BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO

In the Matter of the Application of Duke Energy Ohio, Inc., for an Increase in Natural Gas Rates.	)))	Case No. 22-507-GA-AIR
In the Matter of the Application of Duke Energy Ohio, Inc., for Approval of an Alternative Form of Regulation.	)))	Case No. 22-508-GA-ALT
In the Matter of the Application of Duke Energy Ohio, Inc., for Tariff Approval.	)))	Case No. 22-509-GA-ATA
In the Matter of the Application of Duke Energy Ohio, Inc., for Approval to Change Accounting Methods.	)))	Case No. 22-510-GA-AAM

OBJECTIONS OF THE RETAIL ENERGY SUPPLY ASSOCIATION

In accordance with Ohio Revised Code Section ("R.C.") 4909.19(C), Ohio Administrative Code Rule 4901:1-19-07(F), and the Attorney Examiner's December 22, 2022 Entry in these proceedings, the Retail Energy Supply Association ("RESA")[1] files the following objections to the Staff Report of Investigation ("Staff Report") docketed on December 21, 2022, and to the Duke Energy Ohio, Inc. ("Duke") Rate Increase and related Applications filed on June 30, 2022.

[1] The comments expressed in this filing represent the position of RESA as an organization but may not represent the views of any particular member of the Association. Founded in 1990, RESA is a broad and diverse group of retail energy suppliers dedicated to promoting efficient, sustainable and customer-oriented competitive retail energy markets. RESA members operate throughout the United States delivering value-added electricity and natural gas service at retail to residential, commercial and industrial energy customers. More information on RESA can be found at www.resausa.org.

A. Objections to the Staff Report

<u>Objection 1</u>: The Staff Report erred in including in rate base any costs associated with Duke's new customer information system (called Customer Connect), in recommending recovery of any Customer Connect costs, and in recommending Duke be granted authority to seek recovery in a future proceeding because Customer Connect was not used and useful as of the date certain, and was/is not used and useful. (Staff Report at 18, 43, Schedule C-3.19)

<u>Objection 2</u>: The Staff Report erred in including in the rate of return any valuation that included Customer Connect because Customer Connect was not used and useful in rendering service.

The Staff Report recommends including some Customer Connect costs in rate base, some valuation in the rate of return, and some recovery in base rates. While the Staff Report recommends less cost recovery than what Duke requested, RESA objects to any inclusion and cost recovery related to Customer Connect.[2] For example, the Staff Report recommends an adjustment (page 19 and Schedule C-3.24) that Duke not be authorized to include for recovery $2,549,825 in deferred expenses related to the development of Customer Connect, or be authorized to include for recovery any of the total deferred expense of $12,749,123 because Duke has made a request to recover the deferred expenses in another proceeding (*In the Matter of the Application of Duke Energy Ohio, Inc., for Approval to Change Accounting Methods*, Case No. 19-1751-GE-AAM). Staff Report at 19. Another example is the Staff Report recommends an adjustment to reduce the amount of the requested recovery of operation and maintenance ("O&M") expenses related to Customer Connect. Staff Report at 18 and Schedule 3.19. The Staff Report nonetheless recommends some O&M cost recovery for Customer Connect and does not adjust the approximately $3 million of net plant in-service related to Customer Connect. The Staff Report's

[2] *See* Duke Witness Hunsicker's prefiled testimony at 10.

recommendations to include costs in rate base and rate of return, and include cost recovery are mistakes for two reasons.

First, Customer Connect was not used and useful as of the date certain. The date certain for determining rate base in this matter is March 31, 2022. Entry at ¶ 13 (June 29, 2022). Duke, however, transitioned to Customer Connect after the date certain – not until the start of business on April 6, 2022. R.C. 4909.04(A) and R.C. 4909.15(A)(1) state that, for purposes of determining the reasonableness of rates and charges for service rendered, the valuation of used and useful property shall be as of the date certain. A public utility is not entitled to include in the rate-base valuation "property not actually used and useful in providing its public service, no matter how useful the property may have been in the past or may yet be in the future." *Office of Consumers' Counsel v. Pub. Utils. Comm.*, 58 Ohio St.2d 449, 453 (1979). The Commission exceeds its statutory mandate if it incorporates into the rate base "unfinished projects ineligible for rate base treatment…." *Office of Consumers' Counsel v. Pub. Utils. Comm.*, 67 Ohio St.2d 153, 166 (1981). R.C 4909.15(A)(2) requires a fair and reasonable rate of return to be based on the valuation of the used and usefulness of the property as of the date certain. Customer Connect was not completed by the date certain for rate base and, thus, was not eligible for inclusion in rate base or the rate of return. The Staff Report erred in including Customer Connect costs in rate base and the rate of return, and in recommending cost recovery for Customer Connect.

