BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO

In the Matter of the Application of Ohio Power Company for an Increase in Electric Distribution Rates.	)))	Case No. 20-585-EL-AIR
In the Matter of the Application of Ohio Power Company for Tariff Approval.	)))	Case No. 20-586-EL-ATA
In the Matter of the Application of Ohio Power Company for Approval to Change Accounting Methods.	)))	Case No. 20-587-EL-AAM

OBJECTIONS TO THE STAFF REPORT OF INVESTIGATION BY OHIO POWER COMPANY

Pursuant to Section 4909.19 of the Ohio Revised Code, Rule 4901-1-28(B) of the Ohio Administrative Code and the Attorney Examiner's Entries in this case, Applicant Ohio Power Company ("Company" or "AEP Ohio") submits its objections to the Staff Report of Investigation filed in the above-styled proceedings on November 18, 2020 and corrected on November 25, 2020 (Staff Report), specifically identifying areas of controversy with respect to certain findings, conclusions and/or recommendations set forth in the Report, or the failure of the Report to address certain matters. As a general matter, and in addition to the specific objections noted herein (including any flow-through impacts from those objections), the Company rejects the net financial result of the Staff Report. The Staff Report includes several errors that had a number of revenue requirement impacts as described in the following objections. AEP Ohio objects to the revenue decrease range of $164M to $144M recommended by the Staff as it significantly understates the revenue requirement that was supported through the Standard Filing Requirements. The proposal by Staff is insufficient to provide AEP Ohio just compensation. The end result of the Staff's recommendation is that the Company and its investors' interest in a fair and reasonable return on and return of property devoted to public use will be confiscated by the Staff Report's adoption.

The Company reserves the right to supplement or modify these Objections, or to contest through presentation of evidence and/or cross-examination, any additional findings, conclusions, or recommendations of the Commission Staff, or to respond to any changes in original positions taken by Staff, the Public Utilities Commission of Ohio (Commission), or the Ohio Supreme Court that occur between the issuance of the Staff Report and the closing of the record. The Company reserves the right to object to, comment upon through testimony, cross examination or otherwise oppose any positions taken by the Staff that are not set forth clearly in the Staff Report or that represent changes in or modifications of positions taken or recommendation made in the Staff Report.

OBJECTIONS

RATE BASE

OBJ-1) The Staff Report unreasonably and improperly adjusts plant accounts down for adjustments recommended in the last rate case that were temporary in nature and otherwise not appropriate for exclusion in this case. Most adjustments were the result of rate base removed from the last case to reflect that those assets were being recovered through a different rate mechanism at that time. They were not permanent adjustments or otherwise applicable to the used and useful plant in service on the date certain in this case. In addition, the Staff Report unreasonably adjusts plant account 365 down for capitalized labor booked after the date certain (August 31, 2010) in the prior case. The Staff Report in Case No. 11-351-EL-AIR, *et al.* improperly stated that such amounts were in rate base at date certain and adjusted them out. It is unreasonable and improper because the Staff Report erroneously associated activity posted after the date certain as having been included in the date certain balance at August 31, 2010. The current Staff Report continued this flawed methodology in this case, even though the amount in question was clearly in service before the current case date certain of December 31, 2019.

OBJ-2) The Staff Report unreasonably and improperly adjusts plant accounts down for fitness equipment included in the rate base, stating it is not used and useful in the provision of utility service. The Staff Report did not provide ample explanation of this adjustment or consider that there is a reduction in lost time associated with the use of on-site, rather than off-site, exercise equipment that is used in providing utility service to customers.

OBJ-3) The Staff Report unreasonably and improperly adjusts plant accounts down for Electric Vehicle (EV) charging stations. This adjustment is flawed for multiple reasons. First, Staff's adjustment included EV charging station costs associated with the gridSMART Phase I pilot program; those costs were previously approved by the Commission as part of the Phase I audit process but have not yet been fully recovered. The plant balance of EV chargers associated with gridSMART Phase I was $245,370.69. Next, the Staff's reasoning for removing the charging stations from rate base was that they considered them to be an employee perk. The Staff ignored in its recommendation that the chargers are required for Company vehicle purposes and business operation in the normal course – regardless of additional incidental use by employees. The chargers' primary purpose and use is to charge the growing fleet of Company-owned electric vehicles used in the Company's provision of retail electric service, and their cost represents a real cost to AEP Ohio of providing that service.

OBJ-4) The Staff Report unreasonably and improperly adjusts plant accounts down for capitalized incentive pay associated with intangible plant. The Staff's reasoning was vague and inconsistent with past practice. The Staff indicated that discovery did not provide the information necessary to determine if those costs were appropriate. However, the discovery provided the backup to the incentives as well as a full explanation of why those costs were incurred. (*See* PUCO-DR-62-153.) The treatment of this adjustment is inconsistent with other incentive pay included in rate base.

These amounts include costs related to a major enterprise software upgrade project that required employees from throughout the company. The Company objects to the elimination of amounts related to incentive compensation for employees working on behalf of all American Electric Power Company, Inc. (AEP) affiliates, irrespective of the performance goals for the incentive plans in which they participate, because such work benefits all AEP stakeholders. The Company also objects to the elimination of employee recognition expense for this team, which worked extraordinary hours without overtime compensation to complete and implement the software upgrade. Using AEP employees from other business units reduced the cost of the project and improved its capabilities, which benefited Ohio customers, particularly compared to using external consultants, although no portion of such capitalized amounts likely would have been proposed for elimination.

In addition, Staff's recommendation that capitalized incentives be eliminated going forward is unreasonable and unlawful because:

a) The employees whose labor is capitalized are those who are planning and building the Distribution system. The system itself is designed and built for the direct benefit of customers. To argue that the building of the system is somehow to the direct benefit of shareholders is not accurate. The cost associated with building the system is a direct benefit to customers.

b) Because the Company's incentive compensation is part of a reasonable and market competitive compensation package, eliminating it, without an offsetting increase in base pay, would impede the Company's ability to attract and retain employees with the skills and experience needed to provide service to customers efficiently and effectively, which would not be in customers' interests. Alternatively, eliminating incentive compensation could cause an offsetting increase in base pay.

c) Eliminating the Company's ability to capitalize incentive compensation would have significant public policy and fairness implications, because it would disadvantage Company employees relative to third parties whose incentive compensation is itemized on their bills. It would also encourage and incentivize the Company to seek third parties to complete capital work to the maximum extent possible, and reduce its staffing levels, because such third party work could be fully capitalized. This would increase the cost of such work for ratepayers, to the extent that the Company would have otherwise been able to complete such work less expensively if sufficient Company employees were available. The lack of capital work, which many employees desire, would make the Company a less desirable place to work for some current and potential employees and would make it somewhat more difficult for the Company and AEPSC to attract and retain such employees.

