

**BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of the Application of)	
Of Vectren Energy Delivery of Ohio,)	
Inc. for Approval of Alternative Rate)	Case No. 18-49-GA-ALT
Plan		

In the Matter of the Application of)	
Of Vectren Energy Delivery of Ohio,)	
Inc. for Approval of an Increase in)	Case No. 18-298-GA-AIR
Gas Rates		

In the Matter of the Application of)	
Of Vectren Energy Delivery of Ohio,)	
Inc. for Approval of Alternative Rate)	Case No. 18-299-GA-ALT
Plan		

**REPLY BRIEF
SUBMITTED ON BEHALF OF THE STAFF OF
THE PUBLIC UTILITIES COMMISSION OF OHIO**

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**On behalf of the Staff of
The Public Utilities Commission of Ohio**

April 23, 2019

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INTRODUCTION

Vectren Energy Delivery of Ohio (VEDO of Company) filed a request for authorization to increase its rates for gas distribution service. The Public Utilities Commission of Ohio (Commission) is presented with a Stipulation that resolves all the issues in the cases that were consolidated to form this proceeding. The Stipulation is reasonable and meets the Commission's three-part test for approval of stipulations. It should be adopted by this Commission.

ARGUMENT

I. The Stipulation Meets the Three-Part Test for Reasonableness

The ultimate issue for the Commission's consideration is whether the Stipulation is reasonable and should be adopted. The signatory parties, including the Commission Staff, respectfully submit that the Stipulation here satisfies the traditional "three-part test" criteria for reasonableness, and that the evidence of record supports and justifies a finding that its terms are just and reasonable.

No non-signatory party has argued that the Stipulation is not a product of serious bargaining among knowledgeable parties. There should be no question that the first prong of that test is met.

A. As a package, the settlement benefits ratepayers and the public interest

The signatory parties listed literally dozens of benefits provided by the Stipulation. While the non-signatory parties take issue with some of those, Staff submits that the Stipulation provides sufficient benefits to satisfy the requirement that, *as a package*, the settlement benefits ratepayers and the public interest. While many of these benefits will be discussed throughout this brief, Staff wishes to reply to criticisms leveled by OCC at a couple of those enumerated benefits.

1. The Stipulation's commitment to economic and community development is in the public interest.

Among the benefits touted by the Stipulation is VEDO's commitment to partner with the City of Dayton, providing not less than \$75,000 per calendar year for economic

and/or neighborhood development projects. Although acknowledging the general benefits of community investment, OCC is concerned that this commitment may not specifically benefit Vectren's customers. OCC Brief at 10.

That, of course, is not the standard for evaluating stipulations. As OCC itself acknowledged, the standard is whether the settlement as a package benefits ratepayers and the *public interest*. It is not necessary that every element of a settlement benefit all ratepayers, or even all member of a class of ratepayers. Nor is it necessary that the benefits inure solely to the utility's customers. Staff submits that the settlement – as a package – most certainly benefits ratepayers. Staff further submits that there can be no doubt, as OCC itself acknowledged, that investments in economic and neighborhood development projects are in the public interest. OCC's argument amounts to picking at nits, and beneficial ones at that.

2. The Stipulation's marketer and supplier provisions benefit ratepayers and the public interest.

OCC also attacks those provisions of the Stipulation that address various marketer and supplier concerns. One of those provisions is the ability of VEDO's Call Center to transfer Standard Choice Offer customer calls to their specific supplier. Although this provisions is entirely discretionary, and arguable within the Company's current authority, OCC is concerned about confusion, and subjecting customers to unsolicited marketing efforts. Of course, all of those concerns already exist today. While OCC argues for consumer protections, it readily acknowledges that a customer "can easily locate the

supplier's toll-free contact information on his or her bill and contact the supplier voluntarily.”

It also expressed concern over VEDO's commitment to explore the feasibility and cost-effectiveness of upgrading its billing system to permit marketers to promote other products and services. Of course, the Stipulation only requires VEDO to explore billing system enhancements, and to meet periodically with interested parties to discuss possible changes. As the supplier intervenors ably noted in their post-hearing brief, the Commission has already found enhancements such as those proposed to benefit both suppliers and customers. RESA and IGS Joint Initial Brief at 9.

