

**IN THE
SUPREME COURT OF OHIO**

Duke Energy Ohio, Inc.) Case No. 11-0767
)
Appellant,)
)
v.)
)
The Public Utilities Commission of Ohio,) Appeal from
) Public Utilities Commission of Ohio
Appellee.) Case No. 09-1946-EL-RDR

**REPLY BRIEF
SUBMITTED ON BEHALF OF APPELLANT,
DUKE ENERGY OHIO, INC.**

Amy B. Spiller (0047277) (Counsel of Record)
Deputy General Counsel
Elizabeth H. Watts (0031092)
Associate General Counsel
139 E. Fourth Street, 1303-Main
P.O. Box 960
Cincinnati, Ohio 45201-0960
Telephone: (513) 287-4359
Fax: (513) 287-4385
amy.spiller@duke-energy.com
elizabeth.watts@duke-energy.com

**Counsel for Appellant,
Duke Energy Ohio, Inc.**

William L. Wright (0018010)
Section Chief
Stephen A. Reilly (0019267) (Counsel of Record)
Assistant Attorney General
Public Utilities Section
180 East Broad Street, 6th Floor
Columbus, Ohio 43215
Telephone: (614) 466-4396
Fax: (614) 644-8764
william.wright@puc.state.oh.us
stephen.reilly@puc.state.oh.us

**Counsel for Appellee,
Public Utilities Commission of Ohio**

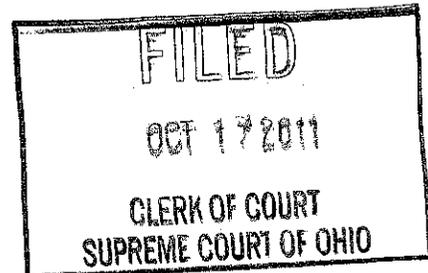


TABLE OF CONTENTS

	Page
TABLE OF AUTHORITIES	iii
INTRODUCTION	1
ARGUMENT	2
A. Standard of Review	2
B. The Commission is mistaken concerning supplemental pay given to salaried employees	3
C. Calculation of Labor Loaders and Supervision Costs	5
D. The Commission’s Decision Regarding the Cost of Labor provided by Affiliates is Unlawful and Mistaken	7
E. The Commission’s Decision Concerning the “PayCo” designation on Contractor Invoices was Against the Manifest Weight of the Evidence	8
F. The Commission’s Two-Thirds Reduction of Remaining Third-Party Contractor Costs was Against the Manifest Weight of the Evidence and Mistaken	10
CONCLUSION	13
CERTIFICATE OF SERVICE	14

TABLE OF AUTHORITIES

	Page(s)
Cases	
<i>AT&T Communications of Ohio, Inc. v. Pub. Util. Comm.</i> (1990), 51 Ohio St.3d 150	2
<i>City of Columbus v. Pub. Util. Comm.</i> (1979), 58 Ohio St.2d 103, 104	12
<i>Consolidated Rail Corporation v. Pub. Util. Comm.</i> (1989), 47 Ohio St.3d 81	2, 7, 8
<i>Monongahela Power Company v. Pub. Util. Comm.</i> (2004), 104 Ohio St.3d 571, 2004 Ohio 6896, ¶29	12
<i>NFI Metro Center II Assoc. v. Franklin Cty. Board of Revision</i> (1997), 78 Ohio St.3d 105, 1997 Ohio 231	3, 7, 8
<i>Ohio Consumers' Counsel v. Pub. Util. Comm.</i> (2007), 114 Ohio St.3d 340, 2007 Ohio 4276, ¶27-29	5

Statutes

Other Authorities

**IN THE
SUPREME COURT OF OHIO**

Duke Energy Ohio, Inc.)	Case No. 11-0767
)	
Appellant,)	
)	
v.)	
)	
The Public Utilities Commission of Ohio,)	Appeal from
)	Public Utilities Commission of Ohio
Appellee.)	Case No. 09-1946-EL-RDR

**REPLY BRIEF
SUBMITTED ON BEHALF OF APPELLANT,
DUKE ENERGY OHIO, INC.**

INTRODUCTION

Duke Energy Ohio, Inc. (Duke Energy Ohio or the Company), the Appellant in this case, filed the present appeal because the Appellee, the Public Utilities Commission of Ohio, (Commission), appears not to have understood the evidence before it or the applicable law, therefore making numerous critical mistakes in its order. The Commission, even as recently as its merit brief in this appeal, simply accepted the view of the Ohio Consumers' Counsel (OCC), an intervenor, which itself was replete with error and misinformation. The Commission either failed to review all of the evidence before it or failed to understand its import, under applicable law. The Commission's decision should therefore be overturned or remanded for further consideration.

