

**BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO**

**In the Matter of the Complaint of
Material Sciences Corporation,**

Complainant,

v.

The Toledo Edison Company,

Respondent.

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Case No. 13-2145-EL-CSS

**MATERIAL SCIENCES CORPORATION'S
DIRECT TESTIMONY OF JIM AUGSBURGER**

April 11, 2014

Q1. PLEASE STATE YOUR NAME, BUSINESS ADDRESS, AND POSITION.

A1. My name is James Dale Augsburger, and I am the Engineering Manager for Material Sciences Corporation ("Material Sciences", "MSC") Walbridge Coatings facility, 30610 East Broadway, Walbridge, OH 43465

Q2. DESCRIBE YOUR EDUCATIONAL AND PROFESSIONAL QUALIFICATIONS.

A2. Bachelors of Science in Electrical Engineering (BSEE) degree and Electrical Project Engineer for over 32 years, with qualifications obtained through these employment positions.

2006 - 2014 – MSC Walbridge Coatings Engineering Manager

2005 - 2006 – MSC Walbridge Coatings Senior Electrical Engineer

1987 - 2005 – MSC Walbridge Coatings Electrical Engineer

1986 - 1987- Owens Corning Fiberglas Roofing Products Operating Division

Electrical Project Engineer, Toledo, OH

1985 - 1986 – Owens Corning Fiberglas Residential Roofing Division

Electrical / Instrumentation Engineer, Toledo, OH

1982 - 1985 – Owens Corning Fiberglas Fairburn Georgia Plant Electrical Project

Engineer, Fairburn, GA

1981 - 1982 – Ridge and Associates Electrical Project Engineer, Findlay, OH

1982 - Bachelor of Science in Electrical Engineering Degree with a Business

Management Option at Ohio Northern University

Q3. DESCRIBE YOUR DUTIES IN THAT POSITION.

A3. I have responsibility for managing the Walbridge plant's engineering department including all mechanical and electrical engineering projects. My job description also includes initiating and planning projects; developing basic concepts and assigning to subordinates for completion; mentoring, supervising and assisting engineers in construction, installation, maintenance of machines, electrical equipment, hydraulic

1 systems, pneumatic systems, and other process related systems; and providing technical
2 support to the Walbridge and Canton maintenance department including providing
3 research and solutions to specific equipment maintenance or engineering problems.
4

5 **Q4. WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS PROCEEDING?**

6 A4. My testimony on behalf of Material Sciences Corporation (“MSC” or “Material
7 Sciences”) and MSC’s Walbridge Coatings plant (“Facility”) is to provide important
8 details concerning the curtailment letters, Toledo Edison’s penalty letter and the
9 calculations of the penalty and the cost of Toledo Edison’s service. I will also sponsor
10 several relevant documents into the record of this proceeding.
11

12 **Q5. ARE YOU THE PERSON WHO RECEIVED ON BEHALF OF MSC THE**
13 **NOTICES SENT BY TOLEDO EDISON FOR THE FIVE EMERGENCY**
14 **CURTAILMENT EVENTS DURING JULY AND SEPTEMBER 2013?**
15

16 A5. Yes, Toledo Edison sent me by email the notices for the five Emergency Curtailment
17 Events it called during 2013. Exhibit JA-1 attached to this testimony includes the
18 notices for the Emergency Curtailment Events (“ECE”) for July 15, 16, 18, 2013; and on
19 September 10 and 11, 2013 affecting MSC Walbridge Coatings (“Facility”). Similar
20 notices were sent by email to different addressees within Material Sciences for those ECE
21 events affecting the Facility. Those notices sent by Toledo Edison informed the Facility
22 when those ECEs would begin and the expected duration. Toledo Edison separately sent
23 notices to terminate those ECEs.

1 **Q6. DO THE EMERGENCY CURTAILMENT EVENT NOTICES THAT TOLEDO**
2 **EDISON SENT IN 2013 HAVE A COMMON CHARACTERISTIC?**

3
4 A6. Yes, Toledo Edison was late in serving all its ECE notices to MSC in 2013. By late, I
5 mean the notices were sent less than two hours before the clock time to begin the PJM
6 Interconnection initiated Emergency Curtailment Event for that date. Also, the notices
7 that Toledo Edison sent by email for the ECEs during 2013 to the Facility often were
8 confusing and inconsistent, for example by using different and conflicting text references
9 for time zones, beginning and ending the ECEs, and subject matter for those notices.
10

11 **Q7. WHEN WERE THE NOTICES SENT BY TOLEDO EDISON FOR 2013 ECEs?**

12 A7. Toledo Edison is required to give MSC at least two hours prior notice before the start of
13 the curtailment. For July 15, 2013 Toledo Edison sent its notice at 2:09 PM EDT for an
14 event to begin at 3:50 PM EDT, a 1 hour and forty one minute notice. For July 16, 2013,
15 Toledo Edison sent its notice at 11:35 AM EDT for an event to begin at 1:30 PM EDT, a
16 1 hour and fifty five minute notice. For July 18, 2013 Toledo Edison sent its notice at
17 12:47 PM EDT for an event to begin at 2:40 PM EDT, a 1 hour and fifty three minute
18 notice. For September 10, 2013 Toledo Edison sent its notice at 2:17 PM EDT for an
19 event to begin at 3:50 PM EDT, a 1 hour and thirty three minute notice. On September
20 11, 2013 Toledo Edison sent its notice at 12:05 PM EDT for an event to begin at 2:00 PM
21 EDT, a 1 hour and fifty five minutes notice. Toledo Edison never sent a curtailment
22 notice at least two hours before the clock time beginning the curtailment event.

