FILE

(33)

Ohio | Public Utilities Commission

Original AGG Case Number	Version
16 - 1962 -EL-AGG	May 2016

RENEWAL APPLICATION FOR ELECTRIC AGGREGATORS/POWER BROKERS

Please print or type all required information. Identify all attachments with an exhibit label and title (Example: Exhibit C-10 Corporate Structure). All attachments should bear the legal name of the Applicant. Applicants should file completed applications and all related correspondence with the Public Utilities Commission of Ohio, Docketing Division; 180 East Broad Street, Columbus, Ohio 43215-3793.

This PDF form is designed so that you may input information directly onto the form. You may also download the form, by saving it to your local disk, for later use.

A. RENEWAL INFORMATION

A-1 Applicant intends to be certified as: (check all that apply)

☑ Power Broker ☐ Aggregator

A-2 Applicant's legal name, address, telephone number, PUCO certificate number, and web site address

Legal Name **EnStar Energy, LLC**
Address **6810 S. Cedar Street, Suite 16, Lansing, MI 48911**
PUCO Certificate # and Date Certified **16-1136E - October 29, 2016**
Telephone # **(517) 694-2510** Web site address (if any) **www.enstarenergy.com**

A-3 List name, address, telephone number and web site address under which Applicant will do business in Ohio

Legal Name **EnStar Energy, LLC**
Address **6810 S. Cedar Street, Suite 16, Lansing, MI 48911**
Telephone # **(517) 694-2510** Web site address (if any) **www.enstarenergy.com**

A-4 List all names under which the applicant does business in North America

EnStar Energy, LLC

A-5 Contact person for regulatory or emergency matters

Name **Donald Johns**
Title **President**
Business address **6810 S. Cedar Street, Suite 16, Lansing, MI 48911**
Telephone # **(517) 694-2510** Fax # **(517) 268-1278**
E-mail address **djohns@enstarenergy.com**

PUCO 2018 SEP 17 PM 1:29 RECEIVED-DOCKETING DIV

This is to certify that the images appearing are an accurate and complete reproduction of a case file document delivered in the regular course of business.
Technician C i B. Date Processed 9/17/18

A-6 Contact person for Commission Staff use in investigating customer complaints

Name **Donald Johns**
Title **President**
Business address **6810 S. Cedar Street, Suite 16, Lansing, MI 48911**
Telephone # **(517) 694-2510** Fax # **(517) 268-1278**
E-mail address **djohns@enstarenergy.com**

A-7 Applicant's address and toll-free number for customer service and complaints

Customer Service address **6810 S. Cedar Street, Suite 16, Lansing, MI 48911**
Toll-free Telephone # **(517) 694-2510** Fax # **(517) 268-1278**
E-mail address **djohns@enstarenergy.com**

A-8 Applicant's federal employer identification number # 32-0065196

A-9 Applicant's form of ownership (check one)

☐ Sole Proprietorship
☐ Partnership
☐ Limited Liability Partnership (LLP)
☑ Limited Liability Company (LLC)
☐ Corporation
☐ Other ____________

PROVIDE THE FOLLOWING AS SEPARATE ATTACHMENTS AND LABEL AS INDICATED:

A-10 **Exhibit A -10 "Principal Officers, Directors & Partners"** provide the names, titles, addresses and telephone numbers of the applicant's principal officers, directors, partners, or other similar officials.

B. APPLICANT MANAGERIAL CAPABILITY AND EXPERIENCE

PROVIDE THE FOLLOWING AS SEPARATE ATTACHMENTS AND LABEL AS INDICATED:

B-1 **Exhibit B-1 "Jurisdictions of Operation,"** provide a list of all jurisdictions in which the applicant or any affiliated interest of the applicant is, at the date of filing the application, certified, licensed, registered, or otherwise authorized to provide retail or wholesale electric services including aggregation services.

B-2 **Exhibit B-2 "Experience & Plans,"** provide a description of the applicant's experience and plan for contracting with customers, providing contracted services, providing billing statements, and responding to customer inquiries and complaints in accordance with Commission rules adopted pursuant to Section 4928.10 of the Revised Code.

B-3 **Exhibit B-3 "Disclosure of Liabilities and Investigations,"** provide a description of all existing, pending or past rulings, judgments, contingent liabilities, revocation of authority, regulatory investigations, or any other matter that could adversely impact the applicant's financial or operational status or ability to provide the services it is seeking to be certified to provide.

B-4 Disclose whether the applicant, a predecessor of the applicant, or any principal officer of the applicant have ever been convicted or held liable for fraud or for violation of any consumer protection or antitrust laws within the past five years.

☑No ☐Yes

If yes, provide a separate attachment labeled as **Exhibit B-4 "Disclosure of Consumer Protection Violations"** detailing such violation(s) and providing all relevant documents.

B-5 Disclose whether the applicant or a predecessor of the applicant has had any certification, license, or application to provide retail or wholesale electric service including aggregation service denied, curtailed, suspended, revoked, or cancelled within the past two years.

☑No ☐Yes

If yes, provide a separate attachment labeled as **Exhibit B-5 "Disclosure of Certification Denial, Curtailment, Suspension, or Revocation"** detailing such action(s) and providing all relevant documents.

C. FINANCIAL CAPABILITY AND EXPERIENCE

PROVIDE THE FOLLOWING AS SEPARATE ATTACHMENTS AND LABEL AS INDICATED:

C-1 **Exhibit C-1 "Annual Reports,"** provide the two most recent Annual Reports to Shareholders. If applicant does not have annual reports, the applicant should provide similar information in Exhibit C-1 or indicate that Exhibit C-1 is not applicable and why. (This is generally only applicable to publicly traded companies who publish annual reports.)

C-2 **Exhibit C-2 "SEC Filings,"** provide the most recent 10-K/8-K Filings with the SEC. If the applicant does not have such filings, it may submit those of its parent company. An applicant may submit a current link to the filings or provide them in paper form. If the applicant does not have such filings, then the applicant may indicate in Exhibit C-2 that the applicant is not required to file with the SEC and why.

