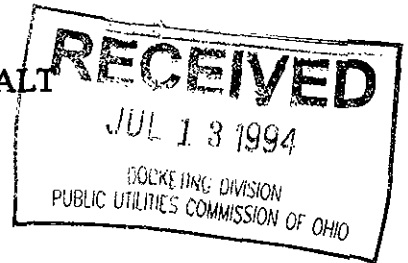


BEFORE THE PUBLIC UTILITIES COMMISSION OF OHIO

In the Matter of the Application of
the Ohio Bell Telephone Company for
approval of an alternative form of
regulation.

Case No. 93-487-TP-ALT



In the Matter of the Complaint of the
Office of the Consumers' Counsel,

Complainant,

Case No. 93-576-TP-CSS

vs.

The Ohio Bell Telephone Company,

Respondent.

Prepared Testimony
of
Ibrahim Soliman
Accounts and Audits Division

Staff Exhibit 15

1 1. Q. Please state your name and business address.

2
3 A. My name is Ibrahim Soliman. My business address is 180 E. Broad Street,
4 Columbus, Ohio 43266-0573.

5
6 2. Q. By whom are you employed?

7
8 A. I am employed by the Public Utilities Commission of Ohio.

9
10 3. Q. What is your current position with the Public Utilities Commission of
11 Ohio and what are your duties?

12
13 A. I am a Public Utilities Administrator I in the Accounts and Audits
14 Division of the Utilities Department. My duties include planning and
15 supervising the Staff's investigation of operating income and rate base in
16 rate cases. This includes assisting and supervising the preparation of the
17 Staff Report and testimony supporting the Staff's position.

18
19 4. Q. Would you state briefly your educational background and work
20 experience?

21
22 A. I graduated from Cairo University in 1976 with a Bachelor of Science
23 Degree in Business Administration with a major in Accounting. In 1978, I
24 immigrated to the United States of America. I was employed by Lewis and
25 Michael Storage, Inc., from February, 1979 to July, 1980 as a junior
26 accountant. In July, 1980, I was employed by the Commission as a Utility

1 Examiner I and was assigned to my present position in August 1992. I am
2 also a Certified Public Accountant in the State of Ohio.

3
4 5. Q. What are your responsibilities and what is the purpose of your testimony
5 in this proceeding?

6
7 A. I have the overall responsibility for operating income and rate base. The
8 purpose of my testimony is to respond to certain objections to the Staff
9 Report. Specifically, I will address Applicant's Objections A2, A4, A7 and
10 B6; and Office of Consumers' Counsel's (OCC) Objections 57, 58 and 64.

11
12 Unprotected Excess Deferred Taxes

13
14 6. Q. The OCC, by its Objection 64, objects to the Staff's failure to reduce test year
15 federal income taxes by one-third of the unprotected excess deferred
16 income taxes. What are excess deferred taxes?

17
18 A. The Tax Reform Act of 1986 decreased the corporate income tax rate from
19 46% to 34%. The Tax Reform Act of 1993 increased the corporate income
20 tax rate from 34% to 35%. As a result, the federal income tax deferrals
21 which had been collected from ratepayers and accumulated at a rate of 46%
22 will be reversed out, or paid as taxes by the Applicant, at the lower rate of
23 35%. The excess deferred income taxes currently represent the difference
24 between the 46% and the 35% tax rate.

25
26 7. Q. Are there any restrictions regarding the flow-back of the excess deferred
27 income taxes to the ratepayers?

1 A. Yes. Section 203(e) of the Tax Reform Act of 1986 imposes restrictions on
2 the flow-back of excess deferred income taxes created by the use of different
3 depreciation rates for tax vs. book purposes. If these deferred taxes are
4 flowed back more rapidly than the average remaining life of the property,
5 the utility is not deemed to be using a normalization method of
6 accounting with respect to its assets. As a result, the utility may lose the
7 accelerated tax depreciation deduction on its tax return.

8
9 The deferred balances that are covered by Section 203(e) are often referred
10 to as protected.

