

**BEFORE  
THE PUBLIC UTILITIES COMMISSION OF OHIO**

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

In the Matter of the Application of Duke )  
Energy Ohio, Inc., for Approval of Tariff ) Case No. 18-1186-EL-ATA  
Amendments )

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**MOTION TO INTERVENE OF  
THE OHIO MANUFACTURERS' ASSOCIATION ENERGY GROUP**

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Pursuant to R.C. 4903.221 and Ohio Adm. Code 4901-1-11, the Ohio Manufacturers' Association Energy Group (OMAEG) respectfully moves the Public Utilities Commission of Ohio (Commission) to intervene in this matter with the full powers and rights granted to intervening parties. As demonstrated in the attached memorandum in support, OMAEG has real and substantial interests that this proceeding may adversely affect, and no existing parties adequately represent those interests. The Commission should grant this motion because OMAEG satisfies the standard for intervention set forth by statute and in the Commission's rules. A memorandum in support is attached.

Respectfully submitted,

/s/ Kimberly W. Bojko  
Kimberly W. Bojko (0069402)  
Brian W. Dressel (0097163)  
Carpenter Lipps & Leland LLP  
280 North High Street, Suite 1300  
Columbus, Ohio 43215  
Telephone: (614)-365-4100  
[Bojko@carpenterlipps.com](mailto:Bojko@carpenterlipps.com)  
[Dressel@carpenterlipps.com](mailto:Dressel@carpenterlipps.com)  
(willing to accept service by email)

*Counsel for OMAEG*

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**MEMORANDUM IN SUPPORT**

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On July 25, 2018, Duke Energy Ohio, Inc. (Duke) initiated this proceeding by filing an Application to Establish a Rider to Credit Its Electric Customers with the Benefits of the Tax Cuts and Jobs Act with the Commission (Application) in order to resolve issues related to the impact of the changes to federal tax law provided for in the Tax Cuts and Jobs Act of 2017 (TCJA) on the rates and charges paid by customers.<sup>1</sup>

The TCJA went into effect on January 1, 2018, and, among other changes, reduced the federal corporate income tax rate from 35% to 21%.<sup>2</sup> The Commission opened a proceeding, Case No. 18-47-AU-COI, to consider the effects of the TCJA and to determine how best to pass its benefits to Ohio's customers of rate-regulated utilities.<sup>3</sup> Duke has previously made filings in other proceedings in order to address portions of the TCJA's impact on Duke's electric

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<sup>1</sup> See Application of Duke Energy Ohio, Inc., to Establish a Rider to Credit Its Electric Customers with the Benefits of the Tax Cuts and Jobs Act (July 25, 2018) (Application).

<sup>2</sup> *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 Customers* (Commission Tax COI), Entry at ¶ 2 (January 10, 2018).

<sup>3</sup> Id. at ¶ 3.

customers,<sup>4</sup> but as the Commission's investigation into the TCJA continues, some of those benefits have yet to be addressed. Duke's Application purports to complete the process of returning the benefits created by the TCJA to customers. OMAEG hereby moves to intervene in this matter in order to ensure that the tax savings benefits of the TCJA are appropriately and fully realized by OMAEG members as the Commission evaluates Duke's Application.

Ohio Adm. Code 4901-1-11 permits intervention by an affected party that has a real and substantial interest in the proceeding and that is so situated that the disposition of the proceeding may impair or impede its ability to protect that interest and whose interest is not adequately represented by an existing party. Similarly, R.C. 4903.221 authorizes intervention in accordance with Commission-established deadlines where a party: may be adversely affected by the proceeding; will contribute to a full development and equitable resolution of factual issues; and will not unduly prolong or delay the proceedings.

OMAEG is a non-profit entity that strives to improve business conditions in Ohio and drive down the cost of doing business for Ohio manufacturers. OMAEG members and their representatives work directly with elected officials, regulatory agencies, the judiciary, and the media to provide education and information to energy consumers, regulatory boards and suppliers of energy; advance energy policies to promote an adequate, reliable, and efficient supply of energy at reasonable prices; and advocate in critical cases before the Commission. OMAEG members purchase electric services from Duke and will see their bills impacted by any TCJA-related adjustments made in this proceeding.