C-3 **<u>Exhibit C-3 "Financial Statements,"</u>** provide copies of the applicant's two most recent years of audited financial statements (balance sheet, income statement, and cash flow statement). If audited financial statements are not available, provide officer certified financial statements. If the applicant has not been in business long enough to satisfy this requirement, it shall file audited or officer certified financial statements covering the life of the business. If the applicant does not have a balance sheet, income statement, and cash flow statement, the applicant may provide a copy of its two most recent years of tax returns (with social security numbers and account numbers redacted).

C-4 **<u>Exhibit C-4 "Financial Arrangements,"</u>** provide copies of the applicant's financial arrangements to conduct CRES as a business activity (e.g., guarantees, bank commitments, contractual arrangements, credit agreements, etc.).

Renewal applicants can fulfill the requirements of Exhibit C-4 by providing a current statement from an Ohio local distribution utility (LDU) that shows that the applicant meets the LDU's collateral requirements.

First time applicants or applicants whose certificate has expired as well as renewal applicants can meet the requirement by one of the following methods:

1. The applicant itself stating that it is investment grade rated by Moody's, Standard & Poor's or Fitch and provide evidence of rating from the rating agencies.

2. Have a parent company or third party that is investment grade rated by Moody's, Standard & Poor's or Fitch guarantee the financial obligations of the applicant to the LDU(s).

3. Have a parent company or third party that is not investment grade rated by Moody's, Standard & Poor's or Fitch but has substantial financial wherewithal in the opinion of the Staff reviewer to guarantee the financial obligations of the applicant to the LDU(s). The guarantor company's financials must be included in the application if the applicant is relying on this option.

4. Posting a Letter of Credit with the LDU(s) as the beneficiary.

If the applicant is not taking title to the electricity or natural gas, enter "N/A" in Exhibit C-4. An N/A response is only applicable for applicants seeking to be certified as an aggregator or broker.

C-5 **<u>Exhibit C-5 "Forecasted Financial Statements,"</u>** provide two years of forecasted income statements for the applicant's ELECTRIC **related business activities in the state of Ohio Only**, along with a list of assumptions, and the name, address, email address, and telephone number of the preparer. The forecasts should be in an annualized format for the two years succeeding the Application year.

C-6 **<u>Exhibit C-6 "Credit Rating,"</u>** provide a statement disclosing the applicant's credit rating as reported by two of the following organizations: Duff & Phelps, Fitch IBCA, Moody's Investors Service, Standard & Poor's, 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 an 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. If an applicant or its parent does not have such a credit rating, enter "N/A" in Exhibit C-6.

C-7 **<u>Exhibit C-7 "Credit Report,"</u>** provide a copy of the applicant's credit report from Experion, Dun and Bradstreet or a similar organization. An applicant that provides an investment grade credit rating for Exhibit C-6 may enter "N/A" for Exhibit C-7.

C-8 **<u>Exhibit C-8 "Bankruptcy Information,"</u>** provide a list and description of any reorganizations, protection from creditors or any other form of bankruptcy filings made by the applicant, a parent or affiliate organization that guarantees the obligations of the applicant or any officer of the applicant in the current year or within the two most recent years preceding the application.

C-9 **<u>Exhibit C-9 "Merger Information,"</u>** provide a statement describing any dissolution or merger or acquisition of the applicant within the two most recent years preceding the application.

C-10 **<u>Exhibit C - 10 "Corporate Structure,"</u>** provide a description of the applicant's corporate structure, not an internal organizational chart, including a graphical depiction of such structure, and a list of all affiliate and subsidiary companies that supply retail or wholesale electricity or natural gas to customers in North America. If the applicant is a stand-alone entity, then no graphical depiction is required and applicant may respond by stating that they are a stand-alone entity with no affiliate or subsidiary companies.

Signature of Applicant & Title

Sworn and subscribed before me this ________ day of ____________, ________
Month **Year**

Heather Peck
Signature of official administering oath

Heather Peck
Print Name and Title

My commission expires on

HEATHER A PECK
NOTARY PUBLIC, STATE OF MICHIGAN
COUNTY OF INGHAM
MY COMMISSION EXPIRES Aug 2020
ACTING IN THE COUNTY OF Ingham

AFFIDAVIT

State of Michigan :

Lansing ss.
(Town)

County of Ingham :

Donald Johns, Affiant, being duly sworn/affirmed according to law, deposes and says that:

He/She is the President (Office of Affiant) of EnStar Energy, LLC (Name of Applicant);

That he/she is authorized to and does make this affidavit for said Applicant,

1. The Applicant herein, attests under penalty of false statement that all statements made in the application for certification renewal are true and complete and that it will amend its application while the application is pending if any substantial changes occur regarding the information provided in the application.

2. The Applicant herein, attests it will timely file an annual report with the Public Utilities Commission of Ohio of its intrastate gross receipts, gross earnings, and sales of kilowatt-hours of electricity pursuant to Division (A) of Section 4905.10, Division (A) of Section 4911.18, and Division (F) of Section 4928.06 of the Revised Code.

3. The Applicant herein, attests that it will timely pay any assessments made pursuant to Sections 4905.10, 4911.18, or Division F of Section 4928.06 of the Revised Code.

4. The Applicant herein, attests that it will comply with all Public Utilities Commission of Ohio rules or orders as adopted pursuant to Chapter 4928 of the Revised Code.

5. The Applicant herein, attests that it will cooperate fully with the Public Utilities Commission of Ohio, and its Staff on any utility matter including the investigation of any consumer complaint regarding any service offered or provided by the Applicant.

6. The Applicant herein, attests that it will fully comply with Section 4928.09 of the Revised Code regarding consent to the jurisdiction of Ohio Courts and the service of process.

7. The Applicant herein, attests that it will use its best efforts to verify that any entity with whom it has a contractual relationship to purchase power is in compliance with all applicable licensing requirements of the Federal Energy Regulatory Commission and the Public Utilities Commission of Ohio.

8. The Applicant herein, attests that it will comply with all state and/or federal rules and regulations concerning consumer protection, the environment, and advertising/promotions.

9. The Applicant herein, attests that it will cooperate fully with the Public Utilities Commission of Ohio, the electric distribution companies, the regional transmission entities, and other electric suppliers in the event of an emergency condition that may jeopardize the safety and reliability of the electric service in accordance with the emergency plans and other procedures as may be determined appropriate by the Commission.