Second, Customer Connect was/is not "used" or "useful." R.C. 4909.04(A) states that, to determine the reasonableness of rates and charges for service rendered, the property must be used and useful. Customer Connect was not used for ratepayer service until the transition on April 6, 2022, and after the transition, Customer Connect was not useful. "Useful" for purposes of R.C. 4909.04 means that the property must be beneficial in rendering service for the convenience of the public as of the date certain. *In re Suburban Nat. Gas Co.*, 166 Ohio St. 3d 176 (2021), citing *Columbus v. Pub. Util. Comm. of Ohio*, 62 Ohio St.3d 430, 436 (1992). Duke's Customer Connect was/is not beneficial. It has caused and continues to cause numerous and significant problems since the transition took place in April 2022.

The Staff Report acknowledged that **Customer Connect caused a significant amount of billing issues** for customers and suppliers. Staff Report at 43. In particular, the Staff Report acknowledged that **Customer Connect caused multiple technical issues:**

> with the budget billing program, autopay drafting errors, pricing errors leading to corrected bills, seasonal gas turn off customers unable to establish installment plans, gas rider configuration issues resulting in overcharges and corrected bills, erroneous connection fees applied to canceled orders requiring refunds, duplicate billings, and a coding issue resulting in erroneous gas aggregation switching fees.

Id. In addition, the Staff Report stated that customers were affected as well because **Customer Connect caused more estimated bills and more cancel/rebills**. *Id*. Customer Connect has harmed customers, the supplier community, and suppliers' relationships with their customers. The many, significant problems have occurred since the implementation took place in April 2022.

Despite acknowledging the numerous issues, the Staff Report wrongly recommends that Duke be authorized in this proceeding to include the Customer Connect costs in rate base and the rate of return, and recover them. The Staff Report, in addition, wrongly recommends that, if Duke is granted deferral authority in Case No. 19-1751-GE-AAM, Duke "may seek recovery in a future proceeding." Duke should not be allowed to recover Customer Connect costs in this proceeding, nor be granted any authority to seek recovery in a future proceeding because Customer Connect was/is not used or useful.

<u>Objection 3</u>: The Staff Report erred in not investigating Duke's management and operation of the Customer Connect system, and in not concluding that there was mismanagement as evidenced by the significant issues that Customer Connect has caused, and continues to cause, for customers and competitive retail suppliers. (Staff Report at 43-44)

R.C. 4909.154 states that the Commission shall consider the management policies, practices, and organization of public utilities in fixing the just, reasonable, and compensatory rates, joint rates, tolls, classification, charges, or rentals to be observed and charged for service by any public utility. That statute also mandates that the Commission shall not allow O&M expenses as are incurred by the utility "through management policies or administrative practices that the commission considers imprudent." On June 14, 2022, Staff also selected three functional areas that Duke had to include in the application, including an evaluation of Duke's internal controls, processes, and procedures to comply with applicable laws.

The Staff Report erred in not investigating Duke's mismanagement and operation of the Customer Connect project.[3] Staff was aware of significant issues with Customer Connect because suppliers forewarned Staff. The Staff Report acknowledges that **billing and technical issues continue to be identified** even eight months after transitioning to Customer Connect. Staff Report at 43. Duke has received numerous Customer Connect-related complaints and emails, and held numerous meetings that included Staff. The Staff Report erred as well in not finding that Duke mismanaged the Customer Connect project.