DISTRIBUTION INVESTMENT RIDER (DIR)

OBJ-5) The Staff's recommendation to reject the Company's proposed DIR revenue caps is unreasonable. The Staff describes the Commission's previous guidance on cap increases, yet adjusts the caps well below the recommended 3 to 4 percent of base distribution rates. The amount included in the Staff's suggested caps would only provide a small portion of the investment that would otherwise be focused on projects to maintain or improve reliability. This recommendation is not in line with the Commission's previous approvals of the DIR.

OBJ-6) The Staff Report unreasonably and improperly recommends reducing the amount in the DIR annual revenue caps for Asset Renewal and Reliability programs to zero, because Staff believes those programs provided no demonstrated quantifiable reliability benefits to customers. Staff's belief is incorrect. AEP Ohio provides an annual Reliability Report as part of the 2013-2015 DIR Audits Stipulation (Case Nos. 14-255-EL-RDR, 15-66-EL-RDR and 16-21-EL-RDR), which demonstrates the quantifiable impact that the DIR programs have had on customer reliability performance. This report and the calculations were created as a coordinated effort between previous AEP Ohio management and the Staff to specifically meet the requirement of "demonstrating quantifiable impact." The calculations that have been used in the Reliability Report were also used to provide future estimated quantifiable impact in the Company's workpaper TAK-9. In addition, the Staff's recommendations are in direct conflict with the Commission's approval of the DIR, which was intended to allow the Company to be proactive in its replacement of aging assets and focus investment on projects that have the ability to maintain or improve reliability. Limiting the types of programs in which to invest, particularly when the programs reflect coordination among the Staff and the Company to impact reliability, is unreasonable and in conflict with previous Commission orders. It is unreasonable to suggest that the Company spend no dollars on asset renewal. The mechanics of the DIR look at the incremental plant in service as determined by the FERC Form 3Q and Form 1 and compare those amounts to the date certain. The Staff's suggestion that the Company not invest in asset renewal is not feasible. The Company cannot limit asset renewal expenditures to zero dollars each year. To the extent the Company does fund these programs, the DIR mechanism will naturally include those amounts in the recovery mechanism. To propose differently would change the DIR mechanism itself. The Staff's reliance on this concept to propose rejection of the Company's DIR revenue caps is unreasonable.

OBJ-7) The Staff Report's recommendation that the normalized excess deferred income tax (EDIT) need not be excluded from the cap is inaccurate. The Staff states that because its recommended caps are based on the Company's desired capital investment, this is not necessary. However, the mechanics of the DIR take the date certain Plant in Service and compare that to the FERC Form 1 distribution plant. If the Staff's model did not include the amortization of the normalized EDIT, it absolutely needs to be excluded from the caps. Otherwise, as this balance is amortized, it has the effect of increasing the revenue requirement without any capital spend on the Company's part. This has the impact of lowering the capital expenditures needed to address aging infrastructure and reliability focused investment. This too is a change from the current DIR calculation as the EDIT is currently excluded. In order to propose this recommendation without changing the calculation, Staff would have needed to include the amortization of the EDIT within their model to determine the DIR caps, which they did not.

OBJ-8) The Staff Report incorrectly characterizes the Company's change to the formula, which is inappropriately limiting the cap calculation. The Company's testimony is meant to reflect that the results of the cap calculation will pull forward to the revenue requirement. But the formula itself is not linked, which prevents utilizing the iterations function in the Microsoft Excel application. The Staff also errs in its statements that the proposal does not comport with the filing dates, effective dates or dates certain of the DIR. The Staff is aware that each month the Company books the amount for recovery through the DIR. These amounts are known well in advance of the DIR filings. If the calculation shows that the sum of the monthly revenue requirements is over the cap, the Company will not record the overage to the regulatory asset account. Customers will never pay anything over the amount that is recorded as the regulatory asset, which is the monthly calculation for the revenue cap (one-twelfth of the monthly revenue requirement). These amounts are also known well in advance of the quarterly DIR filings. The Staff ignores the limitation of the formula as well as the mechanics of the DIR that represent that the rate implemented is not in place for a 12-month period but rather a 3-month period. The Staff further errs in its statement that this changes the mechanics of the DIR. Correcting a formulaic error in the calculation of the rate is not changing the mechanics. It is correcting a formula change that was only discovered when the Company did not invest over its cap in 2019, yet the formula limited the cap calculation as if it did. The Staff also incorrectly indicates that the over/under mechanism embedded in the DIR is enough to address the Company's concerns of under collection. The over/under amount as reflected in the DIR calculation is solely to reflect that there is regulatory lag in the DIR that is tracked through the over/under. It does not, as Staff suggested, address the limitation of the DIR revenue requirement associated with the incorrect formula that incorrectly limits the amount of the DIR revenue requirement.

DEPRECIATION

OBJ-9) The Staff Report erred in its depreciation rate adjustment based on the incorrect adjustments made to rate base. The depreciation rate adjustment will need to be recalculated once the rate base items are corrected. This adjustment will be necessary for both accumulated depreciation as well as depreciation expense.

OBJ-10) The Staff Report erred in its calculation of jurisdictional intangible plant amortization. On Schedule C-3.12, Staff compared distribution jurisdictional amortization expense of $23.654 million to total Company amortization expense of $31.164 million and applied a jurisdictional allocation to the difference. The Staff Report should compare their proposed calculation of the going level amortization to the test year on either a jurisdictional basis or a total Company basis with the difference allocated on a jurisdictional share. Additionally, the Staff Report unreasonably disregards the Company's proposal to adjust amortization expense to known levels in the actual period of 2020.

WORKING CAPITAL

OBJ-11) The Staff Report unreasonably and improperly disallows the balance of miscellaneous working capital (prepayments and materials and supplies inventory) from rate base because of the lack of a lead-lag study. The Standard Filing Requirements state that a lead-lag study is only required when an applicant requests an allowance for inclusion of cash working capital in rate base. AEP Ohio has made no such request in this case: per Company Schedules B-5 and B-5.1, the Company did not include cash working capital in rate base. A lead-lag study therefore is not required and Staff's working capital disallowance on that basis is inappropriate.

