BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO

In the Matter of the Application of the Ohio Development Services Agency for an Order Approving Adjustments to the Universal Service Fund Riders of Jurisdictional Ohio Electric Distribution Utilities.	)))))	Case No. 15-1046-EL-USF

POST-HEARING BRIEF OF OHIO PARTNERS FOR AFFORDABLE ENERGY

I. Introduction

Ohio Partners for Affordable Energy ("OPAE") hereby respectfully submits to the Public Utilities Commission of Ohio ("Commission") this post-hearing brief in the matter of the application of the Ohio Development Services Agency ("ODSA") to adjust the Universal Service Fund ("USF") riders of Ohio jurisdictional electric distribution utilities. In this phase of the Commission's process on the USF application, interested parties annually file objections/comments concerning ODSA's proposed rate design methodology. Entry, Case No. 15-1046-EL-USF (June 9, 2015) at 3. ODSA's Notice of Intent ("NOI") states that ODSA proposes to incorporate a two-step declining block rate design of the type that has been approved by the Commission in all prior ODSA (or Ohio Department of Development ["ODOD"], ODSA's predecessor) USF applications. Id. Objections/comments to the ODSA rate design methodology were to be filed on July 6, 2015. Id. at 4.

OPAE objects to the continuing use of the 1999 Percentage of Income Payment Plan ("PIPP") rate of the then-existing Ohio electric utilities for the second block of the USF design. This is the rate design methodology that ODSA has proposed in all USF rider cases beginning with the second application in Case No. 02-2868-EL-UNC (October 31, 2002) after the two-block rate was included in a

settlement in the first USF rider case, Case No. 01-2411-EL-UNC (September 14, 2001). It is a two-block rate design in which the first block rate applies to all monthly consumption up to and including 833,000 kWh and the second block rate applies to all consumption above 833,000 kWh per month. The rate for the second block is set at the lower of the PIPP rate in effect in October 1999 or the per kWh rate that would apply if the then-existing electric utility's current annual USF rider revenue requirement were to be recovered through a single block per kWh rate.

OPAE objects because the use of the 1999 PIPP rates of the then-existing electric utilities is an anachronism that should not be continued. OPAE objects because ODSA's two-block rate design shifts USF costs from the very largest industrial customers to all other customers, including residential, commercial, and industrial customers. This cost shift, which increases every year, is prohibited by Revised Code Section 4928.52(C), which states that it is illegal for the Commission to "shift among the customer classes of electric distribution utilities the cost of funding" the USF programs. PIPP riders in effect at the time of the enactment of Revised Code Section 4928.52(C) did not use OSDA's cost-shifting two-block rate design. The PIPP rate was uniform for all kWh. OPAE objects because the USF rider rate should be set using a single rate per kWh that does not shift costs among customer classes.

Stipulations in the annual USF rider cases have stated that the cost shift is "well within the range of estimation error inherent in any customer class cost-of-service analysis and does not violate the Section 4928.52(C), Revised Code, prohibition against shifting the costs of funding low-income customer assistance programs among customer classes." See, for example, Stipulation and Recommendation in Case No. 02-2868-EL-UNC (January 13, 2003) at 5; Stipulation and Recommendation in Case No. 06-751-EL-UNC (December 1, 2006) at 6;

Stipulation and Recommendation in Case No. 10-725-EL-USF (December 7, 2010) at 5; Stipulation and Recommendation in Case No. 12-1719-EL-USF (September 4, 2012) at 5. Beginning with the 2009 USF filing, OPAE has signed stipulations but did not agree with the stipulated rate design. Stipulation and Recommendation in Case No. 09-463-EL-UNC (December 7, 2009) at 9; Stipulation and Recommendation in Case No. 10-725-EL-USF (December 7, 2010) at 9; Stipulation and Recommendation in Case No. 11-3223-EL-USF (December 7, 2011) at 9; Stipulation and Recommendation in Case No. 12-1719-EL-USF (September 4, 2012) at 7; Stipulation and Recommendation in Case No. 13-1296-EL-USF (November 27, 2013) at 10.

The law specifies that there should be no cost shift at all. The cost shift that is "within the range of estimation error" is still an unlawful cost shift. Past stipulations have consistently been approved with the unlawful two-block rate design buttressed by the dubious "estimation error" defense. As the years go by, the cost shift is no longer "within the range of estimation error" as the stipulating parties have alleged. In this proceeding, the rate design issue is being litigated for the first time.