<u>Objection 4</u>: The Staff Report failed to analyze and recommend rejection of the new tariff changes proposed by Duke mandating that gas deliveries to Duke's system be as allocated by city gate as directed by the Company,

[3] The Staff Report states that monitoring of the system replacement was conducted. Staff Report at 43.

including on Tariff Sheets 37.6, 44.4, 44 Addendum, 46.3, 50.4, 51.8, 52.6 and 58.9.[4] (Staff Report at 24-25)

Duke proposes to modify its tariff to obligate deliveries to the city gate as directed by Duke, including in the following parts of the tariffs (Duke's revisions are in bold and underlined):

> *Rate FT-L (Sheet 37.6, page 1 of 5)*: "Customer must enter into a 'pooling' agreement with a Supplier that meets the Company's requirements for participation in this pooling program, and must arrange for the delivery of gas into Company's system**, allocated by city gate as directed by the Company**."
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> *Rate FRAS, Daily Balancing (Sheet 44.4, page 18 of 24)*: "Target Supply Quantities must be delivered **by city gate as directed by the Company** each day based on the Company's forecasted temperatures and the aggregate demand curve for each Customer Pool…."
>
> *Rate FRAS, Daily Balancing (Sheet 44.4, page 21 of 24)*:
>
> - "**No later than one hour prior to the NAESB deadline for the timely nomination cycle, pool operator shall submit a valid nomination through the Company's EBB of its total city gate quantities of gas scheduled for the following gas day, allocated by city gate as directed by the Company.**"
> - "The Adjusted Target Supply Quantities that will be used to define the Supplier's next day delivery obligations shall also be the quantities against which the Supplier's pipeline confirmed daily deliveries into the Company's system **by city gate**…."
> - "Daily overrun/underrun volumes determined in this manner shall form the bases for daily 'cash-outs,' OFO charges … that are levied based on Supplier's failure to deliver the Adjusted Target Supply Quantities of gas into the Company's system **by city gate**."
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> *Rate FRAS, Sample Pooling Agreement (Sheet 44, Addendum 1, page 5 of 12)*: "**No later than one hour prior to the NAESB deadline for the timely nomination cycle, pool operator shall submit a valid nomination through the Company's EBB of its total city gate quantities of gas scheduled for the following gas day, allocated by city gate as directed by the Company.**"

[4] Unless otherwise specified, all references in these Objections to Tariff Sheets are those as numbered in the redlined tariff, Application Schedule E-2.1.

Other instances of these language proposals are also in: Rate FRAS, Sample Pooling Agreement (Sheet 44, Addendum 1, page 6 of 12), Rate GGIT (Sheet 46.3, pages 1 and 4), Rider EFBS (Sheet 50.4, page 3), Rate IT (Sheet 51.8, pages 1 and 5), Rate FT-S (Sheet 52.6, page 1), and Rate IMBS (Sheet 58.9, page 1).

Duke's rationale for the tariff changes is that it is "necessary to enable the Company to balance the system." *See* Schedule E-3, page 2; Duke Witness Kern's prefiled testimony at 14. The proposals will have a significant impact on suppliers each day. The Staff Report, however, was silent about these tariff proposals and should have analyzed them. For example, the following should have been analyzed:

- The necessity for these tariff proposals, including why existing mechanisms to balance the system are not working such that the proposed tariff changes are "necessary."
- How the tariff language can function effectively since suppliers would have to obtain natural gas supplies and deliver them to Duke's system but not know from day to day to which of the more than 50 city gate(s) the natural gas must be delivered.
- Whether the city gate designations are intended for emergencies only (although the language does not state it).
- Under what circumstances Duke will elect to allocate by city gate versus zone.
- How Duke would allocate by city gate, including whether it will be fair and nondiscriminatory.

The Staff Report should have analyzed the proposal to mandate that gas deliveries to Duke's system be allocated by city gate as directed by the Company, and should have recommended rejection of the proposed language changes.

