

FILE

COMPANY EX. NO. \_\_\_\_\_

**BEFORE  
THE PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of the Application of )  
Columbus Southern Power Company and )  
Ohio Power Company, Individually and, if ) Case No. 11-351-EL-AIR  
Their Proposed Merger is Approved, as a ) Case No. 11-352-EL-AIR  
Merged Company (collectively, AEP Ohio) )  
for an Increase in Electric Distribution Rates )

In the Matter of the Application of )  
Columbus Southern Power Company and )  
Ohio Power Company, Individually and, if ) Case No. 11-353-EL-ATA  
Their Proposed Merger is Approved, as a ) Case No. 11-354-EL-ATA  
Merged Company (collectively, AEP Ohio) )  
for Tariff Approval )

In the Matter of the Application of )  
Columbus Southern Power Company and )  
Ohio Power Company, Individually and, if ) Case No. 11-356-EL-AAM  
Their Proposed Merger is Approved, as a ) Case No. 11-358-EL-AAM  
Merged Company (collectively, AEP Ohio) )  
for Approval to Change Accounting Methods )

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**PREFILED SUPPLEMENTAL DIRECT TESTIMONY  
IN SUPPORT OF OBJECTIONS TO THE STAFF REPORTS  
OF  
JEFFREY B. BARTSCH  
ON BEHALF OF  
COLUMBUS SOUTHERN POWER COMPANY  
AND  
OHIO POWER COMPANY**

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Management Policies, Practices & Organizations

X Operating Income

Rate Base

Allocations

Rate of Return

Rates and Tariffs

Other

Filed October 24<sup>th</sup>, 2011

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Technician JD Date Processed 10-24-11

**INDEX TO SUPPLEMENTAL DIRECT TESTIMONY  
IN SUPPORT OF OBJECTIONS TO THE STAFF REPORTS  
OF JEFFREY B. BARTSCH**

I.	Personal Data .....	1
II.	Purpose of Testimony .....	1
III.	Taxes Other Than Income Tax Expense .....	2
IV.	Income Tax Expense.....	5

**BEFORE  
THE PUBLIC UTILITIES COMMISSION OF OHIO  
SUPPLEMENTAL DIRECT TESTIMONY  
IN SUPPORT OF OBJECTIONS TO THE STAFF REPORTS  
OF  
JEFFREY B. BARTSCH  
ON BEHALF OF  
COLUMBUS SOUTHERN POWER  
AND  
OHIO POWER COMPANY**

1

**I. PERSONAL DATA**

2 **Q. PLEASE STATE YOUR NAME.**

3 A. My name is Jeffrey B. Bartsch.

4 **Q. ARE YOU THE SAME JEFFREY B. BARTSCH WHO FILED DIRECT**  
5 **TESTIMONY IN THIS CASE.**

6 A. Yes.

7

8

**II. PURPOSE OF TESTIMONY**

**Q. WHAT IS THE PURPOSE OF YOUR SUPPLEMENTAL DIRECT**  
**TESTIMONY IN SUPPORT OF OBJECTIONS TO THE STAFF REPORTS?**

9 A. I will discuss various errors and omissions presented by the PUCO Staff (Staff) in  
10 their Reports dated September 15, 2011 related to certain adjustments made to Taxes  
11 Other Than Income Tax Expense and Income Tax. My testimony supports the  
12 objections filed by AEP Ohio on October 17,2011 as shown below:

13

<u>Objection Number</u>	<u>Objection Description</u>
4	Rider Revenues & Expense

15

1	11c	Adjustments to Actual – Tax Adjustments
2	12	Income Taxes
3	13	Taxes Other Than Income – KWH Rider Adjustment
4	14	Taxes Other Than Income – FICA Rates
5	15	Taxes Other Than Income – Improper Exclusions
6	16	Taxes Other Than Income – Allocation Factors

7

8 **Q. WHAT EXHIBITS ARE YOU SPONSORING?**

9 **A.** I am sponsoring the following supplemental exhibits:

- 10 • Supplemental Exhibit JBB-1 – CSP Summary of Income Tax Expense
- 11 • Supplemental Exhibit JBB-2 – OPC Summary of Income Tax Expense
- 12 • Supplemental Exhibit JBB-3 – CSP Other Payroll Tax Adjustments
- 13 • Supplemental Exhibit JBB-4 – OPCo Other Payroll Tax Adjustments

14

15 **III. TAXES OTHER THAN INCOME TAXES**

16 **Q. DID THE STAFF ADJUST TAXES OTHER THAN INCOME TAX EXPENSE**  
 17 **TO REFLECT ACTUALS FOR THE 12 MONTHS ENDED MAY 31, 2011?**

18 **A.** No.

