1255 Cleveland Street, Clearwater, Florida, 33755

April 22, 2019

Public Utilities Commission of Ohio Docketing Division 180 East Broad Street Columbus OH 43215-3793 RECEIVED-DOCKETING DIV 2019 APR 24 PH 1: 04 PUCO

RE: CONSUMER ENERGY SOLUTIONS, INC. AMMENDMENT TO RENEWAL APPLICATION SUBMITTED ON MAY 8, 2017. CERTIFICATE # 11-355E, Pursuant to case number – 11-2321-EL- AGG

Mr. Palkowski,

Consumer Energy Solutions, Inc wishes to submit an amendment to Exhibit C-3 of the Electric Aggregators/Power Broker Renewal Application submitted in April 2019.

The purpose of this letter is to inform that the documentation required to satisfy Exhibit C-3, "Financial Statements" is enclosed. Please find attached an amended submission of Exhibit C-3, "Financial Statements" to be filed under seal. Please also find attached a redacted version of Exhibit C-3, "Financial Statements" for public view.

I respectfully request that you accept this statement and the attached as an amendment to the renewal application submitted by Consumer Energy Solutions, Inc in April 2019.

If there is any additional information needed, please feel free to contact me at 727-724-5811 ext 2020.

I appreciate your time and patience in this matter.

Thank you,

Tina Silagyi

Legal & Regulatory Director 1255 Cleveland Street, Ste. 400

Clearwater, FL 33755 ceslegal@cesstaff.com

This is to certify that the images appearing are an accurate and complete reproduction of a complete document delivered in the regular course of burglasse.

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C-3 Exhibit C-3 "Financial Statements," provide copies of the applicant's two most recent years of audited financial statements (balance sheet, income statement, and cash flow statement). If audited financial statements are not available, provide officer certified financial statements. If the applicant has not been in business long enough to satisfy this requirement, it shall file audited or officer certified financial statements covering the life of the business. If the applicant does not have a balance sheet, income statement, and cash flow statement, the applicant may provide a copy of its two most recent years of tax returns (with social security numbers and account numbers redacted).

Please see attached 2017, 2018 financial statements.

REDACTED COPY ATTACHED FOR PUBLIC VIEW

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2019 APR 24 PH 1: 04

PUCO

REDACTED

1:40 PM 01/10/19 Cash Basis

Consumer Energy Solutions, Inc. **Balance Sheet**

As of October 31, 2018

Oct 31, 18

ASSETS

Current Assets Checking/Savings Cadence Bank Cadence CES MM

Total Checking/Savings

Accounts Receivable Accounts Receivable Loan Receivable DNC

Total Accounts Receivable

Total Accounts Receivable

Other Current Assets Owner Loans Rent Deposit

Total Other Current Assets

Total Current Assets

Fixed Assets

Computers & Equipment Depreciation Original Cost

Total Computers & Equipment

Furniture & Fixtures Depreciation **Original Cost**

Total Furniture & Fixtures

aml

Improvements Improvements-Accumulative depre

Total Imp

Software -Original Cost Depreciation Software -Original Cost - Other

Total Software -Original Cost

Total Fixed Assets

TOTAL ASSETS

LIABILITIES & EQUITY

Liabilities

Current Liabilities Other Current Liabilities Cadence Comm Loan#3 Cadence LOC 134 Deferred revenue-Direct Energy

Total Other Current Liabilities

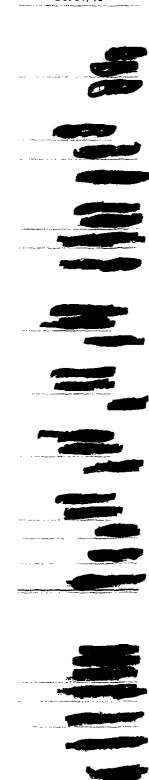
Total Current Liabilities

Total Liabilities

Equity

Capital Stock Retained Earnings Net Income

Total Equity



1:40 PM 01/10/19 Cash Basis Consumer Energy Solutions, Inc. Elalance Sheet As of October 31, 2018

