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1 PUBLIC UTILITIES COMMISSION
2 STATE OF OHIO
3 - - -

4 In the Matter of the)
5 Application of the Cincinnati)
6 Gas & Electric Company for an) Case No. 01-1228-GA-AIR
7 Increase in its Gas Rates in)
8 its Service Territory.)
9 - - -

10 In the Matter of the)
11 Application of the Cincinnati)
12 Gas & Electric Company for) Case No. 01-1478-GA-ALT
13 Approval of an Alternative)
14 Rate Plan for its Gas)
15 Distribution Service.)
16 - - -

17 In the Matter of the)
18 Application of The Cincinnati)
19 Gas & Electric Company for) Case No. 01-1539-GA-AAM
20 Approval to Change Accounting)
21 Methods.)
22 - - -

23 Deposition of Paul A. Centolella, J.D., a witness
24 herein, called by the Cincinnati Gas & Electric Company for
25 Cross-Examination under the statute, taken before us, Deborah J.
Holmberg, Registered Merit Reporter, and Rose Marie Prater,
Registered Professional Reporter, and Notaries Public in and for
the State of Ohio, pursuant to notice and stipulations of
counsel hereinafter set forth, at the offices of Cinergy
Corporation, 155 East Broad Street, Columbus, Ohio, on
Wednesday, March 27, 2002, beginning at 10:22 o'clock a.m. and
concluding on the same day.

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5 ON BEHALF OF THE STAFF OF THE PUBLIC UTILITIES COMMISSION:

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S T I P U L A T I O N S

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It is stipulated by and among counsel for the
respective parties herein that the deposition of Paul A.
Centolella, J.D., a witness herein, called by the Cincinnati
Gas & Electric Company for cross-examination under the statute,
may be taken at this time and reduced to writing in stenotype by
the Notary, whose notes may thereafter be transcribed out of the
presence of the witness; that proof of the official character
and qualification of the Notary is waived; that the witness may
sign the transcript of his deposition before a Notary other than
the Notary taking his deposition; said deposition to have the
same force and effect as though the witness had signed the
transcript of his deposition before the Notary taking it.

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1 I N D E X

2 - - -

3	WITNESS	PAGE
4	Paul A. Centolella, J.D.	
5	Cross-examination by Mr. Colbert	5

6 - - -

7	EXHIBITS	MARKED
8	None.	

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P R O C E E D I N G S

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Wednesday, March 27, 2002

Morning Session

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(Witness placed under oath.)

MR. COLBERT: Okay. I guess we'll start by taking
appearances.

My name is Paul A. Colbert. I represent Cincinnati
Gas & Electric Company, 155 East Broad Street, Columbus, Ohio
43215, and I have with me Paul Ochsner on our rate staff.

MS. BAIR: Jodi Bair. I represent the Staff,
Assistant Attorney General, 180 East Broad Street, Columbus,
Ohio 43212.

MR. RINEBOLT: And representing Ohio Partners for
Affordable Energy, David C. Rinebolt, 337 South Main Street,
Findlay, Ohio 45840.

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1 PAUL A. CENTOLELLA, J.D.

2 of lawful age, being first duly placed under oath, as prescribed
3 by law, was examined and testified as follows:

4 CROSS-EXAMINATION

5 BY MR. COLBERT:

6 Q. And, Mr. Centolella, my name, again, is Paul Colbert.
7 You've been deposed before, right?

8 A. Yes.

9 Q. And as a process, I'm going to ask a series of
10 questions. I'll try to make them clear. If they're not or if
11 you don't understand anything at all, feel free to ask, and
12 we'll try to clarify it. Otherwise, I'd appreciate it if you
13 could answer succinctly so that we can keep the record clear.
14 And if I don't understand something, I'll ask.

15 A. Okay.

16 Q. Otherwise, at the end of the process, you will be
17 asked whether you want to waive signature or review your
18 deposition and make any corrections necessary; so you may think
19 about which option you want to take. Otherwise, we can get
20 going, and I don't think this is going to take overly long;
21 so --

22 A. Okay.

23 Q. -- we should be in good shape.

24 MR. RINEBOLT: Should we get his name on the record
25 for the parties he's representing?

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1 MR. COLBERT: Yes.

2 BY MR. COLBERT:

3 Q. Why don't you state your name and position for the
4 record?

5 A. My name is Paul Centolella, and I'm Assistant
6 Vice-President with Science Applications International
7 Corporation.

