

**BEFORE  
THE PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of the Commission's	)	
Investigation of Ohio's Retail Electric	)	Case No. 12-3151-EL-COI
Service Market.	)	

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**Memorandum Contra  
of The Retail Energy Supply Association**

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Now comes the Retail Energy Supply Association ("RESA"),<sup>1</sup> who timely files this Memorandum Contra in response to several arguments raised in the Applications for Rehearing filed by Ohio Consumers' Counsel ("OCC"), Ohio Partners for Affordable Energy ("Consumers"),<sup>2</sup> Duke Energy Ohio Inc. ("Duke"), The Dayton Power and Light Company ("DP&L"), and the FirstEnergy electric distribution companies (collectively "FirstEnergy").<sup>3</sup> Specifically, RESA wishes to respond to the following four claims of error raised by OCC, Consumers, Duke, DP&L, and FirstEnergy regarding:

- Displaying logos of the competitive retail electric service ("CRES") providers on electric distribution utilities' ("EDUs") consolidated bills and the Commission's plan to address the cost recovery of same.
- Revising the price-to-compare ("PTC") calculation which appears on residential customer invoices.

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<sup>1</sup> RESA's members include: AEP Energy, Inc.; Champion Energy Services, LLC; ConEdison *Solutions*; Constellation NewEnergy, Inc.; Direct Energy Services, LLC; GDF SUEZ Energy Resources NA, Inc.; Homefield Energy; IDT Energy, Inc.; Integrys Energy Services, Inc.; Just Energy; Liberty Power; MC Squared Energy Services, LLC; Mint Energy, LLC; NextEra Energy Services; Noble Americas Energy Solutions LLC; NRG Energy, Inc.; PPL EnergyPlus, LLC; Stream Energy; TransCanada Power Marketing Ltd. and TriEagle Energy, L.P. The comments expressed in this filing represent the position of RESA as an organization but may not represent the views of any particular member of RESA.

<sup>2</sup> Ohio Partners for Affordable Energy's application for rehearing was actually jointed filed by a number of entities: Ohio Partners for Affordable Energy, AARP, The Ohio Poverty Law Center, Edgemont Neighborhood Coalition, Pro Seniors Inc., Southeastern Ohio Legal Services, Legal Aid Society of Columbus, Legal Aid Society of Cleveland, Communities United for Action, and The Citizens Coalition. For ease of reference, those joint applicants will be referred to collectively as "Consumers."

<sup>3</sup> The FirstEnergy electric distribution companies are The Cleveland Electric Illuminating Company, Ohio Edison Company, and The Toledo Edison Company.

- Defining “active CRES providers” in the adopted measurements of the CRES market.
- Creating an automatic process for maintaining the confidentiality of certain, limited market-monitoring information filed with the Commission.

Additionally, RESA supports several arguments raised on rehearing by Direct Energy Services LLC/Direct energy Business LLC (collectively “Direct Energy”) and IGS Energy (“IGS”) regarding the provision of interval customer energy usage data to CRES providers and the timing and procedures for future tariff filings regarding that interval data.

The Commission properly concluded that CRES provider logos should be included in EDU-consolidated bills, and that they should be displayed in an even-handed manner. RESA agrees with the Commission that its ruling will bring clarity and uniformity to the customer bills, as well as promote further development of Ohio’s CRES market. RESA also agrees with the Commission’s revised calculation for the PTC, changing it to a rolling annual average PTC for all EDUs in Ohio. Standardizing the PTC as the Commission has done will provide transparency to the CRES market and add clarity for customers. It will also reduce error at the Commission’s call center as the Commission employees will not have to determine which EDU territory the customer is in and provide the information on the individual EDU formula for determining the PTC.

The Commission correctly concluded that the number of “active CRES providers” by EDU service territory is an appropriate measurement for determining whether the CRES market has effective competition. The Commission’s metric is in line with the state energy policy of providing customers with a variety of electric supplies and suppliers. *See*, Section 4928.02(H), Revised Code. What better way is there to determine if the Commission’s programs to advance that provision of the state energy policy is being fulfilled then to track the number of active

suppliers. Additionally, the Commission correctly recognized that certain limited portions of the market-monitoring information that must be reported is highly sensitive information. Because that information must be filed with the Commission, there is an issue of whether it should be publicly available. The Commission properly created an automatic process for maintaining the confidentiality of limited portion of the market-monitoring data.