10. If applicable to the service(s) the Applicant will provide, the Applicant herein, attests that it will adhere to the reliability standards of (1) the North American Electric Reliability Council (NERC), (2) the appropriate regional reliability council(s), and (3) the Public Utilities Commission of Ohio. (Only applicable if pertains to the services the Applicant is offering)

11. The Applicant herein, attests that it will inform the Commission of any material change to the information supplied in the renewal application within 30 days of such material change, including any change in contact person for regulatory purposes or contact person for Staff use in investigating customer complaints.

That the facts above set forth are true and correct to the best of his/her knowledge, information, and belief and that he/she expects said Applicant to be able to prove the same at any hearing hereof.

Signature of Affiant & Title

Sworn and subscribed before me this ________ day of ___________, ________
Month Year

Heather Peck
Signature of official administering oath

Heather Peck
Print Name and Title

My commission expires on

HEATHER A PECK
NOTARY PUBLIC, STATE OF MICHIGAN
COUNTY OF INGHAM
MY COMMISSION EXPIRES Aug 2020
ACTING IN THE COUNTY OF Ingham

Exhibit A-10 Principal Officers, Directors & Partners

Donald Johns
President/Managing Member
6810 S. Cedar Street
Suite 16
Lansing, MI 48911
Phone: (517) 694-2510

Heather Peck
Director of Operations
6810 S. Cedar Street
Suite 16
Lansing, MI 48911
Phone: (517) 694-2510

Exhibit B-1 Jurisdictions of Operation

EnStar currently only has clients for which it provides electric and/or natural gas brokerage service for in the states of Michigan, Indiana, and Ohio. In the past EnStar has assisted clients with attempting to gain electric and/or natural gas service in Texas and Illinois as well.

EnStar has from time to time performed consulting services for clients involved with projects in Indiana, Ohio, Illinois, Wisconsin, Minnesota, and Iowa. In the future, EnStar plans to expand its operations to include Indiana, Illinois, and Pennsylvania to better serve its clients with multi-state operations.

Exhibit B-2 Experience & Plans

Company Overview

EnStar has been in business serving its clients since 1996.

EnStar's Staff has over 80 years of experience dealing with energy and utility issues. Our business is primarily centered around helping commercial, industrial, and institutional businesses meet their energy needs. We have also frequently provided consulting services including market research and expert witness testimony to generation owners and developers.

To meet the needs of its wide range of clients EnStar offers a wide range of services including:

Comprehensive Energy Service

Comprehensive energy service includes an array of activities and assessments designed to enable a client to ensure its energy needs are being met efficiently and costs are being minimized. Service to a client could entail any of the following: A utility rate review for errors or an improper tariff, determination of the client's eligibility for utility rebates & tax incentive programs, on site evaluations of potential cost effective energy improvement measures, and brokering electricity and natural gas through Alternate Energy Supply alternatives. EnStar has provided one or more such services to its clients countless times for over 20 years.

Energy Brokerage Services

EnStar has served as a broker providing competitive electric and natural gas services to commercial and industrial clients since 1999. EnStar currently has supply relationships with 5 of the largest and most active electric and natural gas suppliers in the country to help insure EnStar clients will always have a competitive supply option available. EnStar has indepth experience with utility rate setting matters and deregulation issues. This is of great benefit when assisting clients with evaluating options and weighing the relative value and risk associated with each.

Renewable Energy Consulting

In the area of Renewable Energy, EnStar's expertise runs the gamut. We've helped develop wind turbine sites, done feasibility studies, served as expert witness,and have represented many, if not most, of Michigan's renewable energy generators both directly as well as through the Michigan Independent Power Producers Association (MIPPA) in which EnStar as site host and provided the associations staff.

On-Site Energy Generation

EnStar provides consulting services to companies interested in on-site generation by evaluating their ability to economically generate power given existing operations and with contract negotiations and other tasks involved in implementation.

Sales Tax Recovery

In Michigan an Industrial Processing Sales Tax Exemption requires a detailed analysis to determine the percentage of total use that is exempt. EnStar provides the personnel, information, and expertise to perform the required studies and go through the filing process to enable companies to obtain the exemption which they qualify for and to recover back taxes paid for the eligible portion of their operations.

EnStar has conducted several hundred sales tax recoveries for its clients with recoveries ranging from a few hundred to forty thousand dollars.

Energy Programs for Associations

One area where EnStar excels is in assisting association to build effective energy programs that can be marketed to association members. Association programs can often leverage their numbers to take advantage of the aggregate buying power of the group even though the purchases are individual and not aggregated. In its broker role, EnStar negotiates on behalf of the association and its members with its various suppliers to obtain pricing best available pricing, provide objective advice with pros and cons of agreement options discussed, handle all administrative details, and whenever a problem arises, serve as an advocate for the member until the problem is solved. EnStar has actively offered electric and natural gas brokerage services in Michigan since 1999. It has never had a complaint of any kind filed regarding its activities with the Michigan Public Service Commission.

With regard to general energy consulting needs, every association has different needs and EnStar works with the association to tailor an energy program to meet the specific needs of the association's members and, in that way, help the association provide a value added service to its members.

Michigan Independent Power Producers Association (MIPPA)

EnStar managed the day to day operations of MIPPA from its inception until it was dissolved after the passage of Michigan's Renewable Portfolio Standard in 2008. EnStar served as staff for the organization and its president served as executive director for the association throughout its existence.

The association actively participated in proceedings before the Michigan Public Service Commission and in the Michigan Legislature as well as publishing a monthly newsletter and holding regular meetings to brief members. In 2007, MIPPA became a member of the Michigan Sustainable Energy Coalition a broad group of organizations supporting renewable energy. This group was the leading advocate for the passage of a Renewable Portfolio Standard in Michigan and authored the original bill as introduced. EnStar's present served Vice President of the organization. With the advent of MSEC, MIPPA ultimately ceased is operations.