8 Q. Okay. And what organizations are you representing
9 here today?

10 A. The testimony was submitted on behalf of Ohio Partners
11 for Affordable Energy, Citizens United for Action, and IUU Local
12 600 of the Utility Workers Union of America.

13 Q. Okay. Mr. Centolella, are you familiar with the
14 rate-making formula in Ohio?

15 A. Yes.

16 Q. And what is the rate-making formula in Ohio?

17 A. Well, basically, you have a recovery of operating
18 expenses, plus a return on rate base, rate base being your net
19 capital investment plus a component for working capital and
20 subject to certain other deductions and additions that can occur
21 in a rate base.

22 Q. And may rates be adjusted for one item at a time?

23 A. Generally, rates are -- If you're looking at a general
24 rate case proceeding where you're setting base rates, typically
25 those rates are set as a whole as -- although, there are

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1 instances where the Commission, I believe, has made temporary
2 adjustments to those rates which expire after particular periods
3 of time.

4 Q. Okay. So you're not aware of any prohibition against
5 setting rates on any one particular item in a given point in
6 time?

7 A. No.

8 Q. And from your answer, then, you're aware that some
9 riders are set through proceedings other than rate cases?

10 A. Yes. Let me say, other than general rate cases, rate
11 base being a component of what you would look at in a general
12 rate proceeding, base rate proceeding.

13 Q. Would you agree, then, that some of those riders are
14 set to recover specified costs?

15 A. Yes.

16 Q. And some of the riders that are set out to recover
17 specified costs are set to recover costs that occurred all over
18 one set period of time and some of them are set to recover costs
19 that are ongoing in nature?

20 A. I'm not sure what you -- I guess I'm not sure what you
21 mean by the first half of that comment.

22 Q. Okay. We can clarify that.

23 For -- Let me ask, are you familiar with the recently
24 approved gas moratorium recovery rider that the Commission has
25 authorized for CG&E?

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1 A. Actually, I'm not familiar with it.

2 Q. You're not.

3 Okay. Are you generally familiar with gas cost
4 recovery mechanisms?

5 A. Yes.

6 Q. Okay. And you're aware that what we call the GCR in
7 Ohio is recovered or is adjusted in its own proceeding?

8 A. Yes.

9 Q. The PIPP rider is a rider that's adjusted in its own
10 proceeding, isn't it?

11 A. It is adjusted periodically when the company comes in
12 and seeks an adjustment within a PIPP rider proceeding.

13 Q. Do riders for these cost recovery mechanisms always
14 recover the exact amount of the specified cost?

15 A. Can you be more specific as to the specific rider
16 you're talking about?

17 Q. Well, I'm referring generally to these types of
18 recovery mechanisms that we usually refer to as riders that
19 recover specified costs, but if -- but a PIPP can be an example
20 of that?

21 A. Well, let me -- let me answer it with a couple of
22 different examples.

23 If we look at the gas cost recovery mechanism, the gas
24 cost recovery mechanism has a quarterly adjustment period in
25 which there is a true-up mechanism that then amortizes over- and

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1 underrecovery over the next subsequent period.

2 There is also a component of the gas cost recovery
3 mechanism that has to do with supplier refunds and certain
4 Commission-ordered adjustments that also has an interest
5 component associated with it because it is not something that
6 arises on the normal quarterly adjustment cycle as occurs with
7 the remainder of the revenue and cost components of the gas cost
8 recovery mechanism.

9 Thus, over time, that mechanism is designed to be
10 symmetrical and to recover the company's gas cost, granted with
11 some lag and true-up, but it is designed to recover precisely
12 the amount of gas cost that the company has incurred.

13 Q. Would you consider that symmetry to be an important
14 component of the GCR rate?

15 A. Yes.

16 Q. On Page 3, at Lines 1 and 2 of your testimony, you
17 indicate that you are managing the Ohio Department of
18 Development's PIPP audit of the electric utilities; is that
19 right?