19 **Q. ARE YOU PROPOSING TO ADJUST TAXES OTHER THAN INCOME TAX**  
 20 **EXPENSE TO REFLECT ACTUALS?**

21 **A.** No. The various taxes other than income tax expense amounts as adjusted by the  
 22 Staff in this proceeding, except as discussed below, are reasonably representative of

1 an on-going level of expense. In addition, changing all of the taxes other than income  
2 tax expense amounts at this point is not appropriate since the Staff did not request and  
3 the Company did not prepare the actual tax numbers with the proper functional,  
4 jurisdictional and out-of-period adjustments necessary to reflect the correct starting  
5 point for the actual test year.

6 **Q. THE STAFF DID MAKE ADJUSTMENTS TO REMOVE KWH TAX**  
7 **EXPENSE FROM TAXES OTHER THAN INCOME TAXES AS A RESULT**  
8 **OF ADJUSTING THE KWH TAX RIDER REVENUES TO ACTUALS. THE**  
9 **AMOUNTS OF THE STAFF'S EXPENSE ADJUSTMENTS ARE BASED ON**  
10 **THE ACTUAL KWH EXPENSE DURING THE TEST YEAR. DO YOU**  
11 **AGREE WITH THE STAFF'S EXPENSE ADJUSTMENT AMOUNTS?**

12 A. No. The total unadjusted amount of Taxes Other Than Income Taxes included on  
13 Schedule C-2 for both the Staff and the Companies is based on 3 months of actual  
14 and 9 months of forecasted information for the 12 months ended May 31, 2011 (test  
15 year). Included in this test year for Taxes Other Than Income Taxes is KWH tax  
16 expense of \$68,563,000 for CSP and \$75,506,000 for OPCo. The Staff's adjustment  
17 removes KWH tax expense of \$71,934,000 for CSP and \$76,636,000 for OPCo based  
18 on the actual 12 months ended May 31, 2011. For purposes of the KWH Tax Rider  
19 adjustment, it is not appropriate to remove more expense than that which is included  
20 in the test year. Therefore, in order to "match" the expense included in the test year  
21 with the Staff's adjustment to remove actual KWH tax expense, I have included  
22 KWH tax expense adjustments of \$3,371,000 for CSP and \$1,130,000 for OPCo to  
23 adjust the test year to the actual level of KWH tax expense.

1 **Q. THE STAFF MADE SEVERAL ADJUSTMENTS RELATED TO PAYROLL**  
2 **TAX EXPENSE INCLUDING THE COMPANY'S SHARE OF FICA TAX.**  
3 **DID THE STAFF USE THE CORRECT FICA TAX RATE?**

4 A. No. There are three errors in Staff's payroll tax adjustments. First, Staff used a FICA  
5 tax rate of 4.2% in their FICA Tax computations. The Staff should have used a FICA  
6 tax rate of 6.2% which represents the Company or employer share of the FICA tax.  
7 The 4.2% FICA tax rate erroneously used by the Staff represents the employee share  
8 of FICA tax which will be effective only in 2011 as part of the Tax Relief,  
9 Unemployment Insurance Reauthorization, and Job Creation Act of 2010. After  
10 2011, the employee FICA tax rate is expected to revert back to the 6.2% rate, the  
11 same as the employer rate.

12 Second, Staff included all the FICA taxes paid during the test year in the offset to  
13 their FICA taxes calculated from annualized distribution employee payroll. The  
14 FICA taxes on severance payments need to be removed from this calculation because  
15 they artificially inflate the amount of FICA taxes during the test year. The FICA tax  
16 on severance payments to distribution employees was accounted for with the  
17 Severance Adjustments C-3.9 and C-3.10.

