

EXHIBIT NO. _____

BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO

In the Matter of the Application of)
Akron Thermal, Limited Partnership for) Case No. 09-315-HT-ATA
Approval of Revised Tariffs.)

In the Matter of the Application of)
Akron Thermal, Limited Partnership for) Case No. 09-414-HT-AIS
Authority to Issue Three (3) Promissory)
Long-Term Notes.)

In the Matter of the Application of)
Akron Thermal, Limited Partnership for) Case No. 09-441-HT-AEC
Approval of an Arrangement with an)
Existing Customer.)

In the Matter of the Application of)
Akron Thermal, Limited Partnership for) Case No. 09-442-HC-AEC
Approval of a Modification to an)
Existing Arrangement.)

In the Matter of the Application of)
Akron Thermal, Limited Partnership) Case No. 09-453-HT-AEM
for an Emergency Increase in its Rates)
and Charges for Steam and Hot Water)
Service.)

DIRECT TESTIMONY
OF
LINDA L. GENTILE
ON BEHALF OF
CHILDREN'S HOSPITAL MEDICAL CENTER OF AKRON

Filed: July 8, 2009

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TABLE OF CONTENTS

DIRECT TESTIMONY OF LINDA GENTILE

PUCO Case No. 09-315-HT-ATA
PUCO Case No. 09-414-HT-AIS
PUCO Case No. 09-441-HT-AEC
PUCO Case No. 09-442-HT-AEC
PUCO Case No. 09-453-HT-AEM

<u>SUBJECT</u>	<u>PAGE</u>
INTRODUCTION	1
PURPOSE OF TESTIMONY	2
BACKGROUND INFORMATION	3
ATLP'S EXISTING CONTRACT WITH AKRON CHILDREN'S HOSPITAL	5
ATLP'S EMERGENCY RATE REQUEST	7
RECOMMENDATIONS	10
CONCLUSION	10
EXHIBIT LLG-1	11

DIRECT TESTIMONY OF
LINDA GENTILE
PUCO Case No. 09-315-HT-ATA
PUCO Case No. 09-414-HT-AIS
PUCO Case No. 09-441-HT-AEC
PUCO Case No. 09-442-HT-AEC
PUCO Case No. 09-453-HT-AEM

INTRODUCTION

Q. WHAT IS YOUR NAME AND BUSINESS ADDRESS?

A. My name is Linda L. Gentile. My business address is One Perkins Square, Akron, Ohio 44308.

Q. BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?

A. I am Vice President for Professional & Support Services for Children's Hospital Medical Center of Akron ("Akron Children's Hospital" or "the Hospital"). I am responsible for Radiology, Pharmacy, Laboratory, Rehabilitation Services, Social Work, Food Service, Environmental Service, and the Engineering & Facility (including all construction) departments at the Hospital.

Q. WHAT IS YOUR EDUCATIONAL BACKGROUND AND PROFESSIONAL EXPERIENCE?

A. I received my Bachelor of Science in Finance and Organizational Management from Lake Erie College. I then graduated from the University of Wisconsin Graduate School of Banking. I then worked for twenty-seven years in financial services with Key Bank, NA, beginning in 1974. My last role with Key Bank was as a District President; for two years in Youngstown and then five years in Akron. I have been a Vice President with the Akron Children's Hospital since March of 2001. I currently oversee 624 full-time employees (FTEs) and am responsible for approximately \$100 million of net income for the Hospital.

1 **PURPOSE OF TESTIMONY**

2 **Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY?**

3 A. I am testifying on behalf of Akron Children's Hospital. I begin by providing some
4 background information regarding the Hospital's operations and its need for a reliable and
5 reasonable cost supply of steam in order to support its health care mission.