OTHER RATE BASE ITEMS

OBJ-12) The Staff Report is incorrect in its exclusion of the prepaid pension asset from rate base. Staff's recommendation for reduction is vague and fails to consider the Company's cost of service. The basis for the Staff Report's exclusion cited PUCO-DR-03-14, which requested the Company quantify the benefits associated with overfunding the plan. However, as stated in the response, the value of the prepaid pension asset does not represent the over/(under) funded position of the pension. The prepaid pension asset is defined as cumulative pension contributions less cumulative pension cost. The cost of service benefit associated with the prepaid pension asset for the Company's test year, ending December 31, 2019, is $10.3 million.

The prepaid pension asset is a cash payment financed by shareholders. It produces a return on investments, which has reduced pension expense that AEP Ohio would have otherwise incurred and recorded on its books. In the Company's last base distribution case, the Staff Report recognized the benefits of the prepaid pension asset for AEP Ohio and its customers. That Staff Report stated that "[t]he additional contributions represent cash investments above the amount of the pension costs in the cost of service or the income statement. The additional contributions benefit customers by reducing future pension costs through increased earnings." (Case No. 11-351-EL-AIR, September 15, 2011 Staff Report at 7.) The Staff Report further stated that "[t]he Staff agrees with the Applicant's adjustment. Including the additional cash contributions in rate base, that will be expensed in the future, allows for ratemaking recognition of the cost of funds for the prepaid contributions." (*Id*. at 8.) In addition to the prepayment reducing expense, including the prepayment in rate base is necessary to compensate the Company for use of the shareholder funds it has advanced and to avoid a disincentive to the Company for making similar prudent prepayments in the future.

OPERATING INCOME

Current Adjustments

OBJ-13) The Staff Report is unreasonable and incorrect in the adjustment and calculation of incentive compensation. The Staff Report was silent on the Company's methodology of implying a reasonable amount of incentive compensation as based on market-based rates at a score of 1.0. Further, the Staff's recommendation in this case to remove all incentives, both on the expense side as well as the capital side going forward, deviates from previous positions as approved by the Commission and does not make the Company whole in recovering its cost of service. Moreover, the Staff Report did not fully remove incentives as ostensibly intended by the Staff Report in Schedule C-3.7. The Company has reached an agreement with its labor union to reduce the target level of incentive compensation by 2% (from 5% to 3% of eligible earnings) for all physical and craft employees and increase base rates by this same 2% effective January 1, 2022. Staff did not address the increase in base rates in its recommended adjustments.

The following reasons further expose additional flaws with the Staff's incentive compensation adjustments:

a) The proposed reduction would deny the Company the ability to recover the cost of providing reasonable and market competitive compensation to employees. The Company's incentive compensation is part of a market competitive compensation package that enables it to attract and retain employees with the skills and experience necessary to provide efficient and effective service.

b) The Company objects to Staff treatment of financial funding measures and financial performance measures in the AEP Ohio and business unit incentive plans. Funding measures are not the focus of the annual incentive compensation for AEP Ohio employees. It is prudent and in customer's interests for the Company to maintain a mechanism to ensure that the Company can afford to pay annual incentive expense while meeting its commitments to other stakeholders without impairing the Company financially.

c) Staff treatment of the temporary change to fund 2020 annual incentive compensation based on 100 percent AEP operating earnings per share incorrectly assumes this was a permanent change. The use of 100% AEP operating EPS as the funding metric for short-term incentive compensation was a temporary change for 2020 only due to uncertainty regarding the impact of COVID-19 on the Company. This change increased the Company's financial stability during these unprecedented times, which benefited Ohio customers. The Company, along with all other AEP affiliates, is planning on reverting to a balanced scorecard of operating objectives for funding 2021 and subsequent short-term incentive compensation, with a 40% weight on Safety and Compliance and strategic initiatives and a 60% weight on AEP operating earnings per share. This treatment is not consistent with previous treatment that removes only incentives related to financial initiatives.

d) The Company's RSUs (restricted stock units granted under the long-term incentive plan) do not have any performance measures, financial or otherwise.

e) Disallowing AEP financial measures conflates AEP Ohio and AEP earnings, which is inappropriate because incentive compensation is tied for prudent reasons to AEP's earnings, and AEP Ohio only constitutes a small component of these earnings.

f) The funding measures are not the focus of the annual incentive plan or its communications for AEP Ohio employees or most other employees.

g) The Company already voluntarily reduced its requested level of annual incentive compensation to the target level. The disallowance of all incentive compensation from cost of service is disproportionate to any perceived concerns, given that it is an integral component of a reasonable and market-competitive compensation package.

h) If the target level of annual incentive compensation is approved as requested, then shareholders would assume the entire cost of above target payouts, which have been substantial. This cost/benefit allocation is already highly favorable to ratepayers, who would receive all the benefits of market-competitive compensation and continue to receive all the operational and other benefits that have accumulated due to annual incentive compensation over the decades the Company has utilized it. Shareholders would bear all the risk and expense of above target payouts, which have historically been large, and receive any incremental benefits produced going forward until the next rate case. This is a reasonable and fair allocation of the costs and benefits of annual incentive compensation.

OBJ-14) The Staff Report is unreasonable and flawed in its recommendation of annualized labor and payroll. The Staff Report errs in multiple calculations of their adjustments which results in double removal of some of their recommended adjustments. The Staff's reduction of $17,576,390 on Schedule C-3.7 reflects the exclusion of Energy Efficiency labor; however, these same labor costs were also removed as part of Adjustment C-3.3. The Staff's reduction of $17,576,390 also includes an incorrect reduction of $1,436,000 related to the Company's initial adjustment to annualize an increase in labor expenses that became effective during the test year, and was included in the Company's Adjustment C-3.7. The Staff's adjustment in this regard is unnecessary once the actual annualized payroll expense is determined and new adjustment level calculated; the appropriate way to account for this change is to reduce the adjustment from $1,436,000 to $0 – not from $1,436,000 to ($1,436,000) as the Staff has done.