18 Finally, Staff's calculation of payroll related taxes used inappropriate allocation  
19 factors. For instance, Staff applied total company (generation, transmission and  
20 distribution) allocation factors to distribution-only numbers. Calculations presented  
21 on Supplemental Exhibits JBB-3 and JBB-4, show the corrected Staff's adjustments  
22 to payroll taxes, based on the distribution employees of OPCo and CSP.

23

**IV. INCOME TAX EXPENSE**

1

2 **Q. IN GENERAL, DO YOU AGREE WITH THE STAFF'S INCOME TAX**  
3 **COMPUTATIONS BASED ON THE STAFF'S RATE BASE ADJUSTMENTS**  
4 **AND OPERATING INCOME AND EXPENSE ADJUSTMENTS?**

5 A. Yes. However, on the Staff Report for CSP, I would note that while the income tax  
6 amounts computed on Staff Schedule C-4, including Interest Synchronization, appear  
7 to be reasonable, some of these amounts were not properly accumulated on Staff  
8 Schedule C-2.

9 **Q. WHAT ADJUSTMENTS ARE YOU PROPOSING TO THE INCOME TAX**  
10 **EXPENSE COMPUTED BY THE STAFF?**

11 A. I have recomputed the income tax expense adjustments based on the revisions and  
12 corrections made to the various revenue and expense adjustments as supported by the  
13 various AEP Ohio witnesses. In addition, I have incorporated the Companies  
14 adjusted rate base and debt interest rate into the income tax calculations as part of the  
15 interest synchronization calculation. Supplemental Exhibit JBB-1 (CSP) and  
16 Supplemental Exhibit JBB-2 (OPCo) summarize the changes to the income tax  
17 adjustments.

18 **Q. DOES THIS CONCLUDE YOUR SUPPLEMENTAL DIRECT TESTIMONY**  
19 **IN SUPPORT OF OBJECTIONS TO THE STAFF REPORTS?**

20 A. Yes.

**COLUMBUS SOUTHERN POWER CO. - DISTRIBUTION  
SUMMARY OF INCOME TAX EXPENSE & ADJUSTMENTS  
FOR THE TEST YEAR ENDED MAY 31, 2011  
(THREE MONTHS ACTUAL & NINE MONTHS FORECAST)**

DESCRIPTION	ALLOCATED TO COLUMBUS SOUTHERN POWER DISTRIBUTION OPERATIONS						
	Distribution Test Period As Filed	Staff Proposed Adjustments	Staff Cost of Service	Staff Correction Adjustments	Corrected Staff Cost of Service	AEP Supplemental Adjustments	AEP Supplemental Cost of Service
Pre-Tax Book Income <Loss> Before Interest	102,044,000	(3,100,000)	98,944,000	278,000	99,222,000	(15,612,000)	83,610,000
<u>Interest Synchronization:</u>							
Rate Base	923,384,000	(12,463,000)	910,921,000	(2,919,000)	908,002,000	2,920,000	910,922,000
Weighted Cost of Debt	2.7160%		2.7160%		2.7160%		2.5640%
Interest Expense	25,079,000	(338,000)	24,741,000	(80,000)	24,661,000	(1,305,000)	23,356,000
Pre-Tax Book Income <Loss> Before State Income Tax	76,965,000	(2,762,000)	74,203,000	358,000	74,561,000	(14,307,000)	60,254,000
State Income Tax Rate		0.9399%		0.9399%		0.9399%	
Current State Income Tax Expense	570,000	(92,000)	478,000	4,000	482,000	(135,000)	347,000
Deferred State Income Tax Expense	101,000	62,000	163,000	0	163,000	0	163,000
Total State Income Tax Expense	671,000	(30,000)	641,000	4,000	645,000	(135,000)	510,000
Pre-Tax Book Income <Loss> Before Federal Income Tax	76,294,000	(2,732,000)	73,562,000	354,000	73,916,000	(14,172,000)	59,744,000
Federal Income Tax Rate		35%		35%		35%	
Current Federal Income Tax Expense	19,727,000	(3,413,000)	16,314,000	124,000	16,438,000	(4,960,000)	11,478,000
Deferred Federal Income Tax Expense	10,478,000	1,519,000	11,997,000	0	11,997,000	0	11,997,000
Deferred Investment Tax Credit	(397,000)	181,000	(216,000)	0	(216,000)	0	(216,000)
Total Federal Income Tax Expense	29,808,000	(1,713,000)	28,095,000	124,000	28,219,000	(4,960,000)	23,259,000



