From: Randazzo, Samuel
To: Vogel, Anne
Subject: FERC MOPR
Date: Tuesday, July 14, 2020 3:04:46 PM

Anne, below are the e-mail messages between myself and Christina. Spoiler Alert: I think solar developers are seeing MOPR ghosts.

Sam Randazzo
PUCO & OPSB Chair
614.466.3362 (office)
614.421.8951 (mobile)
Samuel.Randazzo@puco.ohio.gov

From: O'Keeffe, Christina <Christina.Okeeffe@aqda.state.oh.us>
Sent: Tuesday, July 14, 2020 2:08 PM
To: Randazzo, Samuel <Samuel.Randazzo@puco.ohio.gov>
Cc: Ryan, John <John.Ryan@puco.ohio.gov>; Sternisha, Lori <lori.sternisha@puco.ohio.gov>
Subject: RE: FERC MOPR

Thank you, Sam. It is very helpful.

It is definitely a complex issue and OAQDA doesn't intend to enter into the fray. I also assume the "burden" may be placed on generation resource as it navigates this process involving the application of MOPR. However, since it came up with this recent inquiry, I wanted to understand any implications to our agency if we financed these projects, particularly if they need to characterize our program as part of this process (and perhaps it's not necessary as it relates to our financing or in the process?).

Your thoughts are greatly appreciated on the matter as it may impact this project type and our evaluation for OAQDA bond financing. It sounds like an application may be forthcoming from this developer, and I'll follow up after we learn more to arrange a call.

Thanks again,
Christina

From: Randazzo, Samuel <Samuel.Randazzo@puco.ohio.gov>
Sent: Tuesday, July 14, 2020 11:56 AM
To: O'Keeffe, Christina <Christina.Okeeffe@aqda.state.oh.us>
Cc: Ryan, John <John.Ryan@puco.ohio.gov>; Sternisha, Lori <lori.sternisha@puco.ohio.gov>
Subject: RE: FERC MOPR

Hello Christina:

Doing well enough here.

Happy to visit with you on this topic as our schedules permit.

But, there is so much unknown about the MOPR (including its legality which is being strongly contested) that I don't think it is possible to compare the options you describe for the purpose of predicting relative MOPR-related outcomes or relative risk. Application of the MOPR may also not impose any disability on a project's ability to participate in PJM's capacity market (the default or unit specific minimum offer price may be so low that it does not affect the ability of the project to bid into or clear in PJM's capacity auctions). Also, FERC's MOPR applies to a project if it is **eligible** to receive a "state subsidy" and irrespective of whether the project actually receives the state subsidy.

I hope the above information helps until we can arrange a time to discuss further.

Best regards,

Sam

From: O'Keeffe, Christina <Christina.Okeeffe@aqda.state.oh.us>
Sent: Tuesday, July 14, 2020 11:34 AM
To: Randazzo, Samuel <Samuel.Randazzo@puco.ohio.gov>
Subject: FERC MOPR

Hi Sam,

Hope you're doing well.

I wanted to reach out because we received an inquiry from a solar developer on the use of OAQDA bond financing to assist their project. Their interest in OAQDA stems from the FERC MOPR order on the impact of "state subsidies". As you may know, it appears the FERC definition may encompass the Qualified Energy Project (QEP) that allows specific generation facilities to secure prescribed PILOT arrangements with local entities to replace the utility tax; whereas, the solar developer believes OAQDA bond financing may be outside the purview of this definition since our financing is widely offered to every industry or business. Due to their timing to proceed, the solar developer wants to

pursue the lower risk pathway for their projects, which they feel is our bond financing, in order to participate in PJM while securing the already-agreed upon PILOT arrangements with the locals. They intend to honor and carry forward those agreements with the pursuit of our financing.

I wanted to get your expertise on this item. Appreciate any thoughts or if you have time to chat this week?

Thanks much!
Christina

Christina O'Keeffe, Executive Director
Ohio Air Quality Development Authority
50 West Broad Street, Columbus, Ohio 43215
Main: (614) 466-6825
Direct: (614) 387-3063
Fax: (614) 752-9188
Web: ohioairquality.org

From: Randazzo, Samuel
To: Vogel, Anne
Subject: RE: Updated Ohio FRR Report
Date: Monday, July 20, 2020 10:39:45 AM

Its history indicates that it was meant to be a transitional vehicle. It was included in the settlement that produced the Reliability Assurance Agreement (RAA) at a time when PJM was competing with MISO for footprint and is/was, at best, a compromise having much less significance then as it does potentially now.

While the FRR itself may be a terrible idea, I think that use of bilateral contracts between willing buyers and sellers of capacity, accompanied by a secondary market (like capacity release in the nat gas market) would be a significant improvement over the central organized market and very complicated approach (requiring many scenarios to estimate capacity price outcomes) that has been in place or will be in place once FERC's enhanced MOPR is implemented (or not).

Sam Randazzo
PUCO & OPSB Chair
614.466.3362 (office)
614.421.8951 (mobile)
Samuel.Randazzo@puco.ohio.gov

From: Vogel, Anne <Anne.Vogel@governor.ohio.gov>
Sent: Monday, July 20, 2020 10:15 AM
To: Randazzo, Samuel <Samuel.Randazzo@puco.ohio.gov>
Subject: RE: Updated Ohio FRR Report

Thank you. I'm loathe to agree with Joe, but FRR is a terrible idea.

From: Randazzo, Samuel <Samuel.Randazzo@puco.ohio.gov>
Sent: Monday, July 20, 2020 9:45 AM
To: Vogel, Anne <Anne.Vogel@governor.ohio.gov>
Subject: Updated Ohio FRR Report

FYI – Joe Bowering sent us another version of the FRR report (with some corrections) and it is attached.