20 A. Yes.

21 Q. And is CG&E one of the utilities subject to audit?

22 A. Yes.

23 Q. And what's the purpose of the Ohio Department of
24 Development audit?

25 A. The Ohio Department of Development audit is a historic

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1 audit looking at the practices with respect to the electric
2 component of PIPP, preceding the transition to electric
3 deregulation, with the intent being to provide insights to the
4 department regarding factors that may be relevant to the
5 department's subsequent takeover of management of the Universal
6 Service Fund and its responsibilities in the future to determine
7 universal service rates and recommend those rates to -- you
8 know, for approval by the Commission.

9 MR. RINEBOLT: And, Paul, I'd like to note for the
10 record that we retained Mr. Centolella to look only at the gas
11 PIPP rider and related aspects. We did -- The fact that he was
12 familiar with the PIPP rider process was certainly something
13 that warranted -- or, would indicate his expertise to us, but we
14 haven't asked him to look at the electric rider for our
15 purposes.

16 MR. COLBERT: That's fine.

17 BY MR. COLBERT:

18 Q. Do you know what entity assigned the PIPP audit
19 responsibility for the electric PIPP audit to the Department of
20 Development?

21 A. If you're asking whether I have -- you know, have
22 firsthand knowledge in the sense of actually reviewing the
23 papers making the assignment, no. I have an understanding based
24 upon what I've been told by people at the Department of
25 Development.

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1 Q. And what is your understanding?

2 A. My understanding was that the responsibility was
3 initially a Commission responsibility that was assigned to the
4 department.

5 Q. Okay. And was the primary purpose of that PIPP audit
6 supposed to allow the Department of Development to implement a
7 base-lined rate for the -- for PIPP in the Universal Service
8 Fund?

9 A. Well, actually, we were engaged in our current
10 engagement after that initial rate had already been set.

11 Q. Do you know when it was supposed to be set by?

12 A. I have that information. I don't have it in front of
13 me.

14 Q. Does July 1st, 2000, sound about right?

15 A. That sounds about right.

16 Q. On Page 4, at Lines 8 through 10 of your testimony,
17 you state, "...the cumulative overrecovery of PIPP rider
18 revenues by CG&E during the test year..."

19 Can you define or tell me what you mean by "cumulative
20 overrecovery"?

21 A. Yes. What that means is that in this context, the
22 company's credit balance of PIPP rider revenues was
23 substantially in excess of what would be required in -- you
24 know, in the normal course of management of PIPP rider revenues
25 and that the time period that -- since the company had

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1 previously -- between the company's prior adjustment and the
2 adjustment that was in effect for much of the test year had
3 substantially exceeded the time period which would have normally
4 been contemplated for that type of -- making that type of
5 adjustment, resulting in a balance of PIPP rider revenues which
6 was in excess of what would have been contemplated, given the
7 Commission's orders establishing the PIPP rider program.

8 Q. By all of that, basically you mean a credit balance at
9 a point in time, though?

10 A. Yes. Well, a credit balance at -- as I've looked at
11 it, looked at the average 13-month credit balance for the test
12 year is the basis for the adjustment that I talk about in my
13 testimony.

14 Q. Okay. And each one of those 13 months that you took
15 to determine that average is the credit balance at that point in
16 time?

17 A. Yes.

18 Q. Okay. And, in fact, to determine that balance, you
19 looked at the end-of-the-month balance --

20 A. Yes.

21 Q. -- is that correct?

22 Okay. And you computed the end-of-the-month balance
23 by starting with the beginning-of-the-month balance and
24 adjusting for transfers to Account 182540, deferred PIPP
25 uncollectible expense gas, and that month's PIPP rider recovery

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1 amount; is that correct?

2 A. That's the basic components of the calculation.

3 Q. Okay. And does your calculation reflect accounting
4 entries for the arrears-crediting matching component?

5 A. There is -- There is a small matching component
6 program which -- I have to go back and look at where we
7 explicitly address that.

8 (Pause.)

9 Subject to check, I don't believe it is addressed.
10 Although, I would have to go back and look at the details of the
11 calculation to be sure. I'd be glad to get back with you on
12 that.

13 Q. That would be fine. We didn't see it in your
14 calculations, but if it's in there, we'd certainly like to know.

15 In the Ohio Department of Development PIPP audit
16 you're conducting, you were aware that the computation to
17 determine the end-of-the-month balance should include and does
18 include the account for the arrears-crediting match component?

19 A. I believe that the end-of-the-month balance -- Again,
20 I don't have the workpapers for that in front of me. I would
21 suspect that it is included, but I don't -- I cannot verify that
22 as I sit here.