<u>Objection 5</u>: The Staff Report failed to analyze and recommend rejection of the new tariff change proposed by Duke to allow Duke to procure supply in

the event of "a significant intraday increase in system load" and to require all suppliers to share in the costs on Tariff Sheet 44.4. (Staff Report at 24-25)

Duke proposes to add the ability to obtain natural gas supplies in the event of "a significant intrastate increase in system load" and suppliers will have to pay for it. Tariff Sheet 44.4, pages 18-19. Duke's rationale for the change is that "[i]n order to maintain system pressure or avoid penalties, the Company may need to purchase gas in an emergency if load is higher than forecasted." Schedule E-3, page 3. There are multiple issues with the language, including:

- There is no detail as to what is "significant" or the basis for the "increase in load" – for example, if the increase in load is more than what Duke forecasted, the problem is likely with the utility's forecast.
- Despite Duke's explanation, the language is not limited to an emergency situation.[5]
- There is no requirement that other measures must be taken or explored before Duke may secure a natural gas supply.
- There is no opportunity for Suppliers or customers to adjust supplies/deliveries or usage, respectively.
- There is no explanation or justification for all suppliers to have to share in the costs in all circumstances.

Duke's tariff language is problematic for several reasons and it was error for the Staff Report to not have analyzed the proposed language and recommended rejection of it.

<u>Objection 6</u>: The Staff Report failed to analyze and recommend rejection of the new penalty fee proposed by Duke if a supplier fails to deliver the Target Supply Quantities on Tariff Sheets 44.4 page 19 and Sheet 44 Addendum page 6-7. (Staff Report at 24-25)

Duke proposes to add a requirement that Duke will charge a supplier who fails to deliver the Target Supply Quantities ("TSQ") a penalty of $15 times the difference in dekatherms between the TSQ and the scheduled quantity including any Enhanced Firm Balancing Service ("EFBS")

[5] Duke Witness Kern's prefiled testimony (at 16) states: "This occurrence should be rare and would only be triggered if actual weather is significantly colder than forecasted such that additional gas supply is required to maintain system pressures and avoid penalties from interstate pipelines."

volumes. Duke's rationale for the proposed language is that a "penalty is needed to incentivize suppliers to purchase gas rather than merely pay the costs included in the Company's tariff." Schedule E-3, page 2. The Staff Report did not address the proposal, including such issues as whether it is necessary, is cost-based/reasonable, and is an appropriate incentive, and whether other alternatives are appropriate. It was error for the Staff Report to not have analyzed the proposed fee and recommended rejection.

> **<u>Objection 7</u>: The Staff Report failed to analyze and recommend rejection of the new penalty fee proposed by Duke for an overrun/underrun on Tariff Sheet 58.9 pages 2-3. (Staff Report at 24-25)**

Duke proposes to add a new penalty fee of $15 per dekatherm in the event of an unauthorized overrun/underrun resulting from the pool operator's failure to comply with an operational flow order ("OFO"). Tariff Sheet 58.9 pages 2-3. This fee is also proposed as an incentive to suppliers. *See* Duke Witness Kern's prefiled testimony at 14-15. The Staff Report did not address the proposal, including such issues as whether it is necessary, is cost-based/reasonable, and is an appropriate incentive, and whether other alternatives are appropriate. It was error for the Staff Report to not have analyzed the proposed fee and recommended rejection.

> **<u>Objection 8</u>: The Staff Report failed to analyze and recommend removal of the switching fee from Tariff Sheet 33.16 (page 2 of 4) in light of Duke's acknowledgement that there is no discernible incremental cost for any EDI enrollment. (Staff Report at 24)**

Tariff Sheet 33.16 (page 2 of 4) currently states in part:

> Customers may transfer from one Supplier's pool to any other Supplier's pool or revert to the Company's sales service upon payment of a $4.00 switching fee. If the Company's firm transportation program terminates, or if the Company terminates a customer's Supplier's participation in the Company's transportation program, the customer may revert to the Company's sales service without paying the switching fee.

Duke's $4.00 switching fee was set in 2007, nearly 16 years ago (the fee was established before that, and at a higher level). Duke has not performed a cost study on the switching fee. Duke does not propose to change or delete the above switching fee in this proceeding. However, Duke indicated last year that there is no discernible incremental cost to any single EDI enrollment.[6] Duke agreed that a cost-of-service-study "is no longer needed" for the switching costs.[7] Customer switching for CRNGS presumably uses the same EDI system as is used for switching for CRES. In light of Duke's acknowledged lack of any discernible incremental cost related to an EDI enrollment and lack of necessary cost support, Staff should have analyzed and recommended removal of the $4.00 switching fee from Duke's natural gas Tariff Sheet 33.16 (page 2 of 4).

