

FILE

Customer Acquisition Specialists of America Inc.

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FAX

NORTH
AMERICAN
ENERGY
ADVISORY

1315 Cleveland Street, Clearwater, FL 33755

July 10, 2015

Public Utilities Commission of Ohio
Docketing Division
180 East Broad Street
Columbus Ohio 43215-3793

RECEIVED-DOCKETING DIV
2015 JUL 10 PM 4:42
PUCO

RE: NATURAL GAS CASE #15-1250-GA-AGG

Customer Acquisition Specialists of America Inc. - State of Ohio Foreign Corporation #2321981

Document #201423901182 - Effective Date 08/25/2014

North American Energy Advisory - State of Ohio Foreign Corporation #2398858

Trade Name Registration Document #201514801049 - Effective Date 05/28/2015

Dear Mr. Palcowski,

I would like to thank you for contacting me yesterday afternoon and providing me with the opportunity to handle the items discussed during our phone conversation regarding our Natural Gas Broker/ Aggregator application.

As a result, I would like to file an Amendment to said Application, specifically, Section C - Financial Capability and Experience as follows:

- C-3 Please accept the attached, corrected 2013 & 2014 Balance Sheets as Exhibit C-3 Financial Statements in lieu of those originally submitted.
- C-4 Please accept the attached completed response as Exhibit C-4 Financial Arrangements, in lieu of that which was originally submitted.
- C-5 Please accept the attached, corrected Exhibit C-5 Forecasted Financial Statements in lieu of the documents that were originally submitted with mathematical errors.
- C-6 Please accept the attached revised response as Exhibit C-6 Credit Rating, in lieu of that which was originally submitted.
- C-7 Please accept the attached revised response as Exhibit C-4 Credit Report, in lieu of that which was originally submitted.

Thank you in advance for your assistance. Please feel free to contact me at (727) 278-9020 if you have any other concerns. You can also contact me via email at Jeannie@NAEA.Today Again, thank you very much and have a good day!

Sincerely,

Jeannie Mastorides
Sr. Vice President of Administration
Corporation Legal & Regulatory Director
Direct: (727) 278-9020 / Office: (727) 865-4165

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This is to certify that the images appearing are an accurate and complete reproduction of a true and correct document delivered in the regular course of business.
Technician Am Date Processed 7/10/15

**CUSTOMER ACQUISITION SPECIALISTS OF AMERICA, INC.
d.b.a., NORTH AMERICAN ENERGY ADVISORY**

Exhibit C-3

FINANCIAL STATEMENTS

And

ACCOUNTANT'S COMPILATION REPORT

Year ended October 31, 2014

Year ended October 31, 2013

CUSTOMER ACQUISITION SPECIALISTS OF AMERICA, INC.

FINANCIAL STATEMENTS

And

ACCOUNTANT'S COMPILATION REPORT

Year ended October 31, 2013

Henson & Company, CPA's, Inc.
2045 Huntington Drive, Suite B
South Pasadena, CA 91030

Accountant's compilation report

To the Board of Directors
Consumer Energy Solutions, Inc.

We have compiled the accompanying financial statements of Customer Acquisition Specialists of America, Inc (a Florida corporation), as of October 31, 2014 in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements, information that is the representation of the Company's management. We have not audited the accompanying financial statements and accordingly do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures and the statement of cash flows required by generally accepted accounting principles in the United States. If the omitted disclosures were included in the financial statement they might influence the user's conclusions about the companies' financial position, changes in member's equity and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.



South Pasadena, California
May 28, 2015

CUSTOMER ACQUISITION SPECIALISTS OF AMERICA, INC.
BALANCE SHEET
October 31, 2013

ASSETS

Cash	\$ 2,658
Accounts receivable	142,877
Loans to shareholders	<u>4,033,794</u>
Total current assets	<u>4,179,330</u>
Total assets	<u>\$ 4,179,330</u>

LIABILITIES AND SHAREHOLDERS' EQUITY

Current liabilities:	
Deferred revenue	\$ 3,864,896
Revolving line of credit	<u>294,493</u>
Total current liabilities	4,159,389
Shareholders' equity:	
Common stock, no par value, 1,000 shares authorized, issued, and outstanding	1,000
Retained earnings	<u>18,941</u>
Total shareholders' equity	<u>19,941</u>
Total liabilities and shareholders' equity	<u>\$ 4,179,330</u>

See accountant's compilation report

CUSTOMER ACQUISITION SPECIALISTS OF AMERICA, INC.
STATEMENT OF INCOME AND RETAINED EARNINGS
October 31, 2013

Revenues:

Sales	\$ 6,170,817
Cost of sales -- Sub-contracted staffing service	<u>4,756,815</u>
Gross profit	1,414,002

Operating expenses:

Accounting fees	64,900
Bank charges	6,828
Interest	31,930
Legal and professional fees	272,014
Office expenses	6,269
Taxes and license, net	150
Officer compensation	<u>111,708</u>
Total operating expenses	<u>493,799</u>
Operating income	920,203
Interest income	<u>105,910</u>
Net income	1,026,113
Shareholder distributions	(1,007,172)
Retained earnings -- beginning of year	<u>-</u>
Retained earnings -- end of year	<u>\$ 18,941</u>

See accountant's compilation report

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CUSTOMER ACQUISITION SPECIALISTS OF AMERICA, INC.