Oct 31, 18

TOTAL LIABILITIES & EQUITY

1:38 PM 01/10/19 Cash Basis

Consumer Energy Solutions, Inc. Profit & Loss

November 2017 through October 2018

Nov '17 - Oct 18

Ordinary Income/Expense Income 0.00 Contra Sales Gas South Invoiced Crius Provider Power ice Cold NRG Sprague AEP Agera Agway **Ambit Energy** Ameren Amerigreen APG&E Champion Champion Hourly Conedison Solutions Constellation DE Residentail DE Residentail Residual DE Residual Direct Energy Direct Energy Canada Dynegy Eligo Energy Mark Energy Me Entrust Energy First Point Power Freepoint Gas South Gasmark Glacial Global Great Eastern Green Wountain Hudson Energy Infinite Energy Integrys Interstate Gas Supply Led Lighting Liberty M&R MC Squared Natgasco-Niitchell Supreme Nextera Nordic Plymouth Rock Reliant Energy Santanna SFE Snyder Brothers Source Power Suez Energy Town Square US Gas & Electric Vending Volunteer Energy Washington Gas Xoom

Total Sales

redacted copy

1:38 PM 01/10/19 Cash Basis

Consumer Energy Solutions, Inc. Profit & Loss

November 2017 through October 2018

Nov '17 - Oct 18

Total income

Expense

Advertising

Automobile Expense

Bank Service Charges

Mercant Fees

Bank Service Charges - Other

Total Bank Service Charges

Cogs

Led

Cogs - Other

Total Cogs

Consultant

ATS

Total Consultant

Depreciation Expense

Dues and Subscriptions

Education

Seminars

Total Education

Equipment - Copier Lease

Equipment Lease

Gifts

Insurance

Life

Liability Insurance

Property

Insurance - Other

Total Insurance

Interest Expense

Loan Interest Cadence 134 Interest Expense - Other

•

Total Interest Expense

Leads

Licenses and Permits

Membership Fees

Miscellaneous

Office Supplies & Expenses

Computer Supplies

Equipment

Office Supplies & Expenses - Other

Total Office Supplies & Expenses

Postage and Delivery

Printing and Reproduction

Professional Fees

Accounting

Computer

Consultants

Legal Fees Management Fees

Management Fees CMG

Website

Total Professional Fees

Rent

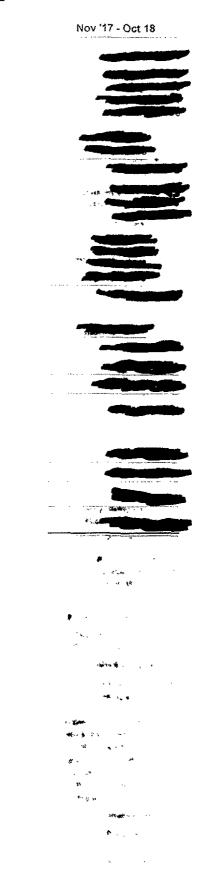
Repairs

Maintenance

1:38 PM 01/10/19 Cash Basis

Consumer Energy Solutions, Inc. Profit & Loss

November 2017 through October 2018



Sales Tax Security

Total Repairs

Staff Benefits Storage

Taxes

Property State

Total Taxes

Taxes-Penalties

Telephone Training

Travel & Ent

Entertainment

Meals

Parking

Travel

Total Travel & Ent

Utilities

Internet

Total Utilities

Verification Cost

Total Expense

Net Ordinary Income

Other Income/Expense

Other Income Interest Income

interest income

Total Other Income

Net Other Income

Net Income

2:58 PM

02/15/18 Cash Basis

Consumer Energy Solutions, Inc. Balance Sheet As of October 31, 2017

Oct 31, 17 **ASSETS Current Assets** Checking/Savings Cadence Bank Cadence CES MM Total Checking/Savings Accounts Receivable Accounts Receivable Loan Receivable DNC Total Accounts Receivable Total Accounts Receivable Other Current Assets Owner Loans Rent Deposit **Total Other Current Assets Total Current Assets Fixed Assets** Computers & Equipment Depreciation **Original Cost** Total Computers & Equipment Furniture & Fixtures Depreciation **Original Cost** Total Furniture & Fixtures Imp Improvements Improvements-Accumulative depre Total Imp Software -Original Cost Depreciation Software -Original Cost - Other Total Software -Original Cost **Total Fixed Assets** Other Assets Note receivable - CMG **Total Other Assets TOTAL ASSETS** LIABILITIES & EQUITY Liabilities **Current Liabilities** Credit Cards VISA-Cadence Bank Total Credit Cards Other Current Liabilities Cadence Comm Loan#3 Cadence LOC 134 Deferred revenue-Direct Energy Total Other Current Liabilities Total Current Liabilities

