# BEFORE THE PUBLIC UTILITIES COMMISSION OF OHIO

In the Matter of the Application of Columbus Southern Power Company and Ohio Power Company for Authority to Establish a Standard Service Offer Pursuant to Section 4928.143, Revised Code, in the Form of an Electric Security Plan.	) ) ) )	Case No. 11-346-EL-SSO Case No. 11-348-EL-SSO C	2012 HAY -4 PI	RECEIVED-20CKETING
In the Matter of the Application of Columbus Southern Power Company and Ohio Power Company for Approval of Certain Accounting Authority.	) ) )	Case No. 11-349-EL-AAM Case No. 11-350-EL-AAM	H 4: 50	AID SRIT.

## **DIRECT TESTIMONY**

**OF** 

# DR. HOWARD B. FLEETER, PARTNER DRISCOLL & FLEETER

ON BEHALF OF

# BUCKEYE ASSOCIATION OF SCHOOL ADMINISTRATORS (BASA)

**AND** 

OHIO ASSOCIATION OF SCHOOL BUSINESS OFFICIALS (OASBO)

**AND** 

OHIO SCHOOL BOARD ASSOCIATION (OSBA)

AND

**OHIO SCHOOLS COUNCIL (OSC)** 

May 4, 2012

# DIRECT TESTIMONY OF DR. HOWARD B. FLEETER 1 2 3 Q. Please state your name and business address. 4 A. Dr. Howard B. Fleeter, Partner, Driscoll & Fleeter, 60 E. Broad St, Suite 350, 5 Columbus Ohio 43215. Q. What is your occupation? 7 A. I am an economist and partner in a consulting firm which specializes in economic 8 analysis and public policy research. 9 Q. Please describe your educational and professional background. 10 A. I received a BA in Economics from Northwestern University in 1983, an MA in 11 Economics from the University of California Berkley in 1986, and a PhD in Economics 12 from the University of California Berkley in 1990. 13 I served as an assistant professor in The Ohio State University's School of Public Policy 14 and Management from 1989 through 1999. While on the faculty at Ohio State, I taught 15 master's level courses in Public Sector Microeconomics, Public Finance, State and Local 16 Government Finance, Financial Management/Capital Budgeting, and Fiscal 17 Administration. I also taught doctoral level courses in Policy Modeling and Research 18 Colloquium. 19 I served as an assistant professor in the School of Education at the University of 20 Massachusetts Amherst from 1999 through 2001, where I taught graduate level courses

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in Public School Finance, Economics of Education and Introduction to Policy Studies.

I have been in my current position as a partner with Driscoll and Fleeter since 2002. In that position, my business partner and I conduct research for the Education Tax Policy Institute ("ETPI"). ETPI is a non-profit and non-partisan organization which provides research relating to changes in taxes and other policies which impact education and other local government services in Ohio.

My Brief Vita is attached as Exhibit HBF-1.

### Q. What reputation have you gained on school funding issues?

8 Α. While on the faculty at The Ohio State University I authored the report "Equity, 9 Adequacy and Reliability in Ohio School Finance" (1992). This report was requested by 10 Governor George Voinovich and was prepared for the Governor's Education 11 Management Council. The findings of this report were directly cited in the *DeRolph I* 12 decision (1997) by the Ohio Supreme Court. I have engaged in the review and 13 development of Ohio school finance policy on an ongoing basis for the past 20 years, 14 working with Governors Voinovich, Taft and Strickland. I am widely regarded as the 15 leading expert on school finance in the state of Ohio.

# Q. On whose behalf are you testifying?

A. I am testifying on behalf of the following school organizations: Buckeye Association of School Administrators ("BASA"), Ohio Association of School Business Officials ("OASBO"), Ohio School Boards Association ("OSBA") and Ohio Schools Council ("OSC"). The four organizations are collectively referred to as the "Schools" and are intervenors in this case.

