January 15, 2015

Via Electronic Mail

Barcy McNeil, Secretary

180 East Broad Street, 11th Floor

Columbus, Ohio 43215

RE: Case No. 14-1297-EL-SSO; Correction of the Direct Testimony of Joseph G. Bowser

Dear Madame Secretary:

Attached is a revised version of Exhibit JGB-1 of the Direct Testimony of Joseph G. Bowser, which was originally filed on December 22, 2014 in the above referenced case. The revisions to the exhibit include two additional cases included at the end of the exhibit.

If you have any questions, please contact me at [mpritchard@mwncmh.com](mailto:mpritchard@mwncmh.com) or 614-719-2842.

Sincerely,

/s/ Matthew R. Pritchard

McNEES WALLACE & NURICK LLC

/Attachment

cc: Parties of Record