Additionally, while the Company agrees with Staff's recommendation to adjust the test year labor expenses based on annualizing actual data as of August 2020 for straight time labor, the Staff Report fails to follow the same methodology for overtime labor. Actual overtime labor expense for December 2019 through August 2020 (since overtime hours can vary month to month) should be used to ensure proper recovery of the cost of service. The Staff Report failed to acknowledge that the actual overtime expense of the Company, as shown through the updated expenses, is higher than the amount recommended by the Staff, indicating that the Company is not being made whole for its expenses. In addition, the Operations and Maintenance (O&M) ratio used to determine the total base O&M payroll expenses should be updated with actuals through August 2020. Utilizing a monthly average for actual December 2019-August 2020 overtime costs, annualizing for twelve months and using the average O&M ratio for December 2019-August 2020 results in a $4.51 million reduction to Staff's adjustment. In addition, the Staff Report failed to increase going-forward labor costs even though Staff and intervenor parties were notified through discovery responses (DR-01-002 and supplemental responses) that the Company recently ratified a union labor agreement that reflects a fixed, known and measurable increase in labor costs of 3% for affected employees, which amounts to a 4.55% compounded wage increase during the term of the agreement.

OBJ-15) The Staff Report is unreasonable and flawed in its recommendation of annualized payroll taxes. The Staff Report annualizes August 2020 actual payroll taxes. However, using only August payroll taxes will not result in a reasonable estimate for annual payroll tax expense. Payroll taxes vary month to month due to several reasons, including pay cycle timing (AEP Ohio pays employees every other week rather than twice per month) and timing of when employees reach withholding limitations for Social Security tax. In addition, in December of every year, AEP inputs compensation related to unused purchased vacation and taxable expense related to temporary work assignments. Utilizing the average of monthly payroll taxes for December 2019-August 2020 and annualizing for twelve months is more appropriate and results in a $994,000 reduction to Staff's Adjustment. In addition, the Company objects to the payroll tax adjustment related to the elimination of incentive compensation. Concerns regarding financially-based and capitalized incentive compensation do not provide evidence that the Company's total compensation is unreasonable or above market. In fact, the Company has shown in the Direct Testimony of Andrew R. Carlin that its total compensation is both reasonable and market competitive, which has not been otherwise challenged. Therefore, any reduction or elimination of financially-based or capitalized incentive compensation would need to be offset by additional base pay in order for the Company to maintain its ability to attract and retain the suitably skilled and experienced employees needed to provide service to customers efficiently and effectively. Consequently, the Company would still incur the associated payroll taxes and other attendant expenses. There is no valid reason for the removal of these taxes and other attendant expenses from the Company's cost of service or rate base, irrespective of whether any incentive compensation is removed.

OBJ-16) The Staff Report is flawed and unreasonable in its recommendation to remove all labor associated with the EE/PDR employees. In addition, as discussed above in OBJ-14, the Staff's Report errs by removing the EE/PDR labor twice. As discussed below, the Staff Report is unreasonable in its recommended elimination of the smaller scale energy efficiency programs proposed by the Company. But even so, the Staff Report did not provide consideration to the employees that will be retained by the Company regardless of whether or not the energy efficiency programs continue. The retention of those employees is critical to the Company's overall labor, as the work done by some of those employees will be utilized in other areas. Thus, removing the labor associated with the EE/PDR employees is not an accurate reflection of the payroll costs even in a scenario where the energy efficiency programs are not continued as proposed. However, in keeping with Staff's methodology of updating labor expense with actuals through August, the Company updated its adjustment. The Company's adjustment reflects a lower actual cost of EE/PDR labor as of August 2020 versus a forecasted level plus an adjusted forward level due to a known and measurable reorganization/severance of certain EE/PDR employees.

OBJ-17) AEP Ohio has determined that the Staff Report made reasonable adjustments to annualize Pension and Other Post-Employment Benefits (OPEB). The Staff Report utilized actual expense as of August 2020, and annualized the amount over 12 months. The Company objects to Staff's use of account 9260053, however, as a portion of this account is not associated with the actuarial determined OPEB expense. Adjusting this account for the loadings associated with OPEB results in a $442,000 reduction to Staff's adjustment.

OBJ-18) The Staff Report is flawed and unreasonable in its calculation of Federal Income Tax due to the flow-through effect of the Company's other objections being corrected in the Staff Report. The necessary adjustments to the Staff Report will naturally create an increase in the amount of Federal Income Tax expense when corrected.

OBJ-19) The Staff erred in its recommendation to disallow non-major event expense deferral for future collection. As the Company has made improvements to the resiliency of the grid, the impacts of storms are diminished; storms that would have been Major Event Days (MEDs) and recovered through the storm damage recovery rider become sub-MEDs and included in non-major storm event restoration costs and recovered in base rates. Non-major event restoration costs, like MED costs, vary year to year, but they are increasing and significant, are outside of AEP Ohio's control, and could result in financial harm to AEP Ohio if not deferred for future recovery. Failure to authorize the deferral of non-major event restoration costs also could result in a situation where AEP Ohio is penalized financially for making beneficial and necessary grid resiliency improvements that reduce MEDs. The Staff Report erred in failing to address these or the others of the six criteria the Commission evaluates when considering applications for accounting authority like the Company's in this case. Setting a baseline and deferring any costs exceeding the baseline will ensure the Company is made whole for its expenses.

OBJ-20) The Staff Report erred in its exclusion of credit card fees to be included in the test year or the bad debt rider (BDR). The inclusion of these fees provides additional options for customers to pay their bills on time and has a direct impact on fees passed on to other customers associated with late payment or no payment. Given the commercial norm of electronic payments using various methods, it is unreasonable for Staff to exclude credit card costs from the cost of service as a prudent and reasonable expense.