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1 Q. Have you previously testified before the Public Utilities Commission of Ohio? 2 A. No, I have not. 3 Q. What is the purpose of your testimony in this case? Α. The purpose of my testimony is to quantify the impact of the Fiscal Year 2012-2013 Ohio 5 Biennial State Budget on Ohio's public school districts. Q. What materials have you reviewed or tasks have you performed in preparation of 6 vour testimony? 8 A. As part of our ongoing work with the ETPI, Driscoll & Fleeter analyzed the Fiscal Year 9 2012-2013 Ohio Biennial State Budget in order to assess the impact of changes to state 10 and federal funding for Ohio's public school districts. This analysis included reviewing 11 budget language and funding levels. The analysis performed for ETPI is attached as 12 Exhibit HBF-2. 13 Q. Can you quantify the state funding reductions to Ohio's public schools for Fiscal Year 2012-2013? 14 15 A. Yes. Our analysis shows that state funding for Kindergarten through Twelfth Grade 16 education was reduced by \$240 million from fiscal year 2011 to fiscal year 2012 and by

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In addition, Ohio public school districts received \$457 million in unrestricted Federal

"Foundation" stimulus funding in fiscal year 2011. This amount was reduced to zero in

an additional \$199 million from fiscal year 2012 to fiscal year 2013.

fiscal year 2012 and fiscal year 2013.

As a result, Ohio public school districts received \$697 million less state and federal funds for general operating purposes in fiscal year 2012 as compared to fiscal year 2011. In fiscal year 2013, Ohio public school districts received \$896 million less than in fiscal year 2011. Consequently, over the course of the fiscal year 2012-2013 biennium, Ohio's public school districts received \$1.593 billion less in funding for general operating purposes than they would have received had fiscal year 2011 general purpose funding levels been maintained.

Ohio's public school districts also experienced additional reductions due to the elimination of other federal funds that had been provided in fiscal year 2011. Exclusive of the \$457 million in Foundation federal stimulus money in fiscal year 2011, Ohio public school districts received about \$2.8 billion in other federal funds in that fiscal year. By fiscal year 2013, federal funds had decreased to just over \$2 billion. Over the course of the fiscal year 2012-2013 biennium, Ohio's public school districts received about \$1.225 billion less in federal funds (exclusive of the loss of the federal Foundation stimulus money) than they would have received had fiscal year 2011 federal funding been maintained for fiscal year 2012 and fiscal year 2013.

Total funding losses from both State and federal sources over the biennium will mean that Ohio school districts will receive about \$2.8 billion less in total State and federal funds over the two year period than they would have received under a continuation of fiscal year 2011 funding levels.

- 1 Q. Does this conclude your testimony?
- 2 A. Yes.

#### DR, HOWARD B. FLEETER

# Partner Driscoll & Fleeter Economic Analysis and Public Policy Research

60 E. Broad St. Suite 350 Columbus, Ohio, 43215

Phone: (614) 461-4177 Fax: (614) 461-8105 E-Mail: hfleeter@ameritech.net

#### Education

1990 Ph.D. (Economics) University of California, Berkeley

Specializations: Public Finance, Industrial Organization

Dissertation: "Inter-District Differentials in Teacher's Salaries and the Cost of Education: Implications for State Aid and Impact on Student Achievement in California", Advisor John Quigley

1986 M.A. (Economics) University of California, Berkeley

1983 B.A. (Economics) Northwestern University

#### **Professional Consulting Experience**

2002 - Present: Partner, Driscoll & Fleeter (firm known as Levin, Driscoll & Fleeter until Jan. 1, 2007)

1991-2001: Independent State and Local Government Finance and Tax Policy Consultant

<u>Clients:</u> Education Tax Policy Institute, Honda of America Mfg., Ohio Council for Home Care, Ohio Department of Education, Ohio Department of Taxation, Ohio School Boards Association, Tobacco-Free Ohio, Toledo Chamber of Commerce, Governor's Commission on Teaching Success, American Municipal Power of Ohio, Ohio Police & Fire Pension Fund, and others

#### Professional Academic Experience

1999 - 2001: Assistant Professor, Department of Education Policy, Research and Administration, University of Massachusetts Amherst.