Counsel for the Commission claims that this is a simple case. Unfortunately, it is not. It is only simple if the detailed facts are ignored or glossed over. That is precisely what the Commission has done throughout its consideration of Duke Energy Ohio's request for recovery of its expenses.

ARGUMENT

A. Standard of Review

For its first Proposition of Law, the Commission spends three pages arguing about the Court's standard for reviewing decisions by the Commission. Duke Energy Ohio does not disagree with the Commission's assertions. As both Duke Energy Ohio and the Commission recognized in their respective merit briefs, the Court will overturn a Commission order only in limited circumstances. If it is unlawful, the Court will overturn an order. In addition, the Court will overturn a Commission order if the factual record shows that the order is manifestly against the weight of the evidence or that it results from misapprehension, mistake, or willful disregard of duty. Both of these tests are met in this case.

While the Commission satisfactorily recites the standard of review, it fails entirely to apply that standard to the decision at hand. It is not enough for the Commission merely to ignore evidence submitted by the Company and then, purportedly weighing the evidence, to say that the Company had put forth nothing in support of its Application. This Court has certainly supported the Commission – as well as other administrative agencies – where its decisions have been reasonably supported by the evidence, citing this very standard.¹ However, this is not invariably the case. Where an administrative agency, for example, decides to use a formula that is unsupported by the record, this Court has reversed that unlawful decision.² Where an administrative agency has mistakenly reported on the evidence of record, this Court has reversed

¹ See, e.g., *AT&T Communications of Ohio, Inc. v. Pub. Util. Comm.* (1990), 51 Ohio St.3d 150.

² *Consolidated Rail Corporation v. Pub. Util. Comm.* (1989), 47 Ohio St.3d 81.

that unlawful decision.³ The Commission is obligated to weigh *all* of the evidence of record before coming to its decision.

As Duke Energy Ohio explained in its merit brief and will review here, the Commission's decision does result from serious mistakes and is manifestly against the weight of the evidence. The Commission's order is unlawful. This reply brief, while not restating all arguments made by the Company or responding to all arguments made by the Commission, will underline the most serious problems and thus confirm that the order should be overturned. The errors illustrated herein are examples of the types of problems with which the Commission's decision is replete. Thus, the fact that an argument made by the Commission is not addressed here should not be read to imply that the Company agrees with such argument or is not pursuing that aspect of its appeal.

B. The Commission is mistaken concerning supplemental pay given to salaried employees.

The Commission's order relies on the testimony of an OCC witness to establish its view that salaried employees may have received a bonus or extra hourly pay or both, while devoting inordinate time and effort in respect of storm restoration.⁴ The Commission does not refer to any Company evidence that might agree or disagree with this statement. Rather, failing to consider the complete record before it, the Commission concluded that the hourly pay category of costs could be accurately described as supplemental pay. This is in error.

Rather, the hourly pay category is a compilation of the hours charged by salaried employees who were engaged in the storm cleanup effort in place of their regular duties. It did

³ *NFI Metro Center II Assoc. v. Franklin Cty. Board of Revision* (1997), 78 Ohio St.3d 105, 1997 Ohio 231.

⁴ *In the Matter of the Application of Duke Energy Ohio, Inc. to Establish and Adjust the Initial Level of its Distribution Rate Rider DR* (hereinafter *In re Duke Energy Ohio*), Case No. 09-1946-EL-RDR, Opinion and Order, Page 12, Ap. at 000018.

not reflect extra pay to those employees. This fact was clearly shown on a Company response to discovery, admitted into evidence in the proceeding and reviewed through cross-examination of the OCC's witness.⁵ In that document, Duke Energy Ohio clearly described the costs associated with salaried employees, as follows:

Salaried Payroll

The regular time costs charged to the Ike storm event are where salaried employees charged their regular time directly to the storm. The Supplemental compensation is payment made to salaried employees for time worked in excess of their normal schedule.⁶

This statement is followed by a lengthy table that lists regular hours (in numbers of hours and dollar amounts) and, in a separate column, supplemental compensation paid in the form of bonuses. This could not be clearer in distinguishing between extra pay provided to employees and the recording of how much regular time was spent on this event.

