



April 29, 2024

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

RE: In the Matter of Case No. 20-1502-EL-UNC.

Dear Docketing Division:

Enclosed please find Marcum LLP's request for the Commission's consideration and approval of a change order.

Sincerely,

A handwritten signature in black ink that reads "Guler Wiefling". The signature is written in a cursive, flowing style.

Guler Ann Wiefling, CFE
Partner

April 29, 2024

To: Krystina Schaefer
Public Utilities Commission of Ohio
krystina.schaefer@puco.ohio.gov

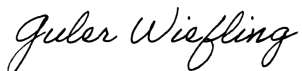
Thank you for awarding Marcum LLP ("Marcum") the privilege to support the Public Utilities Commission of Ohio (the "Commission") and its Staff in Case No. 20-1502-EL-UNC, as per the requirements of RFP No. RA22-PCS-1 (the "RFP"). This letter is intended to inform the Commission of an increase in Marcum's professional fees since our original response to the RFP on April 5, 2022, and to formally request the issuance of a change order for this engagement.

The Commission selected Marcum to conduct a compliance audit over political and charitable expenditures by the FirstEnergy Ohio Companies in support of Am. Sub. H.B. 6 and the subsequent referendum effort, as detailed in the RFP. Subsequent to our engagement, on August 24, 2022, the Commission ordered a six-month stay of all proceedings at the request of the U.S. Department of Justice. This six-month stay was renewed on March 8, 2023, and again on August 23, 2023, before being lifted on February 26, 2024. This series of stays resulted in an eighteen-month delay in Marcum's audit activities. In that time, Marcum has experienced cost increases due to a variety of market factors, including, but not limited to, inflation, increased cost of labor, and increases in the prices of essential technologies and tools required to provide our services. These factors have had a cumulative effect on the cost structure of Marcum's business operations and necessitate an adjustment to our rates to ensure that we maintain the quality and effectiveness of our services while continuing to meet the professional standards our clients have come to expect.

Therefore, Marcum requests the Commission's consideration and approval of an adjustment to our professional fees, effective April 1, 2024. This adjustment aims to address the cumulative cost increases outlined above and is essential for sustaining the quality of service that Marcum has committed to deliver. The requested adjustment will translate to a budget increase of approximately \$140,000, bringing total budgeted costs to \$689,800. It is important to note that our original budget proposal included a discount from our standard rates. Even with the updated pricing, we continue to apply a discount to our services.

We appreciate your understanding of the necessity for this change order and look forward to continuing our work on this engagement. If you have any questions or need further clarification, please do not hesitate to contact us.

Sincerely,



Guler Ann Wiefling, CFE
Partner

**This foregoing document was electronically filed with the Public Utilities
Commission of Ohio Docketing Information System on**

4/29/2024 8:58:16 AM

in

Case No(s). 20-1502-EL-UNC

Summary: Correspondence Marcum LLP's request for the Commission's consideration and approval of a change order. electronically filed by Ms. Krystina M. Schaefer on behalf of Schaefer, Krystina.