[Company Exhibit ____]

BEFORE THE
PUBLIC UTILITIES COMMISSION OF OHIO

In the Matter of the Application of Ohio Edison Company, The Cleveland Electric Illuminating Company, and The Toledo Edison Company For Approval of Their Energy Efficiency and Peak Demand Reduction Program Portfolio Plans for 2010 through 2012 and Associated Cost Recovery Mechanisms.	)	Case Nos. 09-1947-EL-POR 09-1948-EL-POR 09-1949-EL-POR
In the Matter of the Application of Ohio Edison Company, The Cleveland Electric Illuminating Company, and The Toledo Edison Company For Approval of Their Initial Benchmark Reports.	)	Case Nos. 09-1942-EL-EEC 09-1943-EL-EEC 09-1944-EL-EEC
In the Matter of the Energy Efficiency and Peak Demand Reduction Program Portfolio of Ohio Edison Company, The Cleveland Electric Illuminating Company, and The Toledo Edison Company	)	Case Nos. 09-580-EL-EEC 09-581-EL-EEC 09-582-EL-EEC

REBUTTAL TESTIMONY OF

GREGORY M. TOTH

ON BEHALF OF

OHIO EDISON COMPANY
THE CLEVELAND ELECTRIC ILLUMINATING COMPANY
THE TOLEDO EDISON COMPANY

Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS?

A. My name is Gregory M. Toth. My business address is FirstEnergy Corp. ("FirstEnergy"), 76 S. Main St., Akron, Ohio 44308.

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

A. I am employed by FirstEnergy Service Company as Consumer Products Lead.

Q. ON WHOSE BEHALF ARE YOU TESTIFYING IN THIS PROCEEDING?

A. I am testifying on behalf of Ohio Edison Company ("OE"), The Toledo Edison Company ("TE") and The Cleveland Electric Illuminating Company ("CEI") (collectively, "Companies"). Unless otherwise stated, my testimony equally applies to all three Companies.

Q. PLEASE SUMMARIZE YOUR EDUCATIONAL AND PROFESSIONAL BACKGROUND.

A. I received a Bachelor of Science degree from the University of Findlay in Psychology, and I joined FirstEnergy Service Company in 2002.

I am the chairman of the Residential and Low Income Subcommittee of the Companies' Collaborative for energy efficiency and demand side management (the "Residential Subcommittee").

Q. WHAT ARE YOUR RESPONSIBILITIES AS CONSUMER PRODUCTS LEAD IN THE CUSTOMER SERVICE AND ENERGY EFFICIENCY GROUP?

A. As Consumer Products Lead, I am responsible for the creation, execution, and management of FirstEnergy's strategy for consumer products services, energy efficiency, residential programs and customer satisfaction for customers across Ohio, Pennsylvania and New Jersey. This includes new business development, partner relations, communications, advertising, and promotional initiatives.

Q. WHAT IS THE PURPOSE OF YOUR REBUTTAL TESTIMONY?

A. The purpose of my rebuttal testimony in this proceeding is to respond to statements made by Daniel J. Sawmiller on behalf of The Ohio Consumers' Counsel ("OCC") concerning sunk costs related to the Compact Fluorescent Lighting ("CFL") program approved by the Commission on September 23, 2009, which I will refer to as the "Approved CFL Program."

Q. DOES MR. SAWMILLER CHALLENGE THE SUNK COSTS OF THE APPROVED CFL PROGRAM THAT ARE INCLUDED IN THE PORTFOLIO PLAN?

A. He challenges three line items of these costs. First, he criticizes four months of charges totaling approximately $120,000 that the Companies incurred from December 2009 through March 2010 to store the CFL bulbs in warehouses. Second, he criticizes the amount the Companies spent on marketing and advertising costs for the Approved CFL Program, which he describes as "a mere $427,000 of the $1.8 million costs allocated for marketing." Third, he objects to "management costs" as unjustified, but does not identify the amount of these costs.

I will discuss each of Mr. Sawmiller's recommendations and the reasons why they should be rejected in more detail below. In order to do that, I need to provide a timeline.