The OCC's witness did not comprehend this clear evidence.⁷ Instructing employees to cease their regular work and, instead, spend time on cleanup, is a cost to the business. That cost was catalogued by having employees appropriately designate their time as such when they were working on cleanup activities. That is all that was being counted in this \$371,196 summation of regular time. It was not extra pay. It is not money that was paid to those employees. It is simply the cost of their time.

Unfortunately, the Commission simply accepted this mistaken view without any reference to or recognition of the evidence; evidence that was uncontroverted, as the OCC witness did not tender any proof that, in actuality, the \$371,196 of recorded time was provided to

⁵ *In re Duke Energy Ohio*, Case No. 09-1946, Duke Energy Ohio Ex. 8-A, Supp. at 000105-000245; *In re Duke Energy Ohio*, Case No. 09-1946, Tr. II at 255-256.

⁶ *In re Duke Energy Ohio*, Case No. 09-1946, Duke Energy Ohio Ex. 8-A, Page 39 of 142, Supp. at 000145; *In re Duke Energy Ohio*, Case No. 09-1946, Tr. II at 256.

⁷ *In re Duke Energy Ohio*, Case No. 09-1946, OCC Ex. 1-A at 10-16; Supp. at 000279-000285.

the employees as extra pay. Thus, the Commission's order was against the manifest weight of the evidence and results from the Commission's mistaken understanding of the facts. The mistake is carried forward into its merit brief in this appeal, wherein the Commission simply states, as if it were an uncontested fact, that certain salaried employees received hourly pay beyond their regular salaries, citing directly and solely to the testimony of OCC's witness.⁸ The Commission is mistaken in its understanding of the evidence and, in weighing the evidence before it, unlawfully ignores that evidence offered by the Company.⁹

The Commission's order denying recovery of \$371,196 in hourly pay that is not already recovered in base rates should be overturned.

C. Calculation of Labor Loaders and Supervision Costs

Another labor item that was mistakenly decided by the Commission, against the manifest weight of the evidence, related to labor loaders (or fringe benefits) and supervision costs. In addition to payments made directly to employees, the Company incurs the added expenses of fringe benefits – sometimes known as labor loaders – and of supervising those employees. Duke Energy Ohio submitted evidence of the actual costs incurred in these categories, breaking the expenses down by category and by the corporate entity incurring the expense.¹⁰ The amount of these costs was thus available for review and analysis by the Commission and the parties.

Even in the face of such clear and specific evidence, the OCC's witness decided to develop his own methodology to arrive at a total cost of labors and supervision. In so doing, the

⁸ *Duke Energy Ohio, Inc. v. Pub. Util. Comm.*, Case No. 11-767, Appellee's Merit brief at 10, 11.

⁹ *See Ohio Consumers' Counsel v. Pub. Util. Comm.* (2007), 114 Ohio St.3d 340, 2007 Ohio 4276, ¶¶27-29.

¹⁰ *In re Duke Energy Ohio*, Case No. 09-1946, Duke Energy Ohio, Ex. 8-A, Supp. at 000105-000245.

OCC entirely ignored differences among the corporate entities that pay these expenses.¹¹ Furthermore, OCC's new math did not take into consideration prior reductions agreed to by the Company. Not surprisingly, the results of OCC's independently developed formula are wrong. The formula itself is unsupported by the record and unchecked against the specific and uncontroverted evidence submitted by the Company.

The Commission, unfortunately, simply accepted the OCC's formula, entirely ignoring the detailed evidence of expenses incurred by Duke Energy Ohio in these categories of costs. This decision is entirely against the manifest weight of the evidence of record in the proceeding and the Commission failed to analyze the testimony and evidence in the case in order to determine directly the dollar amount of these costs. Instead, it resorted to an untested and invalid formula developed by the OCC's witness.

The Commission complained, in its Opinion and Order, that Duke Energy Ohio had not argued against the OCC's proposed formula, leaving the Commission justified in adopting that formula. However, from an evidentiary standpoint, Duke Energy Ohio had no obligation to argue against that formula, as it had already submitted specific evidence of the very expenses sought to be calculated through its use.