Finally, the Commission should explicitly direct the EDUs to provide interval data to CRES providers after approval of tariff revisions specific to interval data, and should establish a procedure for the tariff filings, including timeframes within which those proposed tariff revisions should be filed and an opportunity for filing comments, objections and proposed modifications.

## **I. Background**

The Commission initiated its investigation into Ohio's CRES market in December 2012 in order to take action to enhance the health, strength, and vitality of the market. The Commission posed a series of questions in 2012, and numerous comments were filed in March and April 2013. The Commission posed a second series of questions in June 2013, and comments in response to those questions were filed in July 2013. Also, the Commission held a series of workshops and subcommittee meetings between July and December 2013. The Staff filed its Market Development Work Plan in January 2014, as directed. The Commission issued its decision on March 26, 2014, adopting a number of changes for the CRES market and implementing a new Market Development Working Group to specifically discuss and hopefully resolve other CRES market issues. Thereafter, 10 applications for rehearing were filed on April 25, 2014. RESA applauds the Commission for its initiative and desire to enhance the health, strength, and vitality of the CRES market in Ohio. RESA will respond to only some of topics raised in the applications for the rehearing. RESA's decision not to address a particular issue or concern in the applications for rehearing should not be construed as acquiescence with the position set forth therein.

**II. CRES provider logos can and should be included in EDU bills to shopping customers since those bills do not only include EDU charges, and the cost of those changes is appropriately borne by all customers.**

RESA responds to the following four, ill-fated arguments made in response to the Commission's decision to require the EDUs to include a CRES provider's logo or name on customer bills: (1) the record does not support the Commission's decision; (2) the Commission does not have the statutory authority to require EDUs to include CRES provider logos on customer bills; (3) the Commission gave the EDU an option to include the CRES provider logos; and (4) the Commission improperly decided that the costs of changing the bills to accommodate CRES provider logos shall be borne by all EDU customers.

With regard to the first argument, it was Duke and FirstEnergy<sup>4</sup> that argued it was unreasonable to require the EDUs to include CRES providers' logo on EDU bills on the ground that there was no support to substantiate that ruling. Both EDUs are wrong. The Commission, in its experience regulating the electric industry, is well positioned to understand the critical importance of customer bills. The Commission's hotline receives numerous calls and questions from customers about their bills. The comments and the discussions during the Commission workshops and subcommittee meetings explained the fundamental concern that shopping customers receive bills that appropriately reflect *all services* covered by the bill and reflect *all providers* of the billed services – both the EDU and the CRES provider. Equally important is that the customer bills fairly present the services and providers. Given that the EDUs' logos are on all the customer bills, it is logical and fair to have CRES provider logos on the consolidated bills. Moreover, RESA is not the only group who thinks that complete and fair bills must be

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<sup>4</sup> Duke Application for Rehearing at 4-6; FirstEnergy Application for Rehearing at 13-16.

provided to customers. The Commission's Staff also endorsed the inclusion of the CRES providers' logos on EDU-consolidated bills.<sup>5</sup>

At a time when the Commission is exploring ways to enhance the CRES market, it was reasonable and just for the Commission to conclude that EDU bills should be improved by including the CRES logos. Moreover, the Commission correctly concluded that any CRES logo included on the consolidated bill should be clearly and fairly displayed in a nondiscriminatory manner—next to the EDU's logo or in the area containing the generation charges, and displayed in color if the EDU's logo is displayed in color. Also, to be clear, the Commission did not mandate that CRES logos be included on all EDU bills; the Commission allowed CRES providers to elect to include only their name on the bills.

Because the Ohio General Assembly has vested in the Commission the responsibility to oversee and regulate public utilities and aspects of the CRES market, the Commission has special expertise, including knowledge regarding utility billing. The Commission is permitted to rely upon that expertise and exercise its discretion relative to utility regulation, including the utility bills.<sup>6</sup> In this matter, the Commissioners themselves expressed concerns with non-standardized customer billing and unclear customer bills.<sup>7</sup> In fact, Commissioner Haque stated that the bills are difficult to understand.<sup>8</sup> Moreover, the Commission also received comments from its staff that customers have had difficulty in knowing/remembering which CRES provider they selected and who to

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<sup>5</sup> Staff Market Development Work Plan at 20-21.