6 Next, I provide information regarding the existing contract for steam service through
7 which Akron Thermal Limited Partnership (ATLP) supplies steam service to the Hospital. I was
8 responsible for the negotiation of that contract in 2006 and also have been responsible for its
9 implementation. The contract was the subject of arm's length negotiation between Akron
10 Children's Hospital and Akron Thermal. The Hospital entered into the contract in reliance on
11 the fact it would provide a reliable supply of steam at a reasonable cost to the Hospital. That
12 contract is the subject of ATLP's application to the Commission in Case No. 09-441-HT-AEC. I
13 focus particular attention on the provision of that contract that automatically adjusts the price that
14 the Hospital pays to reflect both fuel and non-fuel cost increases. Akron Children's Hospital
15 accepted these automatic price adjustments during the contract negotiations, in order to permit
16 Akron Thermal to protect itself against fluctuations in the market, while at the same time
17 insulating the Hospital from adverse financial consequences unrelated to the market, i.e. a
18 sudden decrease in Akron Thermal's customer base, the very ground upon which the emergency
19 rate increase is sought.

20 Third, I discuss ATLP's emergency rate increase request, which is before the
21 Commission in Case No. 09-453-HT-AEM.

22 Finally, I explain the Hospital's position in this consolidated proceeding. In that regard,
23 the Hospital urges the Commission to confirm that the Hospital's existing contract should govern

1 the terms and conditions, including prices, for steam service the Hospital purchases from ATLP.
2 The Commission should not allow ATLP to collect rate increases from the Hospital, beyond
3 those increases that the existing contract's automatic adjustment provisions already have
4 provided and the additional increases that those provisions will provide during the remainder of
5 the contract's term. Accordingly, the Commission should not adopt the alternative method that
6 ATLP has proposed in Case No. 09-453-HT-AEM for collecting its emergency rate increase by
7 applying an emergency surcharge to the Hospital.
8

9 **BACKGROUND INFORMATION**

10 **Q. PLEASE DESCRIBE AKRON CHILDREN'S HOSPITAL'S MISSION AND**
11 **OPERATIONS.**
12

13 A. Akron Children's Hospital is dedicated to providing medical care to infants, children,
14 adolescents and burn victims of all ages, regardless of ability to pay. Our Hospital provides care
15 for 500,000 patients annually from all 50 states and around the world. The Hospital provides
16 essential services for these children and their families.

17 The Hospital began over 100 years ago as a 2-room nursery for working families, and is
18 now the largest pediatric healthcare provider in Northeast Ohio, including two freestanding
19 pediatric hospitals. It has since grown to provide services at over 70 locations in the region,
20 reaching 3,900 employees in 2008. There were over 8,600 patient admissions in 2008, including
21 1,200 admissions to the Pediatric Intensive Care Unit, 1,100 admissions to the Neonatal
22 Intensive Care Unit, 280 admissions to the Burn Center, and over 12,000 surgeries. The average
23 length of stay for in-patient visits at the Hospital was 6.40 days in 2008. This is in addition to
24 501,000 outpatient visits to the Hospital and its system. In 2007, the Akron Regional Hospital

1 Association estimated Akron Children's Hospital's financial impact to the region was over \$1
2 billion.

3 Specific to the downtown Akron facility, the 253-bed hospital provides centers for
4 genetics, fetal treatment, cancer and blood disorders (including the Showers Family Center for
5 Childhood Cancer and Blood Disorders a "Pediatric Teaching Hospital Cancer Program"), heart,
6 palliative care, orthopedics, pediatric trauma, pediatric intensive care, and Level III neonatal
7 intensive care. In 2008, the Hospital saw more than 68,000 visits to its emergency room, ranking
8 it as one of the country's busiest pediatric E.Rs.

9 **Q. HOW DOES A RELIABLE AND REASONABLE COST STEAM SUPPLY**
10 **SUPPORT AKRON CHILDREN'S HOSPITAL'S OPERATIONS AND MISSION?**
11

12 A. The Hospital must have a reliable supply of steam in order to provide medical services to
13 its patients. Steam is used for heating water for all heating, all domestic hot water,
14 humidification, and for sterilization of instruments and equipment used at the Hospital.

15 The cost of the Hospital's steam supply is an important factor affecting delivery of
16 services to its patients because the Hospital's financial resources available are limited. Simply
17 put, the more the Hospital pays for its steam supply the less it has available to pay for other
18 goods and services that support patient care. We understand that we must pay for our steam
19 supply. However, there are many competing demands for our scarce financial resources.
20 Consequently, we can afford only to pay the lowest reasonable amount for our steam supply.