11
12 8. Q. What deferred balances does Section 203(e) protect?

13
14 A. Generally, Section 203(e) protects the deferred balances for tax accelerated
15 depreciation.

16
17 9. Q. Does the Applicant's balance sheet show any unprotected excess deferred
18 income taxes as of date certain?

19
20 A. The Applicant's response to Staff Data Request 29 stated that it has
21 unprotected excess deferred income taxes of \$12,448,000 as of the date
22 certain.

23
24 10. Q. How has the Commission treated unprotected excess deferred income
25 taxes in previous base rate proceedings?

1 A. The Tax Reform Act of 1986 did not impose any restriction on the flow-
2 back of unprotected excess deferred taxes to the ratepayers. In several cases,
3 the Commission has authorized the flow-back of unprotected excess
4 deferred taxes over the expected period that rates would be in effect.
5

6 11. Q. What does the Staff recommend regarding the treatment of excess deferred
7 income taxes in this proceeding?
8

9 A. The Staff recommends that the Commission apply its policy of recognizing
10 the flow-back of unprotected excess deferred income taxes and that it
11 amortize these deferrals over a three-year period. The Staff believes that
12 the three-year amortization period is reasonable and consistent with both
13 the Commission precedent and the Staff's amortization treatment of other
14 costs in this proceeding.
15

16 12. Q. Should the total amount of unprotected excess deferred income taxes of
17 \$12,448,000 be flowed back to the ratepayers?
18

19 A. No. The flow-back should be limited only to those deferrals that were
20 normalized by the Commission in the Applicant's prior base rate
21 proceedings. Those represent taxes that were funded by the ratepayers.
22

23 13. Q. Would you explain?
24

25 A. Yes. The tax benefits arising from the timing differences between book
26 and taxable income were either flowed-through or normalized in the
27 revenue requirement calculation from the Applicant's last rate case.

1 The flow-through accounting method ignores the timing differences
2 between book and taxable income and passes on any tax benefit to current
3 ratepayers. No deferred taxes are created.

4
5 The normalization accounting method spreads the tax benefits over the
6 life of the property related to the timing differences. This method creates a
7 deferred tax balance.

8
9 The Commission authorized the Applicant to normalize only four
10 unprotected timing differences in the Applicant's prior base rate
11 proceedings. All other unprotected tax to book differences were flowed
12 through to ratepayers and as such, did not create deferred balances funded
13 by the ratepayers.

14
15 For ratemaking purposes, only the date certain balances for excess deferred
16 income taxes associated with book and taxable income for capitalized relief
17 & pensions, capitalized FICA taxes, the interest component of AFUDC, and
18 vacation pay should be flowed back to the ratepayers.

19
20 14. Q. How much of the Applicant's total amount of unprotected excess deferred
21 taxes relates to these four items?

22
23 A. The Applicant's response to Staff's Data Request No. 29 is unclear
24 regarding the excess amount associated with these items. The Applicant
25 should provide the correct amount during the hearing and this amount
26 should then be amortized over a three-year period.

1 15. Q. Did the Commission authorize a normalization of lien date property taxes
2 in the prior rate case proceedings?

3
4 A. Yes. However, the Staff recommends the removal of all deferred taxes
5 associated with lien date property taxes from rate base. I will explain the
6 Staff's recommendation later in my testimony.

7
8 Unclaimed Funds

9
10 16. Q. By its Objection 4A, the Applicant states that the Staff improperly excluded
11 unclaimed funds from rate base. What is your response?

12
13 A. Reducing rate base by unclaimed funds is consistent with Staff policy and
14 Commission precedent. Unclaimed funds are provided by sources other
15 than investors and are available for use by the Applicant until such time
16 as they are turned over to the state.

17
18 17. Q. The Applicant believes that the appropriate place to exclude unclaimed
19 funds would be in the working capital calculation. Do you agree?