Sam

Sam Randazzo
PUCO & OPSB Chair
614.466.3362 (office)
614.421.8951 (mobile)
Samuel.Randazzo@puco.ohio.gov

From: Sternisha, Lori <lori.sternisha@puco.ohio.gov>
Sent: Monday, July 20, 2020 9:10 AM
To: Cathcart, Stacie <Stacie.Cathcart@puco.ohio.gov>; Conway, Daniel <Daniel.Conway@puco.ohio.gov>; Deters, Dennis <Dennis.Deters@puco.ohio.gov>; Elisar, Scott <Scott.Elisar@puco.ohio.gov>; Friedeman, Lawrence <Lawrence.Friedeman@puco.ohio.gov>; Randazzo, Samuel <Samuel.Randazzo@puco.ohio.gov>; Ross, Sarah <Sarah.Ross@puco.ohio.gov>; Ryan, John <John.Ryan@puco.ohio.gov>; Trombold, Beth <Beth.Trombold@puco.ohio.gov>; Wolf, James <James.Wolf@puco.ohio.gov>
Cc: Fleck, Katherine <Katherine.Fleck@puco.ohio.gov>; Mcclelland, Maura <Maura.McClelland@puco.ohio.gov>; Hawkins, Angela <angela.hawkins@puco.ohio.gov>; Price, Greg <greg.price@puco.ohio.gov>; Zoeller, Christopher <Christopher.Zoeller@puco.ohio.gov>; Moore, Kevin <Kevin.Moore@puco.ohio.gov>; Turkenton, Tamara <Tamara.Turkenton@puco.ohio.gov>; Schilling, Matt <matt.schilling@puco.ohio.gov>
Subject: Ohio FRR Report

Good morning - Attached is the PJM IMM's FRR (yes, I just used 3 acronyms in a row) report for Ohio. It will be posted to the Monitoring Analytics webpage today. Dr. Bowring evaluates six different scenarios for Ohio. It is difficult to summarize the scenarios and all the assumptions but I would point you to pages 1-4 and the scenarios Table 1 (bottom of page 3) . Here is a very brief overview from the report:

Based on the analysis, the creation of an Ohio FRR, an AEP/Ohio FRR or an ATSI/Ohio FRR is likely to increase payments for capacity by customers in Ohio. It is expected that the actual price for capacity in Ohio would be the result of negotiation between the owners of the required capacity, and the State of Ohio. The price for capacity resources could substantially exceed the capacity market clearing price and the capacity market offer cap. Ultimately, the actual cost of an FRR will result from the details of the FRR plan. Based on public details to date about FRR plans that indicate an intent to pay above market prices to preferred resources the price for capacity resources under an FRR plan could exceed even the higher cost sensitivity

in this report.

FEA staff will be reviewing this report in more detail and Dr. Bowring has offered to answer any questions we may have. Please let us know if you have any questions or would like to discuss in further detail.

Thanks,

Lori Sternisha
Public Utilities Commission of Ohio
Director, Office of the Federal Energy Advocate
(614)644-8060
www.PUCO.ohio.gov

From: Randazzo, Samuel
To: Vogel, Anne
Subject: NOT FOR DISTRIBUTION OR EXTERNAL USE - Solar Project Map
Date: Tuesday, July 14, 2020 2:56:44 PM
Attachments: OPSB Upcoming Solar Projects - INTERNAL USE ONLY.pdf

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Anne, see attached map which includes MWs for each category of projects. We are working on including the acreage for each category in the project status box . Also, the “upcoming” category continues to expand (currently at 1,980 MW); if HB 6 had a negative impact on “renewable” development in Ohio, it is hard to find it in the real world.

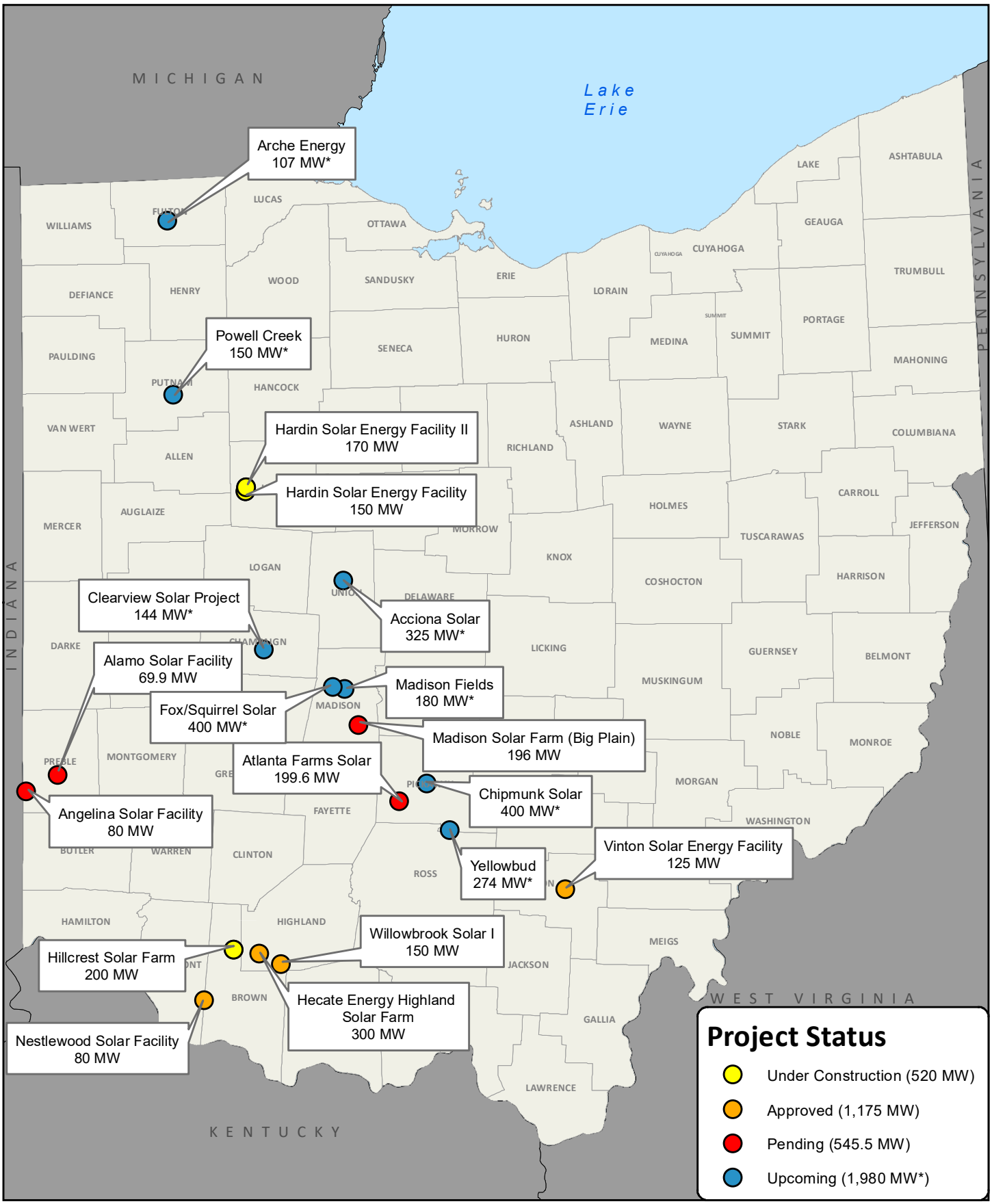
Sam

Sam Randazzo
PUCO & OPSB Chair
614.466.3362 (office)
614.421.8951 (mobile)
Samuel.Randazzo@puco.ohio.gov

Ohio | Power Siting Board

Power Siting Solar Case Status - INTERNAL USE ONLY

As of 6/26/2020



Notes: Project locations are provided by applicants. Case and construction status is determined by the case filings. The nameplate capacity shown is the maximum capacity that could be built based on the number of approved photovoltaic panels and the highest nameplate capacity of the approved panel models. Map produced on 6/26/2020.