Company Plans

EnStar expects to continue and grow its existing areas of business, pursue new opportunities as they arise, and evolve as our our clients needs and the market for energy services change. The thrust of EnStar's activity will continue to be aimed at the commercial and industrial sectors. One area where EnStar has had opportunities which it has to date not taken advantage of is brokering electricity in other states. In Michigan, Electric Choice is capped with an 11,000 customer waiting list. As such, there is little or no opportunity in the State beyond holding on to its base of customers currently in the system. In particular, EnStar has found that its commercial and industrial client base often has facilities located in neighboring states such as Ohio, Indiana, Illinois, and Pennsylvania. Expanding its operations into these neighboring states, including Ohio, would allow EnStar to provide more full service offerings to its clients, bringing additional value added to its clients and increased profitability to EnStar.

Exhibit B-4 Disclosure of Liabilities and Investigations

none

Exhibit C-1 Annual Reports

N/A

Exhibit C-2 SEC Filings

N/A as a Limited Liability Company

Exhibit C-3 Financial Statements

See attached Tax Returns for 2016 and 2017.

Form **1040** U.S. Individual Income Tax Return (99) **2016** OMB No. 1545-0074 IRS Use Only - Do not write or staple in this space.

For the year Jan. 1-Dec. 31, 2016, or other tax year beginning , 2016, ending , 20 See separate instructions.

Your first name and initial: DONALD	Last name: JOHNS	Your social security number: [redacted]
If a joint return, spouse's first name and initial: ELIZABETH	Last name: JOHNS	Spouse's social security number: [redacted]
Home address (number and street). If you have a P.O. box, see instructions.: 1578 N. COLLEGE ROAD	Apt. no.	▲ Make sure the SSN(s) above and on line 6c are correct.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below.: MASON, MI 48854		Presidential Election Campaign: Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse
Foreign country name	Foreign province/state/county	Foreign postal code

Filing Status

Check only one box.

1 ☐ Single
2 ☒ Married filing jointly (even if only one had income)
3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶
4 ☐ Head of household (with qualifying person). If the qualifying person is a child but not your dependent, enter this child's name here. ▶
5 ☐ Qualifying widow(er) with dependent child

Exemptions

6a ☒ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a
b ☒ **Spouse**

Boxes checked on 6a and 6b: 2

c **Dependents:**

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if child under age 17 qualifying for child tax credit

No. of children on 6c who:
- lived with you
- did not live with you due to divorce or separation (see instructions)

Dependents on 6c not entered above

If more than four dependents, see instructions and check here ▶ ☐

d Total number of exemptions claimed — Add numbers on lines above ▶ 2

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

7	Wages, salaries, tips, etc. Attach Form(s) W-2 STMT 5		7	5,725.
8a	**Taxable** interest. Attach Schedule B if required		8a	
b	**Tax-exempt** interest. **Do not** include on line 8a	8b		
9a	Ordinary dividends. Attach Schedule B if required		9a	
b	Qualified dividends	9b		
10	Taxable refunds, credits, or offsets of state and local income taxes STMT 3 STMT 4		10	1,646.
11	Alimony received		11	
12	Business income or (loss). Attach Schedule C or C-EZ		12	10,545.
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐		13	-2,895.
14	Other gains or (losses). Attach Form 4797		14	
15a	IRA distributions 15a	b Taxable amount	15b	
16a	Pensions and annuities 16a 189,402.	b Taxable amount	16b	189,350.
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		17	
18	Farm income or (loss). Attach Schedule F		18	
19	Unemployment compensation		19	
20a	Social security benefits 20a 24,787.	b Taxable amount	20b	21,069.
21	Other income. List type and amount		21	
22	Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶		22	225,440.

Adjusted Gross Income

23	Educator expenses	23			
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24			
25	Health savings account deduction. Attach Form 8889	25			
26	Moving expenses. Attach Form 3903	26			
27	Deductible part of self-employment tax. Attach Schedule SE	27	745.		
28	Self-employed SEP, SIMPLE, and qualified plans	28			
29	Self-employed health insurance deduction	29			
30	Penalty on early withdrawal of savings	30			
31a	Alimony paid b Recipient's SSN ▶	31a			
32	IRA deduction	32			
33	Student loan interest deduction	33			
34	Tuition and fees. Attach Form 8917	34			
35	Domestic production activities deduction. Attach Form 8903	35			
36	Add lines 23 through 35			36	745.
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶			37	224,695.

Tax and Credits

Standard Deduction for - • People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions. • All others: Single or Married filing separately, $6,300; Married filing jointly or Qualifying widow(er), $12,600; Head of household, $9,300

38	Amount from line 37 (adjusted gross income)			38	224,695.
39a	Check if: [X] You were born before January 2, 1952, [ ] Blind. [ ] Spouse was born before January 2, 1952, [ ] Blind. Total boxes checked ▶ 39a	1			
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b [ ]				
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)			40	18,350.
41	Subtract line 40 from line 38			41	206,345.
42	Exemptions. If line 38 is $155,650 or less, multiply $4,050 by the number on line 6d. Otherwise, see inst.			42	8,100.
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-			43	198,245.
44	Tax. Check if any from: a [ ] Form(s) 8814 b [ ] Form 4972 c [ ]			44	42,494.
45	Alternative minimum tax. Attach Form 6251			45	
46	Excess advance premium tax credit repayment. Attach Form 8962			46	
47	Add lines 44, 45, and 46 ▶			47	42,494.
48	Foreign tax credit. Attach Form 1116 if required	48			
49	Credit for child and dependent care expenses. Attach Form 2441	49			
50	Education credits from Form 8863, line 19	50			
51	Retirement savings contributions credit. Attach Form 8880	51			
52	Child tax credit. Attach Schedule 8812, if required	52			
53	Residential energy credits. Attach Form 5695	53			
54	Other credits from Form: a [ ] 3800 b [ ] 8801 c [ ]	54			
55	Add lines 48 through 54. These are your total credits			55	
56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0- ▶			56	42,494.

Other Taxes

57	Self-employment tax. Attach Schedule SE			57	1,490.
58	Unreported social security and Medicare tax from Form: a [ ] 4137 b [ ] 8919			58	
59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required			59	
60a	Household employment taxes from Schedule H			60a	
b	First-time homebuyer credit repayment. Attach Form 5405 if required			60b	
61	Health care: Individual responsibility (see instructions) Full-year coverage [X]			61	
62	Taxes from: a [ ] Form 8959 b [ ] Form 8960 c [ ] Inst.; enter code(s)			62	
63	Add lines 56 through 62. This is your total tax ▶			63	43,984.