1989 - 1999: Assistant Professor, School of Public Policy and Management, Ohio State University.

1984 - 1988: Graduate Student Instructor, Department of Economics, University of California, Berkeley.

#### Teaching Experience

University of Massachusetts Amherst

Graduate Level: Public School Finance, Education Policy Clinic, Economics of Education, Introduction to Policy Studies

Ohio State University

Master's Level: Public Sector Microeconomics, Public Finance, State and Local Government Finance, Financial Management/Capital Budgeting, Fiscal Administration Doctoral Level: Policy Modeling, Research Colloquium

University of California, Berkeley

Undergraduate Level: Principles of Economics, Intermediate Microeconomics, Industrial Organization

#### Selected Recent Research Reports

Driscoll & Fleeter, Ohio's Public Library System Compared to Public Libraries in Other States, Prepared for the Ohio Library Council February 2011.

Driscoll & Fleeter, <u>Analysis of Ohio Townships' Revenue</u>, <u>Spending</u>, <u>Population</u>, <u>and Service Responsibilities</u>, Prepared for the Ohio Township Association, February 2011.

Driscoll & Fleeter, Economic Impact of the Soybean Industry in Ohio, Prepared for the Ohio Soybean Council, December, 2010.

Driscoll & Fleeter, <u>Economic Impact of Movement from Individual to Group Housing in the Pork Industry in Ohio</u>, Prepared for the Ohio Pork Producers Council, June 2010.

Driscoll & Fleeter, Economic Impact of Banning Cage Egg Production in Ohio, Prepared for the Ohio Poultry Association, May 2010.

Driscoll & Fleeter, Economic Impact of the Pork Industry in Ohio, Prepared for the Ohio Pork Producers Council, April, 2010.

Driscoll & Fleeter, Economic Impact of the Poultry Industry in Ohio, Prepared for the Ohio Poultry Producers Association, April, 2010

Driscoll & Fleeter, <u>Analysis of Courses in the Arts in Ohio School Districts: Draft</u>. Prepared for the Ohio Alliance for Arts Education, August 2009.

Driscoll & Fleeter, <u>Public Libraries' Return from Investment in CLEVNET</u>. Prepared for the CLEVNET Library Consortium, May 2009.

Driscoll & Fleeter, An Economic Study of Long Term Care Costs in Ohio: April 2009 Update, Prepared for The Ohio Council for Home Care and Hospice, April 2009.

Driscoll & Fleeter, Estimate of the Net Cost of A Prior Authorization Requirement for Certain Mental Health Medications, prepared for NAMI Ohio, August, 2008.

Driscoll & Fleeter, Options for Enhancing State Revenues in Ohio. Prepared for GroundWork and the Center for Community Solutions, June 2008.

Driscoll and Fleeter, <u>Tables and Figures for the 2007 Condition of Teacher Supply and Demand in Ohio</u>, Research Report to The Ohio Department of Education, August 2007.

Driscoll & Fleeter, <u>The Economic Impact of the Ohio Police & Fire Pension Fund on Ohio in 2006</u>, Research Report for the Ohio Police & Fire Pension Fund, August 2007.

Howard B. Fleeter, <u>Analysis of Ohio School District Operating Levies from 1994 through 2006</u>, Research Report for the Education Tax Policy Institute, January 2007.

Levin, Driscoll & Fleeter, <u>An Economic Study of Long Term Care Costs in Ohio</u>, Prepared for The Ohio Council for Home Care, December 2006.

Levin, Driscoll & Fleeter, <u>Value for Money: Southwestern Ohio's Return from Investment in Public Libraries</u>, Economic Study Prepared for Nine Southwestern Ohio Libraries, June 2006.

Howard B. Fleeter, <u>American Municipal Power Generating Station Estimated Economic Impact</u>, Economic Study Prepared for AMP-Ohio, February 2006.