*Upcoming project locations and capacity are approximate. This map is intended for internal use only and should not be made publicly available.

From: Randazzo, Samuel
To: Vogel, Anne
Subject: RE: Interesting Report on Challenges of Gas Fired Generation in PJM
Date: Thursday, October 8, 2020 9:19:21 AM

Good question – PJM seems to be captive to the notion that the first tool is focused on building more transmission and the TO's seem to like this approach. But more transmission is a physical approach to problems that are partly rooted in accelerated retirement or thwarted entry of more nimble technologies ("use-accommodating resources") due in part to cash flow stress exaggerated by "use-limited resources" that have ample tax benefits.

Sam Randazzo
PUCO & OPSB Chair
614.466.3362 (office)
614.421.8951 (mobile)
Samuel.Randazzo@puco.ohio.gov

From: Vogel, Anne <Anne.Vogel@governor.ohio.gov>
Sent: Wednesday, October 7, 2020 5:48 PM
To: Randazzo, Samuel <Samuel.Randazzo@puco.ohio.gov>
Subject: RE: Interesting Report on Challenges of Gas Fired Generation in PJM

Thank you. Query whether PJM will be proactive in balancing its portfolio in coming year.

From: Randazzo, Samuel <Samuel.Randazzo@puco.ohio.gov>
Sent: Wednesday, October 07, 2020 12:56 PM
To: Vogel, Anne <Anne.Vogel@governor.ohio.gov>
Subject: Interesting Report on Challenges of Gas Fired Generation in PJM

FYI

Hello – Utility Dive had an article about this study (attached) today. It talks about the oversupply in PJM, the growth of renewables and the effect of MOPR, Covid, LNG and environmental goals. Specifically it focuses on gas fired plants (including some in Ohio) and the particular challenges they face moving forward. Some good graphs included too. Pretty good summary of the state of the market in PJM.

Feel free to forward. I will provide separately to the FEA team (including Maura and staff attorneys).

Thanks,

Lori Sternisha
Public Utilities Commission of Ohio
Director, Office of the Federal Energy Advocate
(614)644-8060
www.PUCO.ohio.gov

From: Randazzo, Samuel
To: Vogel, Anne
Subject: Infrastructure EO
Date: Thursday, June 4, 2020 8:40:47 PM

Anne, I read through it quickly and beyond some very high-level assertions about what is good and worthy, everything else seems to lack any detail or a sufficient statement of objectives to allow more than speculation about what it means or how we might use it to accomplish things that we have identified as needing done (natural gas infrastructure for example). Whoever prepared this, for example, appears to be unaware of things that FERC is doing through the MOPR to inject uncertainty into capital formation decision making and work against DOE's efforts to keep nuclear plants running.

As you know, very little of the infrastructure mentioned in the EO is subject to state or Ohio jurisdiction. And where Ohio does have jurisdiction, certification is already through a one-stop OPSB process.

It is also odd, in my opinion, that there is no mention of broadband in the Appalachian section.

And at the very bottom, we see the typical boilerplate language that makes it clear that the EO does not create any obligations on the part of the federal government.

To this point, FERC efforts to incent (money for nothing) electric transmission investment has done a lot to increase prices (contrary to the assumptions explicit in the EO) and, through formula rates, transfer business and financial risk to transmission dependent utilities and Ohio retail customers. FERC's transmission rate design actually encourages underutilization of invested capital so while FERC is incenting incremental investment it is also pricing in a way that makes it likely that capital utilization rates will decline thereby exacerbating the price escalation features of FERC's rulings.

I will keep looking but I am not sure how to be helpful based on what I have read so far (admittedly, read quickly).

Sam

From: Vogel, Anne <Anne.Vogel@governor.ohio.gov>
Sent: Thursday, June 4, 2020 7:12 PM
To: Stevenson, Laurie <Laurie.Stevenson@epa.ohio.gov>; Randazzo, Samuel <Samuel.Randazzo@puco.ohio.gov>; Pelanda, Dorothy <Dorothy.Pelanda@agri.ohio.gov>; Mertz, Mary <Mary.Mertz@dnr.state.oh.us>
Cc: Guilford, Nikki <Nikki.Guilford@governor.ohio.gov>; Marchbanks, Jack

<Jack.Marchbanks@dot.ohio.gov>; Temple, Brenton <Brenton.Temple@governor.ohio.gov>
Subject: Infrastructure EO

https://www.whitehouse.gov/presidential-actions/executive-order-promoting-energy-infrastructure-economic-growth/

A link to the President's rather sweeping EO is attached – from my quick read, it has the potential to affect each of your agencies. Please have your teams review and let's discuss any implications. I would appreciate a few bullet points on the details specific to your area in the event the Governor is asked about the EO. (I know ODOT is already working towards that, ty).

Feel free to share any comments with this group so we can come up with a comprehensive understanding of what all is in here!
Any questions, let me know.
Thanks!

Anne Vogel
614-397-8337

From: Randazzo, Samuel
To: Vogel, Anne
Cc: Elisar, Scott
Subject: RE: Legislation
Date: Friday, May 15, 2020 7:20:53 AM

Thanks – the letter we prepared also pointed at FERC actions (MOPR and extra "incentives" for transmission owners) as sources of increased Ohio consumer costs. In our world, these items have "big ticket" potential that may not be obvious to people who don't have subject matter knowledge or experience.

Any problem if we communicate directly with the Ohio delegation?

From: Vogel, Anne <Anne.Vogel@governor.ohio.gov>
Sent: Thursday, May 14, 2020 2:46 PM
To: Elisar, Scott <Scott.Elisar@puco.ohio.gov>; Randazzo, Samuel <Samuel.Randazzo@puco.ohio.gov>
Subject: Re: Legislation

I sent your letter to the dc office; they have asked all agencies to hold off on individual/ one-off letters while they continue to work through the big ticket asks for the state. Sorry I failed to communicate this back. I'm also told the house package is DOA.