Objection 9: The Staff Report failed to review and recommend reduction of the Customer Information List fee on Tariff Sheet 45.3. (Staff Report at 24)

Tariff Sheet 45.3 (page 1 of 2) currently states that the fee for a Retail Natural Gas Supplier Customer Information List fee is $150 per list. That $150 per list fee has been in effect since approval in *In the Matter of the Application of The Cincinnati Gas & Electric Company to Modify its Retail Gas, Electric, and its Certified Supplier Tariffs*, Case No. 06-407-GE-ATA, Finding and Order (March 29, 2006). Duke has not performed a cost study for the fee. Duke does not propose to change the fee in this proceeding. However, Duke agreed to reduce the fee for the equivalent electric list, decreasing the fee from $150 to $50 per list.[8] Preparation and provision of these CRES and CRNGS lists would be similar, if not identical. In light of Duke's agreement to decrease the fee for the CRES list, Staff should have required cost support from Duke for the CRNGS list, analyzed the cost, and recommended a consistent reduction in the fee for Duke's natural gas Tariff Sheet 45.3 (page 1 of 2).

Objection 10: The Staff Report failed to review and determine a cost basis for the governmental aggregator eligible customer list fees and the monthly fee for

[6] *In the Matter of the Application of Duke Energy Ohio, Inc., for an Increase in Electric Distribution Rates, etc.*, Case Nos. 21-887-EL-AIR et al., Corrected Stipulation and Recommendation at 10 (September 20, 2022).

[7] *Id*.

[8] *Id*.

additional rate codes, or recommend removal of those fees from Tariff Sheet 45.3 for lack of a cost-based justification. (Staff Report at 24)

Tariff Sheet 45.3 contains the following retail natural gas supplier and aggregator charges:

General Fees	**Amount**
Governmental Aggregator Eligible Customer List Fee (based on zip codes only)	$400.00/list
Governmental Aggregator Eligible Customer List Fee (includes best efforts verification of governmental boundaries	$1,200.00/list
Monthly Fee for Additional Actively Billed Retail Natural Gas Supplier Rate Codes (following the first 25 actively billed rate codes per month)	$30.00/rate code

These three fees have been in effect since approval in *In the Matter of the Application of The Cincinnati Gas & Electric Company to Modify its Retail Gas, Electric, and its Certified Supplier Tariffs,* Case No. 06-407-GE-ATA, Finding and Order (March 29, 2006). Duke has not performed cost studies for these fees. Duke does not propose to change these fees in this proceeding. Staff should have required cost support from Duke for these three fees since they have been in place nearly 17 years. The Staff Report should have analyzed the costs, or recommended removal of those fees from Tariff Sheet 45.3 for lack of a cost-based justification.

<u>Objection 11</u>: The Staff Report erred in recommending that the Gas Surcredit Rider (Rider GSR) be eliminated and in concluding that the PUCO and OCC assessments are distribution expenses to be paid by all distribution customers even if the customers are shopping. (Staff Report at 19, 25, Schedule C-3.21)

The Gas Surcredit Rider (Tariff Sheet 66.3) is based on Amended Substitute House Bill No. 9 from the 124th General Assembly. That legislation enacted new language for R.C. 4905.10(A) in 2001 and that language remains the same today, stating in pertinent part:

> [N]o such retail natural gas supplier or such governmental aggregator serving or proposing to serve customers of a particular natural gas company, as defined in section 4929.01 of the Revised Code, shall be assessed under this section until after the commission, pursuant to section 4905.26 or 4909.18 of the Revised Code, has removed from the base rates of the natural gas company the amount of assessment under this section that is attributable to the value of commodity sales service, as defined in section 4929.01 of

> the Revised Code, in the base rates paid by those customers of the company that do not purchase that service from the natural gas company.