1 **Q8. WERE THE NOTICES DELIVERED BY TOLEDO EDISON CLEAR AS TO**
2 **WHAT TIME THE CURTAILMENT WOULD BEGIN AND END?**

3
4 A8. No, Toledo Edison was not uniform in its notices when presenting the time. Some of the
5 notices call for Eastern Daylight Time (“EDT”) and some of the notices called for
6 Eastern Prevailing Time (“EPT”).
7 Toledo Edison compiles data using Eastern Standard Time (“EST”) all year around on its
8 Meter Profile Website, which is the only website for MSC to obtain the Toledo Edison
9 metered readings on a periodic basis. MSC is charged \$450 per year for access to this
10 information. When Eastern Daylight Time is not in effect at the Facility, Eastern
11 Prevailing Time equals Eastern Standard Time used for the compiled data. However, the
12 Facility’s change to Eastern Daylight Time while the Toledo Edison data base remains on
13 Eastern Standard Time adds confusion for the consumer purchasing access to and using
14 that meter data. The Facility must add an hour to Toledo Edison’s compiled data using
15 EST after March 10 and before November 3, for Eastern Prevailing Time to equal
16 Eastern Daylight Time. Since EST is one hour behind when EDT applies, one hour must
17 be added to EST to state time as EDT.

18
19 **Q9. DID TOLEDO EDISON USE THE SAME DESCRIPTIONS AND EMAIL**
20 **SUBJECT MATTER NAME IN THE 2013 CURTAILMENT NOTICES?**

21
22 A9. No, the first three ECE initiation emails on July 15, 16, and 18, 2013 have the subject
23 “Emergency Mandatory Load Management Reduction – Long Lead Time.” The last two
24 initiation emails on September 10 and 11, 2013 have the subject “PJM EMERGENCY
25 curtailment”. The emails to early terminate those ECEs also use different subjects,
26 however. The first ECE early termination email has the subject “Emergency Event –

1 Early Termination”. The other three ECE early termination emails have the subject “PJM
2 EMERGENCY Curtailment – Early Termination”. The last ECE email to terminate the
3 ECE at the end of its entire duration has the email subject “PJM EMERGENCY
4 Curtailment – Event Termination”.

5 Toledo Edison’s interchangeable and inconsistent use of subject matter for its emails
6 creates problems for the consumer of those emails. Material Sciences’ personnel receive
7 many emails through the day, such as for meeting notices, peer communication,
8 supervisor communication, and automated process data and alarms. Toledo Edison’s
9 emails become part of that mix when sent to Material Sciences often with different
10 subjects as part of its noticing for ECEs. While Rider ELR puts the burden on the
11 consumer to receive delivery of the sent emails by Toledo Edison for those ECEs, Toledo
12 Edison’s subject changes add another level of confusion for compliance because subject
13 matters are not readily recognizable.

14
15 **Q10. WAS THE TEXT IN THE EMAIL DIFFERENT AND CONFLICTING?**

16 A10. Yes. The ECE termination emails had many changes in text and had conflicting
17 statements. All of the ECE early termination notices were sent after the event was
18 already terminated and had conflicting text. For example, the July 15, 2013 ECE notice
19 of early termination email was sent at 6:42 p.m. to indicate the event “will end as of 6:20
20 PM”, and customers “can resume normal operations at this time.” It appears that Toledo
21 Edison knew that the termination had already occurred yet included the phrase “will end”
22 leaving the consumer in confusion over whether correctly understanding the time zone,
23 and whether actually could resume production while remaining in compliance.

1 The ECE early termination notice on July 18, 2013 changed the start and stop times of
2 the event. The initiating email on July 18, 2013 was sent at 12:47 PM indicating a start
3 time of 2:40 PM and a stop time of 8:40 PM. The early termination email on July 18,
4 2013 sent at 6:13 PM indicated a start time of 2:30 PM, a stop time of 8:30 PM and an
5 early termination time of 6:00 PM. Toledo Edison's Penalty Letter dated October 4,
6 2013 indicated that the start time of the event was 2:47 PM. Exhibit JA-2 provides the
7 Penalty Letter relied on by Toledo Edison. Toledo Edison now gives Material Sciences
8 three different start times for the July 18, 2013 event – 2:40 PM, 2:30 PM, and 2:47 PM.
9 Further, the ECE early termination email on July 15, 2013 was the only notice not to use
10 the word "curtailment".

11 The ECE initiation emails also changed the "zone" terminology in the emails making
12 unsure which zone and the difference that makes to Material Sciences. But the zones
13 changed throughout the emails as the text went from "ATSI Zone" to "ATSI" to "First
14 Energy ATSI Zone" to "First Energy ATSI Control Zone". Toledo Edison again causes
15 confusion among its consumers of services.

16
17 **Q11. WERE THE NOTICES SENT BY TOLEDO EDISON DURING 2014 DIFFERENT**
18 **FROM THOSE SENT IN 2013?**

19
20 A11. The notices were worse. Toledo Edison sent by email notices during 2014 that were
21 confusing, inconsistent, varied in subject matter, referenced time in different ways, used
22 different and conflicting text, and failed to correctly indicate beginning clock hours.
23 Toledo Edison, however, begins to use language missing from its 2013 notices that
24 customers must "reduce load to your firm service level within two hours of notification"
25 apparently to change from clock time beginnings of those ECE to two hours after notice

1 given. Exhibit JA-1 also attaches the ECE notices sent between January and March 2014
2 to the Facility.

3 For instance on January 7, 2014, Toledo Edison sent a 3:13 PM notice that PJM
4 Interconnection initiated an Emergency Curtailment Event on January 7 at 3:00 PM for
5 the entire PJM RTO, with an event duration of 6 hours. This indicates that the ECE was
6 initiated for 5:13 PM to 11:15 PM . It is my understanding that the ELR rider, subpart
7 D, provides that “interruptions requested by the regional transmission organization will
8 only occur between . . . 2:00 PM to 10:00 PM for the months of October through April.”

9 The notice came after the event began. Toledo Edison stated also: “Per Rider ELR, you
10 must reduce load to your firm service level within two hours of this notification.”

11 However, by notice sent at 6:27 PM that day, Toledo Edison noted a different start time
12 for the scheduled event, from 5:00 PM to 11:00 PM, when ending the event at 6:15 PM
13 on the 7th of January. The notice still indicates that the event “will end” though the
14 email was sent after the “will end” time.

15 Toledo Edison also sent a mandatory notice to curtail on March 4, 2014 at 4:52 AM for
16 the PJM Interconnection to initiate an Emergency Curtailment Event at 4:30 AM for the
17 entire PJM RTO, with a duration time of 6 hours. Toledo Edison stated: “Per Rider ELR,
18 you must reduce load to your firm service level within two hours of this notification.”