> On May 14, 2020, at 1:48 PM, Elisar, Scott <Scott.Elisar@puco.ohio.gov> wrote:
>
> Lets discuss when you have a second
>
> Scott
>
> Scott Elisar
> Public Utilities Commission of Ohio
> (614) 728-5049 (office)
> (614) 502-9281 (cell)
> scott.elisar@puco.ohio.gov
> www.PUCO.ohio.gov
>
> **COVID-19 Resources:**
> Inbox for COVID-19 legislative inquiries: questions@governor.ohio.gov
> Ohio Department of Health COVID-19 Hotline: 1833-4-ASK-ODH
> Ohio Department of Health COVID-19 Website:
> https://coronavirus.ohio.gov/wps/portal/gov/covid-19/
>
> ---
>
> **From:** Randazzo, Samuel <Samuel.Randazzo@puco.ohio.gov>

Sent: Thursday, May 14, 2020 1:40 PM
To: Elisar, Scott <Scott.Elisar@puco.ohio.gov>; Wolf, James <James.Wolf@puco.ohio.gov>; Mcclelland, Maura <Maura.McClelland@puco.ohio.gov>; Ryan, John <John.Ryan@puco.ohio.gov>
Subject: FW: Legislation

FYI –

Scott, what if anything has been done with the letter that I signed and was provided to the Gov's office for distribution to the Ohio delegation?

From: NARUC-GAS-S <naruc-gas-s-lists@lists.naruc.org> **On Behalf Of** Chris Mele
Sent: Thursday, May 14, 2020 1:30 PM
To: NARUC-ELEC-S@lists.naruc.org; NARUC-GAS-S@lists.naruc.org
Cc: NARUC-SSELEC-S@lists.naruc.org; NARUC-SSGAS-S@lists.naruc.org
Subject: [NARUC-GAS-S] Legislation

There were two bills of note released this week.

The House majority released the "HEROES Act" (aka: CARES2)on Tuesday. The bill is about 1800 pages. On the electric and gas side, we are following a number of sections that relate to federal debt collection and utility disconnect moratoriums. Sections 110402, 110403, and 110404 on pages 1037-1045 discuss individual consumer debt collection/utility disconnection, while sections 110601, 110602, and 110603 are directed toward small business debt collection/utility disconnection. Page 1654, section 190701 also addresses disconnects and is "less bad" than the "debt collection" provisions that begin on page 1037. A further cause for concern is that the provisions that begin on page 1037 and those found on page 1654 appear to be contradictory and therefore difficult, if not impossible, to reconcile and/or implement taken together. Part of the confusion is because they were drafted by different House Committees (House Financial Services and House Energy & Commerce.) It is highly unlikely that this bill will be taken up by the Senate, as drafted. With its $3 Trillion price tag, it is widely seen a House Majority "wish list" or opening negotiation position for the next COVID relief bill. If the Senate does decide to use this bill as a starting point for an additional COVID relief package, that most likely will not occur until mid-summer at the earliest.

Here is a brief section-by-section summary of the above mentioned provisions, the attached document provides more detail on these sections:

Sec. 110402. Restrictions on collections of debt during a national disaster or emergency.
• This legislation provides a temporary moratorium on consumer debt collection during this COVID-19 crisis, and for 120 days thereafter.

Sec. 110403. Repayment period and forbearance for consumers.

• This section ensures reasonable forbearance and repayment options for consumers when payments resume following the moratorium provided by Section 402, including simply maintaining the same payment schedule by extending the maturity by the same period of time payments were suspended under Section 402.

Sec. 110404. Credit facility.
• This section provides creditors access to a Federal Reserve facility to receive a low-interest, long-term loan where payments would be deferred until a borrower resumes making payments to the creditor pursuant to the debt collection moratorium and forbearance provided in this title.

Sec. 110601. Restrictions on collections of debt during a national disaster or emergency.
• This legislation provides a temporary moratorium on small business and nonprofit debt collection during this COVID-19 crisis, and for 120 days thereafter.

Sec. 110602. Repayment period and forbearance for small businesses and nonprofit organizations.
• This section ensures reasonable forbearance and repayment options for small businesses and nonprofit organizations when payments resume following the debt collection moratorium provided by Section 601.

Sec. 110603. Credit facility.
• This section provides creditors access to a Federal Reserve facility to receive a low-interest, long-term loan where payments would be deferred until a borrower resumes making payments to the creditor pursuant to the debt collection moratorium and forbearance provided in this title.

Section 190701. Home Energy and Water Service Continuity. Requires states and utilities receiving federal emergency funds to adopt or maintain in force policies to prevent shutoffs and ensure safety and continuity of home energy and water services to residential customers during the COVID-19 public health emergency.

Here is a link to the 1800 page bill:

https://www.congress.gov/116/bills/hr6800/BILLS-116hr6800ih.pdf

Additionally, Senators Lisa Murkowski, R-Alaska, and James Risch, R-Idaho, introduced a 53 page bill on Tuesday to boost protections for critical electric infrastructure. The "Energy Infrastructure Protection Act" updates provisions in the Federal Power Act and restricts federal disclosures of certain sensitive energy information. The Department of Energy (DOE) and the Federal Energy Regulatory Commission (FERC) are charged with protecting information received from utilities. The Energy Infrastructure Protection Act attempts to enhance current protections through provisions that:

- Direct DOE and FERC to improve methods to protect critical energy information;

- Grant explicit authority to DOE and FERC to help energy companies improve security;
- Allow federal, state, and local authorities to request that their own critical energy information be protected under special designation by DOE or FERC and limit what information can be accessed under Freedom of information Act requests.

While the legislation attempts to address an important issue, it appears to take an overly prescriptive approach. Much of what is included could/should have been done during the regulatory process rather than written into legislation. This approach may lead to a very difficult markup, should the bill get that far. Here is a link to the bill:

https://www.energy.senate.gov/public/index.cfm?a=files.serve&File_id=0F96DB52-EBD2-408C-898B-3FF85FEE237C

Cheers
Chris

Chris Mele
NARUC
Legislative Director, Energy
cmele@naruc.org
202-898-2206
"9/11/01 ALWAYS REMEMBER"

<disconnect sum in HEROES Act 5-13-20.docx>

sender immediately by sending an e-mail.

From:	Rosenberger, Christine A. on behalf of Jones, Charles E.
To:	Dawson, Laurel
Cc:	Randazzo, Samuel
Subject:	COVID-19 Letter from FirstEnergy CEO Chuck Jones
Date:	Friday, March 20, 2020 3:08:30 PM
Attachments:	Ltr - Gov DeWine 3-20-2020.pdf

FirstEnergy

76 South Main Street
Akron, Ohio 44308

Charles E. Jones
President and CEO

330-761-7775

March 20, 2020

The Honorable Mike DeWine
Governor of Ohio
77 South High Street
Columbus, OH 43215-6117

Dear Governor DeWine:

FirstEnergy is focused on the safety, well-being and health of our employees and customers. Our Ohio electric utility companies – Ohio Edison, The Illuminating Company and Toledo Edison – serve more than 2 million customers in northern and central Ohio. We operate a critical part of our nation's electric infrastructure, including 127,000 miles of transmission and distribution lines in Ohio, and are committed to keeping the lights on as our country addresses the Coronavirus pandemic.

