



# Public Utilities Commission

Mike DeWine, Governor  
M. Beth Trombold, Acting Chair

## Commissioners

Lawrence K. Friedeman  
Dennis P. Deters  
Daniel R. Conway

March 8, 2021

Docketing Division  
Public Utilities Commission of Ohio  
180 East Broad Street  
Columbus OH 43215

RE: *In the Matter of the 2020 Review of the Delivery Capital Recovery Rider of the Ohio Edison Company, the Cleveland Electric Illuminating Company, and the Toledo Edison Company, Case No. 20-1629-EL-RDR*

Dear Docketing Division:

Enclosed please find the Request to Expand Audit Scope in the Matter of the 2020 Review of the Delivery Capital Recovery Rider of the Ohio Edison Company, the Cleveland Electric Illuminating Company, and the Toledo Edison Company, Case No. 20-1629-EL-RDR.

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Tamara S. Turkenton  
Director, Rates and Analysis Department  
Public Utilities Commission of Ohio

Enclosure  
Cc: Parties of Record

**The Ohio Edison Company  
The Cleveland Electric Illuminating Company  
The Toledo Edison Company**

**Case No. 20-1629-EL-RDR**

Commissioners,

Staff respectfully requests an expansion of the scope of the audit ordered in Case No. 20-1629-EL-RDR.

Immediately following its review of the 10Q filed by the First Energy Corporation on February 18, 2021, Staff filed a data request with Cleveland Illuminating Company, Ohio Edison and Toledo Edison (collectively referred to hereafter as “the Utilities”) for additional records related to a disclosure of “certain transactions... that were either improperly classified, misallocated...or lacked supporting documentation.” See page 28 of the attached 10Q. The Utilities responded to this data request on February 25, 2021.

Through our preliminary review of documents provided in response to this request, staff believes it is appropriate for the assigned independent auditor in Case No. 20-1629-EL-RDR, Blue Ridge Consulting, Inc., to review these transactions to determine whether funds collected from ratepayers were used to pay these vendors and if so, whether or not the funds associated with those payments should be returned to ratepayers as part of the Commission’s review of the Utilities’ delivery capital recovery rider.

In the event the independent auditor and/or staff find that ratepayers would be entitled to a refund in an alternative proceeding of the Utilities, the independent auditor and/or staff shall file a supplemental report that references and incorporates the relevant findings of the auditor and staff in the appropriate docket.

Staff notes that additional time and funds may be necessary to perform the expanded audit described above.

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

**Commission of Ohio Docketing Information System on**

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**in**

**Case No(s). 20-1629-EL-RDR**

Summary: Request to Expand Audit Scope in the Matter of the 2020 Review of the Delivery Capital Recovery Rider of the Ohio Edison Company, the Cleveland Electric Illuminating Company, and the Toledo Edison Company electronically filed by Zee Molter on behalf of PUCO Staff