Q. WHAT IS THE TIMELINE?

A. On July 9, 2009, the Companies filed an application with the Commission requesting approval of a program that would provide for direct distribution – via several distribution channels – of 3.75 million CFL bulbs to customers in 2009. Because the Companies intended to apply the energy savings from this program toward satisfying their 2009 energy efficiency benchmarks, the Companies requested that the application be approved no later than thirty days from the date of filing.

On September 16, 2009, the Companies submitted a letter to the Commission stating that the CFL program had been refined as a result of several factors, including discussions with Staff and several intervenors in the Collaborative and the decreasing amount of time remaining in 2009 to realize the benefits of the program. One refinement was to push the CFL bulbs out to customers before the end of 2009 using direct distribution (door-to-door and postal) to customers. On September 23, 2009, the Commission approved the program, as refined, and agreed that the costs of the program were not unreasonable. The Company then purchased 3.75 million CFL bulbs and immediately began to ramp up staging and delivery processes so that the energy saving benefits of the Approved CFL Program would be obtained in 2009.

On Oct. 7, 2009, the Commission asked FirstEnergy to postpone deployment of the Approved CFL Program. On Oct. 8, 2009, OCC filed an application for rehearing. For the next ten days while discussions concerning the program were on-going, the Companies continued to pre-stage CFL materials at the warehouses so that deliveries could be commenced immediately upon receipt of notice from the Commission to resume the program. On October 18, 2009, the Companies ceased staging operations and began preparing their CFL inventory for storage pending redesign of the program.

On November 4, 2009, the Commission granted rehearing of its September 23, 2009 Order and directed the Companies to redesign the program by November 30, 2009. The Companies requested an extension on November 24, 2009, which was granted until December 15, 2009, to allow the Companies to file their redesigned program with their Energy Efficiency & Peak Demand Reduction Program Portfolio (the "Plans"). On December 15, 2009, the Companies filed the redesigned CFL program (the "Redesigned CFL Program"), as Appendix E to the Plans.

Q. WHAT WERE THE PROJECTED COSTS OF THE APPROVED CFL PROGRAM?

A. The Companies projected that the cost of the Approved CFL Program would be $13.1 million.

Q. WHAT IS THE TOTAL COST INCURRED OF THE APPROVED CFL PROGRAM?

A. From program inception, $9,113,856 has been spent on the development of the Approved CFL Program.

Q. DOES MR. SAWMILLER OBJECT TO THE COMPANIES' RECOVERY OF ALL COSTS OF THE APPROVED CFL PROGRAM?

A. No. There were substantial costs that the Companies incurred that no party has questioned. The costs incurred for the Approved CFL Program include, among other things, the following: purchase of the CFL bulbs, manufacturing of the bags and boxes required for shipment and delivery, welcome letter and usage instructions, preparation work for delivery, warehousing, advertising and marketing, postage, labeling, measurement and verification, and community outreach. Mr. Sawmiller questions only a portion of these costs.

Q. ARE ALL OF THESE COSTS INCLUDED IN THE PORTFOLIO PLAN?

A. Only in part. Upon termination of the Approved CFL Program, the Companies negotiated substantial reductions from vendors and reduced or eliminated costs to the extent possible. In addition, the Companies worked exhaustively to roll as much of these costs as possible into the Redesigned CFL Program. For example, the largest cost element was the cost of the CFL bulbs themselves, and the CFL bulbs will be used in the Redesigned CFL Program. However, certain costs were "sunk," meaning that they were reasonably incurred to implement the Approved CFL Program, but do not directly contribute to the Redesigned CFL Program. Even with these sunk costs included, the cost included in the Plans for the Approved CFL Program ***and*** the Redesigned CFL Program is $13.1 million.