OBJ-21) The Staff Report is unreasonable in its suggestion to disallow a level of Demand Side Management (DSM) programs within the test year. As Staff is generally supportive of a DSM Plan as defined in R.C. 4928.02 and the Company designed the Plan as such, the disallowance of the DSM Plan entirely is unreasonable and lacks support. Also, the recommendation to deny recovery of DSM Plan funding should have included a review of each program or component. For example, the Electric Transportation program is one component of the DSM Plan. Managed charging is an important part of the DSM Plan and the Electric Transportation program supports that as well as the growth of electric vehicle use throughout the service territory including incentives for corridor, residential, business and public charging. Supporting this growth in electricity use through managed charging is essential to reducing the overall cost of the distribution system over time. The Electric Transportation program is also an extension of the very successful EV charging pilot approved by the Commission and the progress should be continued as part of the overall DSM Plan or as a separate program. In addition, the cost recovery structure provides for annual compliance reviews of performance as well as a mechanism through the Economic Development Rider (EDR) to return any annual underspend to customers. HB6 removed the requirement of investor owned utilities to meet specific energy efficiency reductions; however, the Company is not prohibited or restricted from offering a DSM Plan as filed. The Company recognizes that cost reduction is important and the DSM Plan provided is much lower cost than previous EE/PDR Plans. Staff further objects to the program administration fee, comparing it to previous shared savings mechanisms. The fee is performance based, but is calculated differently and at much lower cost than the previous shared savings mechanism. In a recent case (Case No. 20-1013-EL-POR), shared savings was denied; however, the Commission did not rule out future consideration for this or other types of performance mechanisms. As to Staff's assumption that meeting the performance requirement would be easy, the RVT cost effectiveness estimate of 3 is based on program design and actual performance requires significant effort and expertise to achieve by the Company. Staff's comments that the Company has not proven that the market is unable to provide these types of programs misses the points made in prior testimony regarding the benefits of a more traditional offering of DSM programs today. If the market were providing these types of programs to all customers and meeting all their needs, the customer satisfaction in the Company's programs as demonstrated in compliance reports filed annually over the last eleven years would not likely be as positive as they have been. The Staff's argument that not enough rationale has been provided to justify the Company's retention of 20% of any PJM revenues obtained through the programs misses the actual performance of the Company. While Staff argues that no penalties over the approximate ten year period that the

Company did retain 20% is justification to end the Company's retention of the fee, the Company disagrees and the performance proves that the Company managed the performance, compliance and bidding process effectively to maximize the total revenues earned. Staff also suggested that the DSM Plan could be offered to only non-shopping customers but did not explain how such an approach is feasible. The Company has not studied this approach and it overlooks the point that all customers benefit from these programs, including shopping customers. For example, participation rules and timing would be needed for this approach to be successful.

OBJ-22) The Staff Report is unreasonable in its suggestion to disallow the recovery necessary for the Company's proposed communication plan. Customers expect and deserve to be informed about the Company's efforts to improve reliability, improve public safety and enhance their experience with our company. Effective customer communication is the only way to provide the necessary and relevant information that customers want and need about their electric service and the additional $1 million is needed to perform this work. Communication is critical because electricity is a vital customer need and it is necessary that any activity that could affect customers' service be communicated effectively. Examples include tree trimming on customer property and needed reliability improvements in areas to explain the benefits as well as any needs for temporary outages to complete improvements. Another example includes potential life-saving public safety education and awareness of the dangers of electricity. Education for emergency responders is yet another example of the critical needs for communication that this additional funding will support. As provided in previous testimony, this additional funding is needed to meet these essential activities. Also, effective communication could reduce customer complaints for the Company as well as potentially for the Commission. Customer education to better understand their bills and usage is also a key need for the additional funding. Further, a variety of communications channels are needed including the development of effective content to help customers in these areas of need. Third-party support with content development brings more talent for less cost to support a small Company staff. Effective communications planning, implementation, and funding are critical for any business, but much more important for the Company's business of providing such a vital and critical need to its customers.

OBJ-23) The Staff Report provides for an unreasonable level of distribution property tax expense compared to the level provided in the Company's test year ending November 30, 2020 and compared to actual distribution property tax expense during the test period. The Staff Report's use of an estimated valuation percentage produces an unreasonable low property tax valuation. In addition, the Staff report did not utilize the 2020 annual tax return provided in data responses which supported the taxable basis. In addition, the Company's ledger provides more accurate functional information compared to the Staff Report's use of estimated allocations. When the Company applies the filed taxable balances and functional records using the Staff Report's tax rates and other assumptions the property tax expense is calculated at a reasonable level. Additionally, the Staff Report erred by not including the Company's proposed reduction of property tax of $5.963 million for the removal of grid smart assets from rate base. The Staff also erred in its proposal to eliminate property taxes paid to other states as these are prudent and known expenses.

OBJ-24) The Staff Report is erred in the update of the number of customers through July 2020. This update did not take into consideration that the Company was ordered to stop disconnections during this period. The Company was also working with customers that had previously been disconnected for non-payment to get them back in service during the period in which disconnections were stopped. Although this proposal by Staff would work in a normal test year, the extenuating circumstances due to the moratorium on disconnects will have the impact of increasing the number of customers.

OBJ-25) The Staff Report erred in its calculations of miscellaneous revenue adjustments. The Staff updated its count of instances to apply the miscellaneous fees. The Company is not opposed to an update but at a minimum the information should be consistent. The Staff used data from 2017 through July 2020. The Staff made adjustments to account for the anomalies in the March through July data due to COVID-19. However, if it is the Staff's preference to utilize an average of the 2017 through 2019 data, the methodology should be applied consistently. A consistent average of the data would result in an additional revenue reduction of approximately $865,000. In addition, the Staff utilized reconnection data as filed by the Company to calculate the number of instances to apply the reconnection fee at the meter during regular business hours. This data overstates the number of instances as the reconnections can occur at the meter or the pole, during regular hours, during overtime hours, or holiday and weekend hours. By utilizing the reconnection data and applying it all to one category overstates the amount.

OBJ-26) The Staff Report erred in its inclusion of residential late payment fees as part of miscellaneous revenue. The Staff Report utilized information on current customers that pay their bill late. Staff did not analyze whether the implementation of a late payment fee would create fewer late payments. If customers make fewer late payments, higher miscellaneous revenues will not be realized, understating the amount that the Company needs to collect for its cost of service.

OBJ-27) The Staff Report erred in its calculation of an out-of-period expense adjustment. The Staff calculation failed to reflect accrual accounting utilized by the Company, which ensures transactions are recorded in the proper accounting period. The failure to recognize accrual accounting has the impact of removing expense from the test year inappropriately. Additionally, the majority of the invoices identified in the Staff Report related to vegetation management activities, which were addressed in a separate adjustment proposed by both the Company and the Staff, making any adjustment to individual transactions unnecessary and duplicative.

OBJ-28) The Staff Report inappropriately excluded certain miscellaneous expenses as they relate to food, travel, etc. The Staff Report provided an extremely vague recommendation for these charges and has adopted a travel-only policy of providing meals. This is inappropriate, in that the Company provides meals for employees traveling to all-hands meetings throughout the service territory, for training, in order to gather employees at fixed/central locations and promote efficiencies while also minimizing unnecessary or duplicative travel time.