During these challenging times, please know that we also are committed to collaborating with your administration, state agencies, utility industry organizations and others to do whatever it takes to mitigate the spread of the Coronavirus and safeguard the health of our employees, customers and the general public.

As you contemplate issuing an Executive Order that would direct Ohio residents to shelter-in-place, institute travel restrictions or close businesses to lessen the spread of the Coronavirus, we strongly encourage that an exemption be provided for electric utility workers, including contractors, suppliers and vendors, who provide an essential service by keeping electricity flowing to homes and businesses across our service area. In addition, in the event of a travel restriction or supply chain constraints, it is critical that our personnel and vehicles and those of our contractors and suppliers are permitted to travel freely and have prioritized access to necessary lodging, commodities and supplies, such as fuel, in order to be responsive to customers' needs.

These dedicated employees include line workers, control center and substation operators, contractors, suppliers, vendors and others who support their efforts. By issuing an exemption to electric utility workers, contractors, suppliers, and vendors, we can continue to provide an essential service to our customers and your constituents. It remains critical, particularly under these challenging circumstances, that we are provided the flexibility needed to ensure our crews are ready and able to respond quickly to address service issues. This includes not just those arising from the unique challenges posed by the Coronavirus, but also those that could result from a storm.

Regarding the safety of our customers and the general public, our line workers and field personnel perform almost all of their work outside of homes and businesses with little to no need to interact with the occupants. When interaction is required, appropriate preventive measures such as social distancing are in place to protect everyone's personal health. I would like to highlight that as of Tuesday, March 17, all our non-utility employees began working from home, where possible.

Our workers and their families remain of the utmost importance to us and we ask that to the extent childcare facilities remain open, or the state exercises its discretion to allow some to remain open for the benefit of those called upon as first responders, that our employees be permitted to access those services for the care of their children during this time.

Our Corporate Health and Safety group is vigilantly monitoring developments related to the virus through information provided by the company's internal medical consultants as well as external experts such as the Centers for Disease Control and Prevention.

If you decide to implement a shelter in place or a travel restriction order, please consider making an exemption for FirstEnergy's electric utility workers, contractors, suppliers, vendors and others who provide an essential service to the residents and businesses of Ohio. Please don't hesitate to call me to discuss this important matter.

Sincerely,

c: Sam Randazzo, PUCO Chairman

From:	Randazzo, Samuel
To:	Turkenton, Tamara
Cc:	Fleck, Katherine; Elisar, Scott; Ryan, John; Mcclelland, Maura; Vogel, Anne; Cleary, Finnegan; Burgess, Ryan
Subject:	Wolfe Research on COVID-19 Related Utility Pension Funding Impacts & Commercial Paper Market Stress
Date:	Friday, March 27, 2020 10:03:18 AM
Attachments:	Wolfe on COVID Related Pesion Funding Impacts.pdf

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FYI—see attached paper from Wolfe Research on COVId-19 related utility pension funding impacts (a byproduct of the sharp decline in equity markets and choices about portfolio mix). This impact is not unique to the utility sector; it will affect every entity with pension obligations that are being funded through investments.

It is my understanding that utilities are also experiencing a sharp increase in commercial paper interest rates. As you know, commercial paper is used by government and businesses (including banks) to help address/manage cash flow lags. On March 17, the Federal Reserve took action and unleased two emergency lending programs aimed at addressing the stress in commercial paper markets. However the scope of the action was limited to the highest rated commercial paper (A1/P1) which is not typically used by utilities and, I suspect, most businesses. As part of Ohio's broader efforts to help businesses work through the COVID-19 related liquidity or cash flow challenges, it would seem sensible for Ohio to consider urging the Federal Reserve to consider expanding the scope of its efforts to support the commercial paper market.

I hope this information is useful,

Sam

Sam Randazzo
PUCO & OPSB Chair
614.466.3362 (office)
614.421.8951 (mobile)
Samuel.Randazzo@puco.ohio.gov
COVID-19 Resources:
Ohio Department of Health COVID-19 Hotline: 1833-4-ASK-ODH
Ohio Department of Health COVID-19 Website: https://coronavirus.ohio.gov/wps/portal/gov/covid-19/

March 26, 2020

UTILITIES & POWER

Pondering Pensions: big focus area right now

- **Annual utilities pension review – better funding at YE, but watching YTD**
  We're publishing our utilities pension review a bit earlier this year, as this has come into sharp focus amid the market volatility. We now have the data available from Wolfe's Accounting/Tax team, who published a comprehensive report earlier this week. We look at the state of pensions in the sector using year-end 2019 data. Overall funding levels improved and accounting assumptions became more conservative. However, weak equity market returns could be a pressure in 2020.

- **Pensions strengthen very slightly to 87% funded for the sector**
  The average funding for the sector is up 200bps to 87% at year-end. There are still only two companies in our coverage universe – NEE and DUK – that maintain a fully funded pension plan. EVRG, SRE, and LNT are the least funded.

- **Funding gap relative to market cap – PCG, EXC, ETR, FE most exposed**
  Underfunded pension / OPEB as a percent of market cap worsened slightly. Though this is heavily skewed by PCG (30%). EXC (21%), ETR (17%), FE (15%) all screen high on this list once again.

- **D, SO, ES move to conservative discount rates, still aggressive on returns**
  We look at the discretion used by management in their accounting assumptions, shown in the discount rate and expected rate of return. The average discount rate fell 97bps to 3.37% last year, reflective of the low rate environment. That said, corporate bond yields have actually now risen in 2020. The average expected return fell 10bps to 6.86%. D, SO, ES have historically been aggressive on both assumptions, but have moderated embedded discount rates on a relative basis. Equity asset allocations rose 200bps to 40% which likely helped last year, but doesn't bode well amidst this year's market collapse.

- **Watching interest rates and equities – mixed bag on pension impact**
  While treasuries have collapsed YTD, corporate bond yields have actually risen. Meanwhile equities have been crushed. This could have a mixed impact. Our Accounting team's analysis embedded a 15% drop in blended asset returns and 25bps fall in rates, which would result in 19% weaker funding in our coverage.