Beyond that error, the Commission asserts in its merit brief that Duke Energy Ohio neither described a method to calculate these costs nor identified the amounts associated with

¹¹ Employees in the Duke Energy enterprise are actually employed by various different, affiliated corporate entities. *In re Duke Energy Ohio*, Case No. 09-1946, Duke Energy Ohio, Ex. 8-A, Supp. at 000105-000245.

them.¹² This is untrue. As fully discussed in Duke Energy Ohio's application for rehearing, this information was set forth in the documents admitted into evidence in the proceeding.¹³

It is unreasonable and unlawful for the Commission to make its decision based on a formula that is not only unsupported by the evidence, but is directly refuted by evidence that it seeks to ignore.¹⁴ This portion of the Commission's order should be overturned, thereby increasing recoverable expenses by \$2,052,454.

D. The Commission's Decision Regarding the Cost of Labor provided by Affiliates is Unlawful and Mistaken

The Commission's decision regarding the cost of affiliates' employees ignores existing, Commission-approved contracts, as well as evidence of record. These aspects of the Commission's errors are discussed at length in the Appellant's Merit Brief.¹⁵ The most substantial legal error relating to this category of costs, however, relates to the Commission's concern for utilities over which it has absolutely no jurisdiction. The Commission again accepted the opinions of the OCC's witness, who complained that Duke Energy Ohio should not pay for employees loaned by an affiliated utility in Indiana on the ground that the Indiana utility must already be recovering those employees' costs through Indiana rates. The witness did not investigate or opine as to the Indiana utility's need to replace those employees' time and labor with other personnel. The witness did not investigate or opine as to the overall operating costs or rate of return earned by that Indiana utility. The witness did not investigate or opine as to how

¹² *Duke Energy Ohio, Inc. v. Pub. Util. Comm.*, Case No. 11-767, Appellee's Merit Brief at 16.

¹³ *In re Duke Energy Ohio*, Case No. 09-1946, Duke Energy Ohio Ex. 8-A, Supp. at 000105-000245.

¹⁴ *Consolidated Rail Corporation v. Pub. Util. Comm.* (1989), 47 Ohio St.3d 81; *NFI Metro Center II Associates v. Franklin Cty. Board of Revision* (1997), 78 Ohio St.3d 105, 1997 Ohio 231.

¹⁵ *Duke Energy Ohio, Inc. v. Pub. Util. Comm.*, Case No. 11-767, Appellant's Merit brief at 25-30.

the Indiana utility's rates were set or how much labor was included in rates. The witness did not investigate or opine as to how internal employment rates or costs may have changed since the last Indiana rate case. These are just a few of the facts that were missing from the analysis. And these necessary but missing facts highlight how far outside of its Ohio-based jurisdiction this Commission has strayed. The Commission has jurisdiction under Title 49 over Ohio utilities; not over Indiana utilities. How can the Commission base its decision about the prudence of Duke Energy Ohio's storm costs on Duke Energy Indiana's recovery of labor expenses from its ratepayers?

The Commission claimed, in its Opinion and Order, that Duke Energy Ohio presented "no evidence" to rebut OCC's "calculation." The Commission was seriously mistaken. The evidentiary record does reflect information as to the cost of the one Ohio employee who assisted with the Indiana cleanup.¹⁶ Rather than locate that data, the OCC, and the Commission in following the OCC, again resorted to an invented formula. This formula was unsupported by the record and resulted in an outcome that was contrary to the manifest weight of the evidence. Thus, the decision was unlawful.¹⁷

The Commission's decision with regard to \$1,371,657 in affiliate compensation expenses should be overturned.

E. The Commission's Decision Concerning the "PayCo" designation on Contractor Invoices was Against the Manifest Weight of the Evidence.

The Company, as the evidence showed and the Commission acknowledged, hired third-party contractors to participate in the clean-up process after the storm. Just like employee

¹⁶ *In re Duke Energy Ohio*, Case No. 09-1946, OCC Ex. 14-A, page 19, line 1028, Supp. at 000500.

¹⁷ *Consolidated Rail Corporation v. Pub. Util. Comm.* (1989), 47 Ohio St.3d 81; *NFI Metro Center II Associates v. Franklin Cty. Board of Revision* (1997), 78 Ohio St.3d 105, 1997 Ohio 231.

expenses, the bills from those contractors were entered into a computer system that maintained appropriate financial records. One of the fields that was present in that system was identified as the “PayCo.” According to the undisputed testimony of the Company’s witness on the subject, the internal computer systems automatically populate, whether the PayCo information is applicable or not. The witness explained that the “PayCo” actually has relevance only to internal labor transactions; not to external vendors. The system fills in a “PayCo” even for external vendor line items only because of an old programming error.¹⁸