**OHIO POWER COMPANY - DISTRIBUTION  
SUMMARY OF INCOME TAX EXPENSE & ADJUSTMENTS  
FOR THE TEST YEAR ENDED MAY 31, 2011  
(THREE MONTHS ACTUAL & NINE MONTHS FORECAST)**

DESCRIPTION	ALLOCATED TO OHIO POWER COMPANY DISTRIBUTION OPERATIONS						
	Distribution Test Period As Filled	Staff Proposed Adjustments	Staff Cost of Service	Staff Correction Adjustments	Corrected Staff Cost of Service	AEP Supplemental Adjustments	AEP Supplemental Cost of Service
Pre-Tax Book Income <Loss> Before Interest	81,655,000	(9,208,000)	72,447,000	8,148,000	80,595,000	(10,740,000)	69,855,000
<b>Interest Synchronization:</b>							
Rate Base	1,019,962,000	(16,292,000)	1,003,670,000	0	1,003,670,000	11,566,000	1,015,236,000
Weighted Cost of Debt	2.4222%		2.4425%		2.4205%		2.1530%
Interest Expense	24,708,000	(191,000)	24,515,000	(221,000)	24,294,000	(2,639,000)	21,655,000
Pre-Tax Book Income <Loss> Before State Income Tax	56,948,000	(9,017,000)	47,932,000	8,369,000	56,301,000	(8,101,000)	48,200,000
State Income Tax Rate		1.7593%		1.7593%		1.7593%	
Current State Income Tax Expense	200,000	(159,000)	41,000	148,000	189,000	(142,000)	47,000
Deferred State Income Tax Expense	122,000	0	122,000	0	122,000	0	122,000
Total State Income Tax Expense	322,000	(159,000)	163,000	148,000	311,000	(142,000)	169,000
Pre-Tax Book Income <Loss> Before Federal Income Tax	56,627,000	(8,858,000)	47,769,000	8,221,000	55,990,000	(7,959,000)	48,031,000
Federal Income Tax Rate		35%		35%		35%	
Current Federal Income Tax Expense	3,371,000	(3,088,000)	273,000	2,878,000	3,151,000	(2,786,000)	365,000
Deferred Federal Income Tax Expense	16,254,000	(250,000)	16,004,000	0	16,004,000	0	16,004,000
Deferred Investment Tax Credit	0	0	0	0	0	0	0
Total Federal Income Tax Expense	19,625,000	(3,348,000)	16,277,000	2,878,000	19,155,000	(2,786,000)	16,369,000

