

**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

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**ADDITIONAL CERTIFICATE OF SERVICE**

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**FEBRUARY 20, 2018**

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**BEFORE  
THE PUBLIC UTILITIES COMMISSION OF OHIO**

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

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**ADDITIONAL CERTIFICATE OF SERVICE**

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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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**ON BEHALF OF NORTHEAST OHIO NATURAL GAS  
CORPORATION, ORWELL NATURAL GAS  
COMPANY, BRAINARD GAS CORPORATION, AND  
SPELMAN PIPELINE HOLDINGS, INC.**

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**ATTORNEY EXAMINER**

**This foregoing document was electronically filed with the Public Utilities**

**Commission of Ohio Docketing Information System on**

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Summary: Certificate Additional Certificate of Notice electronically filed by Mr. Frank P Darr on behalf of Industrial Energy Users-Ohio