The OCC provided no alternative testimony; no testimony that would contradict this explanation by showing any relevance of the “PayCo” designation to external vendor expenses. The OCC witness even admitted his awareness of a data response that indicated its validity only with regard to company employees. Even so, the OCC witness said that the PayCo had some unidentified significance for him. He therefore recommended that the Commission refuse to allow recovery of items on the basis of this designation – although it had no validity with regard to the items in question.¹⁹

The Commission followed the OCC recommendation, without any recognition that Duke Energy Ohio had presented evidence to the contrary. The Commission, acting as if Duke Energy Ohio failed to present any evidence on this issue, merely found it reasonable to reduce recovery “to take into account those invoices that reference a Duke-Ohio affiliate as the responsible party... .”²⁰ On rehearing, the Commission opined that “no alternative meaning was presented by Duke-Ohio on the record.” The Commission was mistaken. Duke Energy Ohio’s witness had

¹⁸ *In re Duke Energy Ohio*, Case No. 09-1946, Tr. III at 332-334.

¹⁹ *In re Duke Energy Ohio*, Case No. 09-1946, Tr. II at 280-281; Supp. at 000042-000043.

²⁰ *In re Duke Energy Ohio*, Case No. 09-1946, Opinion and Order at 16; Ap. at 000022.

specifically explained that there was no meaning to the PayCo designation as it related to external vendors, as it simply resulted from a prior programming error.

This portion of the Commission's conclusion should be overturned, allowing recovery of an additional \$2,748,442.

F. The Commission's Two-Thirds Reduction of Remaining Third-Party Contractor Costs was Against the Manifest Weight of the Evidence and Mistaken.

After rejecting recovery of the \$2,748,442 of invoices with an irrelevant "PayCo" other than Duke Energy Ohio, the Commission then considered the remaining contractor invoices, totaling \$10,455,169. The Commission, once again, merely accepted the confused opinion of OCC's witness, who apparently could not understand the Company's decision to stage its recovery efforts immediately across the Ohio River in Erlanger, Kentucky. This staging location resulted in numerous expenses being identified with Kentucky locations, even though they related to storm-recovery efforts in Ohio.²¹

The Commission ignored the results of its own staff's audit of the expenses submitted by the Company, apparently because it only addressed a sampling of entries.²² On the other hand, the Commission seems to have placed great – if not sole – reliance on the OCC witness's audit, even though he admitted that he too only sampled the available data.²³ This could not be other than a mistake. How can the Commission find one partial audit to be unworthy of consideration and the other to be entirely convincing? A complete review of the evidence was not only possible as the invoices were submitted and thus available to the Commission, but was also necessary.

²¹ *In re Duke Energy Ohio*, Case No. 09-1946, Tr. II at 286-289.

²² *In re Duke Energy Ohio*, Case No. 09-1946, Opinion and Order at 10-11, Ap. at 000016-000017; *In re Duke Energy Ohio*, Case No. 09-1946, Entry on Rehearing at 4, Ap. at 000036.

²³ *In re Duke Energy Ohio*, Case No. 09-1946, Tr. II at 226.

Instead, the Commission resorted to yet another formula. The OCC witness, on the basis of his cursory audit, recommended to the Commission that the Company's recovery for contractor expenses be further reduced, claiming that Duke Energy Ohio had failed to "substantiate" the costs, even though the clear evidence of record delineates each and every invoice. The OCC witness came up with the unsupported idea of reducing that recovery by two-thirds. When asked on cross-examination for the basis of that figure, he admitted that it was random.

Q. You believe, as reflected on page 41 of your testimony, sir, that two-thirds of the cost associated with contractor labor should be excluded from Duke Energy Ohio's request, correct?

A. . . . I think I found, at least with Exhibit A, 90 percent of the costs were – possibly should have been included. I could have excluded – I came up with a two-thirds number as something less than 90 percent.

Again, the two-thirds number, there's nothing overly magical about that, was just a number I thought would be reasonable.

Q. And again, sir, so that I understand, you picked two-thirds simply because it was some number less than 90 percent, correct?

A. I thought 90 percent may have been pushing the envelope a little bit, so I again didn't have a good feel for where it should be. There isn't enough information within the invoices that I saw to give an indication.

