**Before**

**The Public Utilities Commission of Ohio**

|  |  |  |
| --- | --- | --- |
| In the Matter of The Commission’s Investigation of the Financial Impact of the Tax Cuts and Jobs Act of 2017 on Regulated Ohio Utility Companies. | )))) | Case No. 18-0047-AU-COI |

**Additional Certificate of Service**

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**February 20, 2018 Counsel for Industrial Energy Users-Ohio**

**Before**

**The Public Utilities Commission of Ohio**

|  |  |  |
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| In the Matter of The Commission’s Investigation of the Financial Impact of the Tax Cuts and Jobs Act of 2017 on Regulated Ohio Utility Companies. | )))) | Case No. 18-0047-AU-COI |

**Additional 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 the *Memorandum Opposing the Joint Application for Rehearing of Ohio Power Company, Ohio Edison Company, The Dayton Power and Light Company, Duke Energy Ohio, Inc., The Cleveland Electric Illuminating Company, and The Toledo Edison Company* upon the following parties identified below to be served by the e-file system. In addition, I hereby certify that a service copy of the foregoing *Memorandum Opposing the Joint Application for Rehearing of Ohio Power Company, Ohio Edison Company, The Dayton Power and Light Company, Duke Energy Ohio, Inc., The Cleveland Electric Illuminating Company, and The Toledo Edison Company* and the *Additional Certificate of Service* was sent by, or on behalf of, the undersigned counsel for IEU-Ohio, to the following identified parties of record this 20th day of February 2018, *via* email.

*/s/ Frank P. Darr*

 Frank P. Darr

**Parties listed on E-file System:**

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Thomas Hays

Colleen Mooney

Teresa Orahood

Christen Blend

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**On Behalf of Northeast Ohio Natural Gas Corporation, Orwell Natural Gas Company, Brainard Gas Corporation, and Spelman Pipeline Holdings, Inc.**

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