<sup>6</sup> Moreover, the Ohio Supreme Court has deferred to the Commission's expertise in utility billing matters. *See, e.g., Ohio Consumers' Counsel v. Pub. Util. Comm.*, 111 Ohio St. 3d 300, 315-316 (2006), deferring to the Commission's determination that certain charges resulting from the development of the CRES market would be non-bypassable; and *Cincinnati Bell Tel. Co. v. Pub. Util. Comm.*, 92 Ohio St 3d 177 (2001), deferring the Commission's expertise in weighting local telephone loops for cost recovery. Also, the Ohio Supreme Court has deferred to the Commission's expertise in the presence of a competitive market. *See, Ohio Consumers' Counsel v. Pub. Util. Comm.*, 117 Ohio St. 3d 289 (2008), deferring to the Commission's determination that certain bundled telecommunication services are reasonable competitive substitutes or alternatives for basic local exchange service, one finding upon which alternative regulation of the utility's basic local service was granted.

<sup>7</sup> December 11, 2013 Workshop Transcript at 212-218.

<sup>8</sup> December 11, 2013 Workshop Transcript at 217.

contact if the customer has a problem.<sup>9</sup> In addition, an OCC representative stated that the bill format itself is perhaps the “most important customer education piece” and many customers do not see much other educational material.<sup>10</sup> RESA agrees with OCC that the customer bill is an opportunity for the utility and the CRES provider to communicate with the customer, and the necessary information should be provided so that the customer can understand the CRES market.<sup>11</sup> The information was presented and the Commission correctly considered it and concluded, upon review, that a standardized approach for changing the customer bills reasonably included the addition of CRES logos on a going forward basis.

As to the second argument, it was Duke and FirstEnergy again who allege that the Commission’s ruling falls outside its statutory authority.<sup>12</sup> Again, both EDUs’ arguments are wrong. Several provisions of the Ohio Revised Code provide a statutory basis for the Commission’s ruling with regard to CRES provider logos. First, Section 4928.10(C)(3), Ohio Revised Code, specifically states that the Commission has the authority to adopt rules which include identification of the CRES supplier on customer bills. The Commission’s choice to require that identification be able to be done by a logo is nowhere precluded by the statutory language. Second, pursuant to Section 4928.07, Ohio Revised Code, CRES shall be separately priced, and “shall be itemized on the bill of a customer or otherwise disclosed to the customer.” Proper itemization requires appropriate identification of the service and its provider. Otherwise, the bill would create a misleading impression that the CRES was provided by the EDU. Common sense dictates that separate pricing of the CRES can include identification of the CRES provider through the provider’s logo. Inasmuch as the current itemization on customer bills has

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<sup>9</sup> Staff Market Development Work Plan at 27.

<sup>10</sup> December 11, 2013 Workshop Transcript at 215.

<sup>11</sup> *Id.*

<sup>12</sup> Duke Application for Rehearing at 5; FirstEnergy Application for Rehearing at 14-15.

not eliminated customer confusion, the Commission was well within its statutory authority to require further clarification on the bills through a more standardized fashion. Third, the Commission has plenary authority over EDU billing, and has had such authority for decades. Nothing in the establishment of the CRES market has diminished that plenary authority over EDU billing. For instance, Section 4905.22, Ohio Revised Code, provides the Commission with direct authority to ensure that the EDU's instrumentalities and facilities in providing service are "adequate and in all respects just and reasonable." *See, also*, Sections 4905.04, 4928.06, and 4928.11, Ohio Revised Code. Collectively, these statutes provide ample authority for the Commission's decision.

In the third argument, FirstEnergy contends that the Commission may have given the EDU the ability to choose whether to offer the CRES logo on the bill or the CRES provider name on the consolidated bill.<sup>13</sup> The Commission did no such thing. The Commission stated in its Finding and Order:

If a customer is shopping, then the CRES provider's logo or name must be displayed on the customer's bill next to the EDU's logo or in the area containing the supply charges of the bill. \* \* \* However, to accommodate those CRES providers that do not desire to have their logos placed on customer bills; the Commission will allow the **CRES providers to use their name instead of their logo.**<sup>14</sup>

The plain language of the Commission's order provides that the CRES provider can elect whether to include its logo or its name. Again, that decision is well within the Commission's statutory authority in regulating the EDU bills.

Regarding the fourth argument raised in relation to the CRES providers' logos, FirstEnergy, OCC, and Consumers argue that the Commission's decision to have all customers

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<sup>13</sup> FirstEnergy Application for Rehearing at 14.