Q. IS MR. SAWMILLER CORRECT THAT FIRSTENERGY'S WAREHOUSING COSTS FROM DECEMBER 2009 THROUGH MARCH 2010 WERE AVOIDABLE?

A. No. The actual warehousing cost during the period in question is $120,000, or approximately $30,000 per month. The original estimate was $60,000 per month, but FirstEnergy's CFL vendor was successful in reducing the price by reorganizing the material in storage and negotiating with the warehouse facility. Under the Redesigned CFL Program, the Companies anticipate that they will need to warehouse the CFL bulbs for up to 24 months. As redesigned, it would be impossible to distribute all the 3.75 million CFL bulbs from the warehouses before the end of March 2010. Thus, this $120,000 cost is a necessary element of the Redesigned CFL Program.

Q. HOW DO YOU YOUR RESPOND TO MR. SAWMILLER'S STATEMENT THAT THESE WAREHOUSING COSTS WERE CAUSED BY FIRSTENERGY'S DECISION TO LAUNCH THE REDESIGNED CFL PROGRAM AS PART OF THE COMPANIES' PLANS?

A. Mr. Sawmiller's statement is based on the mistaken assumption that the Companies could have and should have launched the Redesigned CFL Program immediately after the Residential Subcommittee reached consensus on its general terms. The Companies believed in November, and continue to believe today, that launching the Redesigned CFL Program as one component of the Plans will result in greater acceptance by customers. Indeed, this was discussed with participants in the Residential Subcommittee meetings held during the redesign in November, 2009. There was general agreement, although not universal agreement, that the Companies should not rush to implement the new program without Commission approval but should, instead, launch the Redesigned CFL Program as one component of Commission-approved Energy Efficiency & Peak Demand Reduction Program Portfolios.

Q. HOW DO YOU RESPOND TO MR. SAWMILLER'S STATEMENT THAT THE COMPANIES SHOULD BE PRECLUDED FROM COLLECTING THE SUNK MARKETING COSTS OF THE APPROVED CFL PROGRAM?

A. Mr. Sawmiller appears to argue that the Companies should have spent all of the $1.8 million budgeted for marketing and advertising, instead of a "mere" $427,000. In fact, the budget for these services in the original plan was $1.9 million, and the Companies were on track to spend that amount based on their roll out introduction campaign and support campaigns planned after launch. At the time the program was terminated, the Companies had committed to over $900,000 in advertising and marketing for the launch itself. The "mere" $427,000 referenced by Mr. Sawmiller is an estimate, at one point in time, of advertising and marketing costs that could not be negotiated down or transferred to the Redesigned CFL Program. We managed to reduce these sunk costs to $405,140.

The $405,140 in costs represents expenses for marketing and advertising the program to customers, which includes, among other items, artwork design and layout, development costs, and advertising buys for print and radio media, much of which were specific to the Approved CFL Program. Cost detail is summarized, with supporting documents, and attached as Exhibit GMT-1.

Q. HOW DO YOU RESPOND TO MR. SAWMILLER'S POSITION THAT THE COMPANIES SHOULD NOT RECOVER THEIR MANAGEMENT COSTS?

A. It is unclear what Mr. Sawmiller is referencing. One line item of costs provided to the Residential Subcommittee participants is $225,000 for the services of fifteen management employees from the Companies' CFL vendor: ten supervisors, three managers and two operations managers. This invoiced amount breaks out into three categories of costs, as estimated by the vendor:

- $40,750 for rescheduling the distribution formula on five occasions during the redesign due to delaying start dates, which compressed actual delivery days lower to meet the scheduled deadline. This is a very complex activity involving proprietary scheduling software utilized by the vendor, and the vendor's ability to perform these distribution formulas is a key reason why it was retained.
- $31,250 for project management costs beginning September 23, 2009, which includes supervision of warehousing and safe storage of materials, plus the management of the reorganization of materials to lower storage cost by half.
- $153,000 for development and operational planning required before launch, including procurement of materials, staffing, facilities, professional services, trucks, uniforms, logistics, measurement and verification and safety. The vendor started providing these services in May, 2009, as to the development of the CFL program filed with the Commission on July 9, 2009, and continued to provide services through the design and implementation of the Approved CFL Program.