ODSA's administration of the USF rider must address the actual costs of the PIPP program. Using the 1999 PIPP rates as the second block of the rate design has no relationship to the cost of the current program. The 1999 PIPP rates were the rates of the unbundled electric utilities including generation, distribution, and transmission costs. There was no competition and no market-based pricing for generation in 1999. Even the utility companies have changed. Columbus Southern Power Company absorbed Monongahela Power Company, and now Columbus Southern Power Company has merged with Ohio Power Company. Distribution rates have increased. Nearly everything has changed, but the 1999 legacy PIPP rate is still being used as a second block for the USF rider.

II. The process for the rate design phase of the USF hearings was set forth by Stipulation in Case No. 04-1616-EL-UNC.

In filing its objections, OPAE followed the process set forth in the Stipulation and Recommendation in Case No. 04-1616-EL-UNC (December 1, 2004). The 2004 Stipulation stated that new USF riders must be effective on a bills-rendered basis during the January billing cycle. Therefore, ODSA would need to file its USF applications no later than October 31 in order to meet this January deadline for the following year. 2004 Stipulation at 6-7. The 2004 Stipulation also stated that the October 31 deadline "may not be sufficient in the event that a party to the proceeding objects to the application and wishes to litigate the issue(s) raised in its objection." Therefore, the stipulating parties agreed that ODSA would file a notice of intent ("NOI") to submit its annual USF rider adjustment application and "specify the methodology it intends to employ in calculating the USF rider revenue requirement and in designing the USF rider rates". 2004 Stipulation at 7. Upon the filing of the NOI, the Commission was to open the USF application and establish a schedule for the filing of objections or comments, responses, testimony, and the commencement of the hearing. Id. at 8.

In objecting to OPAE's testimony on the rate design at the hearing as a "collateral attack" on the Commission's 2014 order approving the current 2015 USF rates, ODSA disregarded the process it agreed to in 2004 and subsequent USF stipulations. Tr. at 37-38, 98-100. The 2004 Stipulation in Case No. 04-1616-EL-UNC set up the NOI process under which ODSA sets forth the methodology it intends to employ in designing the USF rider rates for the coming year. Upon the filing of the NOI, the Commission establishes a schedule for the filing of objections, responses, testimony, and the commencement of a hearing. The process is "sufficient in the event that a party to the proceeding objects to the application and

wishes to litigate the issue(s) raised in its objection." 2004 Stipulation at 7. The 2004 Stipulation and subsequent USF stipulations explicitly stated that the objections were not simple mathematical issues. Id; Footnote 2 at 7 ("In so stating, the Signatory Parties are referring to an objection relating to something other than the mathematical accuracy of ODOD's calculations, as such an objection can almost certainly be resolved informally in a timely manner under the current process."). The 2004 Stipulation assumed that the rate design phase, if litigated, could take some time. The 2004 Stipulation also stated at 5:

> By stipulating to the use of the EDU's October 1999 PIPP charge as a cap on the second block of the rider for purposes of this case, No Signatory Party waives its right to contest the continued use of the October 1999 PIPP charge as a cap on the second block of the rider in any future Section 4928.52(B), Revised Code, proceeding.

The ability of a party to challenge the second block of the rate design and the cap on the second block is explicitly set forth in the 2004 Stipulation and subsequent stipulations. Any party is free to challenge the second block cap in any USF proceeding. The challenge occurs in the first phase of the USF process, in this case before ODSA files its application by October 31, 2015 to set the rates to take effect in January 2016. A challenge to the rate design in this 2015 case for the rates to take effect in 2016 would necessarily be based on the current 2015 USF rates approved in the 2014 case. No data for the 2016 USF rates will be available until October 2015.

In addition, at the hearing, questioning by IEU-O implied that "the Commission has limited jurisdiction in USF proceedings." Tr. 123. The questioning also implied that the Commission reviews USF applications "for purposes of determining whether or not the riders proposed by the Development Services

Agency produce the revenue in a minimum amount necessary to fund the program." Id. This questioning is contrary to the 2004 Stipulation and subsequent stipulations that explicitly provide for challenges to the two block rate design and challenges to the cap on the second block to be made in the annual USF hearings before the Commission. Case No. 04-1616-EL-UNC, Stipulation 5-7. The USF stipulations clearly give the Commission the authority to modify the rate design.