20
21 A. No. Unclaimed funds are a distinct and separate item from working
22 capital and should not be included in the working capital calculation.
23 Working capital consists of a revenue lag, an expense lag and an allowance
24 for materials and supplies.¹

25

1 Gas and Electric allowances also include a fuel and PIP component.

1 18. Q. The Applicant objects to the Staff's allocating 100% of unclaimed funds to
2 the jurisdictional. Do you agree?

3
4 A. No. In responding to Staff's Data Request No. 23, the Applicant failed to
5 include separation factors for any of the unclaimed fund accounts.

6
7 Therefore, if the allocation of unclaimed funds is warranted, the Applicant
8 must provide the proper separation factors.

9
10 Billing and Collection

11
12 19. Q. By its Objection A7, the Applicant objects to the Staff's recommendation
13 that billing and collection investments be identified and excluded from
14 jurisdictional plant in service. What is your response?

15
16 A. In Case No. 86-2174-TP-COI, the Commission concluded that
17 interexchange billing and collection services, other than the recording
18 aspect, should be deregulated on the intrastate level. The Commission
19 also concurred that accounting safeguards would be adequate to ensure
20 against cross-subsidization between a local exchange company's (LEC)
21 regulated activities and its unregulated billing and collection services.
22 Accordingly, the Commission directed the LEC's to follow Federal
23 Communication Commission's (FCC) Part 32 and Part 64 for purposes of
24 allocating costs between regulated and nonregulated activities.

25
26 The Applicant has excluded revenue and expense, associated with
27 intrastate billing and collection, from base year operating income. The

1 Applicant, however, did not exclude any of the associated investments.
2 The Applicant states that the FCC's Part 69 rules did not clearly identify a
3 method to assign investment to interstate billing and collection activities
4 and there are no intrastate rules governing this area. Therefore, the
5 Applicant claims that it could not exclude the investment related to these
6 activities from its plant in service.

7
8 The interexchange billing and collection services encompass the recording
9 and aggregation of the billing data corresponding to completed telephone
10 calls, the application of the interexchange carrier (IXC) rates to those calls,
11 the creation of customer invoices, the mailing of bills, and the collection
12 of customers' deposits and bill payments.

13
14 In order to provide the interexchange billing and collection services, a
15 utility must invest in computer hardware and software, printers, mailing
16 equipment, and office equipment. A utility receives compensation from
17 the IXC for billing and collection services. A utility also incurs operating
18 expenses in providing these services.

19
20 If the Applicant does not exclude plant associated with billing and
21 collection activities, the ratepayer will either overcompensate the
22 Applicant by paying a rate of return on the same investments that the
23 Applicant is being compensated for by the IXC or subsidize billing and
24 collection activities.

25
26 20. Q. What does the Staff recommend regarding billing and collection services?
27

1 A. The Staff recommends that the Commission order the Applicant to
2 identify the investment associated with billing and collection services
3 during the hearing.
4

5 21. Q. If the Applicant stands by its claim that it can't identify such an
6 investment, what will the Staff recommend?
7

8 A. If the Applicant insists that it can't identify this investment, the Staff
9 recommends that, at a minimum, the ratio of billing and collection
10 revenue to total company revenue of 1.19%² be applied to the total
11 company investments in Account 2123.1, Office Support Equipment, and
12 Account 2124, General Purpose Computers. This would effectively
13 exclude the investment associated with billing and collection service from
14 rate base.
15

16 Therefore, total company plant should be reduced by \$2,502,641³ and the
17 depreciation reserve should be reduced by \$1,304,002.⁴
18

19 Accumulated Deferred Income Taxes
20

21 22. Q. By its Objection A2, the Applicant objects to the Staff's calculation of
22 accumulated deferred taxes on Schedule B-6. What is your response?
23

24 A. The Applicant objects specifically to the Staff's disallowance of the
25 Telephone Plant in Service (TPIS) factor adjustments, the disallowance of

² $\$24,955,000 + \$2,095,532,000 = 1.19\%$.

³ $[(\$11,113,000 + \$199,193,000) \times 1.19\% = \$2,502,641]$.

⁴ $[(\$2,508,000 + \$107,072,000) \times 1.19\% = \$1,304,002]$.