Q. HAD THE PROGRAM NOT BEEN APPROVED BY THE COMMISSION, WOULD THE COMPANIES HAVE BEEN OBLIGATED TO PAY THE

VENDOR FOR SERVICES PROVIDED BETWEEN MAY AND SEPTEMBER, 2009?

A. No. The vendor assumed the risk of not recovering any costs should the program not be approved.

Q. ARE THERE ADDITIONAL EXAMPLES OF THE SERVICES PROVIDED BY THE VENDOR'S MANAGEMENT EMPLOYEES?

The CFL vendor leadership team and other senior staff at the vendor were far more involved than anticipated in the communication between the Companies and the vendor staff, the coordination of services, rescheduling of staff, logistical considerations and negotiations, and communication with suppliers. Management services also included evaluation and analysis of the work that went into preparing documents for the Redesigned CFL Program, specifically the quantification of services reconciliation.

Moreover, the CFL vendor's call center was expected to receive possibly 100 to 200 calls per day for the original CFL plan. Due to the publicity surrounding the Approved CFL Program, the vendor received thousands of calls, and many of them were not inquiries as expected but calls from concerned utility customers. The impact was threefold: management had to hire more staff immediately and train them on the specifics of the project. More impactful, however, was working with the staff to teach them how to effectively handle these unexpected confrontational calls, and management was required to speak to many of these callers who demanded their call be escalated. In addition, the phone system was not set up for this type of volume and the strategy for forwarding calls had not contemplated these volumes. As a result, management had to bring in the phone vendor, define the vendor's new requirements, add voice mail boxes for the volume and then train additional core staff on how to assist these callers.

Q. IS THERE ANOTHER POSSIBLE LINE ITEM THAT MR. SAWMILLER IS CHALLENGING UNDER THE HEADING OF MANAGEMENT COSTS?

A. He may also be referencing the Companies' costs for the personnel services of the CFL vendor who provided services beginning September 23, 2009, which totaled $630,000. The Companies believe this cost was reasonable, given the demands placed upon the vendor by the ramp-up, suspension, and de-staging required following the Commission's approval of the Approved CFL Program on September 23, 2009.

Q. WHAT WORK WAS PERFORMED BY THE CFL VENDOR'S PERSONNEL?

A. The CFL vendor hired approximately 100 employees to support the CFL program. The work performed falls into three segments. First was the ramping up of the Approved CFL Program prior to the planned launch date of October 10, 2009, which included receiving the CFL bulbs at the warehouses, pre-packaging the materials for distribution to homes, preparation work and setup for the scheduled beginning of delivery to homes. This also included community outreach and notification to public officials of delivery personnel being in the area, set up and testing of the GPS delivery tracking system and quality control measures, final staff training including safety procedures and customer interaction protocols, and area delivery trucks being loaded and presorted for each neighborhood. Between October 10, 2009 and October 18, 2009, while the Approved CFL Program was suspended on a day-to-day basis, the vendor's employees actually accelerated pre-staging of additional material for delivery because of the anticipated shorter delivery window. This included continuing to receive delivery of CFL bulbs at the warehouses.

Upon receiving the hold order on October 18, 2009, the vendor's employees un-staged 100% of the prepackaged materials and began securing the items for storage. This was required by the warehouse facilities because the materials occupied extensive floor space and were not suitable for pallet storage. The employees repackaged the materials so they would be suitable for use in sending to retail outlets and community agencies consistent with the Redesigned CFL Program, as well as maintaining the direct shipping setup for future use. They secured the inventory, took full counts of all materials and condensed the volume of product, which lowered our storage requirements and reduced warehousing cost. For all the handling, packaging, re-packaging, and un-packaging required for the 3.75 million CFL bulbs, the Companies paid on a unit basis of only $0.16 per bulb.