1 **ATLP'S EXISTING CONTRACT WITH AKRON CHILDREN'S HOSPITAL**

2 **Q. HOW DOES AKRON CHILDREN'S HOSPITAL OBTAIN ITS STEAM**
3 **SUPPLY?**

4
5 A. The Hospital currently obtains its steam supply from ATLP pursuant to a contract
6 through which the Hospital purchases its full requirements of steam service. That contract,
7 entered into in 2006, has a term that began on April 1, 2006 and continues until March 31, 2011.
8 ATLP recently submitted the contract to the Commission for its review and approval in Case
9 No. 09-441-HT-AEC. A copy of the contract is attached as Exhibit A to ATLP's application in
10 Case No. 09-441-HT-AEC.

11 **Q. WHAT RATE DOES THE HOSPITAL PAY FOR ITS STEAM SUPPLY UNDER**
12 **THE CONTRACT WITH ATLP?**

13
14 A. Among other things, Section 7 of the contract specifies the rate that the Hospital will pay
15 for steam service. The contract rate has a fuel rate component and a non-fuel rate component.
16 Each rate component is subject to a contractual formula through which the component is
17 adjusted regularly during the term of the contract to reflect specific types and measures of
18 changes in ATLP's fuel and non-fuel costs. With regard to fuel costs, the Hospital and ATLP
19 recognized during their negotiations in 2006 that the price ATLP pays for fuel is a significant
20 factor in providing steam service and that fuel costs incurred to produce steam can and do vary
21 from month to month. Consequently, the Hospital and ATLP agreed in subsection 7(b) of the
22 contract that there should be a separate fuel rate component and that it should be adjusted, in
23 accordance with a formula included in the contract, to reflect variations in ATLP's monthly fuel
24 costs. With regard to the non-fuel costs, the Hospital and ATLP agreed in subsection 7(c) to an
25 additional adjustment mechanism to reflect changes in those costs also. In particular, pursuant
26 to the contract, ATLP applies an adjustment factor to the base non-fuel rate on a bi-monthly

basis to reflect changes in costs, as measured by changes in the Consumer Price Index for the Cleveland-Akron, Ohio area, that have occurred since the base non-fuel rate was established at the levels specified in subsection 7(a) at the outset of the contract in April 2006.

Q. HOW HAVE COSTS AND THE RATES THAT THE HOSPITAL PAYS TO ATLP VARIED SINCE THE TERM OF THE CURRENT CONTRACT BEGAN IN APRIL 2006?

A. The rates charged to the Hospital by AT have increased since April 1, 2006, in accordance with the contractual mechanisms in order to reflect increases in both fuel and non-fuel costs. Through March of this year, the revenue resulting from the contractual fuel and non-fuel rate increases, i.e, the amount in excess of the revenue that the contract's base fuel and non-fuel rates would have provided had they remained in effect since April 2006, have amounted to \$296,675.22. Attached as Exhibit 1 to my testimony is a worksheet that calculates that amount. Exhibit 1 shows what the actual revenues (before Gross Receipts Taxes (GRT)) collected under the contract pursuant to the contractual rate adjustments for fuel and non-fuel cost increases have been since April 2006 \$5,749,890.79; what the revenues would have been had the fuel and non-fuel rates remained fixed through March 2009 at their base March 2006 levels \$5,453,215.57; and the difference between those two values \$296,675.22.

Q. WILL THE FUEL AND NON-FUEL RATE ADJUSTMENT PROVISION OF THE CONTRACT PROVIDE ADDITIONAL RATE INCREASES FOR ATLP DURING THE REMAINDER OF THE CONTRACT'S TERM?

A. Yes. As ATLP's fuel costs increase between now and the end of the contract's term, those cost changes will automatically flow through the contract's fuel cost rate adjustment provision. In addition, as the CPI changes to reflect cost increases in the Cleveland-Akron area, those changes also will automatically flow through the contract's non-fuel cost rate adjustment mechanism.