1 the deferred tax balances for "first time" normalization items, the
2 disallowance of deferred taxes associated with postemployment benefits,
3 and the disallowance of deferred taxes associated with postretirement
4 benefits.

5
6 23. Q. Referring to the TPIS factor objection, will you explain how the Applicant
7 calculated the TPIS factor adjustments?

8
9 A. The Applicant calculated a ratio of Telephone Plant in Service (TPIS) to
10 total plant as follows:

11
12 Telephone Plant in Service \$ 5,318,252,000
13 Plant Held for Future Use 4,000
14 Plant Under Construction - Short Term 39,783,000
15 Plant Under Construction - Long Term 36,875,000
16 Total Plant \$ 5,394,914,000

17
18 TPIS Ratio $\$5,318,252,000 \div \$5,394,914,000 = 0.9858$

19
20 The Applicant then applied the TPIS Ratio to deferred tax balances for pre-
21 1971 3% ITC of \$250,000, accelerated depreciation of \$575,180,000, property
22 equal access of \$4,025,000, and the postretirement benefits (SFAS #106)
23 liability of \$65,408,000.

24
25 24. Q. Why didn't the Staff use the Applicant's TPIS ratio in its determination of
26 rate base?

1 A. Plant under construction will depreciate and generate deferred taxes only
2 after it has been booked to plant in service. None of the Applicant's date
3 certain deferred taxes are related to plant under construction. Since plant
4 under construction represents most of the difference between the
5 Applicant's TPIS ratio and 100%, use of this ratio is inappropriate.

6
7 The remaining difference between the Applicant's TPIS ratio and 100% is
8 applicable to plant held for future use. However, the effect this has on the
9 Applicant's allocation is an insignificant 0.00007%.⁵

10
11 25. Q. What does the Staff recommend?

12
13 A. The Staff recommends that the Commission allocate the applicable
14 deferred taxes using a 100% TPIS factor in its determination of the rate base
15 for the reasons discussed above.

16
17 26. Q. How did the Applicant reflect medical, bad debts, audit interest expense,
18 EEOC settlement, incentives, SIPP & overheads, service pensions,
19 restructuring MSP, disputed billings, equal access, and postretirement
20 benefits Statement of Financial Accounting Standards (SFAS) No. 106 in
21 its federal income tax calculation.

22
23 A. The Applicant's federal income tax calculation normalized the effects of
24 tax to book timing differences of these items in the expense calculation
25 and it recognized the actual date certain balance of these items in the
26 Applicant's rate base calculation.

⁵ (\$4,000 + \$5,394,914,000).

1 27. Q. Why does the Staff's calculation of these deferred balances differ from that
2 of the Applicant?

3
4 A. The Staff does not use the actual date certain balance created by these items
5 as the basis for its rate base calculation, but instead uses an estimate.
6

7 28. Q. Why did the Staff choose to estimate the date certain balance for its rate
8 base calculation.

9
10 A. The Staff's calculation of these deferrals originates on Staff's Schedule C-4,
11 where federal income tax expense is calculated. In the Staff's calculation,
12 all reconciling items representing temporary tax timing differences are
13 normalized or deferred. The deferrals are then used as rate base
14 components on Staff's Schedule B-6. For items normalized by the
15 Commission in prior rate cases, the Staff used actual date certain deferred
16 balances on its Schedule B-6. For those "first time" normalized items, the
17 Staff calculated date certain estimates.
18

19 29. Q. How did the Staff calculate these estimates?

20
21 A. The Staff assumed that the deferred tax balances for these items were zero
22 at the beginning of the base year.
23

24 The Staff's deferred taxes, shown on Schedule C-4, are a twelve-month
25 accumulation on a straight-line basis. To determine the rate base balances,
26 the Staff was guided by where the date certain fell in this rate case. If the
27 date certain had fallen at the mid-point of the test period, 50% of the

1 deferred taxes would have represented the rate base items. In this case, the
2 date certain falls at the first quarter, so 25% of the deferral was used. This
3 method synchronizes the deferral shown in the expense calculation with
4 that in the rate base for items that are normalized for the first time for rate
5 making purposes.