19 This indicates that the ECE was initiated for 6:52 AM to 12:52 PM . This appears
20 inconsistent with the ELR rider subpart D limiting interruptions requested by the regional
21 transmission organization to occur between 2:00 PM to 10:00 PM for the months of
22 October through April.

1 However, Toledo Edison by notice sent at 7:52 AM on March 4, 2014, changed the
2 Mandatory Curtailment Event to a Voluntary Curtailment Event beginning at 6:30 AM
3 for the PJM RTO. Toledo Edison ended the six hour voluntary curtailment at 8:30 AM
4 by notice sent at 8:35 AM. The email subjects on March 4th started out with “PJM
5 Emergency Curtailment Event”, went to “PJM Voluntary Curtailment Event
6 CORRECTION” and ended with “PJM Voluntary Curtailment – Ending Early”.
7 The two 2014 ECE initiation emails continued the text inconsistencies where 2013 left
8 off. They went from referencing the date as “January 7, 2014” to numerical
9 “[03/04/2014]”. Toledo Edison also changed the time reference in the initiation emails
10 from “3:00 PM” to military time “[0430]”. The confusion for the consumer still exists.
11 There were also multiple information and voluntary curtailment event emails sent
12 indicating that FirstEnergy or PJM may initiate a Mandatory Emergency Curtailment
13 Event at any time. This too appears to violate the ELR rider subpart D which indicates
14 “Any interruptions requested by the regional transmission organization will only occur
15 between . . . 2:00 PM to 10:00 PM for the months of October through April.” These
16 emails occurred January 6, 7, 8, and 23, 2014.

17
18 **Q12. ARE YOU FAMILIAR WITH THE PENALTY LETTER AFFECTING THE**
19 **FACILITY SENT BY TOLEDO EDISON FOR THE ECE ON SEPTEMBER 11,**
20 **2013?**

21
22 A12. Yes, as Engineering Manager, the measurement of 110% used to impose a \$2.4 million
23 penalty most interests me. Toledo Edison stated according to the Penalty Letter that the
24 Facility “did not meet the provisions of Rider ELR” during the ECE on September 11,
25 2013 because its actual load exceeded the contracted Firm Load of 2,000 kW by more

1 than 110% during the half-hours ending 3:00 PM EDT and 3:30 PM EDT. Exhibit JA-2
2 attaches the Penalty Letter, dated October 4, 2013 prepared by or for Toledo Edison.

3 Usage for those time periods, according to the Penalty Letter, was:

4 • September 11, 2013 half hour ending 3:00 PM Eastern Daylight Time (2,583
5 KW / 3,041 KVA)

6
7 • September 11, 2013 half hour ending 3:30 PM Eastern Daylight Time (2,439
8 KW / 2,895 KVA)

9 (Exhibit JA-2, pg. 1)

10
11
12 **Q13. DID TOLEDO EDISON CALCULATE PROPERLY HOW MUCH THE ACTUAL**
13 **LOAD EXCEEDED FIRM LOAD AT THE FACILITY FOR THOSE TWO HALF**
14 **HOUR ENDING TIMES DURING THE ECE ON SEPTEMBER 11, 2013?**

15
16 A13. No. Toledo Edison indicated in the October 4, 2013 penalty letter that “MSC Walbridge
17 Coatings, Inc. . . . exceeded its contracted Firm Load by more than 110%”. Toledo
18 Edison also indicated in that letter the penalties are required by Rider ELR for the
19 Facility exceeding its firm Load by more than 110%. MSC believes that the penalties are
20 not required. Further, in my opinion, Toledo Edison has miscalculated the 110%
21 threshold. The highest demand at the Facility consumed per Toledo Edison on
22 September 11th was 3,041 KVA. Thus, the percent exceeding contract firm load was only
23 52%. This is calculated by taking the maximum load, subtracting the firm load and
24 dividing by the firm load times 100 to convert it to a percentage. $(3,041 - 2,000) / 2,000$
25 and then multiplying by 100.

26
27 **Q14. WHAT IS YOUR CONCLUSION ON THE PENALTY ASSESSMENT?**

28 A14. Toledo Edison wrongly penalized the Facility by incorrectly concluding, in my opinion,
29 the incremental load measured by Toledo Edison for the Facility exceeded its Firm Load

1 by more than 110%. MSC exceeded its firm load by 52% reducing the penalty if
2 applicable at all because of the circumstances to a one month penalty not a 12 month
3 penalty that resulted in the \$2.4 million assessment. In my opinion, no penalty should
4 apply to the Facility from the ECE on September 11, 2013 for the reasons provided in my
5 testimony and other witnesses on behalf of Material Sciences and the Facility. Exhibit
6 JA-3 provides the correct calculation of 110% of a value versus exceeding a value by
7 110%. Also, the facility should not be penalized because the Toledo Edison notice for
8 the September 11, 2013 ECE was sent less than two hours before the beginning of the
9 event.

10
11 **Q15. IN REACHING THAT CONCLUSION DID YOU LOOK AT THE FACILITY'S**
12 **CURTAILMENT DATA FOR SEPTEMBER 11, 2013?**

13
14 A15. The curtailment data came from Toledo Edison's data. The Facility's computer having
15 malfunctioned before the ECE began at 2:00 PM EDT on September 11, 2013 deprived
16 us of knowing actual plant consumption during that event. However, the Toledo Edison
17 data shows the usage and brief amount of time the incremental load would have caused
18 the Facility to exceed its firm load levels. Exhibit JA-4, attaches that usage prepared by
19 me from Toledo Edison's curtailment data.