OBJ-29) The Staff Report unreasonably and improperly ignores the Company's proposed additional spend for its Vegetation Management Program of approximately $27.7 million in 2021 and $19.1 million for years 2022 through 2024. Staff's recommended spend level of $45 million annually for the Company's tree trimming activities is insufficient for the Company to maintain the current 4-year trimming cycle and impact of vegetation on reliability, as costs have increased by approximately 26% from 2016 to 2019. In addition, the Staff erred in its recommendation that $10M of vegetation spend be moved to the rider and place a cap on such rider. The rider itself is subject to a prudency evaluation of the spend. To cap this investment creates additional challenges that may not make the Company whole for the dollars spent to benefit customers. In addition, the Staff has made several suggestions to additional reporting requirements that could increase expense. To propose that dollars be moved and cap and also propose costly changes would result in the Company not being made whole for its expenses as they relate to the Vegetation Management Program.

OBJ-30) The Staff Report unreasonably and improperly capped spend for the Danger Tree program, annually funded through Enhanced Service Reliability Rider (ESRR) recoveries, at $15 million in years 2021 through 2023 based on 2019 reliability data. While the level of spend for the Danger Tree program in 2018 temporarily slowed the increase of outages caused by trees outside the right-of-way (ROW), it was not until the Company ramped up the spend to $50 million in 2019 that the influence of outside of ROW outage causes began to decrease. The Company is requesting a baseline amount of $30 million be recovered through the ESRR for the Danger Tree Program, with the expectation that spending for this program will decrease by 2024. Capping the spend for the Danger Tree program at 2018 spending levels, approximately $15 million, limits the Company's ability to effectively manage outages caused by trees outside the ROW and may lead to an increase in outages.

RATE OF RETURN

Cost of Common Equity:

OBJ-31) The return on equity studies relied on in the Staff Report unreasonably and unlawfully incorporate assumptions and methods leading to results that are biased and fail to adequately reflect an appropriate return on equity recommendation for the Company. The proxy group underlying the conclusions of the Staff Report is artificially constrained, undermining the reliability of the quantitative results. While the Staff Report does not provide any explanation regarding the criteria that were used to determine the proxy group, it appears to utilize an S&P credit rating screen that is far too narrow and incorrectly excludes other similar risk utilities. Together with an unsupported screen based on market capitalization, the criteria employed in the Staff Report results in a proxy group consisting of only five utilities. Considering the difficulties inherent in applying financial models to estimate the cost of equity, these artificially constrained screening mechanisms result in a proxy group that is simply too small, which undermines the reliability of the analyses and increases the likelihood of estimating an erroneous ROE.

OBJ-32) With respect to the application of the Capital Asset Pricing Model (CAPM), the results presented in the Staff Report are unreasonable and unlawful because the use of historical data violates the assumptions of the CAPM approach and fails to reflect current capital market requirements. In addition, the Staff Report selected the arbitrary period of 1990 to 2019 as the basis for the market risk premium, which is subjective and ignores available and relevant data. The Staff Report ignored adjustments to correct for differences in risk and return attributable to firm size that are quantified and explained in the same data source on which their CAPM was based. The Staff Report also ignored alternative versions of the CAPM, like the ECAPM, which corrects for the empirical finding that cost of equity estimates based on the traditional CAPM tend to understate the cost of equity for low-risk firms.

OBJ-33) The ROE determined in the Staff Report is unreasonable and unlawful because the Discounted Cash Flow (DCF) results are erroneous and inconsistent with the requirements of the DCF model in a number of ways. The Staff Report erroneously estimates current stock prices by averaging historical daily prices for an entire year. This creates a mismatch between stock price, which is historical, and the expected growth rate, which is current. The DCF model utilizes current stock prices and investors' expectations of future dividend payments. In this regard, the Staff Report also erroneously estimates forward dividends by averaging historical dividends for an entire year. These historical dividends are similarly mismatched with expected growth rates and do not reflect investors' expectation of dividends to be received over the coming year, which is the relevant input to the constant growth DCF model. The Staff Report also erroneously computes a projected growth rate for a shorter (3-year) period, and averages this with Value Line's published, longer-term forecast. By failing to rely on Value Line's long term growth estimates, as investors do, the Staff Report erroneously biases their DCF growth rate downward. Finally, the Staff Report makes no attempt to exclude illogical data from its application of the DCF model. For example, their Reuters growth rate for Consolidated Edison, Inc. is 1.88%, which produces an illogical cost of equity estimate that imparts a downward bias to the DCF results.

OBJ-34) The Staff Report utilizes a non-constant DCF model that assumes investors expect a transition to expected GNP growth of 6.32% over a 400-year horizon for every firm in the proxy group. There is no evidence that investors consider long-term GNP growth rates when they evaluate their forward-looking expectations for specific electric utility common stocks.

OBJ-35) While the Staff Report correctly recognizes the relevance of earned returns on common equity, it fails to include projected data published by Value Line, which provides an important guide to investors' expectations. There is also no basis to include firms in the natural gas and merchant power generation sectors in evaluating historical earned rates of return for electric utilities.

OBJ-36) While allowed ROEs in other jurisdictions provide evidence that the DCF and CAPM results presented in the Staff Report are too low, they should not be used directly to set AEP Ohio's ROE.

OBJ-37) Staff's reference to the constituents of the SPDR Select Sector Fund (Utilities XLU) provides further evidence that their peer group of five companies is inappropriately constrained, and that the criteria used to identify the proxy group are too restrictive.

OBJ-38) The Staff Report unreasonably and unlawfully recommends a return on equity that is too low for the Company to adequately compensate investors and that is too low when compared to those approved in other jurisdictions.

OBJ-39) The Staff Report unreasonably and unlawfully relies upon studies to determine the return on equity that include faulty assumptions and are not reasonable given the type of study being performed.

OBJ-40) The Staff Report unreasonably and unlawfully relies on studies to determine the return on equity that fail to recognize the realities and behaviors of the capital markets in which the Company competes for funds.

OBJ-41) The Staff Report is unreasonable and unlawful because the report fails to overcome the evidence in direct testimony that supports the reasonableness of the recommended ROE for AEP Ohio of 10.15%.

TARIFF ANALYSIS

OBJ-42) The Staff Report erred in its recommendation to deny the fee associated with an inspection of a meter that has been disconnected for longer than six months is neither appropriate or reasonable. The Staff failed to acknowledge cost causation in its recommendation. Specifically, the cost of travel and employee labor for these types of situations should be borne directly by the customer creating the additional work/charge, not all other customers. The revenue collected by the Company is not impacted, but who pays the charge is impacted.