1 **Q. IS THE CONTRACT BETWEEN ATLP AND THE HOSPITAL A REASONABLE**
2 **ARRANGEMENT FOR OBTAINING THE HOSPITAL'S STEAM SUPPLY AND**
3 **COMPENSATING ATLP FOR THAT SERVICE?**

4
5 A. Yes, in my opinion it has been and continues to be a reasonable arrangement for both
6 parties.

7 **Q. DOES THE HOSPITAL HAVE ALTERNATIVES TO PURCHASING ITS**
8 **STEAM SUPPLY FROM ATLP?**
9

10 A. While the Hospital might not be able to implement another alternative immediately, it
11 could, if the circumstances from a cost and reliability standpoint warranted it, implement an
12 alternative to ATLP. Indeed, the Hospital reviewed the alternative of supplying its own steam
13 requirements at the time of its contract negotiations with ATLP in 2006. The Hospital concluded
14 that the contract that the parties negotiated and executed provided a reasonable arrangement for
15 the 2006-2011 period and avoided the need for the Hospital to pursue an alternative supply. The
16 Hospital's intention is to honor its contract with ATLP for the remainder of its term. However,
17 the Hospital regularly reviews its options for procuring a steam supply.

18
19 **ATLP'S EMERGENCY RATE REQUEST**

20 **Q. WHAT IS YOUR UNDERSTANDING OF THE INCREASE THAT ATLP HAS**
21 **REQUESTED THROUGH ITS APPLICATION FOR EMERGENCY RATE**
22 **RELIEF IN CASE NO. 09-453-HT-AEM?**
23

24 A. On May 29, 2009, ATLP filed an Application in Case No. 09-452-HT-AEM for an
25 emergency increase in rates and charges for steam and hot water service. My understanding is
26 that ATLP proposes to increase its rates to customers by either 72 or 48 percent, depending on
27 whether the rate increase is applied to tariff customers or to both tariff and customers, such as the
28 Hospital, that have contracts. In particular, my understanding is that ATLP's alternative
29 proposal of a 48 percent increase, which would apply to the Hospital, is based on collecting

1 increased revenues from both tariff and special contract customers in that percentage amount.

2 My understanding also is that ATLP proposes to collect its proposed rate increase, whether from
3 tariff customers or both tariff and special contract customers, through a surcharge.

4 **Q. WOULD IT BE REASONABLE TO ALLOW ATLP TO IMPOSE A**
5 **SURCHARGE ON THE HOSPITAL AS ATLP'S ALTERNATIVE RATE**
6 **INCREASE PROPOSES?**

7
8 A. No. First of all, increasing the Hospital's rate in the fashion that ATLP's alternative
9 proposal for obtaining emergency rate relief, in my opinion, violates the contractual arrangement
10 to which ATLP and the Hospital agreed in 2006. The Hospital has honored its commitment to
11 purchase its full requirement of steam service from ATLP and has foregone its opportunity to
12 implement an alternative steam supply arrangement since the contract began in 2006 and while
13 the contract provided substantial benefits to ATLP. Now, the Hospital faces the prospect that
14 ATLP will not fulfill its commitment to the Hospital for the remainder of its term during a period
15 when, apparently, ATLP believes that the contract's benefits are no longer advantageous to it. In
16 essence, ATLP's alternative proposal would convert the contract into a "heads ATLP wins, tails
17 the Hospital loses" arrangement. If the Hospital had known in 2006 that the pricing provision of
18 its contract would be at risk for such a wholesale change, it would not have agreed to that
19 provision in 2006.

20 Second, it would also be unreasonable to increase the Hospital's rates in the manner that
21 ATLP's alternative proposal would do because it would impose duplicative rate increases on the
22 Hospital.

23 **Q. HOW WOULD ATLP'S ALTERNATIVE PROPOSAL RESULT IN**
24 **DUPLICATIVE RATE INCREASES FOR THE HOSPITAL?**
25

26 A The Hospital's contract with ATLP already includes provisions, in subsections 7(b) and
27 7(c), that automatically increase the fuel and non-fuel rates to reflect increases in ATLP's costs.