OCC's concerns about providing suppliers with a list of Choice customers whose commodity rates are in the top 25% of all Choice customer rates is equally without merit. OCC offers no basis for its argument that such a provision “could be discriminatory.” That such a list may allow suppliers to more narrowly target their marketing efforts does not discriminate against any Choice customer, all of whom have the ability to shop or switch. Staff agrees that the SCO should be considered to be a benchmark price. A marketing scheme that permits Choice customers who may be paying in excess of the SCO – perhaps well in excess of the SCO – an opportunity to bring their rates more in line with that benchmark facilitates the provision of reasonably prices services.

In sum, the benefits offered by the Stipulation are many and broad. All aspects of the public are helped by the various components. The Stipulation meets the second prong of the test

B. The stipulation does not violate any important regulatory principle or practice.

Staff reiterates its view that the Stipulation is consistent with, and complies with, all relevant and important regulatory principles and practices. Liphtratt Stipulation Direct, Staff Ex. 1 at 7. Among the regulatory principles that Staff witness Liphtratt testified that the Stipulation “adhered to” was the principle of cost causation. Tr. Vol II at 163. It is primarily this principle that the non-signatory parties complain was violated by recommending that the Commission adopt the proposed SFV rate design.

The non-signatory parties want the Commission to define fixed costs as anything that could vary with customer demand. Because they assert that individual residential customer’s demands may vary significantly, virtually all costs must, therefore, they argue, be variable in nature. Indeed, OPAE asserts that the *only* costs that should be considered fixed are interest and depreciation. OPAE Brief at 17.

In its PowerForward initiative, the Commission recently acknowledged that “there may not be consensus on the extent to which costs should be considered fixed vs. variable.” Public Utilities Commission of Ohio, *PowerForward: A Roadmap to Ohio’s Electricity Future*, 29. The Commission has not defined what costs are “fixed” for a natural gas distribution company, nor have the non-signatory parties cited to any Commission precedent doing so. The Ohio Supreme Court has recognized that a distribution company’s cost of delivering gas is “predominately fixed.” *Ohio Consumers’ Counsel v. Pub. Util. Comm.*, 2010-Ohio-134, 125 Ohio St.3d 57, ¶17.

The Commission is vested with broad discretion in designing rates. *Payphone Assn. v. Pub. Util. Comm.*, 2006-Ohio-2988, 109 Ohio St.3d 453, 849 N.E.2d 4, ¶ 25. Staff's belief that the Stipulation does not violate the principle of cost causation is predicated on the Commission's past precedents in authorizing SFV rate designs.

ELPC and OPAE also complain that SFV violates the principle of gradualism. In the first instance, Staff notes that, while an important principle, it must be noted that there is no mention of gradualism in either the Ohio Revised Code or the Ohio Administrative Code. Even the Ohio Supreme Court has recognized that gradualism is but only one of many important regulatory principles. The Commission is bound by neither statutory nor any other authority to apply gradualism as a factor in every rate design case. *Ohio Consumers' Counsel v. Pub. Util. Comm.*, 2010-Ohio-134, ¶20.

Staff recognizes that the Commission has historically applied the principle of gradualism to avoid significant shifts of cost responsibility among customer classes in favor of gradual movement to achieve customer-class cost of service goals over more than one rate case. That has certainly been the case here, where the Company initiated the movement to an SFV design more than a decade ago. Even ELPC acknowledges that VEDO's fixed charge recovery has risen *gradually* over the past 11 years. ELPC Brief at 3. Furthermore, it is clear that the Stipulation does not ignore gradualism, as successive increase in rider caps continue throughout the rate plan.

II. Objections to the Staff Report

A. Objections related to operating income

1. Conservation

In the Stipulation, the signatory parties agreed with the Company's proposed \$5.6 million energy efficiency, or EE, program level. VEDO's EE portfolio would have to be approved by the Commission, and EE expenses would be recovered through the Energy Efficiency Funding Rider (EEFR) rather than in base rates.