William Driscoll and Howard B. Fleeter, <u>Ohio Distribution of Teacher Characteristics Study: 2005 School Building Level Analysis</u>, Research Report Prepared for the Ohio Department of Education and the Education Trust, December, 2005.

William Driscoll and Howard B. Fleeter, with Ohio Collaborative, <u>Condition of Teacher Supply and Demand in Ohio 2005</u>, Research Report to The Ohio Department of Education, June 2005.

William Driscoll and Howard B. Fleeter, <u>Analysis of the Distribution of 2004 Teacher Characteristics</u> <u>Across Ohio School Districts</u>, Research Report Prepared for the Ohio Department of Education and the Education Trust, May, 2005.

William Driscoll and Howard B. Fleeter, with Ohio Collaborative, <u>Condition of Teacher Supply and Demand in Ohio 2004</u>, Research Report to The Ohio Department of Education, October 2004.

Levin, Driscoll & Fleeter, Honda in Ohio: The Economic Impact of the First 25 Years, Economic Study Prepared for Honda of America Mfg., June, 2004.

William Driscoll and Howard B. Fleeter, <u>Projected Costs of Implementing the Federal "No Child Left Behind Act" in Ohio</u>, Economic Study Prepared for the Ohio Department of Education, December, 2003.

#### **Publications**

Warren Russell, Howard B. Fleeter and William Driscoll, <u>Making Sense out of School Finance</u>, Ohio School Boards Association, Columbus, Ohio, 2002.

Howard B. Fleeter, "Turning Up the Heat: The Impact of Electric Utility Competition on Public School Funding in Ohio", <u>Public Budgeting and Finance</u>, Spring 2000.

Charles F. Adams, and Howard B. Fleeter, "Why Suburbs Should Care About Central Cities", <u>Economic Development Commentary</u>, Vol. 21:3, Fall, 1997.

Howard B. Fleeter and Mary K. Marvel, "Revenue Windfalls and School Input Choices", <u>Journal of Education Finance</u>, Vol. 22:4, Spring, 1997.

Charles F. Adams, Howard B. Fleeter, Yul Kim, Mark Freeman, and Im-Gon Cho, "Flight from Blight Revisited", <u>Urban Affairs Review</u>, Vol. 31:4, March, 1996.

Howard B. Fleeter, "An Analysis of the Impact of Property Tax Limitation in Ohio on Local Revenue for Public Schools", <u>Journal of Education Finance</u>, Vol. 21:3, Winter, 1996.

Howard B. Fleeter, "The Impact of Local Tax-Base Sharing on School Finance Equity in Ohio: Implementation Issues and Comparative Analysis", <u>Journal of Education Finance</u>, Vol. 20:2, Winter, 1995.

Howard B. Fleeter and L. Lee Walker, "Revenue Forecasting", in <u>Case Studies in Public Budgeting and Financial Management</u>, Aman Khan editor, Kendall/Hunt Publishing Company, 1994.

#### Honors and Awards

Ohio School Boards Association "President's Award" for contributions to education finance in Ohio (November 2009)

4-Time Recipient of Ohio State University School of Public Policy & Management "Faculty of the Year", Awarded for Excellence in Teaching (1992, 1994, 1998, 1999)

Outstanding Graduate Student Instructor Award, Awarded by the University of California, Berkeley Academic Senate Committee on Teaching (1987)