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<sup>4</sup> See *In the Matter of the Reports Enclosing Quarterly Rider DCI Schedules and Tariffs of Duke Energy Ohio, Inc., et al*, Case Nos. 17-2088-EL-RDR, et al., Amended Revised PUCO Tariff No. 19, Notification of Commission Ordered Quarterly Filing (February 20, 2018); *In the Matter of the Application of Duke Energy Ohio, Inc., to Adjust Rider DR-IM for 2016 Grid Modernization Costs*, Motion of Duke Energy Ohio, Inc., to Amend Rider DR\_IM for 2016 Grid Modernization Costs and Request for Expedited Treatment (February 20, 2018).

OMAEG has been a participant in other cases before the Commission involving rates charged by Duke.<sup>5</sup> Here, OMAEG has an interest in ensuring that the tax savings realized by Duke pursuant to the TCJA are passed on to customers fairly, fully, and promptly. Additionally, OMAEG has an interest in confirming that this proceeding properly addresses the entire effect of the TCJA. OMAEG, however, is concerned by the extremely accelerated procedural schedule proposed by Duke, which calls for a deadline for intervention only a week after the Application was filed, and only two additional weeks to prepare and file comments on Duke's Application.<sup>6</sup> OMAEG hopes to ensure that all parties are not only afforded the opportunity to be heard on this important issue, but also that Duke customers have adequate time to assess the Company's proposal and respond appropriately before the Commission renders a decision in this matter.

OMAEG has a direct, real, and substantial interest in the issues raised in this proceeding and is so situated that the disposition of the proceeding may, as a practical matter, impair or impede its ability to protect that interest. OMAEG is regularly and actively involved in Commission proceedings and, as in previous proceedings, OMAEG's unique knowledge and perspective will contribute to the full development and equitable resolution of the issues in this proceeding. OMAEG's interest will not be adequately represented by other parties to the proceeding and its timely intervention will not unduly delay or prolong the proceeding.

As discussed above, OMAEG satisfies the criteria for intervention set out in R.C. 4903.221 and Ohio Adm. Code 4901-1-11. OMAEG, therefore, respectfully requests that the

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<sup>5</sup> See, e.g., *In the Matter of the Application of Duke Energy Ohio, Inc., Authority to Establish a Standard Service Offer Pursuant to R.C. 4928.143 in the Form of an Electric Security Plan, Accounting Modifications, and Tariffs for Generation Service, et al.*, Case Nos. 17-1263-EL-AIR, et al., Entry at ¶ 9 (May 9, 2018); *In the Matter of the Application of Duke Energy Ohio, Inc., for an Increase in Electric Distribution Rates, et al.*, Case Nos. 17-32-EL-AIR, et al., Entry at ¶ 9 (May 9, 2018).

<sup>6</sup> Application at ¶ 15.

Commission grant this motion, allow OMAEG to intervene with the full powers and rights granted by the Commission to intervening parties, and make OMAEG a full party of record.

Respectfully submitted,

/s/ Kimberly W. Bojko  
Kimberly W. Bojko (0069402)  
Brian W. Dressel (0097163)  
Carpenter Lipps & Leland LLP  
280 North High Street, Suite 1300  
Columbus, Ohio 43215  
Telephone: (614)-365-4100  
[Bojko@carpenterlipps.com](mailto:Bojko@carpenterlipps.com)  
[Dressel@carpenterlipps.com](mailto:Dressel@carpenterlipps.com)  
(willing to accept service by email)

*Counsel for OMAEG*

**CERTIFICATE OF SERVICE**

I hereby certify that a true and accurate copy of the foregoing was served upon all parties of record via electronic mail July 31, 2018.

/s/ Brian W. Dressel\_\_\_\_\_  
Brian W. Dressel

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

**Commission of Ohio Docketing Information System on**

**7/31/2018 5:01:44 PM**

**in**

**Case No(s). 18-1185-EL-UNC, 18-1186-EL-ATA**

Summary: Motion To Intervene Of The Ohio Manufacturers' Association Energy Group  
electronically filed by Mrs. Kimberly W. Bojko on behalf of OMA Energy Group