Payments

If you have a qualifying child, attach Schedule EIC.

64	Federal income tax withheld from Forms W-2 and 1099	64	35,153.		STATEMENT 6
65	2016 estimated tax payments and amount applied from 2015 return	65			
66a	Earned income credit (EIC)	66a			
b	Nontaxable combat pay election 66b				
67	Additional child tax credit. Attach Schedule 8812	67			
68	American opportunity credit from Form 8863, line 8	68			
69	Net premium tax credit. Attach Form 8962	69			
70	Amount paid with request for extension to file	70			
71	Excess social security and tier 1 RRTA tax withheld	71			
72	Credit for federal tax on fuels. Attach Form 4136	72			
73	Credits from Form: a [ ] 2439 b [ ] Reserved c [ ] 8885 d [ ]	73			
74	Add lines 64, 65, 66a, and 67 through 73. These are your total payments ▶			74	35,153.

Refund

75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid			75	
76a	Amount of line 75 you want refunded to you. If Form 8888 is attached, check here ▶ [ ]			76a	
b	Routing number ▶ c Type: [ ] Checking [ ] Savings ▶ d Account number				
77	Amount of line 75 you want applied to your 2017 estimated tax ▶	77			

Direct deposit? See instructions.

Amount You Owe

78	Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions ▶			78	8,949.
79	Estimated tax penalty (see instructions)	79	118.		

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? [X] Yes. Complete below. [ ] No

Designee's name ▶ L. SUSAN HAFNER, CPA Phone no. ▶ 517-323-7500 Personal identification number (PIN) ▶ 12345

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Joint return? See instructions. Keep a copy for your records.

Your signature	Date	Your occupation	Daytime phone number
		BUSINESS OWNER	
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here
		RETIRED	

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check [ ] if self-employed	PTIN
L. SUSAN HAFNER, CPA				P00682905

Firm's name ▶ MANER COSTERISAN PC Firm's EIN ▶ [redacted]

Firm's address ▶ 2425 E. GRAND RIVER, SUITE 1 LANSING, MI 48912-3291 Phone no. 517-323-7500

SCHEDULE C (Form 1040)
Department of the Treasury Internal Revenue Service (99)

Profit or Loss From Business
(Sole Proprietorship)

▶ Information about Schedule C and its separate instructions is at www.irs.gov/schedulec.
▶ Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074
2016
Attachment Sequence No. 09

Name of proprietor: DONALD JOHNS
Social security number (SSN): [redacted]

A Principal business or profession, including product or service (see instructions): ENERGY CONSULTING
B Enter code from instructions ▶ 541990
C Business name. If no separate business name, leave blank. ENSTAR ENERGY, LLC
D Employer ID number (EIN), (see instr.) [redacted]
E Business address (including suite or room no.) ▶ 6810 CEDAR STREET
City, town or post office, state, and ZIP code: LANSING, MI 48911
F Accounting method: (1) [X] Cash (2) [ ] Accrual (3) [ ] Other (specify) ▶
G Did you "materially participate" in the operation of this business during 2016? If "No," see instructions for limit on losses [X] Yes [ ] No
H If you started or acquired this business during 2016, check here ▶ [ ]
I Did you make any payments in 2016 that would require you to file Form(s) 1099? (see instructions) [ ] Yes [X] No
J If "Yes," did you or will you file required Forms 1099? [ ] Yes [ ] No

Part I Income

1	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked ▶ [ ]	1	143,465.
2	Returns and allowances	2	
3	Subtract line 2 from line 1	3	143,465.
4	Cost of goods sold (from line 42)	4	
5	**Gross profit.** Subtract line 4 from line 3	5	143,465.
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7	**Gross income.** Add lines 5 and 6 ▶	7	143,465.

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8	Advertising	8	4,036.	18	Office expense	18	
9	Car and truck expenses (see instructions)	9	4,818.	19	Pension and profit-sharing plans	19	
10	Commissions and fees	10	10,324.	20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11	5,064.	a	Vehicles, machinery, and equipment	20a	
12	Depletion	12		b	Other business property	20b	14,544.
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	2,851.	21	Repairs and maintenance	21	
14	Employee benefit programs (other than on line 19)	14		22	Supplies (not included in Part III)	22	1,671.
15	Insurance (other than health)	15	1,142.	23	Taxes and licenses	23	5,243.
16	Interest:			24	Travel, meals, and entertainment:		
a	Mortgage (paid to banks, etc.)	16a		a	Travel	24a	744.
b	Other	16b		b	Deductible meals and entertainment (see instructions)	24b	237.
17	Legal and professional services	17	750.	25	Utilities	25	5,852.
				26	Wages (less employment credits)	26	57,513.
				27 a	Other expenses (from line 48)	27a	18,131.
				b	**Reserved for future use**	27b	

28	**Total expenses** before expenses for business use of home. Add lines 8 through 27a ▶	28	132,920.
29	Tentative profit or (loss). Subtract line 28 from line 7	29	10,545.
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). **Simplified method filers only:** enter the total square footage of: (a) your home: ____ and (b) the part of your home used for business: ____ . Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30	
31	**Net profit or (loss).** Subtract line 30 from line 29. • If a profit, enter on both **Form 1040, line 12** (or **Form 1040NR, line 13**) and on **Schedule SE, line 2.** (If you checked the box on line 1, see instructions). Estates and trusts, enter on **Form 1041, line 3.** • If a loss, you **must** go to line 32.	31	10,545.
32	If you have a loss, check the box that describes your investment in this activity (see instructions). • If you checked 32a, enter the loss on both **Form 1040, line 12,** (or **Form 1040NR, line 13**) and on **Schedule SE, line 2.** (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on **Form 1041, line 3.** • If you checked 32b, you **must** attach **Form 6198.** Your loss may be limited.	32a [ ] All investment is at risk. 32b [ ] Some investment is not at risk.	