The 2004 Stipulation also included the standard language that the Stipulation may be used in subsequent proceedings "as may be necessary to enforce the terms of the Stipulation." 2004 Stipulation at 2. ODSA (then ODOD) signed the 2004 Stipulation. IEU-O signed the 2004 Stipulation. OPAE signed the 2004 Stipulation. Case No. 04-1616-EL-UNC Stipulation (December 1, 2004) at 9. The Commission approved the 2004 Stipulation. Opinion and Order (December 8, 2004). OPAE is complying with the terms of the 2004 Stipulation and subsequent stipulations. There is no justification for ODSA and IEU-O to attempt to strike the testimony of OPAE's witness Rinebolt on the grounds of a "collateral attack" on the 2014 Opinion and Order.

This proceeding will set the 2016 USF rates. The 2015 USF rates have already been approved by the Commission in Case No. 14-1002-EL-USF, and Mr. Rinebolt's testimony cannot overturn the 2015 USF rates. Mr. Rinebolt's testimony challenges the use of the same rate design used for 2015 to set the 2016 USF rates. ODSA and IEU-O have already agreed to this process.

With the filing of a stipulation, the question before the Commission is whether the stipulation meets the Commission's three-part test for the reasonableness of stipulations. The Commission should find that the stipulation fails its three-part test and therefore should not be approved.

III. The Stipulation is not the product of serious bargaining among capable, knowledgeable parties.

The first prong of the Commission's three-part test for the reasonableness of stipulations is whether the stipulation is the product of serious bargaining among capable, knowledgeable parties. The only witness in support of the Stipulation is ODSA's Susan Moser. She testified that the Stipulation represents a product of serious bargaining among capable, knowledgeable parties. ODSA Ex. 2 at 5. To support this statement, she testified that the parties to the case have been actively participating in the USF proceedings and other Commission proceedings for several years and have been signatories to prior Notice of Intent stipulations. Id.

This testimony is irrelevant to the issue whether the Stipulation in this case is a product of serious bargaining among the parties. Stating that the parties to this case have been actively participating in USF and other Commission proceedings does not demonstrate serious bargaining among the parties. Yet this is the only record evidence in support of the first part of the three part test.

The only signatories to the Stipulation are ODSA, IEU-O, the FirstEnergy operating companies, and The Dayton Power and Light Company. None of the signatory parties to the Stipulation filed objections or comments to the NOI. They had no issues to negotiate. There is no indication on the record that any bargaining took place among the signatory parties to the Stipulation.

Two parties filed objections to the NOI: OPAE and Ohio Power Company (AEP Ohio). Neither of these parties signed the Stipulation. AEP Ohio filed testimony stating that no serious bargaining occurred. AEP Ohio Ex. 2 at 1. AEP Ohio offered to meet with ODSA staff and discuss the nature of its objections multiple times but those requests were rejected by ODSA through its counsel. Id. AEP Ohio was told that ODSA was considering AEP Ohio's position, but the

Stipulation was circulated without any discussion to address AEP Ohio's position. Id.

After the hearing concluded, ODSA and AEP Ohio filed a "Joint Stipulation of Facts and Process". According to this "Joint Stipulation," AEP Ohio agrees not to challenge the "serious bargaining" prong of the three-part test as an issue in this case". AEP Ohio is free to challenge what it likes, but the testimony of Mr. Gill has been admitted into the record. The "Joint Stipulation" goes on to state: "By not challenging the "serious bargaining" prong, the Commission will not need to address the issue". This is nonsense. A Joint Stipulation between ODSA and AEP Ohio cannot prevent the Commission from addressing the first part of the test. ODSA's witness Moser raised the issue of the first part of the test in her testimony in support of the Stipulation. The Commission must address the issue of the first prong of the test if the Commission is to consider the Stipulation.

As for OPAE, it participated in no settlement negotiations and was unaware of any settlement negotiations taking place among any of the parties. There was no bargaining with OPAE.

Therefore, the Stipulation does not satisfy the first part of the Commission's three-part test because there is no evidence that the Stipulation is the product of any bargaining, let alone serious bargaining. Ms. Moser's testimony refers to no bargaining at all and can only lead to the conclusion that no bargaining took place to reach the Stipulation.