OCC is correct that all customers pay for VEDO's energy efficiency programs. OCC Brief at 27. It does not necessarily follow, however, that non-participating customers receive no program benefit. But the Commission has previously determined that the efficacy of EE and demand side management (DSM) programs should the responsibility of the Conservation Working Group.¹ Intervenors ELPC and OPAE argue persuasively that efficiency and conservation can effectively control system growth. The SFV rate design is intended, in part, to remove the disincentive that Companies such as VEDO would otherwise have to promote system growth over conservation, affording opportunities for programs like those supported by the Stipulation.

Concerns about the lack of a specified funding level are equally misplaced. Because cost recovery will now be evaluated through a rider, and a regular audit process,

¹ *In the Matter of the Application of Vectren Energy Delivery of Ohio, Inc. for Authority to Amend its Filed Tariffs to Increase the Rates and Charges for Gas Service and Related Matters*, Case No. 04-571-GA-AIR, et al., Opinion and Order at 6 (Apr. 13, 2005).

that is the appropriate forum not only for considering the reasonableness of program costs.

2. DARR Adjustment

OCC appears to have shifted its position on VEDO's recovery of deferrals from its Distribution Accelerated Risk Reduction (DARR) program. OCC initially objected to the recovery of the deferred DARR expenses on the grounds that Staff did not conduct a proper review of those expenses. OCC Objection 4. In its post-hearing brief, however, OCC only argues that the Stipulation provision permitting Vectren to continue collecting DARR expenses incurred between January 1, 2019 and the date that rates are approved is contrary to the public interest. OCC Brief at 8.

OCC premises its criticism on the grounds that "there is no mechanism for the PUCO to review Vectren's DARR expenses after January 1, 2019 to determine whether they are prudently incurred or just and reasonable." *Id.* That, as OCC is well aware, is incorrect. Nor is this a matter of VEDO only *conferring* with Staff. Staff will review VEDO's late-filed exhibit including those 2019 expenses to determine whether they are prudently incurred, just and reasonable.

Q [Ms. Botschner-O'Brien]: Will there be any kind of late-filed exhibit or review demonstrating Staff's analysis on the DARR?

A [Mr. Lipthratt]: I believe there would be a late filing to update to actuals the expenses, if my memory serves me correctly. At the time it files its compliance tariffs, excuse me, VEDO may incorporate the remaining DARR balance into the stipulated base rates.

Q: And there will be a review?

A: Yes, by Staff.

Q: Is that review anywhere identified in the settlement?

A: Yes, ma'am. It's on page -- page 4.

* * *

Q: It says at that time VEDO or Vectren shall file a late-filed exhibit. Where is Staff's review?

A: We typically review those. That's our common practice.

[Examiner Price]: When you are reviewing the compliance tariffs.

[Mr. Liphtratt]: THE WITNESS: Yes, sir.

Tr. Vol. V at 434-435.

The Stipulation permits VEDO to increase operating expenses associated with other integrity management programs, including Distribution Integrity Management Program (DIMP) and Transmission Integrity Management Program (TIMP) expenses. OCC claims that customers do not benefit from the expenses incurred for these programs, and that the public interest is not served, because performance measures adopted when the DARR was first authorized were not included in the Stipulation. While Staff witness Liphtratt testified that Staff would not be opposed to continuing the baseline performance levels and measurements, he noted that the signatory parties did not believe it was necessary to continue them. Tr. Vol. V at 433.

The performance metrics associated with the DARR Program will be ending as it's Staff's view given that the deferral is ending, they are no longer necessary. They were a requirement of the deferral given that they were being deferred dollars.

Tr. Vol. V at 437.

Furthermore, he acknowledged, in response to a question from Examiner Price, that test year expenses – as distinguished from the deferrals where the performance measures had previously been applied - are not generally subjected to any sort of performance metric. Tr. Vol. V at 433.

