

**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

Frank P. Darr (Reg. No. 0025469)
(Counsel of Record)
Matthew R. Pritchard (Reg. No. 0088070)
MCNEES WALLACE & NURICK LLC
21 East State Street, 17TH Floor
Columbus, OH 43215
Telephone: (614) 469-8000
Telecopier: (614) 469-4653
fdarr@mwncmh.com
(willing to accept service by e-mail)
mpritchard@mwncmh.com
(willing to accept service by e-mail)

FEBRUARY 20, 2018

COUNSEL FOR INDUSTRIAL ENERGY USERS-OHIO

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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:

Rebekah Glover
Cheryl McDonald
Thomas Hays
Colleen Mooney
Teresa Orahood
Christen Blend
Scott Elisar
Matthew Pritchard
Miranda Leppla
Jamie Williams
Joseph Olikier
Dane Stinson
Michael Kurtz
Steven Nourse
Tyler Teuscher
Carys Cochern
Carrie Dunn Lucco
Christopher Healey

PARTIES SERVED BY E-MAIL:

Steven T. Nourse (0046705)
(Counsel of Record)
Christen M. Blend (0086881)
AMERICAN ELECTRIC POWER SERVICE
CORPORATION
1 Riverside Plaza, 29th Floor
Columbus, OH 43215
stnourse@aep.com
cmblend@aep.com

COUNSEL FOR OHIO POWER COMPANY

Rocco O. D'Ascenzo (0077651)
(Counsel of Record)
Jeanne W. Kingery (0012172)
DUKE ENERGY BUSINESS SERVICES LLC
139 East Fourth Street
1303-Main
Cincinnati, OH 45202
rocco.dascenzo@duke-energy.com
jeanne.kingery@duke-energy.com

COUNSEL FOR DUKE ENERGY OHIO, INC.

Carrie M. Dunn-Lucco (0076952)
(Counsel of Record)
FIRSTENERGY SERVICE COMPANY
76 S. Main Street
Akron, OH 44308
cdunn@firstenergycorp.com

**COUNSEL FOR OHIO EDISON COMPANY,
THE CLEVELAND ELECTRIC ILLUMINATING
COMPANY, AND THE TOLEDO EDISON COMPANY**

Michael J. Schuler (0082390)
(Counsel of Record)
THE DAYTON POWER AND LIGHT
COMPANY
1065 Woodman Drive
Dayton, OH 45432
michael.schuler@aes.com

**COUNSEL FOR THE DAYTON POWER AND
LIGHT COMPANY**

Michael S.J. Lozich
SECURUS TECHNOLOGIES, INC.
4000 International Parkway
Carrollton, TX 75007
Mlozich@securustechologies.com

COUNSEL FOR SECURUS TECHNOLOGIES, INC.

Marty K Whelan
5640 Lancaster-Newark Road, NE
Pleasantville, Ohio 43148
mwelan@egas.net

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

William Wright
ATTORNEY GENERAL'S OFFICE
30 East Broad St., 16th Fl.
Columbus, OH 43215
william.wright@ohioattorneygeneral.gov

Megan Addison
PUBLIC UTILITIES COMMISSION OF OHIO
180 East Broad Street, 12th Floor
Columbus, OH 43215
megan.addison@puco.ohio.gov

ATTORNEY EXAMINER

This foregoing document was electronically filed with the Public Utilities

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in

Case No(s). 18-0047-AU-COI

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