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Public Utilities Commission of Ohio
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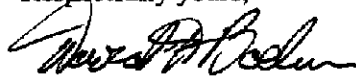
In re: In the Matter of The Alternative Energy Resources Report for Calendar Year 2010 from SMART Papers Holdings, LLC, Docket No. 11-2650 EL-ACP

Dear Sir/Madam:

Please find enclosed for filing an original and 12 copies each of: 1) the SMART Papers Holdings LLC Portfolio Status Report and Motion for Leave to File Late; and 2) SMART Papers Holdings LLC Compliance Plan for Future Advanced and Renewable Energy Benchmarks to be filed in the above-referenced matter.

Please place this document of file.

Respectfully yours,



David F. Boehm, Esq.

BOEHM, KURTZ & LOWRY

DFBkew
Enclosure

Cc: Dan Maheu, President/COO
SMART Papers Holdings LLC

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**BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of The Alternative Energy Resources :
Report for Calendar Year 2010 from SMART Papers : Case No. 11-2650-EL-ACP
Holdings, LLC :

**SMART PAPERS HOLDINGS LLC
PORTFOLIO STATUS REPORT AND
MOTION FOR LEAVE TO FILE LATE**

I. Introduction and Motion for Leave to File Late Report

SMART Papers Holdings LLC ("SMART Papers") is an electric services company as defined within Section 4928.01 (A)(9), Revised Code and therefore is required to submit an annual report under OAC 4901:1-40-05. However, since OAC 4901:1-40-05(A) requires the reports to be filed by April 15th of each year, SMART Papers requests the Commission grant it leave to file its report late. As the Commission will see, SMART Papers has been attempting unsuccessfully to purchase the required RECs which accounts, at least partially, for the late filing. It does not believe its late filing will cause any harm or prejudice to any potential parties.

Pursuant to Section 4928.64, Revised Code, and Rule 4901:1-40-05(A), Ohio Administrative Code, SMART Papers submits its alternative energy portfolio status report.

II. Baseline Calculation

Section 4928.64(B), Revised Code provides:

"The baseline for a utility's or company's compliance with the alternative energy resource requirements of this section shall be the average of such total kilowatt hours it sold in the preceding three years, except that the commission may reduce a utility's or company's baseline to adjust for new economic growth in the utility's certified territory or, in the case of an electric services company, in the company's service area in this state."

SMART Papers' actual sales for each of the subject years are as follows:

2008 Sales	0
2009 Sales	0
2010 Sales	10,045 MWH
Three-year average	10,045 MWH

III. Renewable Benchmarks

SMART Papers' 2010 renewable benchmark is as follows:

2010 Baseline	10,045 MWH
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The total renewable and solar requirement is equal to 0.50% of the 2010 baseline, with a specific requirement that 0.010% be achieved through solar.

SMART Papers' total electricity sales during 2010 were 10,045 MWH. Therefore, the total renewable requirement is 50 RECs and the total SOLAR is 1 REC.

IV. Compliance Strategy and Force Majeure

SMART Papers, through no fault of its own, has not been able to comply with the Alternative Energy Portfolio. SMART Papers states that it has been unable to generate or purchase the required RECs because of the extremely small size of its load and therefore the very small requirements of the standards. SMART Papers, acting alone and through an able and experienced energy agent, has found that no market participant willing to deal in numbers as small as 50 alternative energy RECs or 1 solar REC. Therefore, it requests the Commission to determine that a *force majeure* exists under OAC 4901:1-40-06, or, in the alternative, to determine and assess the amount of any compliance payment required under OAC 4901:1-40-08.

V. Conclusion

WHEREFORE, SMART Papers requests that the Commission find that SMART Papers its failure to meet the Alternative Energy Portfolio was excused by *force majeure*, or in the alternative that it is met through Compliance Payments and grant its request for leave to file late report.

Respectfully submitted,



David F. Boehm, Esq.

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**COUNSEL FOR SMART PAPERS
HOLDINGS, LLC**

April 21, 2011