6
7 30. Q. Why do the Applicant's records show certain deferred tax balances when
8 such treatment of these balances has not been recognized by the
9 Commission?

10
11 A. Recent changes have required utility companies to account for all tax
12 timing differences in their financial statements. The accumulation of
13 these balances for financial reporting purposes, however, does not always
14 mean that actual date certain balances should be used in the
15 determination of a rate base for rate making purposes.

16
17 31. Q. What does the Staff recommend regarding the deferred taxes associated
18 with "first time" normalization items?

19
20 A. The Staff recommends that the Commission adopt the Staff's calculation.

21
22 32. Q. What does the Applicant propose regarding postemployment benefits
23 Statement of Financial Accounting Standards (SFAS) No. 112 in its
24 application?

25
26 A. The Applicant proposes an operating income adjustment to recover
27 postemployment benefits transition obligation costs in one year and to

deduct the liability of the transition obligation from its rate base. Staff witness Hess will address this issue.

The Applicant also included the deferred tax associated with postemployment benefits in its valuation of property used and useful. The Applicant's computation of the deferred tax is shown on Exhibit 92A-3.1B.⁶

33. Q. What does the Staff recommend regarding the deferred taxes associated with postemployment benefits (SFAS 112) in this proceeding?

A. The Staff believes that rate base should be synchronized with operating income. If the Commission decides to include postemployment benefits expense in operating income, the Staff recommends that the "first time" normalization rule apply to this tax to book timing difference. The Commission would normalize the book to tax timing difference in the federal expense calculation and use 25% of the estimated deferred tax as a rate base item.

34. Q. Does the Staff also recommend that the "first time" normalization rule apply to postretirement benefits (SFAS 106) in this proceeding?

⁶ Applicant's Portion of SFAS No. 112	\$ 24,889,000
Non-regulated ($\$24,889,000 \times 0.0296$)	<u>737,000</u>
Adjusted Total Company	24,152,000
Jurisdictional ($\$24,152,000 \times 0.770904$)	18,619,000
Deferred Tax ($\$18,619,000 \times 34\%$)	6,330,000
TPIS Impact ($\$6,330,000 \times 0.0142$)	<u>90,000</u>
Jurisdictional Deferred Tax	<u>\$ 6,240,000</u>

1 A. Yes. The Staff recommends that the Commission normalize the book to
2 tax timing difference of SFAS 106 and use 25% of the estimated deferred
3 tax as a rate base item.
4

5 35. Q. By its Objection 57, OCC objects to the Staff's elimination of the
6 accumulated deferred income tax balances related to Vacation Pay and
7 Lien Date Property Tax on Staff's Schedule B-6.2. What is your response to
8 this objection?
9

10 A. The vacation pay deduction was normalized by the Commission in the
11 Applicant's prior rate case proceedings. I agree with OCC that the
12 accumulated deferred income tax related to vacation pay should be added
13 back to rate base.
14

15 This correction will increase jurisdictional other rate base items by
16 \$8,675,000.
17

18 36. Q. How do the deferred income taxes related to the lien date property tax
19 arise?
20

21 A. Deferred property taxes are created because of tax-book timing differences.
22 These differences arise as a result of the Applicant booking property tax
23 expense for book purposes in the year in which the property is assessed,
24 and for tax purposes in the year in which the lien is attached.

1 37. Q. How did the Commission treat the lien date property tax deduction in
2 prior rate case proceedings?

3
4 A. The Commission normalized the tax-book timing differences for federal
5 income tax expense and reduced rate base by the date certain accumulated
6 deferred income tax.

7
8 38. Q. Is this treatment still appropriate today?

9
10 A. No. Current tax laws require that property taxes be deducted in the year
11 actually paid rather than the lien date year. Accordingly, these tax
12 regulations eliminate the tax-book timing difference.