OBJ-43) The Staff Report is inappropriate in its recommendation that the tariff not include language that requires a customer to provide the easement. This is a necessary part of providing safe and reliable electric service and obtaining a proper legal easement for AEP Ohio facilities to ensure the path stays clear from obstruction and allows for installation as well as future repair and maintenance of electric facilities. In addition, the Company is not adding any requirements; there is currently an easement requirement and this addition adds transparency to the requirements in this section.

OBJ-44) The Staff Report is inappropriate in its recommendation to deny the Company's proposal to expand its access to customer's meters and premises to all hours by removing the "reasonable requirement" and "adding any business purpose" language because access issues would be resolved over time by advanced metering infrastructure (AMI). The recommendation is unreasonable because AMI only resolves access issues for collection of billing reads. The Company still requires, on occasion, reasonable access to its equipment during all hours for service restoration and to address safety/hazard issues. This language will also provide the Company flexibility to address meter testing, meter repair/replacement, meter check readings, tampering investigations, and AMI alert/alarm investigations, in addition to service restoration or hazard remediation.

OBJ-45) The Staff Report is unreasonable in its recommendation that the final option to opt out of advanced metering be up to the property owner. The Staff did not provide a reasonable explanation of its recommendation. The property owner's right to opt out would only occur to the extent there is a dispute between the property owner and the renter. The Staff failed to recognize that the options of opt out are to pay the fee or move the meter, at the customer's expense. Moving the meter is a direct change to the property or residence that may require the property owner's permission. The Staff Report is also unreasonable in that it recommends retaining the language that states that an area must have 85 percent installed AMI prior to charging the opt out fee. The opt-out process relates to both AMI and automated meter reading (AMR) meters. The Company does not currently obtain physical reads of either type of meter. To the extent a customer wishes to opt out, there is not a scenario in the service territory that require the language to be retained as all non-AMI areas (with the exception of opt outs) are AMR and will still require manual reads that are not occurring today. The language was intended to represent that to the extent there were still meter readers in the area, the customer would not be charged. That is no longer the case with the meters deployed throughout the service territory. The Staff failed to recognize the update needed.

OBJ-46) The Staff Report is incorrect in its recommendation to add language to account for net metering contracts between customers and competitive retail electric service providers. The Company is required to offer net metering service to customers, and the net metering contract has to be with the Company for all net metering customers regardless of whether or not they choose a supplier for the simple fact that the Company must know to provide the delivered and received channels to the account. In addition, the Commission order in Case No. 12-2050-EL-ORD determined that AEP Ohio is responsible for payments of net negative generation to all customers whether they shop or not. Staff's recommendation is not in alignment with that order. At a minimum, compliance tariffs can be filed when the Commission determines that the Company will not be responsible for net negative generation for all customers. The Staff's recommendation that the Company transition to the settlement of negative hour load is also addressed as part of the Commission's order in Case No. 12-2050-EL-ORD and the issue should ultimately be determined in that case, not this one.

OBJ-47) The Staff Report is unreasonable in its recommendation to not align the Pilot Throughput Balancing Adjustment Rider (PTBAR) with the proposed revisions to the general service schedules. The recommendation by the Staff results in a tracking mechanism that requires the ongoing identification and classification of both existing and new customers as to whether they qualify for a no longer existing tariff. Such an approach will result in additional administrative costs and potential controversy in what is currently a straightforward arithmetic calculation. The General Service Rate Schedules have been condensed into a single schedule that includes a secondary, primary and transmission voltage. The historical non-demand metered tariff will no longer be separately tracked. The Staff also errs in its response that the Company has not supported the modifications. To compare the previous level of PTBAR for general service customers to the proposal here ignores that the rate design has changed for all secondary customers based on the up to 4,500 kWh charges. Previously, other than the GS-1 class, the fixed costs were all collected through a fixed per kW charge. The modified general service schedule now has a volumetric charge for the first 4,500 kWh per month. If most of the additional larger secondary voltage customers that will now be part of the PTBAR calculation continue to operate over 4,500 kWh each month, they will have no impact on the decoupling mechanism.

OBJ-48) The Staff Report is unreasonable in its recommendation that the BDR be amended to exclude late payment fees as well as credit card fees. This recommendation was based on the Staff's opinion that late payment fees have been built into base rates. That may be true from a perspective of having test year data that reflects the actions of customers when assessed a late payment fee. In this case, the Staff has taken the number of customer bills that were late and applied that level as additional revenue to the Company. This does not reflect what may actually occur once the late payment fee is initiated and reduces the amount of revenue the Company needs to collect to cover its cost of service. The Staff's recommendation also ignores the opportunity to see if a late payment fee or utilizing different payment methods by customers will have an overall or noticeable impact on lowering costs for all other customers by lowering the factoring expenses as tracked through the BDR.

OBJ-49) The Staff Report is inaccurate and unreasonable in its recommendation to set the rate of the Retail Reconciliation Rider (RRR) and SSO Credit Rider (SSOCR) to zero.

The Staff Report did not provide a clear description of its definition of “all cost causation factors.” The Company provided through testimony as well as work papers the charges that were quantifiable relative to the provision of SSO customer service versus shopping customer service. The Company has provided a reasonable calculation to support the proposed rates in the SSOCR and RRR. The Staff did not complete its evaluation or provide a meaningful response to the Company’s proposal. If there are costs missing that the Staff feels are quantifiable but were not included in the Company’s evaluation, the Staff Report should have stated those costs.

OBJ-50) The Staff Report is unreasonable in its recommendation that the Company provide additional notice to customers participating on the Alternate Fees Service (AFS) Schedule. This additional notification to customers is outside of the normal notification process and more importantly the Company is not proposing to change the way it treats AFS customers. The proposal only brings into the tariff book the AFS schedule and merges the AFS charge between the Columbus Southern Power and Ohio Power rate zones. The changes proposed do not support a need to provide additional communication to AFS customers.

OBJ-51) The Staff Report is inaccurate in its recommendation that any required Contribution in Aid of Construction (CIAC) for AFS exclude a tax gross up. The CIAC will impact the amount of revenue collected from the Company and as such will have a tax impact. In order to protect other customers from incurring costs related to AFS service, the tax gross up should be applied to the AFS CIAC.