- **Things to remember: we don't mark until YE, no EPS impact for regulateds**
  As a reminder, pensions are only marked at year-end, so a lot can change before then. Regulateds recover pension costs in rates, so the impact is only in between rate cases unless you have a pension tracker. Integrateds, including EXC and PEG, have tended to be more exposed due to their unregulated power business.

Exhibit 1: Pension Funding %

Company Name	2019 Pension % Funded
NextEra Energy	143%
Duke Energy	107%
PPL Corp.	99%
NiSource	98%
WEC Energy Group	96%
American Electric Power	96%
Southern Company	95%
Consolidated Edison	93%
Dominion Energy	92%
Ameren Corp.	92%
Pinnacle West Capital	92%
Edison International	91%
PG&E Corp.	90%
Fortis Inc.	88%
The AES Corp.	88%
Xcel Energy	86%
DTE Energy	86%
OGE Energy	85%
PSEG	85%
NRG Energy	82%
CenterPoint Energy	82%
CMS Energy	82%
Exelon Corp.	81%
American Water Works	81%
Eversource Energy	79%
Vistra Energy	78%
Avangrid	78%
Portland General Electric	76%
FirstEnergy	76%
Entergy	75%
Alliant Energy	73%
Sempra Energy	71%
Evergy	64%
Sector Average	**87%**

Source: Wolfe Research and company filings

Steven Fleishman
(646) 582-9241
SFleishman@WolfeResearch.com

Michael P. Sullivan, CFA
(646) 582-9245
MSullivan@WolfeResearch.com

David Paz
(646) 582-9242
DPaz@WolfeResearch.com

David Peters
(646) 582-9246
DPeters@WolfeResearch.com

Alex Kania
(646) 582-9244
AKania@WolfeResearch.com

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Taking a closer look at utility pensions

Our annual utilities pension review, with help from the Wolfe Research Accounting and Tax Policy team, looks at the state of pensions in the utilities industry. Below, Exhibit 2 shows key pension data for 2019.

The average pension underfunding for the companies in our review is 13% – slightly better than a year ago. However, pension underfunding as a percent of market cap actually worsened slightly to 6% on average (versus 4% last year). Similarly, the average underfunding as a percent of market cap for combined pension and OPEB liabilities is 6%, again a decline from 5% last year. We find this metric to best reflect the companies most impacted by changes in discount rates and/or market returns.

Exhibit 2: 2019 Pension and OPEB Underfundings

Company Name	Pension Assets 2019	Pension Liability 2019	Pension Under funding	2019 Pen % Funded	2019 Pension Underfunding / Market Cap.	Pen + OPEB Under Funding	Pen + OPEB Underfunding / Market Cap.
Alliant Energy	930	1,280	(349)	73%	4%	(458)	5%
Ameren Corp.	4,564	4,967	(403)	92%	3%	(216)	1%
American Electric Power	5,015	5,237	(221)	96%	1%	335	-1%
American Water Works	1,747	2,161	(414)	81%	2%	(256)	1%
Avangrid	2,848	3,669	(821)	78%	6%	(1,105)	9%
CenterPoint Energy	2,005	2,453	(448)	82%	7%	(676)	11%
CMS Energy	2,546	3,123	(577)	82%	4%	(233)	2%
Consolidated Edison	15,608	16,792	(1,184)	93%	5%	(1,515)	6%
Dominion Energy	9,631	10,446	(815)	92%	1%	(704)	1%
DTE Energy	4,993	5,810	(817)	86%	5%	(749)	5%
Duke Energy	8,910	8,321	589	107%	-1%	86	0%
Edison International	3,755	4,139	(384)	91%	2%	(2)	0%
Entergy	6,271	8,406	(2,135)	75%	13%	(2,702)	17%
Evergy	1,733	2,718	(985)	64%	9%	(1,010)	9%
Eversource Energy	4,969	6,322	(1,353)	79%	6%	(1,316)	6%
Exelon Corp.	18,590	22,868	(4,278)	81%	14%	(6,395)	21%
FirstEnergy	8,395	11,050	(2,655)	76%	14%	(2,851)	15%
Fortis Inc.	3,208	3,632	(424)	88%	2%	(793)	4%
NextEra Energy	4,800	3,363	1,437	143%	-2%	1,437	-2%
NiSource	2,081	2,131	(50)	98%	1%	(365)	5%
NRG Energy	1,150	1,397	(247)	82%	4%	(340)	6%
OGE Energy	530	626	(96)	85%	2%	(186)	4%
PG&E Corp.	18,547	20,525	(1,978)	90%	52%	(1,132)	30%
Pinnacle West Capital	3,318	3,613	(295)	92%	4%	(204)	3%
Portland General Electric	712	931	(219)	76%	6%	(256)	7%
PPL Corp.	12,530	12,661	(131)	99%	1%	(348)	2%
PSEG	6,211	7,345	(1,134)	85%	6%	(2,505)	13%
Sempra Energy	2,662	3,768	(1,106)	71%	4%	(738)	3%
Southern Company	14,057	14,788	(731)	95%	1%	(1,655)	3%
The AES Corp.	1,283	1,466	(183)	88%	2%	(183)	2%
Vistra Energy	528	674	(146)	78%	2%	(263)	4%
WEC Energy Group	3,007	3,124	(117)	96%	0%	204	-1%
Xcel Energy	3,184	3,701	(517)	86%	2%	(615)	2%
Sector Average				**87%**	**6%**		**6%**

Source: Wolfe Research and company filings
*Market Cap data as of 3/20/20

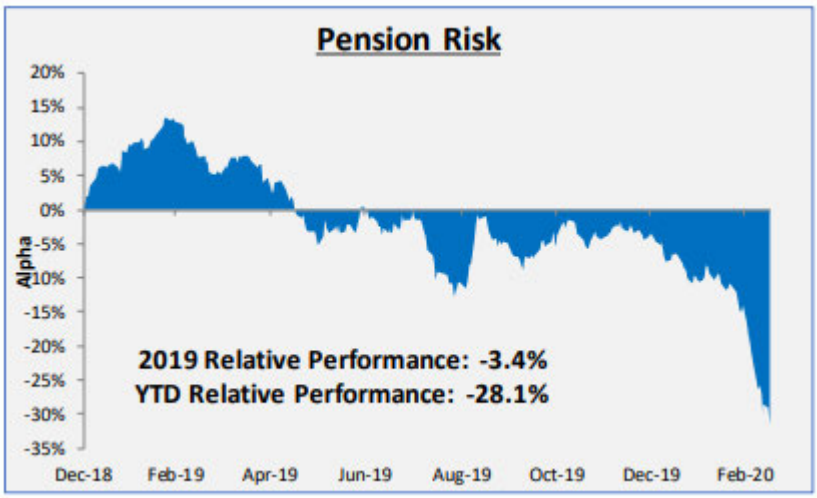
There is a wide variance in the degree of pension underfunding across the sector. The largest pension underfundings relative to market cap are PCG (52%), FE (14%), EXC (14%), ETR (13%), and EVRG (9%). Historically, our Accounting & Tax team has found that underfunding as a percentage of market cap in excess of 20% as a threshold for high pension risk – as changes in discount rates and asset returns can have a meaningful impact. The smallest pension underfundings are NEE (43% overfunded), DUK (7% overfunded), PPL (1%), NI (2%), and WEC (4%). Two companies have an overfunded pension, which is the same as last year. Most of this list is largely unchanged. PCG saw the biggest deterioration in its funding levels as a percent of market cap, primarily due to its volatile equity value during bankruptcy.