<sup>14</sup> Finding and Order at 30-31, emphasis added.

pay the cost for changing the EDUs' bills is unreasonable.<sup>15</sup> These entities overlook the fact that EDU billing is a distribution function that is paid by all of the EDU's customers. In fact, the Ohio Supreme Court affirmed the legality of a prior Commission decision that imposed costs on the EDU's customers from DP&L updating its billing software in order to make changes to accommodate consolidated billing. *Ohio Consumers' Counsel v. Pub. Util. Comm.*, 110 Ohio St. 3d 394 (2006). Accordingly, the cost of the bill format changes should be imposed on all EDU customers.

OCC and Consumers characterize inclusion of the CRES logos on the consolidated bills as a marketing activity of the CRES provider, in order to force the CRES providers to pay for reformatting the EDUs' bills. Inclusion of the CRES provider logo on the customer bills is not for marketing purposes; the Commission-ordered bill format change is intended to craft a better, fairer, and more understandable bill for customers. Billing is a regulated function of EDU and costs associated with changing the bill format have and should continue to be incurred by the EDU customers. There is no subsidy created by changing the bill format to better reflect the services and the providers whose charges are included on the bills.

### **III. The Commission appropriately adopted a revised PTC formula for customer bills.**

OCC, Consumers, Duke, FirstEnergy, and DP&L<sup>16</sup> argue on rehearing that the Commission inappropriately changed the PTC calculation. To fully understand the basis for the Commission's decision, it is important to explain the current situation with the PTC. The EDUs are using different calculations to develop the PTC at the present time. It was not completely known that this was occurring, but during the Commission's investigation of the CRES market, it was

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<sup>15</sup> FirstEnergy Application for Rehearing at 15; OCC Application for Rehearing at 11-12; Consumers Application for Rehearing at 7-11.

<sup>16</sup> OCC Application for Rehearing at 6-11; Consumers Application for Rehearing at 13-15; Duke Application for Rehearing at 6-7; FirstEnergy Application for Rehearing at 11-13; and DP&L Application for Rehearing at 3-4.



discovered. The Staff and the Commission both appropriately recognized that the PTC should be calculated consistently by all EDUs.<sup>17</sup>

The Staff explained that the “inconsistency creates additional hurdles for market education as programs need to be service territory specific and the educational material could create confusion if used in the wrong service territory.”<sup>18</sup> Similarly, the Commission stated that a standardized PTC will bring transparency to the market and clarity to customers. The Commission agreed to standardize the PTC calculation. This conclusion is fully justified and is supported by RESA, and others such as OCC and Consumers.<sup>19</sup>

However, the Commission did not adopt its Staff’s recommended PTC calculation, which was based on only the customer’s current month’s bill (a snapshot view). Instead, the Commission instructed the EDUs to calculate the PTC by using “the SSO rate for the previous twelve months and divide it by the customer’s usage” (an average view).<sup>20</sup>

The arguments on rehearing allege that the adopted PTC calculation will result in misleading PTCs because an average PTC will not be the actual PTC. However, a snapshot PTC is not actual either; it is based on historical, outdated usage and power prices from a prior month. Moreover, a snapshot PTC is of limited value because of the variability of electric usage and the variability of the cost of power. For example, a snapshot PTC based on power and usage during a “shoulder month” is not a more reliable tool for comparing with a CRES offer which, if accepted, will be for future months with usage and power costs that can vary significantly. Moreover, a snapshot PTC cannot be compared fairly with a long-term, fixed rate CRES offer.

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<sup>17</sup> Staff Market Development Work Plan at 20; Finding and Order at 28.

<sup>18</sup> Staff Market Development Work Plan at 20.

<sup>19</sup> OCC Application for Rehearing at 7; Consumers Application for Rehearing at 13.

<sup>20</sup> Finding and Order at 28-29.

The two are simply not both “apples” and will necessarily have different pricing schemes. As a result, there are serious shortcomings with a snapshot PTC.

An average PTC provides the customer with better information upon which to compare a CRES offer. An average PTC minimizes the power and usage variability. Moreover, an average PTC is more comparable with long-term CRES offers (such as one-year offers), especially fixed-rate offers. OCC even acknowledged that an average PTC is appropriate for block rates and seasonal pricing.<sup>21</sup> The Commission correctly recognized that an average PTC is the better tool by which to compare and evaluate CRES offers.