FINANCIAL STATEMENTS

And

ACCOUNTANT'S COMPILATION REPORT

Year ended October 31, 2014

Henson & Company, CPA's, Inc.
2045 Huntington Drive, Suite B
South Pasadena, CA 91030

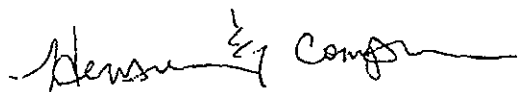
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Management has elected to omit substantially all of the disclosures and the statement of cash flows required by generally accepted accounting principles in the United States. If the omitted disclosures were included in the financial statement they might influence the user's conclusions about the companies' financial position, changes in member's equity and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.



South Pasadena, California
May 28, 2015

CUSTOMER ACQUISITION SPECIALISTS OF AMERICA, INC.
BALANCE SHEET
October 31, 2014

ASSETS

Cash	\$ 16,319
Accounts receivable	1,200
Loans to shareholders	<u>1,718,329</u>
Total current assets	<u>1,735,848</u>
Total assets	<u>\$ 1,735,848</u>

LIABILITIES AND SHAREHOLDERS' EQUITY

Current liabilities:	
Deferred revenue	\$ 1,392,722
Revolving line of credit	<u>66,927</u>
Total current liabilities	1,459,649
Notes payable	66,944
Shareholders' equity:	
Common stock, no par value, 1,000 shares authorized, issued, and outstanding	1,000
Additional paid in capital	189,314
Retained earnings	<u>18,941</u>
Total shareholders' equity	<u>209,255</u>
Total liabilities and shareholders' equity	<u>\$ 1,735,848</u>

See accountant's compilation report

CUSTOMER ACQUISITION SPECIALISTS OF AMERICA, INC.
STATEMENT OF INCOME AND RETAINED EARNINGS
October 31, 2014

Revenues:

Sales	\$ 5,554,065
Cost of sales	<u>3,705,801</u>
Gross profit	1,848,264

Operating expenses:

Accounting fees	612,648
Office salaries	3,210
Bank charges	15,908
Interest	14,595
Legal and professional fees	45,035
Office expenses	26,648
Taxes and license, net	<u>73,770</u>
Officer compensation	
Total operating expenses	<u>791,814</u>
Operating income	1,056,450
Interest income	<u>60,058</u>
Net income	1,116,508
Shareholder distributions	(1,116,508)
Retained earnings – beginning of year	<u>18,941</u>
Retained earnings – end of year	<u>\$ 18,941</u>

See accountant's compilation report

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**CUSTOMER ACQUISITION SPECIALISTS OF AMERICA, INC.
d.b.a., NORTH AMERICAN ENERGY ADVISORY**

Exhibit C-4

Financial Arrangements

Not applicable - the company does not take title to any natural gas

**CUSTOMER ACQUISITION SPECIALISTS OF AMERICA, INC.
d.b.a., NORTH AMERICAN ENERGY ADVISORY**

Exhibit C-5

Forecasted financial statements

This supersedes previous forecast.

Customer Acquisition Specialists of America, Inc.
C-5 Forecasted Financial Statements

Ohio Electric Sales

	2015	2016
Total Revenues	\$ 225,000	\$ 275,000
Operating Expenses	\$ 115,000	\$ 130,000
Net Income	\$ 110,000	\$ 145,000

Should you have any questions or comments, please contact me at the number below.

Prepared by:

Stephen Henson, CPA
Henson & Company, CPA's

2045 Huntington Drive, Suite B
South Pasadena, CA 91030
(626) 403.4410

**CUSTOMER ACQUISITION SPECIALISTS OF AMERICA, INC.
d.b.a., NORTH AMERICAN ENERGY ADVISORY**

Exhibit C-6

Credit rating

Exhibit C-6
Credit Rating

Provide a statement disclosing the applicant's current credit rating as reported by two of the following organizations: Duff & Phelps, Dun and Bradstreet Information Services, Fitch IBCA, Moody's Investors Service, Standard & Poors, or a similar organization. In instances where an applicant does not have its own credit ratings, it may substitute the credit ratings of a parent or affiliate organization, provided the applicant submits a statement signed by a principal officer of the applicant's parent or affiliate organization that guarantees the obligations of the applicant.

Not applicable - the Company is not rated by any one of the above mentioned Agencies

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**CUSTOMER ACQUISITION SPECIALISTS OF AMERICA, INC.
d.b.a., NORTH AMERICAN ENERGY ADVISORY**

Exhibit C-7

Credit report

**Exhibit C-7
Credit Report**

Provide a copy of the applicant's current credit report from Experian, Dun and Bradstreet, or a similar organization.

Not applicable - the Company does not have a Credit Report

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