## Ohio K-12 Education Appropriations FY11-FY13, HB 153 As Enacted

## **Education Tax Policy Institute**

July 20, 2011

Table 1: HB 153 As Enacted Appropriations for K-12 Education, FY11 through FY13

Revenue Category	FY11	FY12	FY13
State GRF K-12	\$6,264	\$6,453	\$6,533
State GRF Rollback	\$1,051	\$1,086	\$1,095
State General Services	\$32	\$42	\$42
State Special Revenue	\$51	\$55	\$55
State Lottery Profits	\$711	\$718	\$681
Property Tax Replacement (TPP & PUTPP)	\$1,241	\$756	\$505
Subtotal – State	\$9,350	\$9,110	\$8,911
Federal SFSF Foundation Stimulus	\$457	\$0	\$0
Federal Stimulus non-Foundation	\$482	\$101	\$40
Federal Other	\$2,291	\$2,209	\$1,971
Subtotal - Federal	\$3,230	\$2,310	\$2,011
State and Federal Total	\$12,580	\$11,420	\$10,922

Source: H.B. 153 - Lines 136725 through 136827 for FY12 and FY13; Budget Blue Book for FY11

Table 2: <u>HB 153 As Enacted</u> Reductions in Appropriation Amounts for K-12 Education, FY11 through FY13

	FY11 To FY12 Change	FY12 to FY13 Change	FY11 to FY13 Change	Total Biennial Loss*
State Reduction	-\$240	-\$199	-\$439	-\$679
Federal Reduction	-\$920	-\$299	-\$1,219	-\$2,140
Total Reduction	-\$1,160	-\$498	-\$1,658	-\$2,820

Calculations by Driscoll & Fleeter

Note: Numbers rounded to nearest million. Columns may not add due to rounding.

<sup>\*</sup>The "Total Biennial Loss" figures shown in Table 2 are computed by comparing FY12 and FY13 appropriation levels with FY11 appropriation levels. In this regard the figures show the FY12 and FY13 funding reductions as compared with continuing at FY11 funding levels in both years.

#### Certificate of Service

I hereby certify that a copy of the foregoing *Direct Testimony of Howard B. Fleeter* was served upon the following parties of record this 4<sup>th</sup> day of May 2012, *via* electronic transmission, hand-delivery or first class U.S. mail, postage prepaid.

Dane Stinson

Matthew J. Satterwhite
Steven T. Nourse
Anne M. Vogel
American Electric Power Service Corporation
1 Riverside Plaza, 29<sup>th</sup> Floor
Columbus, OH 43215
mjsatterwhite@aep.com
stnourse@aep.com
amvogel@aep.com

Daniel R. Conway Christen M. Moore Porter Wright Morris & Arthur 41 S. High Street Columbus, OH 43215 dconway@porterwright.com cmoore@porterwright.com

David F. Boehm Michael L. Kurtz Boehm, Kurtz & Lowry 36 East Seventh Street Suite 1510 Cincinnati, OH 45202 dboehm@BKLlawfirm.com mkurtz@BKLlawfirm.com

Gregory J. Poulos EnerNOC, Inc. 101 Federal Street, Suite 1100 Boston, MA 02110 gpoulos@enernoc.com Dorothy K. Corbett
Amy B. Spiller
Jeanne W. Kingery
139 East Fourth Street
1303-Main
Cincinnati, OH 45202
Dorothy Corbett@duke energy of

Dorothy.Corbett@duke-energy.com Amy.spiller@duke-energy.com Jeanne.kingery@duke-energy.com

Robert A. McMahon Eberly McMahon LLC 2321 Kemper Lane, Suite 100 Cincinnati, OH 45206

Rocco D'Ascenzo
Elisabeth Watts
Duke Energy Ohio, Inc.
139 East Fourth Street - 1303-Main
Cincinnati, OH 45202
Elizabeth.watts@duke-energy.com
Rocco.d'ascenzo@duke-energy.com

Kyle L. Kern
Terry L. Etter
Maureen R. Grady
Office of the Ohio Consumers' Counsel
10 W. Broad Street, 18<sup>th</sup> Floor
Columbus, OH 43215-3485
kern@occ.state.oh.us
etter@occ.state.oh.us
grady@occ.state.oh.us

Richard L. Sites
General Counsel & Senior Director of Health
Policy
Ohio Hospital Association
155 East Broad Street, 15<sup>th</sup> Floor
Columbus, OH 43215-3620
ricks@ohanet.org