**IV. No clarification or change is needed to the term “active CRES providers” in the adopted third measurement for evaluating effective competition.**

FirstEnergy claims that the Staff’s proposed metric included a definition of “active CRES providers” as being those providers on the Apples-to-Apples chart.<sup>22</sup> FirstEnergy’s assignment of error is based on its assumption that, when the Staff reported a number of active CRES providers in FirstEnergy’s service territory, the number was gathered from the then-current Apples-to-Apples chart.<sup>23</sup> In addition to the assumption, FirstEnergy concluded that the Staff has adopted a definition for “active CRES providers,” and that the Commission adopted the Staff’s “definition.” FirstEnergy’s argument is flawed for two reasons – (1) the Staff never defined “active CRES providers” as those providers on the Apples-to-Apples chart and (2) the Commission did not adopt or otherwise define “active CRES providers.” A plain reading of the Staff’s Market Development Work Plan and the Commission’s order in this case shows that FirstEnergy is incorrect. Moreover, the Commission need not adopt a definition or clarify itself on rehearing because the measurement can be given its ordinary meaning.

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<sup>21</sup> OCC Application for Rehearing at 9.

<sup>22</sup> FirstEnergy Application for Rehearing at 7.

<sup>23</sup> FirstEnergy cited to one part of the Staff’s Market Development Work Plan (page 43) as the basis for its assumption. There was no indication of the source of the number cited by the Staff.

**V. The Commission did not err in establishing an automatic process for maintaining the confidentiality of certain, limited CRES provider information filed with the Commission.**

After receipt of market-monitoring data for years (and many motions for protective orders), the Commission determined in this proceeding that a change was appropriate. The Commission concluded that certain market-monitoring data that must be filed with the Commission is worthy of confidential treatment and established a specific process to automatically handle that information.<sup>24</sup> OCC has argued that the Commission's process does not comport with Ohio law.<sup>25</sup> While OCC cites to the Public Records Act (Section 149.43, Ohio Revised Code) and the Commission's administrative rule regarding motions for protective orders (Rule 4901-1-24, Ohio Administrative Code), OCC has completely overlooked another statute that the Commission cited as justification for its actions – Section 4928.06(F), Ohio Revised Code. That statute states in relevant part:

An electric utility, electric services company, electric cooperative, or governmental aggregator subject to certification under section 4928.08 of the Revised Code shall provide the commission with such information, regarding a competitive retail electric service for which it is subject to certification, as the commission considers necessary to carry out this chapter. \* \* \* The commission **shall take such measures as it considers necessary to protect the confidentiality of any such information.** (Emphasis added.)

The Commission concluded that only the market-monitoring information provided pursuant to Rules 4901:1-25-02(A)(2)(d), (A)(3) and (A)(4), Ohio Administrative Code, shall be held confidential under the new automatic process until the Commission receives a request for disclosure and the Commission grants that disclosure request. Section 4928.06(F), Revised Code, expressly provides the Commission the authority to protect the designated market-monitoring information. Moreover, the Commission has the authority to control and regulate its

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<sup>24</sup> Finding and Order at 11-12.

<sup>25</sup> OCC Application for Rehearing at 3-6.

dockets.<sup>26</sup> The Commission acted appropriately, given its years of experience with receiving market-monitoring data and holding portions confidential. There was no error in this ruling.

**VI. The Commission should specify that EDUs must provide interval data to CRES providers and specify a time period and procedure for filing and review of the EDUs' proposed tariffs regarding interval data.**

Three arguments on rehearing address the Commission's decision to require the EDUs to file tariff provisions that specify the terms, conditions, and charges associated with providing interval data.<sup>27</sup> The Commission went on to state what the tariff amendments should address or include:

- The format, method, granularity, and frequency of interval data that a CRES provider may receive.
- Implementation of individual network service peak load and peak load contribution formulas.
- Recovery of any necessary capital improvement or infrastructure costs.<sup>28</sup>

Direct Energy argues that the Commission should have explicitly stated that the EDUs must actually provide interval data to CRES providers. While it might be inferred from the Commission's decision that the EDUs must provide the interval data to CRES providers, the Commission should expressly rule that interval data must actually be provided by the EDUs to CRES providers. This is an area that continues to linger without progress. CRES providers need to have access to interval data in order to offer time-based products, something that CRES providers in Ohio (including RESA members) would like to offer. Additionally, several EDUs (AEP Ohio and Duke Energy Ohio, Inc.)<sup>29</sup> have stated that they would like to no longer offer