20
21 **Q16. HOW DID TOLEDO EDISON BILL THE FACILITY \$2,445,543.15 IN**
22 **PENALTIES?**

23
24 A16. Billings came through monthly invoices for electric service. Toledo Edison clawed back
25 all the ELR and EDR credits over the past twelve months, as shown:

SUMMARY OF PENALTY ADJUSTMENTS—OCTOBER 1, 2013	
Source: Corrected Billing Prepared by Toledo Edison, dated October 1, 2013	
LOSS OF ORIGINAL BILL CREDIT	\$2,345,621.00
LOSS OF CURRENT MONTH PC CREDIT	\$99,760.00
ECE CHARGE	\$162.15
TOTAL PENALTY ADJUSTMENT	\$2,445,543.15
TOTAL ACCOUNT BALANCE	
METER PROFILE CHARGE	\$450.00
DEFERRED BALANCE ON ACCT	\$3,195.47
12 MO. DEFERRED PENALTY	\$2,345,621.00
SEPTEMBER BILL	\$281,809.39
TOTAL ACCOUNT BALANCE	\$2,631,075.86
CURRENT MONTH CHARGES	
METER PROFILE CHARGE	\$450.00
DEFERRED PENALTY PAYMENT	\$195,468.42
SEPTEMBER BILL	\$281,809.39
TOTAL SEPTEMBER CHARGES	\$477,727.81

Exhibit JA-5, attaches the Toledo Edison Corrected Billing data prepared October 1, 2013

On that basis, Toledo Edison invoiced the Facility:

INVOICE DATED OCTOBER 2, 2013	
KWH CONSUMPTION	2,921,638
BALANCE AT BILLING MONTH	\$2,345,171.00
TOLEDO EDISON CONSUMPTION	\$281,809.39
TOLEDO EDISON MISCELLANEOUS CHARGES	\$2,345,621.00
CONSUMPTION INST PLAN AMOUNT	\$195,468.42
TOTAL CURRENT CHARGES	\$2,822,898.81
AMOUNT DUE OCTOBER 28, 2013	\$477,727.81

Exhibit JA-6, attaches Toledo Edison Billing Invoice, October 2, 2013

Material Sciences paid for current consumption with that month's ELR and EDR credits

included. This resulted in the Disconnection Notice with the November bill.

INVOICE DATED NOVEMBER 6, 2013 *** DISCONNECTION NOTICE	
KWH CONSUMPTION	3,292,889
BALANCE AS OF BILLING	\$2,449,188.62
CONSUMPTION	\$ 180,870.29
LATE PAYMENT CHARGE	\$ 4,227.14
TOTAL CURRENT CHARGES	\$ 186,097.43
TOTAL OWING	\$ 2,634,286.05

Exhibit JA-7, attaches Toledo Edison Billing Invoice, November 8, 2013

Material Sciences continued to pay for current consumption with credits applying for ELR and EDR service. Toledo Edison invoiced the Facility the December 3, 2013 bill.

INVOICE DATED DECEMBER 3, 2013	
KWH CONSUMPTION	2,696,825
BALANCE AS OF BILLING	\$2,449,770.29
CONSUMPTION	\$ 157,904.20
LATE PAYMENT CHARGE	\$ 1,459.40
TOTAL CURRENT CHARGES	\$ 159,363.60
TOTAL OWING	\$ 2,609,133.89

Exhibit JA-8, attaches Toledo Edison Billing Invoice, December 3, 2013

Presently, the Facility pays undisputed amounts for current service while Toledo Edison agrees not to disconnection of service under the parties' agreement.

Q17. WHAT COST IMPACTS ON THE FACILITY DOES THIS ASSESSMENT AND OTHER ADDED CHARGES HAVE ON MATERIAL SCIENCES?

A17. Assessment of those charges for electric service under Rider ELR by inclusion of these penalties in the amount of \$2,445,543.15 will increase costs at the Facility for service by at least that \$2.4 million amount, a 55% to 207% increase, with the Facility paying between 9.65 and 15.83 cents per kWh until service again fully reflects the credits provided for under those tariffs. This is true if collected by Toledo Edison in total at once or over twelve months. Exhibit JA-9 shows the projected rate and cost increases because of the Penalty Letter assessment by Toledo Edison.

Q18. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?

A18. Yes, it does but I reserve the right to offer rebuttal testimony.

CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing document was served this 11th day of April, 2014 via electronic mail on the following parties:

Carrie M. Dunn
Counsel of Record
FirstEnergy Service Company
76 South Main Street
Akron, Ohio 44308
cdunn@firstenergycorp.com.

Laura C. McBride
Christine E. Watchorn
Ulmer & Berne LLP
88 E. Broad Street, Suite 1600
Columbus, Ohio 43215
lmcbride@ulmer.com
cwatchorn@ulmer.com

/s/ Craig Smith
Craig I. Smith
Attorney for Material Sciences Corporation

Augsburger, Jim

From: curtailmentadministrator@firstenergycorp.com
Sent: Monday, July 15, 2013 2:09 PM
To: Augsburger, Jim
Subject: Emergency Mandatory Load Management Reduction - Long Lead Time

Dear Jim Augsburger,

PJM Interconnection has initiated an Emergency Load Curtailment event beginning on 07/15/13 at 3:50PM (Eastern Prevailing Time) for ATSI Zone. The duration of this event is for 6 hours. This is a mandatory load curtailment event. You must reduce load to your firm service level prior to the start of this event. If you have any questions, please contact your FirstEnergy Customer Support Representative.

Augsburger, Jim

From: curtailmentadministrator@firstenergycorp.com
Sent: Monday, July 15, 2013 6:42 PM
To: Augsburger, Jim
Subject: Emergency Event - Early Termination

Dear Jim Augsburger,

The FirstEnergy Mandatory Emergency Event from 3:50 PM to 9:50 PM Eastern Daylight Time for today 7/15/2013 will end as of 6:20 PM. PJM has ended this event prior to it's scheduled expiration. All customers on Rider ELR can resume normal operations at this time. Please contact your Customer Support Representative if you have any questions.

Thank You
FirstEnergy

Augsburger, Jim

From: curtailmentadministrator@firstenergycorp.com
Sent: Tuesday, July 16, 2013 11:35 AM
To: Augsburger, Jim
Subject: Emergency Mandatory Load Management Reduction - Long Lead Time

Dear Jim Augsburger,

PJM Interconnection has initiated an Emergency Load Curtailment event beginning on 07/16/13 at 1:30 PM (Eastern Prevailing Time) for ATSI. The duration of this event is for 6 hours. This is a mandatory load curtailment event. You must reduce load to your firm service level prior to the start of this event. If you have any questions, please contact your FirstEnergy Customer Support Representative.