Thomas J. O'Brien
BRICKER & ECKLER, LLP
100 South Third Street
Columbus, OH 43215-4291
tobrien@bricker.com

Terrence O'Donnell Christopher Montgomery BRICKER & ECKLER LLP 100 South Third Street Columbus, OH 43215-4291 todonnell@bricker.com cmontgomery@bricker.com

Mark A. Hayden
FirstEnergy Service Company
76 South Main Street
Akron, OH 44308
haydenm@firstenergycorp.com

James F Lang
Laura C. McBride
N. Trevor Alexander
CALFEE, HALTER & GRISWOLD LLP
1400 KeyBank Center
800 Superior Ave.
Cleveland, OH 44114
jlang@calfee.com
lmcbride@calfee.com
talexander@calfee.com

David A. Kutik Jones Day North Point 901 Lakeside Avenue Cleveland, OH 44114 dakutik@jonesday.com

Allison E. Haedt Jones Day P.O. Box 165017 Columbus, OH 43216-5017 aehaedt@jonesday.com Mark S. Yurick
Zachary D. Kravitz
Taft Stettinius & Hollister
65 East State Street, Suite 1000
Columbus, OH 43215
myurick@taftlaw.com
zkravitz@taftlaw.com

Michael R. Smalz
Joseph V. Maskovyak
Ohio Poverty Law Center
555 Buttles Avenue
Columbus, OH 43215
msmalz@ohiopovertylaw.org
jmaskovyak@ohiopovertylaw.org

Lisa G. McAlister
Matthew W. Warnock
Thomas O'Brien
BRICKER & ECKLER LLP
100 South Third Street
Columbus, OH 43215-4291
lmcalister@bricker.com
mwarnock@bricker.com
tobrien@bricker.com

Jay E. Jadwin
American Electric Power Service Corporation
1 Riverside Plaza, 29<sup>th</sup> Floor
Columbus, OH 43215
jejadwin@aep.com

Glen Thomas 1060 First Avenue, Ste. 400 King of Prussia, PA 19406 gthomas@gtpowergroup.com John N. Estes III
Paul F. Wight
Skadden, Arps, Slate, Meagher & Flom LLP
1440 New York Ave., N.W.
Washington, DC 20005
jestes@skadden.com
paul.wight@skadden.com

Laura Chappelle 4218 Jacob Meadows Okemos, MI 48864 laurac@chappelleconsulting.net

M. Howard Petricoff
Stephen M. Howard
Vorys, Sater, Seymour and Pease LLP
52 E. Gay Street
P.O. Box 1008
Columbus, OH 43215-1008
mhpetricoff@vorys.com
smhoward@vorys.com

Henry W. Eckhart 1200 Chambers Road, Suite 106 Columbus, OH 43212 henryeckhart@aol.com

Williams, Allwein and Moser, LLC 1373 Grandview Ave., Suite 212 Columbus, OH 43212 callwein@williamsandmoser.com

Christopher J. Allwein

William L. Massey Covington & Burling, LLP 1201 Pennsylvania Ave., NW Washington, DC 20004 wmassey@cov.com Gary A Jeffries
Assistant General Counsel
Dominion Resources Services, Inc.
501 Martindale Street, Suite 400
Pittsburgh, PA 15212-5817
Gary.A.Jeffries@aol.com

Joel Malina
Executive Director
COMPLETE Coalition
1317 F Street, NW
Suite 600
Washington, DC 20004
malina@wexlerwalker.com

Michael J. Settineri
Vorys, Sater, Seymour and Pease LLP
52 East Gay Street
P.O. Box 1008
Columbus, OH 43216-1008
mhpetricoff@vorys.com
mjsettineri@vorys.com
smhoward@vorys.com

David I. Fein
Vice President, Energy Policy – Midwest
Constellation Energy Group, Inc.
Cynthia Fonner Brady
Senior Counsel
Constellation Energy Resources LLC
550 West Washington Blvd., Suite 300
Chicago, IL 60661
david.fein@constellation.com
cynthia.brady@constellation.com