23 Q. I'm going to hand you one of the workpapers. This is
24 a response that we made to one of the data requests there. Can
25 you examine that and tell me whether it's included?

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1 A. It appears to be included.

2 Q. Thank you.

3 A. I would just add that the numbers on this are, you
4 know, are quite small in comparison to the total balance.

5 Q. In your testimony on Page 6, Lines 22 through 25, you
6 indicate that the negative gas PIPP rider rate of 3.5 cents per
7 MCF, approved in Case No. 00-521-GA-PIP, was designed to refund
8 the credit balance in the gas deferred PIPP account as of
9 December 1999 over a three-year period; is that a correct
10 understanding of your testimony?

11 A. Yes.

12 Q. Was the rate approved in that case designed to achieve
13 anything else?

14 A. Well, it was designed to set the PIPP rider rate that
15 would be implemented during the period that would be necessary
16 to get back to a -- a -- for lack of a better term -- a zero
17 point where the balance would be -- would be fully refunded.

18 Q. Well, specifically, it was designed to recover an
19 estimated amount of new PIPP deferrals as well, wasn't it?

20 A. Yes, that's the net impact of what you have to do in
21 order to get back to the zero point; you have to --

22 Q. That's right.

23 To compute your recommended change to the revenue
24 requirement, you first subtracted an amount associated with
25 accumulated deferred taxes from the 13-month average deferred

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1 PIPP uncollectible expense balance you calculated to get an
2 average balance net of deferred taxes of \$5,206,826; however,
3 your adjustment did not include the 13-month average balance of
4 Account 142650, the PIPP accounts receivable gas; is that
5 correct?

6 A. That's correct.

7 Q. Are you aware of the effect that including the
8 13-month average balance for Account 142650 into your adjustment
9 would have on your recommendation?

10 A. Yes, I am aware of what effect that would have. I am,
11 at this point, of the opinion that there has not been a
12 sufficient demonstration that that adjustment would be
13 appropriate.

14 Q. Are you aware that an amount of the balance in 142650
15 ultimately flows through to the balance of the Account 182540?

16 A. Some portion of accounts receivable will end up being
17 deferred if it is not paid within the -- within the 60-day
18 period and will, at that point, become deferred PIPP arrearages
19 and will flow into the 182 account.

20 Q. And do you know what portion of the 142650 account
21 ultimately flows into the 182540 account?

22 A. Well, that would depend, for any particular month, on
23 payments received from PIPP customers.

24 Q. Generally, is it a substantial amount?

25 A. It would be. A very substantial amount would flow

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1 through. That doesn't, however, change my conclusion.

2 Q. Earlier, you said that you did know the effect that
3 this calculation would have on your revenue requirement
4 recommendation. Can you tell me with precision how it would
5 change your revenue requirement calculation, what the difference
6 would be?

7 A. Yes. After receiving a copy of Mr. Howe's rebuttal
8 testimony, I looked at the figures in his -- in his rebuttal
9 exhibit. His rebuttal exhibit includes the end-of-month PIPP
10 balances from the general ledger accounts, which have some small
11 differences with the figures that are included in the
12 calculations in my testimony. And then, you know, I also looked
13 at his figures for the accounts receivable 142 account.

14 If we begin with his general ledger figures, which, as
15 I said, are slightly different from my figures, simply moving --
16 to take this in steps, moving from the figures in my testimony
17 to his general ledger figures for Account 182 would change the
18 figure from my testimony for -- at this point, not including
19 accounts receivable -- from a revenue requirement effect of a
20 negative \$623,049 to a negative \$625,451.

21 If one then makes Mr. Howe's additional adjustment to
22 my figures, looking at a consideration of the accounts
23 receivable balance, the effect would be an end adjustment of a
24 negative \$454,960. That's the end revenue requirement effect of
25 making the two adjustments for the general ledger figures as

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1 opposed to my calculated figures and the accounts receivable
2 adjustment.

3 Q. And that does not include the adjustment for the
4 arrearage crediting component, correct?

5 A. I do not know whether Mr. Howe's general ledger
6 figures include the arrearage credit programming effect or not.

7 MR. COLBERT: Can we go off the record one second,
8 please?

9 (Recess taken.)