**COLUMBUS SOUTHERN POWER CO.  
OTHER PAYROLL TAX CALCULATIONS  
(\$000)**

<b>FICA &amp; Medicare Tax Calculations</b>		
1	Annualized O&M Labor Expense (a)	\$ 31,316
2	Percentage of OASDI Taxable Wages (b)	99.47%
3	OASDI Taxable Wages	31,150
4	Employer FICA Tax Rate	6.20%
5	Old Age, Survivors and Disability Insurance (OASDI) Portion of FICA Tax	1,931
6	Medicare Tax Rate	1.45%
7	Medicare Expense Portion of FICA Tax	454
8	Adjusted Test Year FICA & Medicare Tax Expense	2,385
10	Total Actual Test Year FICA Tax Expense - Distribution Only	4,439
11	O&M Expense Percentage (c)	62.05%
12	O&M Distribution FICA Tax Expense (c)	2,754
13	Less: FICA Taxes Related to Severance	686
14	Adjusted Distribution Test-Year FICA & Medicare Tax Expense	2,068
15	Modified FICA & Medicare Tax Expense Adjustment	<u>\$ 317</u>
<b>Federal Unemployment Tax Calculation</b>		
16	Number of Employees (c)	\$ 679
17	Federal Unemployment Tax Base	7
18	Total Federal Taxable Wages	4,753
19	Federal Unemployment Tax Rate	0.80%
20	Calculated Federal Unemployment Tax	38
21	Actual Test Year Federal Unemployment Tax - Distribution	43
22	Difference	(5)
23	O&M Expense Percentage (c)	62.05%
24	Modified Federal Unemployment Tax Adjustment	<u>\$ (3)</u>
<b>State Unemployment Tax Calculation</b>		
25	Number of Employees (c)	\$ 679
26	State Unemployment Tax Base	9
27	Total State Taxable Wages	6,111
28	State Unemployment Tax Rate	1.30%
29	Calculated State Unemployment Tax	79
30	Actual Test Year State Unemployment Tax - Distribution	87
31	Difference	(8)
32	O&M Expense Percentage (c)	62.05%
33	Modified State Unemployment Tax Adjustment	<u>\$ (5)</u>
<b>Total Other Payroll Tax Adjustment - Modified</b>		
34	Total Modified Other Payroll Tax Adjustment	\$ 309
35	Ohio Retail Factor	100%
36	Total Modified Ohio Retail Payroll Tax Adjustment	<u>\$ 309</u>

- (a) Staff Workpaper WPC-3.11a  
(b) Staff Data Request 128  
(c) Applicant's C-9

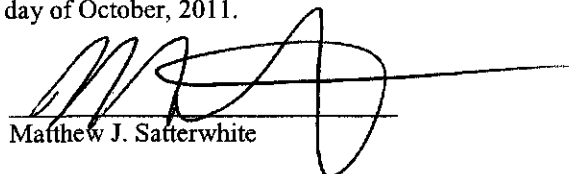
**OHIO POWER COMPANY  
OTHER PAYROLL TAX CALCULATIONS  
(\$000)**

<b>FICA &amp; Medicare Tax Calculations</b>		
1	Annualized O&M Labor Expense (a)	\$ 34,241
2	Percentage of OASDI Taxable Wages (b)	<u>99.93%</u>
3	OASDI Taxable Wages	34,217
4	Employer FICA Tax Rate	<u>6.20%</u>
5	Old Age, Survivors and Disability Insurance (OASDI) Portion of FICA Tax	2,121
7	Medicare Tax Rate	<u>1.45%</u>
8	Medicare Expense Portion of FICA Tax	<u>496</u>
9	Adjusted Test Year FICA & Medicare Tax Expense	2,617
10	Total Actual Test Year FICA Tax Expense - Distribution Only	4,998
11	O&M Expense Percentage (c)	<u>58.28%</u>
12	O&M Distribution FICA Tax Expense (c)	2,913
13	Less: FICA Taxes Related to Severance	<u>600</u>
14	Adjusted Distribution Test-Year FICA & Medicare Tax Expense	<u>2,313</u>
15	Modified FICA & Medicare Tax Expense Adjustment	<u>\$ 304</u>
<b>Federal Unemployment Tax Calculation</b>		
16	Number of Employees (c)	\$ 794
17	Federal Unemployment Tax Base	<u>7</u>
18	Total Federal Taxable Wages	5,558
19	Federal Unemployment Tax Rate	<u>0.80%</u>
20	Calculated Federal Unemployment Tax	44
21	Actual Test Year Federal Unemployment Tax - Distribution	<u>48</u>
22	Difference	(4)
23	O&M Expense Percentage (c)	<u>58.28%</u>
24	Modified Federal Unemployment Tax Adjustment	<u>\$ (2)</u>
<b>State Unemployment Tax Calculation</b>		
25	Number of Employees (c)	\$ 794
26	State Unemployment Tax Base	<u>9</u>
27	Total State Taxable Wages	7,146
28	State Unemployment Tax Rate	<u>1.30%</u>
29	Calculated State Unemployment Tax	93
30	Actual Test Year State Unemployment Tax - Distribution	<u>99</u>
31	Difference	(6)
32	O&M Expense Percentage (c)	<u>58.28%</u>
33	Modified State Unemployment Tax Adjustment	<u>\$ (3)</u>
<b>Total Other Payroll Tax Adjustment - Modified</b>		
34	Total Modified Other Payroll Tax Adjustment	\$ 299
35	Ohio Retail Factor	<u>99.9012%</u>
36	Total Modified Ohio Retail Payroll Tax Adjustment	<u>\$ 299</u>