Barth E. Royer (Counsel of Record)
Bell & Royer Co., LPA
33 South Grant Avenue
Columbus, OH 43215-3927
BarthRoyer@aol.com

Tara C. Santarelli Environmental Law & Policy Center 1207 Grandview Ave., Suite 201 Columbus, OH 43212 tsantarelli@elpc.org

Sandy I-ru Grace
Assistant General Counsel
Exelon Business Services Company
101 Constitution Ave., NW
Suite 400 East
Washington, DC 20001
sandy.grace@exeloncorp.com

David M. Stahl Eimer Stahl Klevorn & Solberg LLP 224 South Michigan Avenue, Suite 1100 Chicago, IL 60604 dstahl@eimerstahl.com Jeanine Amid Hummer Thomas K. Lindsey City of Upper Arlington

Pamela A. Fox City of Hilliard

C. Todd Jones,
Christopher L. Miller,
Gregory H. Dunn
Asim Z. Haque
Ice Miller LLC
250 West Street
Columbus, OH 43215
pfox@hillardohio.gov
christopher.miller@icemiller.com
gregory.dunn@icemiller.com
asim.haque@icemiller.com
jhummer@uaoh.net
tlindsey@uaoh.net

Nolan Moser
Trent A. Dougherty
Camille Yancy
Cathryn Loucas
Ohio Environmental Council
1207 Grandview Avenue, Suite 201
Columbus, OH 43212-3449
nolan@theoec.org
trent@theoec.org
camille@theoec.org
cathy@theoec.org.

Robert Korandovich KOREnergy P.O. Box 148 Sunbury, OH 43074 korenergy@insight.rr.com

Jay L. Kooper Katherine Guerry Hess Corporation One Hess Plaza Woodbridge, NJ 07095 jkooper@hess.com kguerry@hess.com

Douglas G. Bonner Emma F. Hand Keith C. Nusbaum Clinton A. Vince Daniel D. Barnowski James Rubin Thomas Millar SNR Denton US LLP 1301 K Street NW Suite 600, East Tower Washington, DC 20005 doug.bonner@snrdenton.com emma.hand@snrdenton.com keith.nusbaum@snrdenton.com clinton.vince@snrdenton.com daniel.barnowski@snrdenton.con james.rubin@snrdenton.com thomas.millar@snrdenton.com

Arthur Beeman SNR Denton US LLP 525 Market Street, 26<sup>th</sup> Floor San Francisco, CA 941-5-2708 arthur.beeman@snrdenton.com Kenneth P. Kreider
David A. Meyer
Keating Muething & Klekamp PLL
One East Fourth Street
Suite 1400
Cincinnati, OH 45202
kpkreider@kmklaw.com
dmeyer@kmklaw.com

Holly Rachel Smith Holly Rachel Smith, PLLC Hitt Business Center 3803 Rectortown Road Marshall, VA 20115 holly@raysmithlaw.com

Steve W. Chriss Manager, State Rate Proceedings Wal-Mart Stores, Inc. Bentonville, AR 72716-0550 Stephen.Chriss@wal-mart.com

Allen Freifeld
Samuel A. Wolfe
Viridity Energy, Inc.
100 West Elm Street, Suite 410
Conshohocken, PA 19428
afreifeld@viridityenergy.com
swolfe@viridityenergy.com

Jacqueline Lake Roberts, Counsel of Record 101 Federal Street, Suite 1100 Boston, MA 02110 jroberts@enernoc.com

Benita Kahn Lija Kaleps-Clark Vorys Sater, Seymour and Pease LLC 52 East Gay Street, P.O. Box 1008 Columbus, OH 43216-1008 bakahn@vorys.com lkalepsclark@vorys.com Vincent Parisi Matthew White Interstate Gas Supply, Inc. 6100 Emerald Parkway Dublin, OH 43016 vparisi@igsenergy.com mswhite@igsenergy.com

Chad A. Endsley
Chief Legal Counsel
Ohio Farm Bureau Federation
280 North High Street, P.O. Box 182383
Columbus, OH 43218-2383
cendsley@ofbf.org.