1 ATLP's emergency rate increase request is based on cost increases that it contends it is facing. It
2 would be duplicative, and unreasonable, to increase the Hospital's rates to recover increased
3 costs, first, through the automatic adjustment provisions in subsection 7(b) and subsection 7(c)
4 and then, a second time, through the proposed emergency surcharge. These duplicative increases
5 that would occur going forward would be on top of the rate increases that the Hospital has
6 received since the contract began in April 2006.

7 **Q. PLEASE EXPLAIN.**

8 A. In addition to the proposal's failure to recognize that the alternative emergency rate
9 increase proposal duplicates the contract's automatic rate adjustment provisions going forward,
10 ATLP's alternative proposal also ignores that the rates the Hospital is paying today, and has
11 been paying since the inception of the contract in 2006, already have recovered substantial
12 amounts of increased costs for ATLP. As I explained earlier in my testimony, and as Exhibit
13 LLG-1 to my testimony demonstrates, the automatic adjustment provisions of the contract have
14 already allowed ATLP to recover approximately \$300,000 in aggregate cost increases since the
15 beginning of the contract in April 2006 through March 2009. Additional rate increases already
16 have been implemented pursuant to section 7 of the contract subsequent to March 2009.

17 **Q. ARE THERE ANY OTHER REASONS WHY ATLP'S EMERGENCY RATE**
18 **INCREASE PROPOSAL IS UNREASONABLE?**
19

20 A. Yes. The design of the proposed surcharge appears one-sided. ATLP's explanation of
21 the need for the emergency rate relief appears to be in substantial part ATLP's concern about
22 increasing fuel costs. A monthly charge that is fixed based on the customer's peak demand,
23 which is what ATLP proposes, would likely not match increased fuel costs, which vary based
24 upon total usage, not peak demand. In addition, ATLP's surcharge proposal does not explain
25 how potential over-recovery of cost increases by ATLP through the proposed surcharge would

1 be returned to customers, for example in the event that fuel cost increases turn out to be less than
2 what ATLP estimates they will be or ATLP's cost savings turn out to be greater than it has
3 estimated.
4

5 **RECOMMENDATIONS**

6 **Q. PLEASE SUMMARIZE YOUR RECOMMENDATIONS ON BEHALF OF**
7 **AKRON CHILDREN'S HOSPITAL.**
8

9 **A.** Akron Children's Hospital urges the Commission to confirm that the Hospital's existing
10 contract with ATLP should govern the terms and conditions, including prices, for steam service
11 the Hospital purchases from ATLP for the term of that contract. The Commission should not
12 allow ATLP to collect rate increases from the Hospital, beyond those increases that the existing
13 contract's automatic adjustment provisions already have provided and the additional increases
14 that those provisions will provide during the remainder of the contract's term. Accordingly, the
15 Commission should not adopt the alternative method that ATLP has proposed in Case No. 09-
16 453-HT-AEM for collecting any emergency rate increase that the Commission does approve by
17 applying an emergency surcharge to the Hospital.
18

19 **CONCLUSION**

20 **Q. DOES THAT CONCLUDE YOUR DIRECT TESTIMONY?**

21 **A.** Yes.

Exhibit LLG-1

Aggregate Rate Increases Pursuant to Section 7 of
Akron Children's Hospital's Contract
with Akron Thermal
During the Period April 2006 to March 2009

1. Actual revenues (before Gross Receipts Taxes (GRT)) collected under the contract pursuant to the contractual rate adjustments for fuel and non-fuel cost increases from April 2006 to March 2009 (See Attachment to Ex. LLG-1, column "Total Steam", row "Total").....	\$5,749,890.79
2. Total steam service during April 2006 to March 2009 (in Mlbs) (See Attachment to Ex. LLG-1, column "Total Mlbs", row "Total").....	340,613.09
3. Initial April 2006 steam service rate (\$/Mlb) (See Contract, Section 7(a)).....	\$16.01
4. Revenues if the fuel and non-fuel rates had remained fixed through March 2009 at their base April 2006 level of \$16.01/Mlbs (Line 3 x Line 2)	\$5,453,215.57
5. Additional revenue the Contract's fuel and non-fuel rate increases have provided over the base April 2006 rate levels from April 2006 to March 2009 (Line 1 – Line 4)	\$296,675.22