Augsburger, Jim

From: curtailmentadministrator@firstenergycorp.com
Sent: Tuesday, July 16, 2013 4:43 PM
To: Augsburger, Jim
Subject: PJM EMERGENCY Curtailment - Early Termination

Dear Jim Augsburger,

The FirstEnergy Mandatory Emergency Curtailment Event from 1:30 PM to 7:30 PM Eastern Daylight Time today 07/16/13 will end as of 4:30 PM. PJM has ended this event prior to its scheduled expiration. All customers on Rider ELR can resume normal operation at this time. Please contact your Customer Support Representative if you have any questions.

Augsburger, Jim

From: curtailmentadministrator@firstenergycorp.com
Sent: Thursday, July 18, 2013 12:47 PM
To: Augsburger, Jim
Subject: Emergency Mandatory Load Management Reduction - Long Lead Time

Dear Jim Augsburger,

PJM Interconnection has initiated an Emergency Load Curtailment event beginning on 07/18/13 at 2:40 PM (Eastern Prevailing Time) for ATSI. The duration of this event is for 6 hours. This is a mandatory load curtailment event. You must reduce load to your firm service level prior to the start of this event. If you have any questions, please contact your FirstEnergy Customer Support Representative.

Augsburger, Jim

From: curtailmentadministrator@firstenergycorp.com
Sent: Thursday, July 18, 2013 6:13 PM
To: Augsburger, Jim
Subject: PJM EMERGENCY Curtailment - Early Termination

Dear Jim Augsburger,

The FirstEnergy Mandatory Emergency Curtailment Event from 2:30 PM to 8:30 PM Eastern Daylight Time today 7/18/13 will end as of 6:00 PM. PJM has ended this event prior to its scheduled expiration. All customers on Rider ELR can resume normal operation at this time. Please contact your Customer Support Representative if you have any questions.

Augsburger, Jim

From: curtailmentadministrator@firstenergycorp.com
Sent: Tuesday, September 10, 2013 2:17 PM
To: Augsburger, Jim
Subject: PJM EMERGENCY Curtailment

Dear Jim Augsburger,

PJM Interconnection has initiated an Emergency Load Curtailment event beginning on 09/10/2013 at 3:50 PM (Eastern Prevailing Time) for First Energy ATSI zone. The duration of this event is for 6 hours. This is a mandatory load curtailment event. You must reduce load to your firm service level prior to the start of this event. If you have any questions, please contact your FirstEnergy Customer Support Representative.

Augsburger, Jim

From: curtailmentadministrator@firstenergycorp.com
Sent: Tuesday, September 10, 2013 9:30 PM
To: Augsburger, Jim
Subject: PJM EMERGENCY Curtailment - Early Termination

Dear Jim Augsburger,

The FirstEnergy Mandatory Emergency Curtailment Event from 3:50 PM to 9:50 PM Eastern Daylight Time today September 10 will end as of 9:30 PM. PJM has ended this event prior to its scheduled expiration. All customers on Rider ELR can resume normal operation at this time. Please contact your Customer Support Representative if you have any questions.

Augsburger, Jim

From: curtailmentadministrator@firstenergycorp.com
Sent: Wednesday, September 11, 2013 12:05 PM
To: Augsburger, Jim
Subject: PJM EMERGENCY Curtailment

Dear Jim Augsburger,

PJM Interconnection has Initiated an Emergency Load Curtailment event beginning on 09/11/2013 at 14:00 PM (Eastern Prevailing Time) for First Energy ATSI Control Zone. The duration of this event is for 6 hours. This is a mandatory load curtailment event. You must reduce load to your firm service level prior to the start of this event. If you have any questions, please contact your FirstEnergy Customer Support Representative.

Augsburger, Jim

From: curtailmentadministrator@firstenergycorp.com
Sent: Wednesday, September 11, 2013 8:05 PM
To: Augsburger, Jim
Subject: PJM EMERGENCY Curtailment - Event Termination

Dear Jim Augsburger,

The FirstEnergy Mandatory Emergency Curtailment Event from 2:00 PM to 8:00 PM Eastern Daylight Time today September 11th has ended. All customers on Rider ELR can resume normal operation at this time. Please contact your Customer Support Representative if you have any questions.

Augsburger, Jim

From: curtailmentadministrator@firstenergycorp.com
Sent: Monday, January 06, 2014 5:06 PM
To: Augsburger, Jim
Subject: Rider ELR Information Update

Dear Jim Augsburger,

FirstEnergy's Ohio electric utilities are reminding our ELR customers that there exists a possibility there may be an emergency curtailment sometime between now and Wednesday, January 8, 2014. In these extreme weather conditions, an emergency load curtailment event may be called at any time.

Pursuant to the ELR tariff, the Company, a regional transmission organization, and a transmission operator may determine, in its respective sole discretion that an emergency situation exists that may jeopardize the integrity of either the distribution or transmission system in the area. An emergency load curtailment event may be initiated at any time throughout the day.

If you haven't already done so, please review/update your processes regarding an emergency load curtailment event. Since an emergency load curtailment event can be called at any time and winter peaks tend to occur early in the morning or later in the evening please be ready to receive notices in these early morning or early evening hours.

PJM has notified FirstEnergy they may request a voluntary load curtailment event tomorrow morning around 5:00 am for reductions at 7:00 am. You are not required to curtail during this, or any voluntary load curtailment event, but you are encouraged to respond to the extent you are able to do so. If a voluntary curtailment event is called, it does not preclude an emergency load curtailment event from subsequently being called. If an emergency load curtailment event is called you would be required to curtail to your firm service level within two hours of the issuance of the notice.

This is an information notice only. You will be notified of any voluntary or mandatory emergency load curtailment events when they occur. You do not need to curtail at this time.

