

**BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of the Application of Duke Energy Ohio, Inc., for Implementation of the Tax Cuts and Jobs Act of 2017.)	
)	Case No. 18-1185-EL-UNC
)	
In the Matter of the Application of Duke Energy Ohio, Inc., for Approval of Tariff Amendments.)	
)	Case No. 18-1186-EL-ATA
)	

**MOTION TO INTERVENE AND MEMORANDUM IN SUPPORT
OF INDUSTRIAL ENERGY USERS-OHIO**

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MOTION TO INTERVENE OF INDUSTRIAL ENERGY USERS-OHIO

Industrial Energy Users-Ohio ("IEU-Ohio") hereby respectfully moves the Public Utilities Commission of Ohio ("Commission"), pursuant to R.C. 4903.221 and Rule 4901-1-11, Ohio Administrative Code, for leave to intervene in the above-captioned matter with the full powers and rights granted by the Commission, specifically by statute or by the provisions of the Ohio Administrative Code, to intervening parties.

On July 25, 2018, Duke Energy Ohio, Inc. ("Duke") initiated a proceeding in this docket by filing an application to establish a rider to credit to its electric customers the benefits of the Tax Cuts and Jobs Act ("Application"). The Application states that Duke intends this proceeding to address a proposal to commence crediting its electric distribution customers with the full benefits of the TCJA that have not been previously recognized in rates. Application ¶ 6.

As demonstrated further in the Memorandum in Support attached hereto and incorporated herein, IEU-Ohio has a direct, real, and substantial interest in the issues and matters involved in the above-captioned proceeding, and is so situated that the disposition of this proceeding may, as a practical matter, impair or impede its ability to

protect that interest. IEU-Ohio believes that its participation will not unduly prolong or delay this proceeding and that it will significantly contribute to the full development and equitable resolution of the factual and other issues in the proceeding. The interests of IEU-Ohio will not be adequately represented by other parties to the proceeding and, as such, IEU-Ohio is entitled to intervene with the full powers and rights granted by the Commission, specifically by statute and by the provisions of the Ohio Administrative Code, to intervening parties.

Respectfully submitted,

/s/ Frank P. Darr

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MEMORANDUM IN SUPPORT

In support of this Motion to Intervene, IEU-Ohio states that it is an association of ultimate customers. A current listing of IEU-Ohio member companies is available on IEU-Ohio's website at http://www.ieu-ohio.org/member_list.aspx. IEU-Ohio's members purchase substantial amounts of electric and related services from Ohio's electric distribution utilities ("EDU").

IEU-Ohio's members work together to address matters that affect the availability and price of utility services. Additionally, IEU-Ohio seeks to promote customer-driven policies that will assure an adequate, reliable, and efficient supply of energy for all consumers at competitive prices. To this end, IEU-Ohio has worked and will continue to work to produce legislative, regulatory, and market outcomes that are consistent with the State policy contained in R.C. 4928.02.

In this proceeding, Duke filed an application to establish a rider to credit to its electric customers the benefits of the Tax Cuts and Jobs Act ("Application"). IEU-Ohio members taking electric service from Duke pay rates that are directly affected by the outcome of this proceeding.

IEU-Ohio has a real and substantial interest inasmuch as this proceeding may directly or indirectly impact the provision of electric service to IEU-Ohio members' manufacturing facilities. Specifically, IEU-Ohio's direct interest in this proceeding is the result of the effect that this proceeding shall have upon the price, adequacy, and reliability of the electric supply and related services within Ohio. No other party is situated to protect the interests of the members of IEU-Ohio.

Based on these representations, the Commission should grant the motion to intervene.

Respectfully submitted,

/s/ Frank P. Darr

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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 this document upon parties. In addition, I hereby certify that a service copy of the foregoing *Motion to Intervene and Memorandum in Support of Industrial Energy Users-Ohio* was sent by, or on behalf of, the undersigned counsel for IEU-Ohio to the following parties of record this 27th day of July 2018, via electronic transmission.

/s/ Frank P. Darr

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COMMISSION OF OHIO**

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Summary: Motion Motion to Intervene and Memorandum In Support of Industrial Energy Users-Ohio electronically filed by Mr. Frank P Darr on behalf of Industrial Energy Users-Ohio