Attachment to Exhibit LLG-1

CHILDREN'S HOSPITAL
CUSTOMER NO. 3300, 3301, 3304
APRIL 2006 - MARCH 2009

6-Jul-09

Month	Usage Period	3300 Mlbs	3301 Mlbs	3304 Mlbs	Total Mlbs	YTD Mlbs	Adjusted Fuel Rate (\$/Mlb)	Adjusted Non Fuel Rate (\$/Mlb)	Adjusted Total Rate (\$/Mlb)	Total Steam	GRT 4.98%	Total Actual Amount
April 2006	3/30/06 - 4/28/06	4,421.00	2,520.84	1,111.00	8,052.84	8,052.84	\$ 6.70	\$ 9.37	\$ 16.07	\$ 129,409.14	6,444.57	\$ 135,853.71
May 2006	4/28/06 - 5/30/06	4,376.00	2,926.93	1,137.00	8,439.93	16,492.77	6.72	9.47	16.19	136,642.47	6,804.79	143,447.26
June 2006	5/30/06 - 6/30/06	3,537.00	2,824.98	999.00	7,360.98	23,853.75	6.44	9.47	15.91	117,113.19	5,832.24	122,945.43
July 2006	6/30/06 - 7/31/06	3,358.00	2,745.85	799.00	6,897.85	30,751.60	6.57	9.51	16.08	110,917.42	5,523.68	116,441.10
August 2006	7/31/06 - 8/31/06	3,369.00	2,753.44	870.00	6,992.44	37,744.04	6.44	9.51	15.95	111,529.41	5,554.16	117,083.57
September 2006	8/31/06 - 9/29/06	3,703.00	2,831.01	1,024.00	7,558.01	45,302.05	6.22	9.39	15.61	117,980.53	5,875.43	123,855.96
October 2006	9/29/06 - 10/30/06	4,430.00	3,139.00	1,236.00	8,805.00	54,107.05	6.60	9.39	15.99	140,791.95	7,011.44	147,803.39
November 2006	10/30/06 - 11/29/06	5,008.00	3,749.18	1,208.00	9,965.18	64,072.23	6.58	9.33	15.91	158,546.01	7,895.59	166,441.60
December 2006	11/29/06 - 12/28/06	5,472.00	1,826.15	1,283.70	8,581.85	72,654.08	6.32	9.33	15.65	134,405.94	6,688.44	140,994.39
January 2007	12/28/06 - 1/26/07	5,886.00	3,953.78	1,290.20	11,129.98	83,784.06	6.55	9.43	15.98	177,857.09	8,857.28	186,714.37
February 2007	1/26/07 - 2/26/07	7,898.00	5,082.33	1,287.20	14,267.53	98,051.59	6.74	9.43	16.17	230,705.96	11,489.16	242,195.12
March 2007	2/26/07 - 3/29/07	5,789.00	3,701.31	1,186.70	10,677.01	108,728.60	6.61	9.56	16.17	172,647.25	8,597.83	181,245.08
April 2007	3/29/07 - 4/30/07	5,368.00	3,490.99	1,259.20	10,118.19	118,846.79	7.09	9.56	16.65	168,467.86	8,389.69	176,857.55
May 2007	4/30/07 - 5/30/07	4,151.00	2,559.10	984.10	7,694.20	17,812.39	7.39	9.66	17.05	131,166.12	6,533.07	137,719.19
June 2007	5/30/07 - 6/29/07	3,676.00	2,075.32	879.10	6,630.42	24,442.81	7.40	9.66	17.06	115,114.97	5,633.13	118,748.10
July 2007	6/29/07 - 7/30/07	3,508.00	2,097.62	891.30	6,496.92	30,939.73	6.88	9.70	16.58	107,718.93	5,364.40	113,083.33
August 2007	7/30/07 - 8/30/07	3,227.00	2,307.91	987.30	6,522.21	37,461.94	6.88	9.70	16.58	108,138.24	5,385.28	113,523.52
September 2007	8/30/07 - 9/28/07	3,441.00	2,331.15	1,031.80	6,803.95	44,265.89	6.67	9.70	16.37	111,480.66	5,546.76	116,927.42