3. Miscellaneous Adjustments (Investor Relations Expense)

As noted in Staff's initial Post-Hearing Brief, Staff witness Berringer agreed in principle with OCC's objection that a portion of the investor relations expense should have been excluded. While, in retrospect, Staff's recommendation in its Report of Investigation may have been different in this respect, its recommendation with respect to the Stipulation is not. Because Staff believes that the Stipulation, as a package, represents a fair and reasonable compromise of the issues in the case, Staff does not recommend that the Stipulation be modified to remove a portion of investor relations expenses from test year operating expenses. Berringer Direct, Staff Ex. 4 at 2; Tr. Vol. IV at 372.

4. HB95 Capital Expenditure Program (CEP)

OCC argues that, under the terms of the Settlement, it would be possible for Vectren to make unnecessary and costly investments in the distribution network because it will be able to collect now (from customers through the Capital Expenditure Program Rider) but pay later for PISCC, depreciation, and property tax expenses associated with its Capital Expenditure Program investments. To ensure against over-investment, OCC asks the Commission to require regular annual reviews of the necessity, prudence, and reasonableness of Vectren's CEP investments by an independent third-party with specific

expertise in the natural gas industry. OCC Brief at 6. OCC predicates this recommendation, in part, on concluding that “[t]here is no evidence” that VEDO’s investment of the 2013-2017 period were necessary, prudent, or reasonable.

As Staff noted in its initial Post-Hearing Brief, and as Staff witness Liphtratt testified, Staff conducted a thorough plant review in this case. Liphtratt Objections Direct, Staff Ex. 8 at 4. It considered the prudence of capital expenditures in this case. Tr. Vol. II at 143. OCC’s predicate is without merit.

Moreover, the Stipulation adopts the Staff Report’s recommendation that VEDO work with Staff to develop reasonable and meaningful cost controls, in addition to the rate cap. Tr. Vol. I at 55-56. Furthermore, the Stipulation provides that Staff *or its designee* will perform reviews of future CEP Rider filings every one to two years, at its discretion, to determine the necessity, prudence, lawfulness, and reasonableness of CEP investments for which recovery is requested. Stipulation, Joint Ex. 1.0 at 11.

B. Objections Relating to Rate of Return

OCC is critical of Staff’s use of forecasted Treasury yields to produce a 4.66% risk-free interest rate. Without more, OCC claims that this method is not supported by current financial market conditions. OCC Brief at 25. But, as Staff witness Buckley testified, it is exactly because of the uncertainty of future market conditions, conditions that would be operating when the rates are in effect, that using forecasted interest rates is appropriate. Tr. Vol. V at 398-399.

Moreover, recent history and actions taken by the Federal Reserve “made it very difficult to use the methods that [Staff had] been using for a long time.” Tr. Vol. V at 403. Staff’s methodology, in addition to increasing transparency, is intended to avoid the kind of “reckless” results that OCC has proposed in this case.

Recognizing the effect of issuance costs is an important part of that methodology. OCC’s characterization of this recognition as “unnecessary” fails to recognize, as Staff witness Buckley testified that a “greater return, therefore, must be earned on the lesser amount that can be invested.” Buckley Direct, Staff Ex. 7 at 4. Such an adjustment is not only appropriate, but necessary to avoid reckless outcomes.

The signatory parties’ recommended 7.48 percent rate of return, within the Staff’s recommended range, is reasonable and should be authorized.

C. Objections related to Rates and Tariffs

1. Excess Accumulated Deferred Income Taxes (EDIT)

OCC objected to the recovery of the non-normalized EDIT through a rider mechanism, and proposed that it be amortized over a period of five years, and refunded through base rates. OCC Objection 2. In its brief, OCC argues that, because unprotected EDIT does not fluctuate, the amount to be amortized can be determined within the context of this proceeding, rather than deferring the issue to a separate proceeding as proposed in the Stipulation.