10 MR. COLBERT: Okay. We can go back on the record.

11 Thank you.

12 BY MR. COLBERT:

13 Q. In your calculation to determine the revenue
14 requirement, you then multiply it by 11.97 percent, which you
15 characterize as a rate of return grossed up for income taxes; is
16 that --

17 A. Yes.

18 Q. -- a fair understanding?

19 A. Uh-huh.

20 Q. What gross revenue conversion factor did you use?

21 A. This calculation was done under my supervision, and
22 subject to check, I would believe it was the gross revenue
23 conversion factor that was in the Staff Report, but I can't
24 verify that as I sit here.

25 Q. Would you verify that and send it to us because it

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1 appears to have been -- at least the math that we do makes it
2 seem as if it was a different gross revenue conversion factor?

3 A. Okay. I'll be glad to look at that.

4 Q. On Page 8, at Lines 1 and 2, you recommend that the
5 Commission institute a rate base adjustment for the PIPP
6 overrecovery that you calculate; right?

7 A. I indicate that it would be one of the remedies that
8 it would be reasonable for the Commission to recommend.

9 Q. You don't recommend a rate base adjustment to increase
10 rate base during a test period where CG&E is undercollecting its
11 gas PIPP rider, do you?

12 A. That's not the case that was presented to me in this
13 engagement.

14 Q. As a hypothetical, if that were presented to you,
15 would you recommend it?

16 A. I would have to look at the facts of the specific
17 case. You know, this case has some unique characteristics which
18 lead me to this recommendation.

19 Q. What are those unique characteristics?

20 A. The unique characteristics here are the period of time
21 between the adjustments that led to the substantial credit
22 balance that the company had going into the test year and, you
23 know, and the amount of that balance relative to the typical
24 monthly transfers into the PIPP arrearage accounts.

25 Q. What's been the average number of months or years

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1 between PIPP cases for CG&E since the PIPP program began; do you
2 know?

3 A. Not prior to the periods discussed in my testimony. I
4 have not gone back prior to just -- '92 was the first -- I guess
5 the first adjustment that I looked at in any detail was 1994.

6 Q. Okay. And you don't know how often they were adjusted
7 prior to that time?

8 A. No, I don't.

9 Q. Are you aware of any ongoing rider, such as PIPP or
10 the GCR mechanism, where the rider rate is not adjusted in a
11 reciprocal manner depending upon the amount of the collection
12 during a particular period?

13 A. It's possible such riders may exist. I'm not
14 personally aware of any for CG&E.

15 Q. Are you aware of any for any other company?

16 A. I -- Yes, I have encountered situations where there
17 have been such riders.

18 Q. Any in Ohio?

19 A. Not that I can recall sitting here, but it's possible.
20 You know, it's been -- I've been involved with Ohio regulation
21 for some time, and I don't -- I don't recall everything as I'm
22 sitting right here.

23 Q. Yeah. Just sitting here, you're not aware of any?

24 A. Yeah.

25 Q. Base rates are set to give the company an opportunity

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1 to make a reasonable return, aren't they?

2 A. Yes.

3 Q. They don't guarantee the company any particular rate
4 of return, do they, base rates?

5 A. That's correct.

6 Q. In a base rate case, the Commission doesn't -- by "the
7 Commission" I mean the Public Utilities Commission of Ohio --
8 doesn't look at cumulative earnings; it examines only the rate
9 of return on assets at a date certain, doesn't it, for rate base
10 purposes?

11 A. For rate base purposes, it looks generally at a rate
12 of return on a date certain; although, there are some elements
13 of rate base that are calculated on 13-month average balance.

14 Q. The Public Utilities Commission has never adopted your
15 recommendation of a rate base adjustment for the PIPP rider, has
16 it?

17 A. I'm not aware of them having adopted it, no.

18 Q. On Page 5, at Lines 4 through 10 of your testimony,
19 you acknowledge that CG&E had undercollected its PIPP rider so
20 the rate was increased in December of 1996 to account for the
21 undercollection; is that right?

22 A. That's correct.

23 Q. Did the Commission make an adjustment to award CG&E
24 the time value of money by allowing it to collect a carrying
25 charge in its rider?

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1 A. No, it did not.

2 Q. Did the Commission allow CG&E a deferral equal to the
3 time value of money to increase rate base during its next rate
4 base for the amount of undercollection?

5 A. I don't believe there was a specific deferral. There
6 was a -- at least a proposed and, I believe, adopted component
7 of working capital related to -- you know, to the balance in the
8 PIPP account.