IV. The Stipulation, as a package, does not benefit customers and the public interest.

The only witness to support the Stipulation stated that it benefits consumers and the public interest. ODSA's witness Moser stated that the Stipulation benefits consumers and the public interest because it adopts the methodologies approved in numerous prior USF proceedings. ODSA at 2. She also testified that the methodologies provide a reasonable contribution by all customer classes to the USF revenue requirement. ODSA Ex. 2.

Simply because a methodology has been approved in the past is no support for a finding that the Stipulation adopting the same methodology benefits consumers and the public interest. Whether the historic methodology still benefits consumers and the public interest is an issue that was raised by the testimony of OPAE witness Rinebolt and AEP Ohio witness Gill. OPAE Ex. 3; AEP Ohio Exs. 1 and 2. The fact that the methodologies have been approved in numerous prior USF proceedings is not evidence that the methodologies proposed by ODSA benefit customers and the public interest.

ODSA presented no evidence to support a finding that the methodologies provide a reasonable contribution by all customer classes to the USF revenue requirement. The record is totally devoid of information about the customer classes of the electric distribution utilities, including what those classes are, and what those classes contribute to the revenue requirement. In fact, ODSA's witness stated that ODSA did not actually consider the contribution by any particular customer class of any particular electric distribution utility in claiming that the methodology provided a reasonable contribution by all customer classes to the USF revenue requirement. Tr. at 15-19. ODSA did not look at the contribution from the residential class. Tr. at 19.

When asked what customer class she was referring to in her testimony, Ms. Moser stated that for the purpose of USF ratemaking, there are two divisions of customers, those who use over 833,000 kWh a month, and then everyone else. Tr. at 16. When asked what customer classes she looked at, she repeated that ODSA was "using the same methodology that was - - has been approved by the Public Utilities Commission in all the last ratemaking since 2001, so this is the same procedure that we have done where anybody who is using less than 833,000 kilowatt hours for the sake of the USF rider is charged one rate, and anyone over 833 is charged a different rate". Tr. at 16. She also stated that it was determined to be reasonable in the last USF rate case in 2014. Id. at 17. However, she also recognized that there is no customer class defined by usage of less than 833,000 kWh or over 833,000 kWh. Tr. at 21.

The evidence of record clearly shows that ODSA does not understand its rate design. Ms. Moser testified that a uniform kWh rate would potentially lead to very large and abrupt increases in USF charges for some customers. She was asked what customers would have a very large and abrupt increase in USF charges under a uniform kWh rate. She testified that the rate for customers using 833,000 kWh was based on 1999 rates and "they have stayed the same, where the rates for the rest of the rate classes has increased, so that there could be some abrupt charges for the other rate class." Tr. at 43, 49. She believed that customers using 833,000 have USF rates that "have stayed the same". Id.

Ms. Moser is wrong. The first block of the rate design has increased since 2001 and **all** customers have usage in the first block. Customers using 833,000 a month (10,000,000 annually) have **all** of their usage in the first block. Customers using 833,000 a month would experience a USF rate **decrease** if the rate were changed to a per kWh basis.

OPAE witness Rinebolt's data demonstrates that customers using 833,000 a month for all utilities would see a USF rate decrease if a per kWh rate were used. OPAE Exhibit 3, Attachment 1. An Ohio Power customer using 750,000 kWh per month is paying $17,446 more annually in 2015 under the two-block rate than he or she would have paid under a uniform kWh rate. OPAE Ex. 3 at 9. An Ohio Power customer using 10,000,000 kWh per year (833,000 kWh a month) will pay $19,377.25 more annually under the USF rider in 2015 that if a uniform kWh rate had been in place. OPAE Ex. 3 at 10. The very customer that ODSA thinks would experience an abrupt rate increase if the rate were a per kWh charge is the customer that actually is paying much higher USF rates under ODSA's rate design and would pay a much lower rate if a per kWh rate design were used. The customer using 833,000 a month is harmed by ODSA's rate design; with all usage in the ever-increasing first block that customer is paying much more than he or she would pay under a per kWh design. ODSA's rate design harms nearly all customers, but it harms large users using 10,000,000 kWh annually the most. This is the evolution of the ODSA rate design over the course of fifteen years. It is contrary to the purpose of the two-block rate as originally proposed.

