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Via E-FILE

September 26, 2014

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

In re: Case No. 14-841-EL-SSO and 14-842-EL-ATA

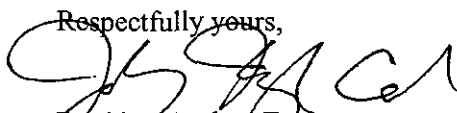
Dear Sir/Madam:

Please find attached the PUBLIC VERSION of the DIRECT TESTIMONY AND EXHIBITS OF ALAN TAYLOR and STEPHEN J. BARON on behalf of the OHIO ENERGY GROUP e-filed today in the above-referenced matters.

The original and three (3) copies of the CONFIDENTIAL pages to be filed under seal will follow by overnight mail.

Copies have been served on all parties on the attached certificate of service. Please place this document of file.

Respectfully yours,



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Jody Kyler Cohn, Esq.
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MLKkew

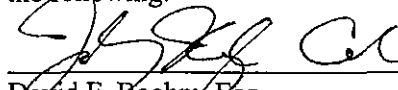
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Cc: Certificate of Service

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CERTIFICATE OF SERVICE

I hereby certify that true copy of the foregoing was served by electronic mail (when available) or ordinary mail, unless otherwise noted, this 26th day of September, 2014 to the following:



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