Q. DOES THIS CONCLUDE YOUR REBUTTAL TESTIMONY?

A. Yes, it does.

EXHIBIT GMT-1

Reduced Advertising And Marketing Expenses, Ads, Print

Artists, Inc. (Art work and design)	1,616.00
IMR, Inc. (advertising)	279,115.00
Robert Calmer (Layout and design)	855.00
Bob Gold Advertising (Creative design)	1,952.31
Commercial Recording Studios, Inc.	1,186.00
Commercial Recording Studios, Inc.	216.00
Robert Calmer (Layout and design)	200.00
3-Panel Brochure from PD Invoice	120,000.00
	$405,140.00

ARTISTS
INCORPORATED

3850 Granger Rd.
Akron, Ohio 44333
330-666-5754

Invoice #: 00010451
Date: 9/30/09
Customer P.O. 55103151

FirstEnergy Corporation
Attn.: Jeff Renbarger
76 South Main Street
Akron, Ohio 44308

Layout Energy Efficient Light Bulb storyboard

Sub Total:	$1,616.00
Sales Tax:	$0.00
Balance Due:	$1,616.00

Terms: Net 30

/11/2010 10:07 FAX 8145344142 AP_HOT_LINE 001/005

I M R, Inc.
5466 Portchester Drive
Hudson, OH 44236

Phone: 888-812-7423

Invoice

DATE	INVOICE #
9/29/2009	2031

BILL TO
First Energy PO No. 55102502 Attn. Jeff Renbarger 76 South Main Street Akron, OH 44308

	TERMS
PO No. 55102502	Due on recpt

DESCRIPTION	AMOUNT
"BIG IDEA" CFL GIVE-AWAY PROMOTION - RADIO CAMPAIGN	
620126 - 504003 - 502822 RADIO advertising (CEI)	64,660.00
620126 - 504003 - 502820 RADIO advertising (Ohio Edison)	162,995.00
620130 - 504003 - 504003 (Agency Support - Media Placement and Buying Services)	10,686.40
Total	$238,341.40

Market	Total TRP's	Total Spots	Gross Cost	OP Co.	Budget Mix %	Stations:
Cleveland	1017.6	856	$64,660	50% Ill. Co.	56.8%	WMJI; WGAR;WTAM-AM;WMMS; WZAK; WNCX
			$64,660	50% Ohio Edison		WDOK; WQAL; WFHM; WKNR-AM
Akron	387.6	300	$31,258	100% Ohio Edison	13.7%	WNIR; WAKR-AM; WONE; WKDD;WQMX
(Cleveland spill not included)						
Toledo	840.0	476	$44,939	100% Ohio Edison	19.7%	WKKO;WIOT;WVKS;WSPD-AM;WRVF
Youngstown	821.6	356	$22,139	100% Ohio Edison	9.7%	WYFM;WQXK;WHOT;WBBG;WKBN-AM;
						WMXY;WNCD
		Total Cost:	$227,655.00			
Schedule Dates:						
Weeks of 10/5, 10/12, 10/19 and 10/26						
Spot Length: :30 second spots						
Total Number of Spots:	1988					

Invoice

I M R, Inc.
5466 Portchester Drive
Hudson, OH 44236

Phone: 888-812-7423

DATE	INVOICE #
9/29/2009	2032

BILL TO
First Energy PO No. 55102502 Attn. Jeff Renbarger 76 South Main Street Akron, OH 44308

	TERMS
PO No. 55102502	Due on recpt

DESCRIPTION	AMOUNT
"BIG IDEA" CFL GIVE-AWAY PROMOTION - NEWSPAPER CAMPAIGN	
620127 - 504003 - 502822 PRINT - Magazine & Newspaper Advertising (CEI)	119,389.10
620127 - 504003 - 502820 PRINT - Magazine and Newspaper advertising (Ohio Edison)	305,574.10
620127 - 504003 - 502821 PRINT - Magazine & Newspaper advertising (Toledo Edison)	62,926.80
620130 - 504003 - 504003 (Agency Support - Media Placement and Buying Services)	22,902.12
Total	$510,792.12