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<sup>26</sup> Per, Section 4901.13, Ohio Revised Code, the Public Utilities Commission of Ohio has the discretion to decide how, in light of its internal organization and docket considerations, it may best proceed to manage and expedite the orderly flow of its business, avoid undue delay and eliminate unnecessary duplication of effort. *Toledo Coalition for Safe Energy v. Pub. Util. Comm.*, 69 Ohio St. 2d 559 (1982), citing *Sanders Transfer, Inc., v. Pub. Util. Comm.* (1979), 58 Ohio St. 2d 21; and *Consumers' Counsel v. Pub. Util. Comm.* (1978), 56 Ohio St. 2d 220.

<sup>27</sup> Finding and Order at 36.

<sup>28</sup> *Id.*

<sup>29</sup> See, *In the Matter of the Application of Ohio Power Company to Initiate Phase 2 of its gridSMART Project and to Establish the gridSMART Phase 2 Rider*, Case No. 13-1939-EL-RDR, Application Attachment A at 6; and *In the*

time-based products and, instead, allow the CRES providers to make such product offers. In order for that to happen, however, CRES providers need to have appropriate access to interval data. The Commission can and should make a definitive ruling that interval data must actually be provided by the EDUs to CRES providers.

Also, Direct Energy noted that the Commission did not establish a timeframe within which the EDUs must file their proposed tariff amendments regarding interval data.<sup>30</sup> Direct Energy suggests the following timeframes for the EDUs based on the status of their deployment of advanced metering infrastructure (“AMI”):

- Duke and AEP Ohio: within 60 days after the Commission issues its entry on rehearing in Case No. 12-2050-EL-ORD.
- FirstEnergy: at the time it files its next plan to deploy additional AMI meters.
- DP&L: at the time it files its required AMI meter plan.<sup>31</sup>

RESA agrees with Direct Energy’s proposed timeframes for the tariff filings, especially in light of the significant differences between the EDUs in deploying AMI in their service territories. The Commission should take a specific approach to these tariff filings, but form over function should not prevail. The proposed tariff amendments should coordinate with anticipated future events, just as Direct Energy outlined.

Similarly, IGS noted that, in directing the filing of these tariff amendments, the Commission did not establish a procedure so that interested stakeholders can have input.<sup>32</sup> RESA concurs that the Commission should establish, at a minimum, a consistent procedure that allows for filing comments, objections, and proposed modifications. The Commission should establish such on

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*Matter of the Application of Duke Energy Ohio, Inc. to Adjust Rider DR-IM and Rider AU for 2012 SmartGrid Costs*, Case No. 13-1141-GE-RDR, Opinion and Order at 5 (April 9, 2014).

<sup>30</sup> Direct Energy Application for Rehearing at 5-7.

<sup>31</sup> *Id.*

<sup>32</sup> IGS Application for Rehearing at 7.

rehearing so that all interested parties can be aware of the process by which the tariff amendments will be received, evaluated and ruled on.

## **VI. Conclusion**

For the foregoing reasons, RESA respectfully urges the Commission to:

- Confirm that CRES provider logos should be included in EDU bills and that they should be displayed in an even-handed manner.
- Confirm the revised calculation for the PTC shall be a rolling annual average PTC for all EDUs in Ohio.
- Reject the request to clarify or change the “active CRES providers” measurement for purposes of determining whether the CRES market has effective competition.
- Confirm its automatic process for maintaining the confidentiality of certain, limited market-monitoring data that must be filed with the Commission.
- Explicitly direct the EDUs to provide interval data to CRES providers after approval of tariff revisions specific to interval data, and establish a process for the tariff filings, including timeframes within which those proposed tariff revisions should be filed and including an opportunity for filing comments, objections and proposed modifications.

Respectfully Submitted,

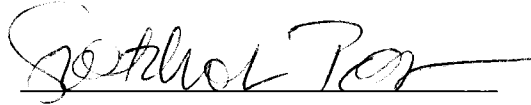


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## CERTIFICATE OF SERVICE

The undersigned hereby certifies that a true and accurate copy of the foregoing Memorandum Contra was served this 5th day of May 2014 by electronic mail, upon the persons listed below.



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