In addition to pensions, most utilities also have large underfunded OPEB liabilities. The companies with the largest combined underfundings (pension and OPEB) as a percentage of market cap are PCG (30%), EXC (21%), ETR (17%), FE (15%) and PEG (13%). Underfunding is a much bigger deal for integrated utilities (EXC, and PEG), as they are unable to pass along pension costs tied to the generation side of the business to ratepayers via rate cases or trackers. The companies with the smallest pension plus OPEB underfundings relative to market cap are NEE (2% overfunded), AEP (1% overfunded), WEC (1% overfunded), and DUK/EIX. All five of these companies are fully funded.

When looking at the S&P 500 – pension plan funding was mostly unchanged at 85% in 2019 (versus 86% in 2018). Our Accounting/Tax team forecasts that in aggregate this funding level will weaken by about 1500bps to 70% in 2020 assuming a 15% decline in blended asset returns and 25bps fall in bond rates. We see a similar potential impact in our own coverage – projected down 19% with these assumptions – but a lot can change between now and year-end when pensions are marked again.

Interestingly, our Accounting/Tax team has pointed out that since year-end 2018 companies with high pension underfunding have materially underperformed. This could be further exacerbated in a risk-off environment if pension funding continues to weaken.

Exhibit 3: Relative Stock Performance of Companies w/ Large Pension Underfunding and Pension Risk



Source: Wolfe Research Accounting & Tax Policy Research; Company filings; Standard & Poor's; Bloomberg; FactSet
*Universe = Composite portfolio of ~55 companies w/ underfunded pension / market cap > 15% at prior year-end; compared to S&P 1500 benchmark
**Market data as of 3/17/20

Accounting assumptions: D, SO, ES still use high asset return, but lower discount rate

Management is given a lot of discretion regarding the assumptions used in pension accounting, including the discount rate for liabilities and the expected rate of return for investments. The most aggressive assumptions involve a high discount rate and a high expected rate of return on plan assets, while using a low discount rate and a low expected rate of return is generally viewed as more conservative. D, SO, and ES have historically screened at the top of both of these lists. While this is still the case on expected return, all three have dramatically lowered their discount rate assumptions relative to peers in adopting a more conservative approach. This is good to see. D and SO are also well-funded, while ES is less so (79%). The companies with the most conservative assumptions are AES, VST, PCG, FTS, and CNP by expected rate of return; and AGR, EIX, NI, OGE, and CMS by discount rate.

On the whole, discount rate assumptions fell by 97bps in 2019 to an average of 3.35%. This aligned with a nearly identical drop in corporate bond yields last year, which continued into the beginning of 2020. However, corporate yields have spiked in recent weeks and are now up 47bps YTD. Expected rates of return also fell again to 6.86% from 6.96% last year. On average, asset allocations within equities increased (40% from 38%), which worked well with last year's market run, but has hurt so far this year.

Exhibit 4: Accounting Assumptions and Asset Allocation

Company Name	Discount Rate	Expected Rate of Return	Weighted Average Equities	Weighted Average Fixed Income	Weighted Average Real Estate	Weighted Average Other
Alliant Energy	3.48%	7.60%	47%	34%	0%	19%
Ameren Corp.	3.50%	7.00%	57%	39%	4%	0%
American Electric Power	3.25%	6.25%	31%	54%	5%	10%
American Water Works	3.44%	6.20%	45%	48%	7%	0%
Avangrid	2.93%	7.40%	0%	21%	0%	79%
CenterPoint Energy	3.20%	6.00%	44%	57%	2%	-3%
CMS Energy	3.17%	7.00%	52%	45%	0%	3%
Consolidated Edison	3.35%	7.00%	51%	38%	11%	0%
Dominion Energy	3.47%	8.53%	49%	22%	1%	28%
DTE Energy	3.28%	7.30%	35%	42%	0%	22%
Duke Energy	3.30%	6.85%	28%	62%	0%	10%
Edison International	3.11%	6.50%	38%	48%	0%	14%
Entergy	3.26%	7.25%	58%	41%	0%	1%
Evergy	3.62%	6.61%	47%	38%	6%	9%
Eversource Energy	3.20%	8.25%	59%	33%	0%	8%
Exelon Corp.	3.34%	7.00%	41%	48%	6%	5%
FirstEnergy	3.34%	7.50%	33%	49%	7%	11%
Fortis Inc.	4.05%	5.78%	47%	46%	6%	1%
NextEra Energy	3.22%	7.35%	48%	20%	0%	32%
NiSource	3.12%	6.10%	31%	64%	3%	2%
NRG Energy	3.26%	6.35%	34%	49%	0%	17%
OGE Energy	3.15%	7.50%	38%	66%	0%	-4%
PG&E Corp.	3.46%	5.70%	30%	60%	8%	2%
Pinnacle West Capital	3.30%	6.25%	0%	63%	0%	37%
Portland General Electric	3.43%	7.00%	64%	36%	0%	0%
PPL Corp.	3.64%	7.25%	50%	44%	1%	6%
PSEG	3.30%	7.80%	68%	27%	4%	0%
Sempra Energy	3.49%	7.00%	59%	42%	0%	-1%
Southern Company	3.41%	7.75%	58%	29%	12%	1%
The AES Corp.	3.32%	5.08%	31%	69%	0%	1%
Vistra Energy	3.24%	5.22%	32%	58%	10%	0%
WEC Energy Group	3.41%	7.12%	22%	37%	0%	41%
Xcel Energy	3.49%	6.87%	3%	25%	0%	72%
Sector Average	**3.35%**	**6.86%**	**40%**	**44%**	**3%**	**13%**

Source: Wolfe Research and company filings

Funding could weaken materially in 2020 based on our Accounting team assumptions

Our Accounting/Tax team published a report earlier this week, looking at estimated funding positions based on the current market environment. They used assumptions of a 15% decline in blended asset returns and a 25bps decline in the corporate bond rate. Worth noting is that equities are down ~20% YTD while this analysis assumed a 30% decline, and corporate bond yields are actually up. So this may be an overly negative portrayal at this point. A lot can also change before pensions are remarked at year-end. That said, the moves here would clearly be dramatic, as on average pension funding declines by 19% to only 68%. NEE would see the most drastic change, but is the only company that maintains a still fully-funded pension. No one else would even maintain funding above 90%.