What ODSA does not understand is that its rate design forces excessive increases in the first block of the USF rate, which all customers pay, in order to keep the second block capped. As time goes on, only the very highest use customers benefit. The ODSA rate design is now benefiting only a very small subset of extremely large users in the industrial class. In the first USF rider case in 2001, when the two-block rate design was established, the cost shift from customers using over 10,000,000 annually to all other customers was negligible. OPAE Ex. 3 at 8. For Ohio Power Company, the 2001 two-block rate resulted in a transfer of $2,037,245 of the revenue requirement to the first block of the rider and was

considered de minimus. The USF riders in effect in 2015 show a much larger shift in responsibility for the cost of the program. The total revenue shift in 2015 is $28.5 million. Case No. 14-1002-EL-USF, Supplemental Testimony of Susan M. Moser at SMM-30.

The two-block rate design benefits only a subset of the very largest users. In Ohio Power, a customer using 120,000,000 kWh per year saves $429,098 per year under the two-block rate when compared to the uniform kWh rate. OPAE Ex. 3 at 10. How many customers of Ohio Power have usage as high as 120,000,000 kWh per year and each save $429,098 per year under the rate? ODSA has no idea how many extremely large-use customers are benefiting from its rate design. OPAE Ex. 1. A customer using 120,000,000 kWh per year in Columbus Southern Power's service territory saves $427,095 per year under the two-block rate. OPAE Ex. 3 at 10. How many Columbus Southern Power customers use 120,000,000 kWh per year and each save $427,095 per year under the two-block rate? ODSA has no idea how many extremely large-use customers are benefiting from its rate design. OPAE Ex. 2. Therefore, it is not possible that ODSA knows whether the rate design benefits customers and the public interest. The benefits to these very high users come at the expense of all other users, including those using 10,000,000 kWh per year who must pick up the shortfall. ODSA has no idea of the impact of the rate design, what industrial customers are benefiting and what industrial customers pay more.

OPAE conducted discovery in an effort to determine how many Ohio Power and Columbus Southern Power industrial customers are benefiting from ODSA's rate design and which are paying more. OPAE Exs. 1 and 2. OPAE attempted to determine how many industrial customers use enough kWh in these two distribution utilities to receive a substantial benefit. Id. ODSA has no idea. Id.

If these very large industrial customers should be protected from the cost impact of a per kWh USF rate, a reasonable arrangement might be reached. Targeted subsidies would be more effective than ODSA's non-targeted subsidy that has not changed or been reviewed for the past fifteen years. Targeted subsidies would also be more transparent so that ODSA and intervenors in USF proceedings could know who is benefiting from the subsidy.

ODSA has clearly not paid attention to the changes that have taken place since its rate design methodology was instituted in 2001. When asked what she would consider a material shift among customer classes, Ms. Moser stated that she has not considered that. She stated that she has been doing the rate case based on the prior methodology that has been established over the last 15 years, and she did not look at it in terms of what would it be if we did it a different way and is one class paying more than another. Tr. at 41. As to whether she considers the shift among customer classes, she stated that she considered that there was good reasoning why the rates were set up that way at the time it was done and that she does not "really look at the shift." Tr. at 41.

There is no justification for the continued use of the legacy 1999 PIPP rider rates in effect in October 1999 as the second block. The USF program has grown in size since 1999, and the 1999 rates have no relationship to the costs of the USF program as it exists today. OPAE Ex. 3 at 7-8. Using a 16-year old rider rate as a second block simply cannot be justified. Even very large customers using 10,000,000 kWh per year are paying in 2015 rider rates that are higher than the rates they would have paid if there were a uniform kWh rate in place. The rider design should return to the uniform kWh model.

In addition to OPAE's testimony that the Stipulation does not benefit ratepayers and the public interest, AEP Ohio also filed testimony that the Stipulation

does not benefit consumers and the public interest. AEP Ohio Ex. 2 at 2. Mr. Gill testified that the Stipulation fails to factor in the benefits that could be realized by implementing a single AEP Ohio USF rate structure. He testified that the Stipulation perpetuates inefficiencies within AEP Ohio's operations by maintaining the bifurcation of AEP Ohio's USF rate zones.