September 28, 2009

FirstEnergy
Ohio Newspaper

"Big Idea" CFL Promo

Op Co	IO #	Publication	Total NET Cost*
IL+OE	4601	Cleveland Plain Dealer	$177,601.35
IL	4602	Ashtabula Star Beacon	$10,622.15
IL	4603	Lake County News Herald	$19,966.25
OE	4604	Akron Beacon Journal	$38,954.00
OE	4605	Elyria Chronicle Telegram	$9,439.55
OE	4606	Medina County Gazette	$7,381.00
OE	4607	Lorain Morning Journal	$14,265.40
OE	4608	Ravenna Record Courier	$6,554.65
OE	4609	Norwalk Reflector/Sandusky Register	$16,270.00
OE	4610	Massillon Independent	$6,204.65
OE	4611	The Youngstown Vindicator-4Col	$13,895.70
OE	4612	Warren Tribune Chronicle	$15,856.30
OE	4613	Bellevue Gazette	$6,337.20
OE	4614	Lisbon Morning Journal	$9,916.80
OE	4615	The Alliance Review	$5,541.75
OE	4616	The Salem News	$8,113.80
OE	4617	Ashland Times Gazette	$5,091.00
OE	4618	Mansfield News	$31,394.45
OE		The Marion Star	
OE		Port Clinton News Herald	
TE		Fremont News Messenger (20% of Cost)	
OE	4619	Springfield News	$16,646.50
OE	4620	London Madison Press	$4,693.25
OE	4621	Delaware Gazette	$6,496.30
TE	4622	Toledo Blade	$34,777.85
TE	4623	Bowling Green Sentinel Tribune	$5,409.20
TE	4624	Bryan Times	$4,926.60
TE	4625	Defiance Crescent News	$6,469.80
TE	4626	Northwest Signal & Courier	$5,064.50
		Total:	**$487,890.00**

ok Jeff Renbarger

Robert Calmer, 3093 Hood Road, Medina, OH 44256 C.330.608.5452

STATEMENT OF SERVICES RENDERED

ACCOUNT NAME AND ADDRESS

Fax 8024138

Doc# 1902137102

FirstEnergy Corporation
Jeff Renbarger
Advertising Director
76 S. Main Street Floor 17
Akron, OH 44308-1812
330.761.4364

BILLING DATE

9/28/09

CLIENT / JOB DESCRIPTION	DATE	HOURS	X RATE	TOTAL
FirstEnergy OHIO operators				
Big Idea free CFL light bulb ad, design, photo retouching	9/25/09	7.00	x 75.00	$525.00
Royalty free photo purchase from veer				$330.00

TOTALS	HOURS	X RATE	TOTAL
	7.00	x 75.00	$855.00

PAYMENT DUE UPON RECEIPT
OURMACMAIL@EARTHLINK.NET

Robert Calmer, 3093 Hood Road, Medina, OH 44256 C.330.608.5452

OK
Jeff Renbarger

BGA
Bob Gold Advertising

Fax 8024139
Doc# 1902137104

INVOICE NO. 09093
P.O. 55101343

TO: Mr. Jeff Renbarger
FirstEnergy
76 S. Main St.
Akron, OH 44308

Date: September 30, 2009
Terms: Net Due On Receipt

Description: FE 0909	**Amount**
P.O. 55101343 **<u>Talent Costs</u>** Radio: Use FE 9289 "Big Idea" 30 sec. Cycle: 10/05/09 –01/04/10 James P. Kisicki, Announcer Gregory M.Violand, Announcer Christopher P. Mezzolesta, Announcer John Buck Jr., Announcer (3 tags) Toni L. Cervino, Announcer	1,824.59
Talent Management RE: P.O. 55101343 Includes: client contact, Highland contact, bill checking and invoicing	<u>127.72</u>
Total Due:	**$1,952.31**

Please make check payable to:
Bob Gold Advertising
1608 Hampton Knoll Drive
Akron, OH 44313

1608 Hampton Knoll Drive
Akron, Ohio 44313
Phone & Fax: 330.923.8800
Email: bebus@aol.com

HIGHLAND TALENT PAYMENTS INC.