OBJ-52) The Staff Report erred in failing to address the proposed new Underground Service Tariff Original Sheet No. 476-1, found in its proposed tariffs (Schedule E-1), and addressed in the supporting testimony of AEP Ohio witness Williams. Since the proposal was not addressed and no criticism or other modification was proposed in the Staff Report, the Company presumes the Staff supports the tariff proposal.

RATE AND REVENUE ANALYSIS

OBJ-53) The Staff Report is unreasonable in its recommendation to decrease the residential customer charge. Staff did not dispute that there are significant fixed costs that are included in a volumetric charge and recommended to include additional fixed costs in the volumetric charge. To not improve, through gradualism, fixed cost recovery through fixed charges as the Company has proposed, will perpetuate the misalignment between cost causation and cost collection in residential rates. The Company's proposal recognizes that there is a need to align the costs with the recovery mechanism while taking into account the impact on customer bills.

SERVICE MONITORING AND ENFORCEMENT

OBJ-54) The Staff Report erred in its assertion that in 2018, ten substation inspection intervals were found to exceed forty days. In response to the Staff's letter of probable noncompliance for Rule 27 (O.A.C. 4901:1-10-27(D)(3), AEP Ohio provided a letter dated December 2, 2019, which clarified that although the information provided in the 2017 Rule 27 Report was accurate, it was not complete, and provided additional information showing that a thirteenth inspection incurred during calendar year 2017 for the ten substations identified in the letter.

MANAGEMENT AND OPERATIONS REVIEW

OBJ-55) The Staff Report proposes that AEP Ohio forestry contractors and auditors continue to delineate not only the number of trees removed, but also whether the tree is a

Danger Tree outside of the right-of-way (ROW) and/or whether it is a tree inside of the ROW. The recommendation is unreasonable to the extent that going forward the Company will only be capitalizing vegetation management expenses for establishing a new ROW or expanding an existing ROW, and processes are already in place to document these capital expenses. AEP Ohio Forestry personnel will continue to use the off ROW - Danger Tree work type, which will be charged to O&M, but the Company will continue to capture the number of danger trees removed from outside the ROW to justify the additional O&M expense.

OBJ-56) The Staff Report proposes that the Smartsheet data contain how many trees on each circuit were pre-identified as Danger Trees and the name of the entity that conducted such pre-identification in order to provide AEP Ohio an opportunity to audit the pre-identification process and the results in a meaningful manner. The Staff Report also proposes that post-identification audits be recorded on the AEP Ohio forester audit of the circuit work for quality control purposes. These recommendations are unreasonable because the Company already utilizes a pre-work audit form where this information is captured. Furthermore, the Smartsheet is not a planning tool, but rather a reporting tool to track the circuit plan. The Smartsheet is automatically populated with the total number of trees worked from internal reports generated from timesheet data. A manual entry would therefore be necessary to add the number of pre-identified trees to the Smartsheet, and thus, the final number of removals would not necessarily match the pre-identified numbers due to changes in the field.

OBJ-57) The Staff Report proposes that the pre-identification of a 4” diameter at breast height (DBH) outside right-of-way (ROW) tree should be specifically noted on

Smartsheet to help determine if unnecessary expenditures are occurring. The recommendation is unreasonable because a 4” DBH tree is the industry standard for differentiating between brush and a tree. The tree would only be marked as a Danger Tree if it poses a threat to the line. As AEP Ohio removes very few trees that have a 4-inch DBH outside the ROW, creating and integrating a documentation process for such trees would be unnecessarily burdensome and inconsequential under the Company’s changing accounting practices regarding capitalization of tree removal to comply with the July 2019 Distribution Investment Rider Stipulation Agreement approved in Case Nos. 17-038-EL-RDR and 18-230-EL-RDR.

OBJ-58) The Staff Report unreasonably and improperly adjusts the Sparing Strategy to remove increased risk of failure by 2% for soil and 2% for acts of terror. The Company objects to this methodology because it takes an unacceptable reactive approach. The small increase in risk factor (2% for each category) incorporated in the Sparing Strategy is supported by industry data and is appropriate based on the high negative impact to customers should an event occur. Furthermore, the Company is not increasing the number of spares by 4% to account for these low probability high impact events, but instead is compounding this to the existing failure rate which is a fraction of the total inventory of Transformers across the system.

OTHER OBJECTIONS

OBJ-59) The Staff Report is unreasonable in its recommendation that the revenue requirement not be grossed up for PUCO and OCC assessment fees, stating that there is no direct, causal relationship between the revenue collected by a utility and the amount the company is assessed. This recommendation is flawed in that there is in fact a direct relationship between the revenues collected by a utility and the amount that the Company is assessed. Staff further errs in its argument that the assessment fees are included in base rates. The assessment fees for current revenue are reflected in base rates. However, the additional revenue as reflected in base rates are not included in the overall level of assessment fees. A review of the income statements for the previous 5 years illustrates that there is a change in the amount of PUCO and OCC assessment fees paid by the Company. If there was not a direct, causal relationship, one would expect the level of fees to remain flat throughout each of the years, which is clearly not the case. In addition, actuals through the end of November 2020 show that the level of assessment fees included in the test year are lower than the actual assessment fees.

OBJ-60) The Staff Report is incorrect in that it does not include a reduction of certain expenses that the Company has agreed through discovery to remove. The Staff Report should recognize an additional adjustment to remove $20,780.68 through July and this amount will be supplemented through discovery through November, the end of the test year expenses.

OBJ-61) The Staff Report is incorrect in that it does not recognize a reduction of certain expenses that the Company has agreed through discovery to remove. The Staff Report should recognize and additional adjustment to remove $1,162 from the test year expenses.

Respectfully submitted,

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CERTIFICATE OF SERVICE

In accordance with Rule 4901-1-05, Ohio Administrative Code, the PUCO's e-filing system will electronically serve notice of the filing of this document upon the following parties. In addition, I hereby certify that a service copy of the foregoing was sent by, or on behalf of, the undersigned counsel to the following parties of record this 18th day of December, 2020, via e-mail.

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In accordance with Rule 4901-1-05, Ohio Administrative Code, the PUCO's e-filing system will electronically serve notice of the filing of this document upon the following parties. In addition, I hereby certify that a service copy of the foregoing *Objections* was sent by, or on behalf of, the undersigned counsel to the following parties of record this 18th day of December 2020, via electronic transmission.

/s/ Steven T. Nourse

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