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Cash Basis

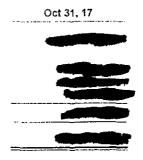
Consumer Energy Solutions, Inc.
Balance Sheet
As of October 31, 2017

Total Liabilities

Equity
Capital Stock
Retained Earnings
Net Income

Total Equity

TOTAL LIABILITIES & EQUITY



2:57 PM 02/15/18 Cash Basis

Consumer Energy Solutions, Inc. Profit & Loss

November 2016 through October 2017

Nov '16 - Oct 17 Ordinary Income/Expense Income 0.00 Contra Income Other Tax Refund Income Other - Other Total income Other Sales AEP Agera Agway Ambit Energy Ameren Amerigreen APG&E Champion Conedison Solutions Constellation DE Bonus DE Gas DE Online DE Residentail DE Residentail Residual DE Residual Direct Energy Direct Energy Canada Direct Gas Dynegy Eligo Energy Mark Energy Me Entrust Energy First Energy First Point Power Freepoint Gasmark Glacial Global Great Eastern Green Mountain **Guttman Energy** Hess Broker **Hudson Energy** Infinite Energy Integrys Interstate Gas Supply Led Lighting Liberty W&R MC Squared Natgasco-Mitchell Supreme Nextera Nordic Plymouth Rock Reliant Energy Resident Energy SFE Snyder Brothers Source Power South Jersey Suez Energy Town Square US Gas & Electric Vending Volunteer Energy

2:57 PM 02/15/18

Cash Basis

Consumer Energy Solutions, Inc. Profit & Loss

November 2016 through October 2017

Washington Gas Xoom

Total Sales

Total Income

Expense

Advertising Automobile Expense Bank Service Charges

Mercant Fees

Bank Service Charges - Other

Total Bank Service Charges

Cogs Led

Total Cogs

Consultant

ATS

Total Consultant

Depreciation Expense
Dues and Subscriptions

Education

Equipment - Copier Lease

Equipment - Purchase

Gifts

Insurance

Liability Insurance

Insurance - Other

Total Insurance

Interest Expense

Loan Interest

Loan Interest #2

Loan Interest Cadence 134

Loan Interest Cadence 142

Interest Expense - Other

Total Interest Expense

Leads

Licenses and Permits

Membership Fees

Miscellaneous

Office Supplies & Expenses

Computer Supplies

Office Supplies & Expenses - Other

Total Office Supplies & Expenses

Postage and Delivery

Professional Fees

Accounting Computer

Legal Fees

Management Fees

Management Fees CMG

Website

Total Professional Fees

Refund

Rent

Repairs

Maintenance

Total Repairs



2:57 PM 02/15/18 Cash Basis

Consumer Energy Solutions, Inc. Profit & Loss

November 2016 through October 2017

Sales Tax Security Staff Benefits Storage Taxes Property State

Total Taxes

Telephone Travel & Ent Meals Parking Travel

Total Travel & Ent

Utilities Internet Total Utilities Verification Cost

Total Expense

Net Ordinary Income

Other Income/Expense
Other Income
Interest Income
Total Other Income

Net Other Income

Net Income