Part III Cost of Goods Sold (see instructions)

33 Method(s) used to value closing inventory: a ☐ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation ☐ Yes ☐ No

35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	
36	Purchases less cost of items withdrawn for personal use	36	
37	Cost of labor. Do not include any amounts paid to yourself	37	
38	Materials and supplies	38	
39	Other costs	39	
40	Add lines 35 through 39	40	
41	Inventory at end of year	41	
42	**Cost of goods sold.** Subtract line 41 from line 40. Enter the result here and on line 4	42	

Part IV Information on Your Vehicle.

Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month, day, year) ▶ / /

44 Of the total number of miles you drove your vehicle during 2016, enter the number of miles you used your vehicle for:

a Business ______ b Commuting ______ c Other ______

45 Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No

46 Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☐ No

47 a Do you have evidence to support your deduction? ☐ Yes ☐ No

b If "Yes," is the evidence written? ☐ Yes ☐ No

Part V Other Expenses.

List below business expenses not included on lines 8-26 or line 30.

BANK CHARGES		193.
TELEPHONE		8,282.
COMPUTER MAINT & REPAIRS		4,205.
PAYROLL COSTS		1,036.
MISC EXP		1,951.
POSTAGE		609.
REIMBURSED EMPLOYEE EXP.		1,100.
COPIER EXPENSES		755.
48 **Total other expenses.** Enter here and on line 27a	48	18,131.

Form **1040** U.S. Individual Income Tax Return (99) **2017** OMB No. 1545-0074 IRS Use Only - Do not write or staple in this space.

For the year Jan. 1-Dec. 31, 2017, or other tax year beginning , 2017, ending , 20 See separate instructions.

Your first name and initial: DONALD	Last name: JOHNS	Your social security number
If a joint return, spouse's first name and initial: ELIZABETH	Last name: JOHNS	Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions.: 1578 N. COLLEGE ROAD	Apt. no.	▲ Make sure the SSN(s) above and on line 6c are correct.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below.: MASON, MI 48854		Presidential Election Campaign. Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund.
Foreign country name	Foreign province/state/county / Foreign postal code	☐ You ☐ Spouse

Filing Status

Check only one box.

1 ☐ Single
2 ☒ Married filing jointly (even if only one had income)
3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶
4 ☐ Head of household (with qualifying person). If the qualifying person is a child but not your dependent, enter this child's name here. ▶
5 ☐ Qualifying widow(er) (see instructions)

Exemptions

6a ☒ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a — Boxes checked on 6a and 6b: 2
b ☒ **Spouse**
c **Dependents:**

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if child under age 17 qualifying for child tax credit

If more than four dependents, see instructions and check here ▶ ☐

No. of children on 6c who: • lived with you ___ • did not live with you due to divorce or separation (see instructions) ___
Dependents on 6c not entered above ___

d Total number of exemptions claimed — Add numbers on lines above ▶ 2

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

7	Wages, salaries, tips, etc. Attach Form(s) W-2		
8a	**Taxable** interest. Attach Schedule B if required		
b	**Tax-exempt** interest. **Do not** include on line 8a	8b	
9a	Ordinary dividends. Attach Schedule B if required		
b	Qualified dividends	9b	
10	Taxable refunds, credits, or offsets of state and local income taxes STMT 3 STMT 4		842.
11	Alimony received		
12	Business income or (loss). Attach Schedule C or C-EZ		8,994.
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐		
14	Other gains or (losses). Attach Form 4797		
15a	IRA distributions	15a	b Taxable amount 15b:
16a	Pensions and annuities	16a 159,142.	b Taxable amount 16b: 159,090.
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		
18	Farm income or (loss). Attach Schedule F		
19	Unemployment compensation		
20a	Social security benefits	20a 24,851.	b Taxable amount 20b: 21,123.
21	Other income. List type and amount		
22	Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶		190,049.

Adjusted Gross Income

23	Educator expenses	23	
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	
25	Health savings account deduction. Attach Form 8889	25	
26	Moving expenses. Attach Form 3903	26	
27	Deductible part of self-employment tax. Attach Schedule SE	27	636.
28	Self-employed SEP, SIMPLE, and qualified plans	28	
29	Self-employed health insurance deduction	29	3,688.
30	Penalty on early withdrawal of savings	30	
31a	Alimony paid b Recipient's SSN ▶	31a	
32	IRA deduction	32	8,994.
33	Student loan interest deduction	33	
34	Tuition and fees. Attach Form 8917	34	
35	Domestic production activities deduction. Attach Form 8903	35	
36	Add lines 23 through 35	36	13,318.
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶	37	176,731.

Tax and Credits

Standard Deduction for -
• People who check any box on line 39a or 39b **or** who can be claimed as a dependent, see instructions.
• All others:
Single or Married filing separately, $6,350
Married filing jointly or Qualifying widow(er), $12,700
Head of household, $9,350

38	Amount from line 37 (adjusted gross income)			38	176,731.
39a	Check if: [X] You were born before January 2, 1953, [ ] Blind. [ ] **Spouse** was born before January 2, 1953, [ ] Blind. **Total boxes checked** ▶ 39a	39a	1		
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b [ ]				
40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)			40	14,600.
41	Subtract line 40 from line 38			41	162,131.
42	**Exemptions.** If line 38 is $156,900 or less, multiply $4,050 by the number on line 6d. Otherwise, see inst.			42	8,100.
43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-			43	154,031.
44	Tax. Check if any from: a [ ] Form(s) 8814 b [ ] Form 4972 c [ ]			44	30,013.
45	**Alternative minimum tax.** Attach Form 6251			45	
46	Excess advance premium tax credit repayment. Attach Form 8962			46	
47	Add lines 44, 45, and 46 ▶			47	30,013.
48	Foreign tax credit. Attach Form 1116 if required	48			
49	Credit for child and dependent care expenses. Attach Form 2441	49			
50	Education credits from Form 8863, line 19	50			
51	Retirement savings contributions credit. Attach Form 8880	51			
52	Child tax credit. Attach Schedule 8812, if required	52			
53	Residential energy credits. Attach Form 5695	53			
54	Other credits from Form: a [ ] 3800 b [ ] 8801 c [ ]	54			
55	Add lines 48 through 54. These are your **total credits**			55	
56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0- ▶			56	30,013.