Thank you
FirstEnergy Ohio Electric Utilities

Augsburger, Jim

From: curtailmentadministrator@firstenergycorp.com
Sent: Tuesday, January 07, 2014 4:43 AM
To: Augsburger, Jim
Subject: PJM Voluntary Curtailment Event

Dear Jim Augsburger,

PJM has initiated a Voluntary Curtailment Event beginning on January 7 at 6:30am for the entire area. The duration of this event is for 6 hours. This is a Voluntary Curtailment Event. For the benefit of the zone, customers are encouraged to curtail, however it is not mandatory that you curtail at this time.

FirstEnergy or PJM subsequently may initiate a Mandatory Emergency Curtailment Event at any time. You will be notified if a Mandatory Emergency Curtailment Event is initiated and be required to reduce load to your firm service level within two hours of notification. If you have any questions, please contact your Customer Support Representative.

This is a Voluntary Curtailment Event. It is not mandatory you curtail at this time.

Sincerely,

FirstEnergy Ohio Electric Utilities

Augsburger, Jim

From: curtailmentadministrator@firstenergycorp.com
Sent: Tuesday, January 07, 2014 3:13 PM
To: Augsburger, Jim
Subject: PJM Emergency Curtailment Event

Dear Jim Augsburger,

PJM Interconnection has initiated an Emergency Curtailment Event beginning on January 7, 2014 at 3:00 PM for the entire PJM RTO. The duration of this event is for 6 hours. Per Rider ELR, you must reduce load to your firm service level within two hours of this notification. This is a mandatory load curtailment event. If you have any questions, please contact your FirstEnergy Customer Support Representative.

Sincerely,
FirstEnergy Ohio Electric Utilities

Augsburger, Jim

From: curtailmentadministrator@firstenergycorp.com
Sent: Tuesday, January 07, 2014 6:27 PM
To: Augsburger, Jim
Subject: PJM Emergency Curtailment – Ending Early

Dear Jim Augsburger,

The Mandatory Emergency Curtailment Event from 5:00 PM to 11:00 PM today, 01/07/2014 will end as of 6:15 PM. PJM has ended this event prior to its scheduled expiration. Please contact your Customer Support Representative if you have any questions.

Thank you,
FirstEnergy Ohio Electric Utilities

Augsburger, Jim

From: curtailmentadministrator@firstenergycorp.com
Sent: Wednesday, January 08, 2014 5:17 AM
To: Augsburger, Jim
Subject: PJM Voluntary Curtailment Event

Dear Jim Augsburger,

PJM has initiated a Voluntary Curtailment Event beginning on 1/08/2014 at 07:00 for PJM RTO. The duration of this event is for 6 hours. This is a Voluntary Curtailment Event. For the benefit of the zone, customers are encouraged to curtail, however it is not mandatory that you curtail at this time.

FirstEnergy or PJM subsequently may initiate a Mandatory Emergency Curtailment Event at any time. You will be notified if a Mandatory Emergency Curtailment Event is initiated and be required to reduce load to your firm service level within two hours of notification. If you have any questions, please contact your Customer Support Representative.

This is a Voluntary Curtailment Event. It is not mandatory you curtail at this time.

Sincerely,
FirstEnergy Ohio Electric Utilities

Augsburger, Jim

From: curtailmentadministrator@firstenergycorp.com
Sent: Thursday, January 23, 2014 4:51 AM
To: Augsburger, Jim
Subject: PJM Voluntary Curtailment Event

Dear Jim Augsburger,

PJM has initiated a Voluntary Curtailment Event beginning on January 23, 2014 at 6:30am. The duration of this event is for 6 hours. This is a Voluntary Curtailment Event. For the benefit of the zone, customers are encouraged to curtail, however it is not mandatory that you curtail at this time.

FirstEnergy or PJM subsequently may initiate a Mandatory Emergency Curtailment Event at any time. You will be notified if a Mandatory Emergency Curtailment Event is initiated and be required to reduce load to your firm service level within two hours of notification. If you have any questions, please contact your Customer Support Representative.

This is a Voluntary Curtailment Event. It is not mandatory you curtail at this time.

Sincerely,
FirstEnergy Ohio Electric Utilities

Augsburger, Jim

From: curtailmentadministrator@firstenergycorp.com
Sent: Tuesday, March 04, 2014 4:52 AM
To: Augsburger, Jim
Subject: PJM Emergency Curtailment Event

Dear Jim Augsburger,

PJM Interconnection has initiated an Emergency Curtailment Event beginning on [03/04/2014] at [0430] for [PJM RTO]. The duration of this event is for [6] hours. Per Rider ELR, you must reduce load to your firm service level within two hours of this notification from the FirstEnergy Ohio Electric Utilities. This is a mandatory load curtailment event. If you have any questions, please contact your FirstEnergy Customer Support Representative.

Sincerely,
FirstEnergy Ohio Electric Utilities

Augsburger, Jim

From: curtailmentadministrator@firstenergycorp.com
Sent: Tuesday, March 04, 2014 7:52 AM
To: Augsburger, Jim
Subject: PJM Voluntary Curtailment Event CORRECTION

Dear Jim Augsburger,

Update from previous message, Pursuant to First Energy's Ohio Tariffs this event is voluntary only.

PJM has initiated a Voluntary Curtailment Event beginning on 3/4/2014 at 06:30 for the PJM RTO. The duration of this event is for 6 hours. This is a Voluntary Curtailment Event. For the benefit of the zone, customers are encouraged to curtail, however it is not mandatory that you curtail at this time.

FirstEnergy or PJM subsequently may initiate a Mandatory Emergency Curtailment Event at any time. You will be notified if a Mandatory Emergency Curtailment Event is initiated and be required to reduce load to your firm service level within two hours of notification. If you have any questions, please contact your Customer Support Representative.

This is a Voluntary Curtailment Event. It is not mandatory you curtail at this time.

Sincerely,
FirstEnergy Ohio Electric Utilities

Augsburger, Jim

From: curtailmentadministrator@firstenergycorp.com
Sent: Tuesday, March 04, 2014 8:35 AM
To: Augsburger, Jim
Subject: PJM Voluntary Curtailment – Ending Early

Dear Jim Augsburger,

The Voluntary Emergency Curtailment Event from 06:30 AM to 12:30 PM today, 03/04/2014 will end as of 08:30 AM. PJM has ended this event prior to its scheduled expiration. Please contact your Customer Support Representative if you have any questions.

