

**BEFORE  
THE PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of the 2017 Review of the :  
Delivery Capital Recovery Rider :  
Contained in the Tariffs of Ohio Edison : Case No. 17-2009-EL-RDR  
Company, the Cleveland Electric :  
Illuminating Company, and the Toledo :  
Edison Company. :

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**COMMENTS  
SUBMITTED ON BEHALF OF THE STAFF OF  
THE PUBLIC UTILITIES COMMISSION OF OHIO**

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**Dave Yost**  
Ohio Attorney General

**John H. Jones**  
Section Chief

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**June 10, 2019**

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On April 5, 2019 the attorney examiner issued an Entry in this case establishing June 10th, 2019 as the due date for reply comments in this proceeding. Staff identified one remaining issue from this audit; the recommendation pertaining to the accounting treatment of expenses related to vegetation management. Staff has read the initial comments of Ohio Edison Company, Cleveland Electric Illuminating Company, and The Toledo Edison Company (The Companies). The Companies acknowledge that such accounting treatment has not been authorized by FERC; rather they emphasize that the Commission could allow an exception to the FERC USoA rules. Staff does not believe The Companies have presented a compelling rationale as to why their accounting treatment of this activity, specifically, the capitalization of costs related to vegetation management activity, is appropriate. Staff believes that the cost of the initial Right of Way (ROW) clearing (including instances of an expansion of the ROW) could be capitalized, but that all subsequent ROW clearing costs should be expensed as maintenance activity.

Respectfully submitted,

**Dave Yost**  
Ohio Attorney General

**John H. Jones**  
Section Chief

*/s/ Robert A. Eubanks*

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## PROOF OF SERVICE

I hereby certify that a true copy of the foregoing **Comments** submitted on behalf of the Staff of the Public Utilities Commission of Ohio, was served via electronic mail upon the following Parties of Record, this 10<sup>th</sup> day of June, 2019.

/s/ Robert A. Eubanks

**Robert A. Eubanks**  
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### Parties of Record:

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**Case No(s). 17-2009-EL-RDR**

Summary: Comments electronically filed by Ms. Yvette L Yip on behalf of the Public Utilities  
Commission of Ohio