Other Taxes

57	Self-employment tax. Attach Schedule SE	57	1,271.
58	Unreported social security and Medicare tax from Form: a [ ] 4137 b [ ] 8919	58	
59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59	
60a	Household employment taxes from Schedule H	60a	
b	First-time homebuyer credit repayment. Attach Form 5405 if required	60b	
61	Health care: Individual responsibility (see instructions) Full-year coverage [X]	61	
62	Taxes from: a [ ] Form 8959 b [ ] Form 8960 c [ ] Inst.; enter code(s)	62	
63	Add lines 56 through 62. This is your **total tax** ▶	63	31,284.

Payments

If you have a qualifying child, attach Schedule EIC.

64	Federal income tax withheld from Forms W-2 and 1099	64	27,610.		STATEMENT 7
65	2017 estimated tax payments and amount applied from 2016 return	65			
66a	**Earned income credit (EIC)**	66a			
b	Nontaxable combat pay election 66b				
67	Additional child tax credit. Attach Schedule 8812	67			
68	American opportunity credit from Form 8863, line 8	68			
69	Net premium tax credit. Attach Form 8962	69			
70	Amount paid with request for extension to file	70			
71	Excess social security and tier 1 RRTA tax withheld	71			
72	Credit for federal tax on fuels. Attach Form 4136	72			
73	Credits from Form: a [ ] 2439 b Reserved c [ ] 8885 d [ ]	73			
74	Add lines 64, 65, 66a, and 67 through 73. These are your **total payments** ▶			74	27,610.

Refund

75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you **overpaid**			75	
76a	Amount of line 75 you want **refunded to you.** If Form 8888 is attached, check here ▶ [ ]			76a	
b	Routing number ▶ c Type: [ ] Checking [ ] Savings ▶ d Account number				
77	Amount of line 75 you want **applied to your 2018 estimated tax** ▶	77			

Direct deposit? See instructions.

Amount You Owe

78	**Amount you owe.** Subtract line 74 from line 63. For details on how to pay, see instructions ▶			78	3,689.
79	Estimated tax penalty (see instructions)	79	15.		

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? [X] Yes. Complete below. [ ] No

Designee's name ▶ L. SUSAN HAFNER, CPA Phone no. ▶ 517-323-7500 Personal identification number (PIN) ▶ 12345

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Joint return? See instructions. Keep a copy for your records.

Your signature	Date	Your occupation	Daytime phone number
		BUSINESS OWNER	
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here
		RETIRED	

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check [ ] if self-employed	PTIN
L. SUSAN HAFNER, CPA				P00682905

Firm's name ▶ MANER COSTERISAN PC Firm's EIN [redacted]

Firm's address ▶ 2425 E. GRAND RIVER, SUITE 1 LANSING, MI 48912-3291 Phone no. 517-323-7500

SCHEDULE C (Form 1040)
Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Business
(Sole Proprietorship)
▶ Go to www.irs.gov/ScheduleC for instructions and the latest information.
▶ Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074
2017
Attachment Sequence No. 09

Name of proprietor: DONALD JOHNS
Social security number (SSN):

A Principal business or profession, including product or service (see instructions): ENERGY CONSULTING
B Enter code from instructions ▶ 541990

C Business name. If no separate business name, leave blank.: ENSTAR ENERGY, LLC
D Employer ID number (EIN) (see instr.): [redacted]

E Business address (including suite or room no.) ▶ 6810 CEDAR STREET
City, town or post office, state, and ZIP code: LANSING, MI 48911

F Accounting method: (1) [X] Cash (2) [ ] Accrual (3) [ ] Other (specify) ▶

G Did you "materially participate" in the operation of this business during 2017? If "No," see instructions for limit on losses ..... [X] Yes [ ] No

H If you started or acquired this business during 2017, check here ..... ▶ [ ]

I Did you make any payments in 2017 that would require you to file Form(s) 1099? (see instructions) ..... [ ] Yes [ ] No

J If "Yes," did you or will you file required Forms 1099? ..... [ ] Yes [ ] No

Part I Income

1	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked ▶ [ ]	1	135,593.
2	Returns and allowances	2	
3	Subtract line 2 from line 1	3	135,593.
4	Cost of goods sold (from line 42)	4	
5	**Gross profit.** Subtract line 4 from line 3	5	135,593.
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7	**Gross income.** Add lines 5 and 6 ▶	7	135,593.

Part II Expenses. Enter expenses for business use of your home only on line 30.

8	Advertising	8	4,791.	18	Office expense	18	848.
9	Car and truck expenses (see instructions) STMT 12	9	5,134.	19	Pension and profit-sharing plans	19	
10	Commissions and fees	10	8,449.	20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11		a	Vehicles, machinery, and equipment	20a	
12	Depletion	12		b	Other business property	20b	14,544.
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	1,206.	21	Repairs and maintenance	21	
14	Employee benefit programs (other than on line 19)	14		22	Supplies (not included in Part III)	22	2,238.
15	Insurance (other than health)	15	1,481.	23	Taxes and licenses	23	9,385.
16	Interest:			24	Travel, meals, and entertainment:		
a	Mortgage (paid to banks, etc.)	16a		a	Travel	24a	106.
b	Other	16b		b	Deductible meals and entertainment (see instructions)	24b	80.
17	Legal and professional services	17	1,025.	25	Utilities	25	5,494.
				26	Wages (less employment credits)	26	58,274.
				27 a	Other expenses (from line 48)	27a	13,544.
				b	**Reserved for future use**	27b	

28	**Total expenses** before expenses for business use of home. Add lines 8 through 27a ▶	28	126,599.
29	Tentative profit or (loss). Subtract line 28 from line 7	29	8,994.
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). **Simplified method filers only:** enter the total square footage of: (a) your home: ______ and (b) the part of your home used for business: ______ . Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30	
31	**Net profit or (loss).** Subtract line 30 from line 29. • If a profit, enter on both **Form 1040, line 12** (or **Form 1040NR, line 13**) and on **Schedule SE, line 2.** (If you checked the box on line 1, see instructions). Estates and trusts, enter on **Form 1041, line 3.** • If a loss, you **must** go to line 32.	31	8,994.
32	If you have a loss, check the box that describes your investment in this activity (see instructions). • If you checked 32a, enter the loss on both **Form 1040, line 12,** (or **Form 1040NR, line 13**) and on **Schedule SE, line 2.** (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on **Form 1041, line 3.** • If you checked 32b, you **must** attach **Form 6198.** Your loss may be limited.	32a [ ] All investment is at risk. 32b [ ] Some investment is not at risk.	