Diem N. Kaelber Robert J Walter 10 West Broad Street, Suite 1300 Columbus, OH 43215 kaelber@buckleyking.com walter@buckleyking.com

Sara Reich Bruce Ohio Automobile Dealers Association 655 Metro Place South, Suite 270 Dublin, OH 43017 sbruce@oada.com

Todd M. Williams Williams Allwein and Moser, LLC Two Maritime Plaza-Third Floor Toledo, OH 43604 toddm@wamenergylaw.com Mark A. Whitt
Melissa L. Thompson
Whitt Sturtevant LLP
PNC Plaza, Suite 2020
155 East Broad Street
Columbus, OH 43215
whit@whitt-sturtevant.com
thompson@whitt-sturtevant.com

Brian P. Barger Brady, Coyle & Schmidt, LTD 4052 Holland-Sylvania Rd. Toledo, OH 43623 bpbarger@bcslawyers.com

Judi L. Sobecki
Randall V. Griffin
The Dayton Power and Light Company
1065 Woodman Drive
Dayton, OH 45432
Judi.sobecki@dplinc.com
Randall.griffin@dplinc.com

Joseph M. Clark
Direct Energy Services LLC
And Direct Energy Business LLC
6641 North High Street, Suite 200
Worthington, OH 43085
jmclark@vectren.com

Matthew R. Cox Matthew Cox Law, Ltd. 4145 St. Theresa Blvd. Avon, OH 44011 matt@matthewcoxlaw.com Carolyn S. Flahive
Stephanie M. Chmiel
THOMPSON HINE LLP
41 S. High Street, Suite 1700
Columbus, OH 43215
Carolyn.Flahive@ThompsonHine.com
Stephanie.Chmiel@ThompsonHine.com

Larry F. Eisenstat
Richard Lehfeldt
Robert L. Kinder, Jr.
Dickstein Shapiro LLP
1825 Eye St. NW
Washington, DC 20006
eisenstatl@dicksteinshapiro.com
lehfeldtr@dicksteinshapiro.com
kinderr@dicksteinshapiro.com

Robert L. Kinder, Jr. Dickstein Shapiro LLP 1825 Eye St. NW Washington, DC 20006 kinder@DicksteinShapiro.com

Samuel C. Randazzo
Joseph E. Oliker
Frank P. Darr
McNees Wallace & Nurick LLC
21 East State Street, 17th Floor
Columbus, OH 43215
sam@mwncmh.com
joliker@mwncmh.com
rdarr@mwncmh.com

Randy J. Hart
Rob Remington
David J. Michalski
200 Public Square, Suite 2800
Cleveland, OH 44114-2316
rhart@hahnlaw.com
rrremington@hahnlaw.com
djmichalski@hahnlaw.com

Sue A. Salamido
Kristin Watson
Cloppert, Latanick, Sauter & Washburn
225 East Broad Street, 4<sup>th</sup> Floor
Columbus, OH 43215
ssalamido@cloppertlaw.com
kwatson@cloppertlaw.com

Mary W. Christensen Christensen Law Offices 8760 Orion Place, Suite 300 Columbus, OH 43240 mchristensen@columbuslaw.org

Greta See Jon Tauber Attorney Examiner Public Utilities Commission of Ohio 180 East Broad Street, 12<sup>th</sup> Floor Columbus, OH 43215 William Wright
Werner Margard
Thomas Lindgren
John H. Jones
Assistant Attorneys' General
Public Utilities Section
180 East Broad Street, 6<sup>th</sup> Floor
Columbus, OH 43215
john.jones@puc.state.oh.us
werner.margard@puc.state.oh.us
thomas.lindgren@puc.state.oh.us
william.wright@puc.state.oh.us