13
14 In 1992, the Applicant began amortizing the deferred balance over three
15 years and removed the remaining deferred balance from its rate base in
16 this proceeding. The deferred tax balance will not exist on the Applicant's
17 books by the end of 1994.

18
19 39. Q. What was the Staff's treatment of the date certain deferred property tax
20 credit balance?

21
22 A. Due to the new tax regulations, the Staff made no reference to property
23 taxes in its calculation of either federal income tax expense or other rate
24 base items. The Staff recommends that the Commission adopt the Staff's
25 treatment of property taxes.

1 40. Q. By its Objection 58, OCC states that the Staff improperly included in other
2 rate base items, on Schedule B-6, line 27, an amount for accumulated
3 deferred income taxes related to SFAS # 106. What is your response?
4

5 A. I responded to this objection in Question and Answer # 34 above.
6

7 Uncollectible Revenue
8

9 41. Q. By its Objection B6, the Applicant objects to the Staff's calculation of
10 revenues subject to uncollectibles on Schedule C-3.4. Specifically, the
11 Applicant objects to the inclusion of the Ameritech Publishing, Inc. (API)
12 contribution and the exclusion of White Pages revenue. What is your
13 response?
14

15 A. The Staff agrees with the Applicant and recommends that the calculation
16 of uncollectible revenue on Schedule C-3.4 be revised.
17

18 The revised calculation would include White Pages revenue and exclude
19 API and miscellaneous revenues. Exhibit AS-1, which is attached to my
20 testimony, provides a revised Schedule C-3.4. The revenues used in this
21 exhibit do not necessarily reflect the final revenues proposed by the Staff
22 in its testimony.
23

24 42. Q. Does that conclude your testimony?
25

26 A. Yes, it does.

THE OHIO BELL TELEPHONE COMPANY
Case No. 93-487-TP-ALT
Uncollectible Revenue Adjustment

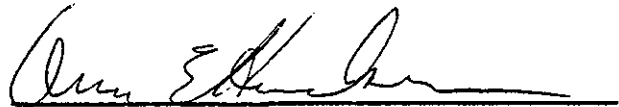
(000's Omitted)

	Total Company Adjusted	Jurisdictional
(1) Adjusted Base Year Revenues Before Uncollectibles (a)	\$ 2,148,611	\$ 1,634,740
(2) Interstate Switched Access Revenues (a)	229,225	0
(3) Interstate Special Access Revenues (a)	72,129	0
(4) Intrastate Access Revenues (a)	146,295	146,295
(5) Directory Revenue and Miscellaneous Revenue (b)	160,781	131,104
(6) Revenue Subject to Uncollectibles (1) - (2) - (3) - (4) - (5)	1,540,181	1,357,341
(7) Uncollectible Rate (c) & (d)	0.807845%	0.806299%
(8) Uncollectible Revenue (6) x (7)	12,442	10,944
(9) Base Year Uncollectible Revenue (e)	12,418	N/A
(10) Adjustment (8) - (9)	\$ 24	\$ N/A

- (a) Staff's Schedule C-2 and C-3
(b) Applicant's Additional Supplemental Testimony of Theodore W. Kukla, Total Company Adjusted, Schedule C-3.3, \$116422+ Schedule C-3, \$10804 + \$335 + \$506 + \$574 + \$7185 + \$24955 and Jurisdictional, Schedule C-3.3, \$116422 + Schedule C-2, \$7018 + \$7664
(c) Applicant's Exhibit 93C-1, [(\$12,418 / (\$1,139,317 + \$145,167 + \$187,207 + \$27,900 + \$37,585))]
(d) Applicant's Exhibit 93C-1, [(\$10,920 / (\$1,139,317 + \$187,119 + \$27,900))]
(e) Applicant's Exhibit 93C-1

CERTIFICATE OF SERVICE

I hereby certify that a true copy of the foregoing **Prepared Testimony** submitted on behalf of the Public Utilities Commission of Ohio was served by regular, U.S. mail, postage prepaid or hand delivered to the parties of record on this 13th day of July, 1994.



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