LHA **For Paperwork Reduction Act Notice, see the separate instructions.** **Schedule C (Form 1040) 2017**

720001 10-21-17

Part III Cost of Goods Sold (see instructions)

33 Method(s) used to value closing inventory: a ☐ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation ☐ Yes ☐ No

35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	
36	Purchases less cost of items withdrawn for personal use	36	
37	Cost of labor. Do not include any amounts paid to yourself	37	
38	Materials and supplies	38	
39	Other costs	39	
40	Add lines 35 through 39	40	
41	Inventory at end of year	41	
42	**Cost of goods sold.** Subtract line 41 from line 40. Enter the result here and on line 4	42	

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month, day, year) ▶ 01/01/14

44 Of the total number of miles you drove your vehicle during 2017, enter the number of miles you used your vehicle for:

a Business 9,596 b Commuting c Other 6,999

45 Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No

46 Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☐ No

47a Do you have evidence to support your deduction? ☒ Yes ☐ No

b If "Yes," is the evidence written? ☒ Yes ☐ No

Part V Other Expenses. List below business expenses not included on lines 8-26 or line 30.

BANK CHARGES	194.
COMMUNICATIONS	7,508.
COMPUTER EXPENSE	2,735.
PAYROLL COSTS	1,071.
MISC EXP	1,375.
POSTAGE	481.
REIMBURSED EMPLOYEE EXP.	180.
48 **Total other expenses.** Enter here and on line 27a — 48	13,544.

Exhibit C-4 Financial Arrangements

N/A

Exhibit C-5 Forecasted Financial Statements

EnStar does not expect to launch large scale business operations in Ohio in the immediate future. Instead EnStar expects to leverage its existing client base with operations in Ohio as well as Michigan.

Based on prior and current interest, EnStar is projecting it will generate agreements for electric purchases through one of EnStar's existing suppliers for approximately 10 facilities per year with an average annual kWh of 250,000 to 1,000,000. This is likely to generate annual revenue to EnStar in the range of $15,000. Costs incurred will be absorbed by shifting existing resources.

EnStar can provide more detailed financial statements of its anticipated activity in Ohio under separate confidential cover if such more detailed information is helpful to evaluate its application.

Exhibit C-6 Credit Rating

N/A

Exhibit C-7 Credit Report

See attached copy of EnStar's credit report from Experian.

experian. *Smart*BusinessReports.com®

CreditScore℠ Report

as of: 08/29/18 09:58 ET

Enstar Energy LLC

Address:	6810 S Cedar St Ste 16 Lansing, MI 48911-6909 United States
Phone:	517-694-2510
Website:	www.enstarenergy.com
Experian BIN:	[redacted]
Agent:	Donald W Johns
Agent Address:	6810 S Cedar Street Lansing, MI

Key Personnel:	Owner: Donald W Johns
SIC Code:	8742-Management Consulting Services 7361-Employment Agencies 8999-Services, Nec
NAICS Code:	541612-Human Resources Consulting Services 561310-Employment Placement Agencies And Executive Search Services 541990-All Other Professional, Scientific, And Technical Services
Business Type:	Corporation
Experian File Established:	December 1997
Experian Years on File:	21 Years
Years in Business:	22 Years
Total Employees:	7
Filing Data Provided by:	Michigan
Date of Incorporation:	03/20/2003

Experian Business Credit Score

70

Business Credit Score

Low-Medium Risk

The objective of the Experian Business Credit Score is to predict payment behavior. High Risk means that there is a significant probability of delinquent payment. Low Risk means that there is a good probability of on-time payment.

Key Score Factors:

- Risk associated with the company's industry.
- Low nbr of commercial accts rptd within the last 12 mos.
- Balance of aged commercial accounts that are current.
- Ratio of total bal to total high bal across all comm accts.

Business Credit Scores range from a low of 1 to high of 100 with this company receiving a score of 70. Higher scores indicate lower risk. This score predicts the likelihood of serious credit delinquencies within the next 12 months. This score uses tradeline and collections information, public filings as well as other variables to predict future risk.

Experian Financial Stability Risk Rating

2

Financial Stability Risk Rating

Low-Medium Risk

A Financial Stability Risk Rating of 2 indicates a 1.11% potential risk of severe financial distress within the next 12 months.

Key Rating Factors:

- Number of active commercial accounts.
- Risk associated with the company's industry sector.
- Risk associated with the business type.
- Employee size of business.

Financial Stability Risk Ratings range from a low of 1 to high of 5 with this company receiving a rating of 2. Lower ratings indicate lower risk. Experian categorizes all businesses to fit within one of the five risk segments. This rating predicts the likelihood of payment default and/or bankruptcy within the next 12 months. This rating uses tradeline and collections information, public filings as well as other variables to predict future risk.

Credit Summary

This location does not yet have an estimated Days Beyond Terms (DBT), or a Payment Trend Indicator. This is often the result of too few Payment Tradelines.

Lowest 6 Month Balance:	$0
Highest 6 Month Balance:	$0
Current Total Account Balance:	$0
Highest Credit Amount Extended:	$0

Payment Tradelines:	2
UCC Filings:	*0*
Businesses Scoring Worse:	**69%**
✓ **Bankruptcies:**	0
✓ **Liens:**	0
✓ **Judgments Filed:**	0
✓ **Collections:**	0

*** The information herein is furnished in confidence for your exclusive use for legitimate business purposes and shall not be reproduced. Neither Experian nor its sources or distributors warrant such information nor shall they be liable for your use or reliance upon it.**

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Exhibit C-8 Bankruptcy Information

None

Exhibit C-9 Merger Information

N/A

Exhibit C-10 Corporate Structure

Stand alone entity with no affiliate or subsidiary companies