- (a) Staff Workpaper WPC-3.11a  
(b) Staff Data Request 128  
(c) Applicant's C-9

## CERTIFICATE OF SERVICE

The undersigned hereby certifies that a true and correct copy of the foregoing Prefiled Supplemental Direct Testimony In Support of Objections to the Staff Reports of Jeffrey B. Bartsch on behalf of Columbus Southern Power Company and Ohio Power Company has been served upon the below-named counsel via First Class mail, postage prepaid, this 24th day of October, 2011.

  
Matthew J. Satterwhite

William L. Wright, Section Chief  
Thomas McNamee  
Werner L. Margard III  
Stephen A. Reilly  
Public Utilities Commission of Ohio  
180 East Broad Street, 6<sup>th</sup> Floor  
Columbus, OH 43215-3793  
[William.wright@puc.state.oh.us](mailto:William.wright@puc.state.oh.us) 614-466-4397  
[Thomas.mcnamee@puc.state.oh.us](mailto:Thomas.mcnamee@puc.state.oh.us) 614-466-4397  
[werner.margard@puc.state.oh.us](mailto:werner.margard@puc.state.oh.us) 614-466-4395  
[stephen.reilly@puc.state.oh.us](mailto:stephen.reilly@puc.state.oh.us) 614-466-4397

Samuel C. Randazzo  
Joseph E. Olikier  
Frank P. Darr  
McNees Wallace & Nurick LLC  
21 East State Street, 17<sup>th</sup> Floor  
Columbus, OH 43215  
[sam@mwncmh.com](mailto:sam@mwncmh.com) 614-719-2840  
[joliker@mwncnih.com](mailto:joliker@mwncnih.com) 614.719.5957  
[fdarr@mwncmh.com](mailto:fdarr@mwncmh.com) 614.719.2855

Counsel for Industry Energy Users-Ohio

David F. Boehm  
Michael L. Kurtz  
Boehm, Kurtz & Lowry  
36 East Seventh Street, Suite 1510  
Cincinnati, Ohio 45202  
[dboehm@bkllawfirm.com](mailto:dboehm@bkllawfirm.com) 513-421-2255  
[mkurtz@BKLLawfirm.com](mailto:mkurtz@BKLLawfirm.com) 513-421-2255

Counsel for Ohio Energy Group

Thomas J. O'Brien  
Lisa G. McAlister  
Matthew W. Warnock  
Bricker & Eckler LLP  
100 South Third Street  
Columbus, OH 43215-4291  
[lmcalister@bricker.com](mailto:lmcalister@bricker.com) 614.227.4854  
[mwarnock@bricker.com](mailto:mwarnock@bricker.com) 614.227-2300  
[tobrien@bricker.com](mailto:tobrien@bricker.com) 614.227-2335

Counsel for Ohio Hospital Association and  
OMA Energy Group

James F. Lang  
Laura C. McBride  
N. Trevor Alexander  
Calfee, Halter & Griswold LLP  
1400 KeyBank Center  
800 Superior Avenue  
Cleveland, OH 44114  
[JLang@Calfee.com](mailto:JLang@Calfee.com) 216.622.8563  
[LMcBride@Calfee.com](mailto:LMcBride@Calfee.com) 216.622.8528  
[talxander@calfee.com](mailto:talxander@calfee.com) 614.621.7774

Counsel for FirstEnergy Solutions Corp.