PO NUMBER	JOB CODE	CURRENCY	INVOICE TYPE	INVOICE DATE	INVOICE
	FE 9289	U.S.	STANDARD IV	09/30/2009	485915

ADVERTISER: FIRST ENERGY ID: FE 9289 TITLE: "BIG IDEA" LEN: :30

Session 1 V/O DATE: 09/28/09
STUDIO: COMMERCIAL RECORDIN
CITY/ST: INDEPENDENCE, OH
Session 2 DATE:
STUDIO:
CITY/ST:
Session 3 DATE:
STUDIO:
CITY/ST:

AGENCY: BOB GOLD ADVERTISING
CODE:
PRODUCER: KERBARGER
UNION: AFTRA
MEDIA: RADIO COMMERCIAL
PRODUCT: FIRST ENERGY
LIFT DATE:

PAYMENT TYPE: WILDSPOT 7 UNITS CYCLE DATES: USE 10/05/09-01/04/10
CET REG'L CODE

ID NO	PERFORMER'S NAME		W	CAT					(%)	ST	YR		D	PREV PAID	BASIC FEE		MISC AMT	TOTAL GROSS
[illegible]	JAMES R. [illegible]			A	100	1	X		15.50	OH	09	06/27/11			214.54			214.54
[illegible]	GREGORY M. VIOLAND			A	100	1	X		15.50	OH	09	06/27/11			214.54			214.54
[illegible]	CHRISTOPHER P. [illegible]			A	100	1	X		15.50	OH	09	06/27/11			214.54			214.54
[illegible]	JOHN BUCK JR			A	100	1	X		15.50	OH	09	06/27/11			214.54	T	244.68	459.22
	3 TAGS																	
[illegible]	TONI L. CERVINO			A	140	1	1		15.50	OH	09	06/27/11			214.54			214.54

CONTROL #: 22563

UNION PENSION & HEALTH
Pension Wages: 1,317.38
Pension Amt: 204.18

Studio Code:

Misc Codes
T-TAGS

TOTAL GROSS TALENT PAYMENTS: 1,317.38
PAYROLL TAXES & UNION: 507.21

INVOICE TOTAL ($US): 1,824.59

INVOICE TO: BOB GOLD ADVERTISING TERMS: 7 Days Net ORIGINAL INVOICE

ok Jeff Rembarger fax [illegible]
doc# 1902137106

COMMERCIAL
RECORDING STUDIOS, INC.

6001 West Creek Road | Independence, Ohio 44131
216.642.1800 Fax: 216.642.8515 Web: comrec.com

Invoice

Invoice # 78954

Date:	9/28/2009
Client	[illegible]
P.O.	[illegible]
Job:	[illegible]
Prod:	[illegible]
Terms	Net 30

FirstEnergy
Attn: Jeff Rembarger
Communications Services
76 S. Main St., 18th Floor
Akron, OH 44308

JOB DATES	QTY	DESCRIPTION	AMOUNT
		PRODUCE 1 RADIO SPOT WITH TWO ADDITIONAL TAG VARIATIONS "BIG IDEA" 4 LOCAL TALENT plus CHRIS MEZZOLESTA	
9/27/2009	3.5	Hours Digital Time-Fairlight	735.00
	0.5	TALENT'S STUDIO - MONO	155.00
		Session Backup	50.00
		Server Master	16.00
		Music: KPM 697-1 - up to 3 states	230.00

Total: **$1,186.00**

Thank you for you business!

ok
Jeff Rembarger

Doc# 1902137107

Invoice

COMMERCIAL
RECORDING STUDIOS, INC.
6001 West Creek Road | Independence, Ohio 44131
216.642.0000 Fax: 216.642.0615 Web: comrec.com

Invoice # 78969

Date: 10/1/2009
Client: [illegible]
P.O.: [illegible]
Job: [illegible]
Prod: [illegible]
Terms: Net 30

FirstEnergy
Attn: Jeff Rembarger
Communications Services
76 S. Main St., 18th Floor
Akron, OH 44308

JOB DATES	QTY.	DESCRIPTION	AMOUNT
		"BIG IDEA" RADIO DELIVERY	
9/30/2009	27	Internet Send-1 spot	216.00

Total: **$216.00**

Thank you for you business!