Thank you,
FirstEnergy Ohio Electric Utilities



76 South Main St.
Akron, Ohio 44308

October 4, 2013

Mike Wilson
MSC Walbridge Coatings, Inc.
2200 E. Pratt Blvd
Elk Grove Village, IL 60007

Dear Mike Wilson:

MSC Walbridge Coatings, Inc. is currently an Economic Load Response Program Rider (Rider ELR) customer. In accordance with the requirements of Rider ELR a customer must curtail all load above its Firm Load during an Emergency Curtailment Event. An Emergency Curtailment Event can be called by the Company, a regional transmission organization, or a transmission operator when a situation exists that may jeopardize the integrity of the distribution or transmission system.

PJM Emergency Load Curtailment Events were called during the following dates and times:

- July 15, 2013 from 4:09 PM thru 6:20 PM Eastern Daylight Time
- July 16, 2013 from 1:35 PM thru 4:30 PM Eastern Daylight Time
- July 18, 2013 from 2:47 PM thru 6:00 PM Eastern Daylight Time
- September 10, 2013 from 4:18 PM thru 9:30 PM Eastern Daylight Time
- September 11, 2013 from 2:05 PM thru 8:00 PM Eastern Daylight Time

This letter is to inform you that MSC Walbridge Coatings, Inc. did not meet the provisions of Rider ELR. MSC Walbridge Coatings, Inc. has a Firm Load of 2,000 KW / KVA as set forth in their Rider ELR addendum. According to Rider ELR, during an Emergency Curtailment Event, Firm Load is measured "every clock half hour" and the actual measured load is determined using the highest lagging KVA or highest KW during the event. MSC Walbridge Coatings, Inc.'s lagging KVA and KW exceeded its contracted Firm Load by more than 110% during the above listed event that took place on September 11, 2013. MSC Walbridge Coatings, Inc.'s highest KW and maximum lagging KVA during this event were as follows:

- September 11, 2013 half hour ending 3:00 PM Eastern Daylight Time (2,583 KW / 3,041 KVA)
- September 11, 2013 half hour ending 3:30 PM Eastern Daylight Time (2,439 KW / 2,895 KVA)

The penalties required by the Rider ELR tariff to be applied to your bill associated with exceeding your Firm Load by more than 110% during an Emergency Curtailment Event are referenced below:

If at any time during the Emergency Curtailment Event a customer's actual measured load exceeds 110% of its Firm Load, the customer shall be subject to all four (4) of the following: (i) forfeit its Program Credit for the month in which the Emergency

Curtailment Event occurred; (ii) pay the ECE Charge set forth in the Rates section of this Rider; (iii) pay the sum of all Program Credits received by the customer under the Program during the immediately preceding twelve billing months which shall include credits from this Rider and the Economic Development Rider; and (iv) the Company's right, at its sole discretion, to remove the customer from the Program for a minimum of 12 months.

MSC Walbridge Coatings, Inc.'s total penalties equal \$2,445,543.15, broken down per the Rider ELR tariff as follows:

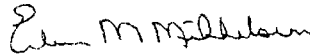
- (i) \$ 99,760.00 Forfeiture of current month's Rider ELR program credit
- (ii) \$ 162.15 Rider ELR Emergency Curtailment Event (ECE) Charge
- (iii) \$ 2,345,621.00 Forfeiture of Riders ELR and EDR-b credits for preceding 12 months

The loss of the credits from Riders ELR and EDR-b for the immediately preceding twelve billing months will be spread evenly over the next twelve billing months, beginning with the current month's invoice. The balance can be paid off at any time during those twelve months.

Rider ELR permits the Company to remove a customer from that tariff for failing to reduce its firm load based upon the circumstances described above. The Company, however, is exercising its discretion not to remove MSC Walbridge Coatings, Inc. from the Program in connection with the above-referenced Events; therefore MSC Walbridge Coatings, Inc. will remain in the Program pursuant to all of the terms and conditions contained therein.

If you have any further questions, you can contact your Account Manager Kathy Garcia, at (419) 249-6107.

Sincerely,



Eileen M. Mikkelsen
Director, Rates & Regulatory Affairs

cc: Kathy Garcia

One Hundred Ten Percent

JDA, 4/4/2014

There is some confusion regarding the calculation of 110 percent of a value and the calculation of exceeding a value by 110 percent. My analysis is as follows:

Value	Example
X	2,000
110 percent of X = $1.1 * X$	$1.1 * 2,000 = 2,200$
Exceed X by 10 percent = $X + (.1 * X) = 1.1 * X$	$1.1 * 2,000 = 2,200$
Exceed X by 110 percent = $X + (1.1 * X) = 2.1 * X$	$2.1 * 2,000 = 4,200$

To check the calculations:

$$\text{Exceed by Percent} = [(actual - firm) / (firm)] * 100$$

$$\text{Exceed by Percent} = [(2200 - 2000) / (2000)] * 100 = \text{exceeded by 10 percent}$$

$$\text{Exceed by Percent} = [(4200 - 2000) / (2000)] * 100 = \text{exceeded by 110 percent}$$

MSC max value during emergency curtailment was 3,041.

$$\text{Exceed by Percent} = [(actual - firm) / (firm)] * 100$$

$$\text{Exceed by Percent} = [(3041 - 2000) / (2000)] * 100 = \text{Exceeded Firm by 52 percent}$$

The First Energy penalty letter dated October 4, 2013 indicates the following:

"MSC Walbridge Coatings, Inc. . . . exceeded its contracted Firm Load by more than 110%"

And

"The penalties required by the Rider ELR tariff to be applied to your bill associated with exceeding your Firm Load by more than 110%".

As indicated above, MSC only exceeded its firm load by 52 %. Therefore these statements are not true.