Rider GSR provides a surcredit to shopping customers. The purpose of Rider GSR is to ensure that shopping customers do not pay twice for the PUCO assessment costs related to CRNGS – in base rates and in shopping rates. The Staff Report, however, proposes to eliminate Rider GSR (*see* Staff Report pages 19 and 25, and Schedule C-3.22) and to make a corresponding increase to test year revenues. The Staff Report states: "The PUCO and OCC assessments paid today by the Company are distribution expenses to be paid by all distribution customers whether the customers receive their gas supply from a Competitive Retail Natural Gas Service (CRNGS) provider or not." *Id*. at 25. The Staff Report is inconsistent with the law in R.C. 4905.10(A). Elimination of Rider GSR will result in Duke's customers paying twice for the PUCO assessment costs. Elimination of the rider will also create a conflict with R.C. 4905.10(A) since CRNGS suppliers will still be assessed by the Commission. As a result, the Staff Report erred in recommending that Rider GSR be eliminated and in concluding that the PUCO and OCC assessments are distribution expenses to be paid by all distribution customers even if the customers are shopping.

> **<u>Objection 12</u>: The Staff Report erred in not conducting and relying on a current, complete Customer Service Audit regarding the customer service performance, practices, and procedures of the company, rather than the 2019 Customer Service Audit referenced. (Staff Report at 43).**

The Staff Report states that a customer service audit was completed in 2019. Staff Report at 43. Staff relied on that 2019 audit and the determinations in it, stating: "Staff determined that the overall customer service practices and policies of the Applicant, as reviewed and observed by SMED, generally comply with the applicable rules and regulations set forth by the Commission." *Id*. Given the significant customer-related changes that have occurred since the 2019 audit and that Staff was aware changes were occurring (including Customer Connect), the Staff Report erred in not conducting and relying on a current, complete Customer Service Audit regarding the customer service performance, practices, and procedures of the company.

B. Objections to Duke Energy Ohio, Inc.'s Rate Increase and Related Applications

Consistent with the objections above, RESA objects to Duke's Rate Increase and Related Applications as follows:

- Duke erred in proposing inclusion in rate base and in the rate of return any costs for Customer Connect.

- Duke erred in including deferred expenses related to the development of Customer Connect for recovery in this proceeding while it has not received a ruling on its cost-recovery request pending in Case No. 19-1751-GE-AAM.

- Duke erred in proposing new tariff changes mandating that gas deliveries to Duke's system be as allocated by city gate as directed by Duke.

- Duke erred in proposing new tariff changes to allow Duke to procure natural gas supplies in the event of "a significant intraday increase in system load" and to require all suppliers to share in the costs.

- Duke erred in proposing a new penalty fee if a supplier fails to deliver the Target Supply Quantities.

- Duke erred in proposing a new penalty fee for an overrun/underrun.

- Duke erred in proposing to retain the switching fee in its natural gas tariff.

- Duke erred in proposing to retain the Customer Information List fee at the existing rate in its natural gas tariff.

- Duke erred in proposing to retain the governmental aggregator eligible customer list fees and the monthly fee for additional rate codes in its natural gas tariff.

C. Conclusion

For the foregoing reasons, RESA objects to the Staff Report and Duke's Rate Increase and Related Applications in these proceedings. RESA's major issues are:

1. Duke's proposed inclusion in rate base and in the rate of return, and proposed recovery of any costs incurred related to Customer Connect should be rejected.

2. An investigation of Duke's Customer Connect system should have been conducted and a corresponding conclusion of mismanagement reached.

3. Duke's proposed tariff changes to mandate that gas deliveries to Duke's system be as allocated by city gate as directed by Duke should be rejected.

4. Duke's proposed tariff changes to allow Duke to procure gas supplies and mandate that all suppliers pay the costs should be rejected.

5. Duke's proposed new penalty fees applicable to suppliers should be rejected.

6. Duke's unsupported fees – switching fee, customer information list fee, governmental aggregator eligible customer list fees, and additional rate code fee – should be rejected or adjusted as specified above.

7. The existing gas surcredit rider (Rider GSR) should not be eliminated; the PUCO and OCC assessments should not be fully recovered from all distribution customers through Duke's base rates.

8. A current, complete Customer Service Audit should have been conducted for purposes of this proceeding and conclusions related to customer service reached based on current activities.

Respectfully Submitted,

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CERTIFICATE OF SERVICE

The Public Utilities Commission of Ohio's e-filing system will electronically serve notice of the filing of this document on the parties referenced on the service list of the docket card who have electronically subscribed to the case. In addition, the undersigned hereby certifies that a copy of the foregoing document is also being served (via electronic mail) on the 20th day of January 2023 upon the persons listed below.

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