OK Jeff Renbarger

Doc# 1902137108

Robert Calmer, 3093 Hood Road, Medina, OH 44256 C.330.608.5452

STATEMENT OF SERVICES RENDERED

ACCOUNT NAME AND ADDRESS

FirstEnergy Corporation
Jeff Renbarger
Advertising Director
76 S. Main Street Floor 17
~~Akron, OH 44308-1812~~
330.761.4364

BILLING DATE

9/29/09

CLIENT / JOB DESCRIPTION	DATE	HOURS	X RATE	TOTAL
FirstEnergy OHIO operators				
Big Idea free CFL light bulb ad, resizing	9/29/09	2.66	x 75.00	$200.00

TOTALS	HOURS	X RATE	TOTAL
	2.66	x 75.00	$200.00

PAYMENT DUE UPON RECEIPT
OURMACMAIL@EARTHLINK.NET

Robert Calmer, 3093 Hood Road, Medina, OH 44256 C.330.608.5452

PowerDirect
targeted media

Invoice

Date:	Invoice #:
9/17/2009	1153DH1

BILL TO:
FirstEnergy
Gregory M. Tolli
76 South Main Street
Akron, Ohio 44308

REMIT PAYMENT TO:
POWERDIRECT MARKETING
Attn: Accounting Dept.
4700 Von Karman Ave., Ste 100
Newport Beach, CA 92660
Tax ID Number: 30-0038796

Customer ID	P.O. No.
First Energy	

Description	Qty Total	Rate	Amount Due
Door to Door Delivery			
Manufacturing of bag			
Recycled Kraft Paper Bag.Twisted Paper Handles. 8" X 4.75" X 10.5"	1,500,000	0.30	$450,000.00
Collateral in bag			
3 paneled brochure. 8.5" x 11" folds to approx 3.75" x 8.5" 60# Glossy full bleeds (with versions)	1,500,000	0.08	$120,000.00
2-CFLs 23W / 100W Energy Star Approved(B.Star and TCPI)	1,500,000	3.00	$4,725,000.00
Distribution			
Solo Delivery personnel services	1,500,000	0.42	$630,000.00
Preparing/Inserting bag contents	1,500,000	0.19	$285,000.00
Management/Supervision personnel services	1,500,000	0.15	$225,000.00
Warehousing facilities and services	1,500,000	0.05	$75,000.00
Total Delivery cost	Per unit cost	4.19	$6,510,000.00
Postal Delivery			
Description			
Manufacturing of box	375,000	0.50	$187,500.00
Collateral in box			
3 paneled brochure. 8.5" x 11" folds to approx 3.75" x 8.5" 60# Glossy full bleeds (with versions)	375,000	0.08	$30,000.00
2-CFLs 23W / 100W Energy Star Approved(B. Star and TCPI)	375,000	3.00	$1,181,250.00
Preparation/mailhouse box.			
Label manufacture and affix	375,000	0.10	$37,500.00
Inserting box contents	375,000	0.19	$71,250.00
Projected Postage	375,000	1.27	$476,250.00
Total Postal Delivery cost	Per unit cost	5.14	$1,983,750.00
Sales Tax for Bulbs	1,875,000	0.00	$0.00
		Total Due	$8,493,750.00

Terms:
60% Down payment at time of order
20% on 9/30/2009, 20% on 10/12/2009 , Remaining 10% upon completion

ACH Payments
Bank Name: First Bank
ABA# 1222391931 Acc# 9403264619
BENEFICIARY: First Bank / FFC Power Direct Marketing
Attn: Tiffany Keene / Marcy Bailey ABL Group
Questions? Please call Elmeera Niaki at 949-253-4800
elmeera@powerdirect.net
Fax: 949-253-3458

Wire Payment Acc# 9403264619
Bank Name: First Bank
ABA# 081009428
BENEFICIARY: First Bank /
FFC Power Direct Marketing
Attn: Tiffany Keene / Marcy Bailey ABL Group