October 2007	9/28/07 - 10/29/07	3,921.00	2,786.90	1,092.40	7,800.30	52,066.19	6.95	9.70	16.63	129,375.00	6,467.78	136,342.78
November 2007	10/29/07 - 11/29/07	5,039.00	3,783.07	1,294.80	10,116.87	62,183.06	6.89	9.74	16.63	168,243.54	8,378.53	176,622.07
December 2007	11/29/07 - 12/28/07	5,772.00	4,187.64	1,432.20	11,391.84	73,574.90	6.85	9.74	16.59	188,990.62	9,411.73	198,402.35
January 2008	12/28/07 - 1/28/08	6,657.00	4,567.26	1,500.60	12,724.86	86,299.76	6.84	9.83	16.67	212,173.42	10,563.75	222,687.17
February 2008	1/28/08 - 2/28/08	6,899.00	4,650.27	1,359.50	12,908.77	99,208.53	7.02	9.83	16.85	217,512.78	10,832.14	228,344.92
March 2008	2/28/08 - 3/31/08	6,497.00	4,325.22	1,692.50	12,514.72	111,723.25	7.30	9.97	17.27	216,129.53	10,763.24	226,892.46
April 2008	3/31/08 - 4/30/08	4,866.00	3,133.33	1,346.20	9,345.53	9,345.53	7.90	9.97	17.87	167,004.62	8,316.83	175,321.45
May 2008	4/30/08 - 5/30/08	4,832.00	2,952.86	1,346.90	9,131.76	18,477.29	8.41	10.09	18.50	168,937.56	8,413.09	177,350.65
June 2008	5/30/08 - 6/30/08	3,749.00	2,266.89	1,442.40	7,458.29	25,935.58	8.60	10.09	18.69	130,495.44	6,941.89	146,337.33
July 2008	6/30/08 - 7/31/08	3,621.00	2,139.23	1,358.70	7,118.93	33,054.51	8.59	10.19	18.78	133,693.50	6,657.94	140,351.44
August 2008	7/31/08 - 8/29/08	3,663.00	2,145.82	1,220.50	7,029.32	40,083.83	7.90	10.19	18.09	136,100.79	6,332.59	133,493.00
September 2008	8/29/08 - 9/29/08	4,011.00	2,388.21	1,118.40	7,517.61	47,601.44	7.95	10.15	18.10	161,000.79	6,776.22	142,844.96
October 2008	9/29/08 - 10/29/08	4,677.00	2,932.06	1,455.90	9,064.96	56,666.40	7.98	10.15	18.13	161,000.79	8,184.52	172,532.24
November 2008	10/29/08 - 12/1/08	6,008.00	4,696.00	1,809.20	12,513.20	69,179.60	7.81	9.76	17.57	219,866.59	10,948.87	230,805.79
December 2008	12/1/08 - 12/31/08	6,169.00	4,741.89	1,575.70	12,486.59	81,666.19	7.72	9.76	17.48	218,357.58	10,869.63	229,135.21
January 2009	12/31/08 - 1/30/09	8,442.00	5,415.31	1,712.30	15,569.61	97,235.80	7.44	9.76	17.20	235,357.58	13,336.31	281,133.61
February 2009	1/30/09 - 3/2/09	6,383.00	4,968.24	1,571.20	12,922.44	110,158.24	7.72	9.76	17.48	235,357.58	11,249.04	237,133.28
March 2009	3/2/09 - 4/2/09	5,512.00	2,939.00	1,552.00	9,003.00	120,161.24	7.19	9.82	17.01	171,357.58	8,473.52	178,624.55
Total		177,336.00	117,936.09	45,341.00	340,613.09	\$ 5,499,331.35				\$ 5,499,331.35		\$ 6,036,235.35

CERTIFICATE OF SERVICE

The undersigned hereby certifies that a copy of the foregoing was served upon the parties of record listed below this 8th day of July, 2009 *via* e-mail.


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