So I thought two-thirds would be a good number. **There's three jurisdictions sort of involved. I just picked two-thirds also because it's one of three jurisdictions.** But mostly because it was less than 90 percent.²⁴

So the Commission adopted this approach and reduced the Company's recovery by assigning one-third of Duke Energy Ohio's contractor costs to its Kentucky affiliate and one-third of those costs to its Indiana affiliate. It did this in spite of the fact that evidence of record showed that the storm's impact on Ohio was substantially greater than it was on Kentucky or Indiana.²⁵ It did this in spite of the fact that Duke Energy Ohio has many more customers than does its Kentucky affiliate. It did this in spite of the fact that evidence of record showed that

²⁴ *In re Duke Energy Ohio*, Case No. 09-1946, Tr. II at 277-278 (emphasis added); Supp. at 000039-000040.

²⁵ *In re Duke Energy Ohio*, Case No. 09-1946, OCC Ex. 1-A at 5, Supp. at 274; Tr. II at 224.

Duke Energy Kentucky had already claimed its own storm clean-up expenses.²⁶ It did this in spite of the fact that evidence of record showed that Duke Energy Indiana had reported in the media concerning its own storm clean-up expenses.²⁷ The Commission ignored the manifest weight of the evidence before it. The Commission ignored specific evidence of record and resorted to an unsubstantiated formula. There was no evidence whatsoever to support the Commission's reduction of contractor cost recovery to one-third of the amount justified by invoices.

This Court generally defers to the factual determinations of the Commission, on the ground that the subject matter of its decisions requires specialized expertise.²⁸ No expertise is required, however, merely to count three affiliated utilities and divide the submitted costs by three. This Court has supported the Commission where sufficient probative evidence does exist to support a formulaic approach:

The two commission practices challenged by the city in the instant cause are its adoption of an allocation formula based on a non-verifiable assumption and its equation of "used and useful" property with property listed on the utility's books as "in service" property. There is sufficient probative evidence in the record to show that neither practice was manifestly against the weight of the evidence and to support, as reasonable and lawful, the commission's final order.²⁹

However, in the present case, there was no probative evidence whatsoever to support the one-third formula. There was, instead, testimony from the OCC's own witness, admitting to the arbitrary nature of his recommended percentage for recovery.

²⁶ *In re Duke Energy Ohio*, Case No. 09-1946, OCC Ex. 1-A at 5; Supp. at 274.

²⁷ *In re Duke Energy Ohio*, Case No. 09-1946, OCC Ex. 1-A at 5; Supp. at 274.

²⁸ *Monongahela Power Company v. Pub. Util. Comm.* (2004), 104 Ohio St.3d 571, 2004 Ohio 6896, ¶29.

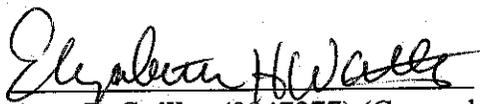
²⁹ *City of Columbus v. Pub. Util. Comm.* (1979), 58 Ohio St.2d 103, 104.

This portion of the Commission's order should be overturned as against the manifest weight of the evidence and entirely mistaken, thereby increasing the Company's recovery by \$6,970,112.

CONCLUSION

The Commission's order in this proceeding failed to take into account the actual evidence before it. The Commission was mistaken. Its order should be overturned and Duke Energy Ohio should be allowed to recover the full \$28,473,244 that it expended in restoring its system following the devastation caused by the remnants of Hurricane Ike.

Respectfully submitted,



Amy B. Spiller (0047277) (Counsel of Record)

Deputy General Counsel

Elizabeth H. Watts (0031092)

Associate General Counsel

139 E. Fourth Street, 1303-Main

P.O. Box 960

Cincinnati, Ohio 45201-0960

Telephone: (513) 287-4359

Fax: (513) 287-4385

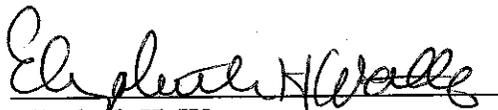
amy.spiller@duke-energy.com

elizabeth.watts@duke-energy.com

**Counsel for Appellant,
Duke Energy Ohio, Inc.**

CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing Reply Brief Submitted on Behalf of Appellant, Duke Energy Ohio, Inc., was provided to the persons listed below, via U.S. mail, postage prepaid, on the 17th day of October, 2011.



Elizabeth H. Watts
Counsel for Appellant

William L. Wright
Stephen A. Reilly
Office of the Ohio Attorney General
Public Utilities Section
180 East Broad Street, 6th Floor
Columbus, Ohio 43215

*Counsel for Appellee,
Public Utilities Commission of Ohio*