Maureen R. Grady  
Larry Sauer  
Ohio Consumers' Counsel  
10 W. Broad Street Suite 1800  
Columbus OH 43215  
[grady@occ.state.oh.us](mailto:grady@occ.state.oh.us) 614-466-8574  
[sauer@occ.state.oh.us](mailto:sauer@occ.state.oh.us) 614-466-1312

Richard L. Sites  
155 East Broad Street, 15<sup>th</sup> Floor  
Columbus, OH 43215-3620  
[ricks@ohanet.org](mailto:ricks@ohanet.org) 614-221-7614

Counsel for Ohio Hospital Association

Colleen L. Mooney  
Ohio Partners for Affordable Energy  
231 West Lima Street  
Findlay, OH 45840  
[cmooney2@columbus.rr.com](mailto:cmooney2@columbus.rr.com)  
419-425-8860

Counsel for Ohio Partners for Affordable Energy

Henry W. Eckhart  
The Sierra Club  
1200 Chambers Road, #106  
Columbus, OH 43212  
[henryeckhart@aol.com](mailto:henryeckhart@aol.com) 614-461-0984

Mark A. Hayden  
FirstEnergy Service Company  
76 South Main Street  
Akron, OH 44308  
[haydenm@firstenergycorp.com](mailto:haydenm@firstenergycorp.com)  
Phone (330) 761-7735

John W. Bentine  
Mark S. Yurick  
Zachary D. Kravitz  
Chester Willcox & Saxbe, LLP  
65 East State Street, Suite 1000  
Columbus, OH 43215  
[jbentine@cwslaw.com](mailto:jbentine@cwslaw.com) 614-334-6121  
[myurick@cwslaw.com](mailto:myurick@cwslaw.com) 614-334-7197  
[zkravitz@cwslaw.com](mailto:zkravitz@cwslaw.com) 614-334-6117

Counsel for The Kroger Co.

Benita Kahn  
Lija Kaleps-Clark  
Vorys, Sater, Seymour and Pease LLP  
52 East Gay Street  
P O Box 1008  
Columbus, OH 43216-1008  
[bkahn@vorys.com](mailto:bkahn@vorys.com) 614-464-6487  
[lkalepsclark@vorys.com](mailto:lkalepsclark@vorys.com)

Counsel for Ohio Cable Television Association

John Davidson Thomas  
Hogan Lovells US LLP  
Columbia Square  
555 Thirteenth Street, NW  
Washington DC 2004  
[Dave.Thomas@hoganlovells.com](mailto:Dave.Thomas@hoganlovells.com)  
202-637-5675

Counsel for Ohio Cable Television Association

Christopher J. Allwein  
Williams, Allwein and Moser, LLC  
1373 Grandview Ave., Suite 212  
Columbus, OH 43212  
[callwein@williamsandmoser.com](mailto:callwein@williamsandmoser.com)  
614-429-3092

Counsel for Natural Resources Defense Council

Barth E. Royer  
Bell & Royer Co., LPA  
33 South Grant Avenue  
Columbus, OH 43215-3927  
[barthroyer@aol.com](mailto:barthroyer@aol.com) (614) 228-0704

Counsel for The Ohio Department of Development

Douglas G. Bonner  
Emma F. Hand  
Keith C. Nusbaum  
SNR Denton US LLP  
1301 K Street NW  
Suite 600, East Tower  
Washington, DC 20005  
[doug.bonner@snrdenton.com](mailto:doug.bonner@snrdenton.com) 202-408-3957  
[emma.hand@snrdenton.com](mailto:emma.hand@snrdenton.com) 202-408-7094  
[keith.nusbaum@snrdenton.com](mailto:keith.nusbaum@snrdenton.com)

Counsel for Ormet Primary Aluminum Corporation

Michael R. Smalz  
Joseph V. Maskovyak  
Ohio Poverty Law Center  
555 Buttles Avenue  
Columbus, OH 43215  
[msmalz@ohiopoveritylaw.org](mailto:msmalz@ohiopoveritylaw.org) 614-824-2502  
[jmaskovyak@ohiopoveritylaw.org](mailto:jmaskovyak@ohiopoveritylaw.org) 614/221-7201 x105

Counsel for The Appalachian Peace and Justice  
Network