But, as Staff witness Borer testified, refunding the EDIT through the Tax Savings Credit Rider (TSCR) would be a more reliable method of ensuring that the exact amount

of EDIT is refunded to customers. Borer Direct, Staff Ex. 6 at 4. Ratepayers would not be “paying more than necessary for their natural gas service,” but would be receiving precisely the credit to which they are entitled. This determination is appropriately best determined in VEDO’s Tax Case, requesting authority to implement a TSCR. *In the Matter of the Application of Vectren Energy Delivery of Ohio, Inc. for Approval of a Tax Savings Credit Rider*, Case No. 19-29-GA-ATA. This process is reasonable and consistent with the Commission’s consideration of the effects of the Tax Cuts and Jobs Act of 2017. OCC’s argument that refunding the unprotected EDIT through a rider mechanism is unlawful is without merit and should be rejected.

2. Rate Design

Many objectives can be served by the manner in which rates are designed. It is the Commission’s charge to design rates to allow utilities to recover their costs of doing business, while affording an opportunity to earn a return on the investment made to provide safe, reliable service. The Commission’s adoption of the straight fixed variable (SFV) design was hastened by the vagaries of commodity price variability. Because consumers tend to curtail usage when commodity prices rise, natural gas utilities whose volumetric rates were designed to recover a portion of fixed costs found it difficult to cover those costs. The SFV rate design is intended to afford greater certainty that fixed costs will be recovered, regardless of how commodity prices may fluctuate.

Intervenors would have the Commission focus on consumer behavior rather than utility cost recovery. ELPC, for example, would have the Commission prioritize

“customers’ ability to control their bills and their incentives for conservation.” ELPC Brief at 1. While the Commission must be mindful of the impact that the cost of providing service has on customer utility bills, Staff believes that the primary objective must be providing safe, reliable service at reasonable cost.

ELPC’s justification for placing what it vaguely defines as “demand-related costs” in a volumetric portion of a customer’s bill rests on the conclusions in Mr. Nelson’s testimony – that “encouraging customers to reduce demand *can* decrease the cost *to build* the system”, that recovering costs through a fixed charge “*may* in fact result in increased customer demand.” ELPC Brief at 10.

Intervenors like ELPC would have the Commission look to Illinois, or Montana, for guidance. But the Commission need look no farther than its own precedents. As Staff noted in its initial Post-Hearing Brief, the Commission, as recently as a year and a half ago, again found that the SFV rate design promotes “the state policies set forth in R.C. 4929.02(A)(1) and (12), to promote the availability of adequate, reliable, and reasonably priced natural gas services and goods to consumers and to promote the alignment of natural gas company interests with consumer interest in energy efficiency and energy conservation.” Indeed, the Commission found that “a SFV rate design provides significant customer benefits, such as more stable customer bills throughout the entire year, better price signals to consumers, and more equitable cost allocations among customers, as well as greater conservation by diminishing the utility’s incentive to increase its gas sales.” *In the Matter of the Application of Suburban Natural Gas Company for Approval of an Alternative Form of Regulation to Initiate a Revenue*

Decoupling Mechanism, Case No. 17-594-GA-ALT (Finding and Order) (Nov. 1, 2017) at ¶ 32. Staff followed the Commission’s lead in recommending extension of the SFV design for Vectren’s rates, and agreed to sign the Stipulation, in part, for the same reason. Staff respectfully submits that the same things that the Commission found to be true a decade ago – the same things the Commission found to be true a year and a half ago – remain true today. The Commission should exercise its discretion to continue the use of the SFV rate design in approving VEDO’s request to increase its rates in this case.

CONCLUSION

The parties in these cases have reached a Stipulation that resolves the issues among the signatory parties. That Stipulation satisfies the Commission’s three-part test for reasonableness.

The non-signatory parties have raised objections both to the Staff Report, and to the Stipulation. Those objections are without merit, and should be rejected.

Staff respectfully requests that the Stipulation should be approved without modification.

Respectfully submitted,

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CERTIFICATE OF SERVICE

I hereby certify that a true copy of the foregoing Reply Brief was served via e-mail upon the following parties of record, this 23rd day of April, 2019.

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