

FILE

3

BOEHM, KURTZ & LOWRY

ATTORNEYS AT LAW
36 EAST SEVENTH STREET
SUITE 1510
CINCINNATI, OHIO 45202
TELEPHONE (513) 421-2255
TELECOPIER (513) 421-2764

RECEIVED-DOCKETING DIV

2011 APR 25 AM 9:03

PUCO

Via Overnight Mail

April 21, 2011

Public Utilities Commission of Ohio
PUCO Docketing
180 E. Broad Street, 10th Floor
Columbus, Ohio 43215

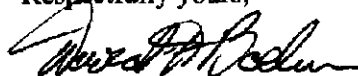
**In re: In the Matter of The Alternative Energy Resources Report for Calendar Year 2010 from SMART
Papers Holdings, LLC, Docket No. 11-2650 EL-ACP**

Dear Sir/Madam:

Please find enclosed for filing an original and 12 copies each of: 1) the SMART Papers Holdings LLC Portfolio Status Report and Motion for Leave to File Late; and 2) SMART Papers Holdings LLC Compliance Plan for Future Advanced and Renewable Energy Benchmarks to be filed in the above-referenced matter.

Please place this document of file.

Respectfully yours,



David F. Boehm, Esq.
BOEHM, KURTZ & LOWRY

DFBkew
Enclosure

Cc: Dan Maheu, President/COO
SMART Papers Holdings LLC

This is to certify that the images appearing are an
accurate and complete reproduction of a case file
document delivered in the regular course of business.

Technician Arc Date Processed APR 25 2011

**BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of The Alternative Energy Resources :
Report for Calendar Year 2010 from SMART Papers : Case No. 11-2650-EL-ACP
Holdings, LLC :

**SMART PAPERS HOLDINGS LLC
COMPLIANCE PLAN FOR FUTURE ADVANCED AND
RENEWABLE ENERGY BENCHMARKS**

Pursuant to OAC 4901:1-40-03(C), SMART Papers Holdings LLC ("SMART Papers") files its 10 year plan to comply with future annual advanced and renewable energy benchmarks, including solar. However, since OAC 4901:1-40-03(C) requires the reports to be filed by April 15th of each year, SMART Papers requests the Commission grant it leave to file its report late. As the Commission will see, SMART Papers has been attempting unsuccessfully to purchase the required RECs which accounts, at least partially, for the late filing. It does not believe its late filing will cause any harm or prejudice to any potential parties.

- **Baseline:** The following projections are based upon base numbers of 10,045 MWH. That is the current supply portfolio projection and the baseline for the 10 year forecast.

Ten Year Forecast Of Solar And Non-Solar RECs

By End Of Year	Renewable Energy Resources	Solar Energy Resources
2010	50.225	1.0045
2011	100.45	3.0135
2012	150.675	6.027
2013	200.9	9.0405
2014	251.125	12.054
2015	351.575	15.0675
2016	452.025	18.081
2017	552.475	22.099
2018	652.925	26.117
2019	753.375	30.135
2020	853.825	34.153

- Methodology to evaluate Compliance Options. SMART Papers believes that it will continue to be unable to purchase RECs on the market and it will therefore continue to need a *force majeure* waiver or pay compliance payments.
- Independent to Achieving Compliance. See above.

Respectfully submitted,



David F. Boehm, Esq.

BOEHM, KURTZ & LOWRY

36 East Seventh Street, Suite 1510

Cincinnati, Ohio 45202

Ph: (513) 421-2255 Fax: (513) 421-2764

E-Mail: dboehm@BKLawfirm.com

**COUNSEL FOR SMART PAPERS
HOLDINGS, LLC**

April 21, 2011