9 Q. Was the working capital adjustment that was proposed
10 in that case related to pre-PIPP and/or PIPP balances that have
11 been included previously in base rates; if you know?

12 A. I don't recall.

13 Q. Okay. Do you know whether there are any pre-PIPP or
14 PIPP balances in rate base -- yeah, in rate base at this time,
15 in base rates at this time? I'm sorry.

16 A. Do you want to rephrase that?

17 Q. Yes.

18 A. I want to make sure I answer the right question.

19 Q. I apologize. I flipped the words.

20 Are you aware of any pre-PIPP or PIPP balances in base
21 rates for CG&E at this time?

22 A. Well, there are -- there are components of the PIPP
23 accounting which flow through accounts that are recognized in
24 base rates, such as the uncollectibles account. The net effect
25 is, in general, to recover the PIPP amounts through the PIPP

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1 rider, but the -- but there are accounts through which the
2 accounting adjustments flow that end up being reflected in base
3 rates.

4 Q. But that wasn't always true, right? For example,
5 pre-PIPP was collected in base rates?

6 A. That's right.

7 Q. If CG&E calculated a reciprocal carrying charge from
8 the beginning of the PIPP rider to the present and adjusted rate
9 base accordingly, would that be appropriate?

10 A. I would -- I don't have sufficient information to
11 answer that because I would have to go back and look at both the
12 circumstances throughout that period and what the rate-making
13 treatment had been throughout that period, and I have not done
14 that; so I do not have an opinion about whether that would be
15 appropriate.

16 MR. COLBERT: Can we go off the record again?

17 (Recess taken.)

18 MR. COLBERT: We can go back on the record.

19 Mr. Centolella, that is all of the questions that I
20 have for you. Would you like to waive signature or review your
21 deposition?

22 THE WITNESS: Given that there are a couple of things
23 I answered subject to check, I'd like to review.

24 MR. COLBERT: That would be fine. Thank you very much
25 for your time.

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1 THE WITNESS: Sure.

2 MS. BAIR: I have no questions. Thank you.

3 - - -

4 (Signature not waived.)

5 - - -

6 (Thereupon, the deposition was concluded at
7 11:02 o'clock a.m. on Wednesday, March 27, 2002.)

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A F F I D A V I T

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STATE OF _____,)
COUNTY OF _____,) SS:

Paul A. Centolella, J.D., having been duly placed
under oath, deposes and says that:

I have read the transcript of my deposition taken on
Wednesday, March 27, 2002, and made all necessary changes and/or
corrections as noted on the attached correction sheet, if any.

Paul A. Centolella, J.D.

Placed under oath before me and subscribed in my
presence this _____ day of _____, 20____.

Notary Public

My Commission Expires: _____.

- - -

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C E R T I F I C A T E

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State of Ohio,

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County of Franklin,

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I, Rose Marie Prater, Registered
Professional Reporter and Notary Public in and for the
State of Ohio, hereby certify that the foregoing is a
true and accurate transcript of the deposition
testimony, taken under oath on the date hereinbefore
set forth, of

9

PAUL A. CENTOLELLA, JR.
I further certify that I am neither attorney
or counsel for, nor related to or employed by any of
the parties to the action in which the deposition was
taken, and further that I am not a relative or employee
of any attorney or counsel employed in this case, nor
am I financially interested in the action.

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Rose Marie Prater,
Registered Professional
Reporter and Notary Public
in and for the State of
Ohio.

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My Commission Expires:
September 16, 2002.

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*** CAUTION ***

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the transcript does not apply to any reproduction of
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State of Ohio,)
County of Delaware,) SS:

I, Deborah J. Holmberg, Registered Merit Reporter and Notary Public in and for the State of Ohio, hereby certify that the foregoing is a true and accurate transcript of the deposition testimony, taken under oath on the date hereinbefore set forth, of

PAUL A. CENTOLELLA, J.D.
I further certify that I am neither attorney or counsel for, nor related to or employed by any of the parties to the action in which the deposition was taken, and further that I am not a relative or employee of any attorney or counsel employed in this case, nor am I financially interested in the action.

Deborah J. Holmberg,
Registered Merit Reporter
and Notary Public in and for
the State of Ohio.

My Commission Expires:
October 07, 2006.

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