Page 1 of 1



Customer Name: MSC WALBRIDGE COATGS INC

Date: October 1, 2013

Service Address: 30610 Broadway St
Walbridge, OH 43165

Account Number: 110019507297

Meier Number: 904525478 & 903453878

Rate: TE-GSMANF

DATE	METER READ	CURTAINABLE DEMAND	PC and/or EOR TOTAL
8/31/2013		19,952.0	(\$199,520.00)
7/31/2013		19,952.0	(\$199,520.00)
6/30/2013		19,952.0	(\$199,520.00)
5/31/2013		19,952.0	(\$199,520.00)
4/30/2013		19,494.2	(\$194,942.00)
3/31/2013		17,997.3	(\$179,973.00)
2/28/2013		19,952.0	(\$199,520.00)
1/31/2013		19,952.0	(\$199,520.00)
12/31/2012		17,502.6	(\$175,026.00)
11/30/2012		19,952.0	(\$199,520.00)
10/31/2012		19,952.0	(\$199,520.00)
9/30/2012		19,952.0	(\$199,520.00)

CORRECTED BILLING				PENALTY TOTAL
METER READ	CURTAINABLE DEMAND			
8/31/2013	19952.0			\$199,520.00
7/31/2013	19952.0			\$199,520.00
6/30/2013	19952.0			\$199,520.00
5/31/2013	19952.0			\$199,520.00
4/30/2013	19494.2			\$194,942.00
3/31/2013	17997.3			\$179,973.00
2/28/2013	19952.0			\$199,520.00
1/31/2013	19952.0			\$199,520.00
12/31/2012	17502.6			\$175,026.00
11/30/2012	19952.0			\$199,520.00
10/31/2012	19952.0			\$199,520.00
9/30/2012	19952.0			\$199,520.00

TOTAL (\$2,345,621.00)

TOTAL \$2,345,621.00

SUMMARY OF PENALTY ADJUSTMENTS	
LOSS OF ORIGINAL BILL CREDIT	\$2,345,621.00
LOSS OF CURRENT MO PC CREDIT	\$99,780.00
ECE Charge	\$162.15
TOTAL PENALTY ADJUSTMENT	\$2,445,563.15

TOTAL ACCOUNT BALANCE	
METER PROFILE CHRG	\$450.00
DEFERRED BALANCE ON ACCT	\$3,195.47
12 MO. DEFERRED PENALTY	\$2,345,621.00
SEPTEMBER BILL	\$281,809.39
TOTAL ACCOUNT BALANCE	\$2,631,075.86

CURRENT MONTH CHARGES	
METER PROFILE CHRG	\$450.00
DEFERRED PENALTY PYMT	\$195,468.42
SEPTEMBER BILL	\$281,809.39
TOTAL SEPTEMBER CHARGES	\$477,727.81

Total adjustment may be paid over the next 12 month period in equal monthly installments in the amount of \$195,468.42

Explanation of Corrected Billing

Customer did not meet the Sept 11, 2013 Emergency event obligations per Rider ELR tariff, penalty is the ECE charge, loss of current month PC credit & loss of previous 12 mo. ELR and EOR(b) credits.

CUSTOMER SERVICE SPECIALIST: Kathy Garcia

PREPARED BY: Gibson for Thomas

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Sep 2012 to Sep 2013 Electricity Analysis - Increase in Cost Calculation 4/10/2014										
	KWH	Original Cost	Original Cost / KWH	ELR PC	EDR-b	ECE	Total Penalty	Revised Cost	Revised Cost / KWH	Cost % increase
Sep 2012	2,767,517	\$156,575.23	\$0.0566	99,760	99,760	0	199,520.00	\$356,095.23	\$0.1287	127
Oct	3,091,678	\$152,487.94	\$0.0493	99,760	99,760	0	199,520.00	\$352,007.94	\$0.1139	131
Nov	3,332,023	\$147,969.67	\$0.0444	99,760	99,760	0	199,520.00	\$347,489.67	\$0.1043	135
Dec	2,438,295	\$109,781.12	\$0.0450	87,513	87,513	0	175,026.00	\$284,807.12	\$0.1168	159
Jan 2013	2,724,360	\$99,436.27	\$0.0365	99,760	99,760	0	199,520.00	\$298,956.27	\$0.1097	201
Feb	2,694,214	\$96,285.75	\$0.0357	99,760	99,760	0	199,520.00	\$295,805.75	\$0.1098	207
Mar	2,266,156	\$102,007.22	\$0.0450	89,987	89,987	0	179,973.00	\$281,980.22	\$0.1244	176
Apr	2,973,339	\$97,783.89	\$0.0329	97,471	97,471	0	194,942.00	\$292,725.89	\$0.0985	199
May est	2,838,823	\$120,657.56	\$0.0425	99,760	99,760	0	199,520.00	\$320,177.56	\$0.1128	165
Jun	4,036,070	\$243,031.62	\$0.0602	99,760	99,760	0	199,520.00	\$442,551.62	\$0.1096	82
Jul	2,139,917	\$139,239.30	\$0.0651	99,760	99,760	0	199,520.00	\$338,759.30	\$0.1583	143
Aug	3,027,336	\$202,490.19	\$0.0669	99,760	99,760	0	199,520.00	\$402,010.19	\$0.1328	99
Sep	2,921,638	\$182,049.39	\$0.0623	99,760	0	162.15	99,922.15	\$281,971.54	\$0.0965	55
Max	4,036,070	\$243,032.00	\$0.0669	99,760	99,760	162.00	199,520.00	\$442,552.00	\$0.1583	207
Min	2,139,917	\$96,286.00	\$0.0329	87,513	0	0.00	99,922.00	\$281,972.00	\$0.0965	55
Avg.	2,865,490	\$142,292.00	\$0.0494	97,890	90,216	12.00	188,119.00	\$330,411.00	\$0.1166	145
Total w/o Sept	34,329,728	\$1,667,745.76	\$0.0486	1,172,811	1,172,811	0	2,345,621.00	\$4,013,366.76	\$0.1169	141
Total	37,251,366	\$1,849,795.15	\$0.0497	1,372,331	1,172,811	162.15	2,445,543.15	\$4,295,338.30	\$0.1153	132

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Case No(s). 13-2145-EL-CSS

Summary: Testimony Direct Testimony of Jim Augsburger electronically filed by Mrs. Gretchen L. Petrucci on behalf of Material Sciences Corporation