The Stipulation also perpetuates inefficiencies within ODSA. Mr. Gill testified that the additional work resulting from the two rate zones is an unnecessary cost added to the USF rate. AEP Ohio Ex. 2 at 3. ODSA receives the rate zone data for the two zones from AEP in monthly USF-301 and USF-302 reports. All work done by ODSA with this data could easily be cut in half. Id. Any work done by the external auditor could be cut in half. Operational efficiencies realized by ODSA could be passed on to ratepayers. Id. In addition, if the rate design were based on a per kWh charge for all customers, none of the information supporting the two-block rate design would be needed. A distribution utility would only need to provide 2 numbers, the revenue requirement of the program and the number of kWh used. Tr. at 198-199.

V. The Stipulation package violates important regulatory principles and practice.

The third part of the three part test for the reasonableness of stipulations is whether the stipulation violates important regulatory principles and practices. The only testimony in support of the Stipulation is ODSA witness Moser's testimony. She testified that the Stipulation does not violate any important regulatory principles and practices. ODSA Ex. 2 at 7. Her only support for this statement is that the Commission has approved the stipulations adopting the two-step block rate design since 2001 and the Commission has found in approving the

stipulations that the two-block rate design does not violate R.C. 4928.52(C). Id. She stated that R.C. 4928.52 does not specify the rate design the Commission must adopt, but leaves flexibility. Id. She also restated her unverified and unproven conclusion that the rate design provides a reasonable contribution by all customer classes to the USF revenue requirement. Id.

The Stipulation in this case violates important regulatory principles and practices by providing for charges that are not just and reasonable. Just and reasonable rates are important rate making principles. R.C. 4909.15. The Stipulation also violates R.C. 4928.52(C), which prohibits a shift among customer classes of the cost of funding low-income customer assistance programs. The PIPP riders in effect at the time of the enactment of Revised Code Section 4928.52(C) did not use ODSA's declining block rate design. The rate was uniform for all kWh. The use of the declining block methodology shifts costs from a subset of very large industrial customers to all other customers and is therefore unlawful. ODSA did not look at this cost shift. Tr. at 41. The USF rider rate should be set using a single rate per kWh that does not shift costs among customer classes.

AEP Ohio's witness Gill testified that the Stipulation violates important regulatory principles and practices. AEP Ohio Ex. 2 at 5. He testified that maintaining inefficiencies is not a prudent expense of utility resources. The Commission should ensure that the USF system is managed efficiently and that the mechanism approved does not require electric utilities to provide outdated information or report in an inefficient manner. The Stipulation violates the practice of

cost prudency within the operations of AEP Ohio and within the operations of ODSA and the Commission. Id.

VI. Conclusion

No evidence in this case supports a finding that the Stipulation meets the Commission's three-part test for the reasonableness of Stipulations. The only witness supporting the Stipulation filed boilerplate testimony that did not credibly address the three-part test or the objections. Merely repeating the parts of the three-part test and claiming they are met is not sufficient evidence upon which the Commission can base a finding that the Stipulation meets the test.

Objections to the rate design were filed in this proceeding but the Stipulation ignored the objections. There is no evidence that any bargaining led to the Stipulation. OPAE is unaware of any settlement negotiations. The Commission cannot find that the Stipulation is the product of serious bargaining.

The Stipulation benefits only a small subset of very large industrial customers; it harms all other customers including customers using 10,000,000 kWh annually, whether ODSA knows this or not. ODSA did not show that the Stipulation benefits customers and the public interest.

The Stipulation violates Ohio law at Revised Code Section 4928.56(C). ODSA did not consider the cost shift allowed in the Stipulation.

The Stipulation and Recommendation fails the Commission's three-part test for the reasonableness of stipulations and should not be approved. The Commission should reject the Stipulation and Recommendation and rationalize the

USF rates by eliminating the two-block rate design. The USF rates should be per kWh rates for all customers of Ohio's six electric distribution utilities, Ohio Edison Company, Toledo Edison Company, the Cleveland Electric Illuminating Company, Duke Energy Ohio, The Dayton Power and Light Company, and Ohio Power Company. A single AEP Ohio USF rate structure should be approved for Ohio Power.

Respectfully submitted,

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CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing Post Hearing Brief was served electronically upon the following persons identified below in this case on this 2nd day of September 2015.

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