Exhibit 5: Potential Change in Funded Status – 2020 vs. 2019

Company Name	YoY Changes	2020E Pension % Funded
NextEra Energy	-42%	101%
Dominion Energy	-27%	65%
WEC Energy Group	-25%	71%
Southern Company	-24%	71%
PSEG	-23%	61%
Xcel Energy	-23%	63%
Avangrid	-22%	55%
Ameren Corp.	-21%	71%
Portland General Electric	-21%	56%
Edison International	-21%	70%
PPL Corp.	-21%	78%
Eversource Energy	-20%	58%
CMS Energy	-20%	62%
Duke Energy	-20%	87%
American Electric Power	-19%	77%
DTE Energy	-18%	68%
Consolidated Edison	-18%	75%
Entergy	-18%	57%
OGE Energy	-17%	68%
NiSource	-17%	81%
FirstEnergy	-16%	60%
Alliant Energy	-16%	56%
Exelon Corp.	-16%	65%
American Water Works	-16%	65%
Sempra Energy	-15%	56%
NRG Energy	-15%	68%
PG&E Corp.	-14%	76%
Pinnacle West Capital	-14%	77%
Evergy	-14%	50%
The AES Corp.	-14%	74%
CenterPoint Energy	-14%	68%
Vistra Energy	-11%	67%
Fortis Inc.	N/A	N/A
Sector Average	**-19%**	**68%**

Source: Wolfe Research and company filings

States with pension mechanisms

Some states have mechanisms that allow utilities to recover the cost of pension expenses. These mechanisms include trackers, deferrals, and balancing accounts. EVRG stands out here given it has one of the weaker pensions, but is located in Kansas and Missouri where there are trackers.

Exhibit 6: States with Pension Mechanisms

State	Pension Mechanism	Companies
Alabama	No	SO
Arizona	Yes	PNW
Arkansas	No	AEP, ETR
California	Yes	EIX, PCG, SRE
Colorado	Yes	XEL
Connecticut	No	AGR, ES
Delaware	No	EXC
District of Columbia	Yes	EXC
Florida	No	DUK, NEE
Georgia	No	SO
Hawaii	Yes	HE
Idaho	Yes	
Illinois	Yes	AEE, EXC
Indiana	No	DUK, NI
Iowa	No	LNT
Kansas	Yes	EVRG
Kentucky	No	AEP, PPL
Louisiana	No	AEP, ETR
Maine	No	
Maryland	No	EXC, FE
Massachusetts	Yes	AGR, ES
Michigan	No	AEP, CMS, DTE
Minnesota	Yes	XEL
Mississippi	No	ETR, SO
Missouri	Yes	AEE, EVRG
Montana	No	
Nebraska	N/A	
Nevada	No	
New Hampshire	No	ES
New Jersey	No	AWK, FE, PEG
New Mexico	Yes	XEL, PNM
New York	Yes	AGR, ED
North Carolina	No	DUK
North Dakota	No	XEL
Ohio	No	AEP, FE
Oklahoma	Yes	AEP, OGE
Oregon	No	POR
Pennsylvania	No	AWK, FE, PPL
Rhode Island	Yes	
South Carolina	No	DUK, D
South Dakota	No	XEL
Tennessee	N/A	AEP
Texas	Yes	AEP, ETR, XEL
Utah	No	
Vermont	No	
Virginia	No	AEP, D, FE
Washington	No	
West Virginia	No	AEP, FE
Wisconsin	No	LNT, WEC, XEL
Wyoming	No	

Source: Wolfe Research and SNL Financial
*Texas tracker is for non-ERCOT (XEL)

Discount rate for plan liabilities

A high discount rate for plan liabilities can understate the liabilities for pensions and other post-retirement plans. Companies with the highest discount rates are FTS, PPL, EVRG, AEE, and SRE. In a change of pace, this is a completely new top five relative to last year. Companies that previously used high discount rates (SO, ETR, ES, FE, and D last year) have all significant moderated their assumption. Particularly for SO, ES, and D – this is encouraging because they previously screened high on both this metric and expected return. FTS screens high here, but is very conservative on expected return. EVRG screening high isn't as encouraging given it already has one of the more underfunded pensions. Overall, the discount rates being used have moved lower in accordance with bond yields – averaging 3.35% versus 4.32% last year. Thus far in 2020, corporate bonds yields have spiked in recent weeks and are now up 47bps YTD.

Exhibit 7: 2019 Discount Rate for Plan Liabilities

Company Name	2019 Discount Rate
Fortis Inc.	4.05%
PPL Corp.	3.64%
Evergy	3.62%
Ameren Corp.	3.50%
Sempra Energy	3.49%
Xcel Energy	3.49%
Alliant Energy	3.48%
Dominion Energy	3.47%
PG&E Corp.	3.46%
American Water Works	3.44%
Portland General Electric	3.43%
Southern Company	3.41%
WEC Energy Group	3.41%
Consolidated Edison	3.35%
Exelon Corp.	3.34%
FirstEnergy	3.34%
The AES Corp.	3.32%
Duke Energy	3.30%
Pinnacle West Capital	3.30%
PSEG	3.30%
DTE Energy	3.28%
Entergy	3.26%
NRG Energy	3.26%
American Electric Power	3.25%
Vistra Energy	3.24%
NextEra Energy	3.22%
CenterPoint Energy	3.20%
Eversource Energy	3.20%
CMS Energy	3.17%
OGE Energy	3.15%
NiSource	3.12%
Edison International	3.11%
Avangrid	2.93%
Sector Average	**3.35%**
2018 Sector Average	**4.32%**

Source: Wolfe Research and company filings

Expected return on plan assets

A high expected rate of return on plan assets can reflect overly-optimistic accounting assumptions and can understate pension liabilities. The companies with the highest expected rate of return are D, ES, PEG, SO and LNT. Obviously given the year-to-date sell-off in the equity market, there could be significant headwinds based on these assumptions. Many utilities have moderated these assumptions somewhat for 2020, but this will likely only help modestly. The majority of our coverage still used an expected return above 6% last year (FTS, PCG, VST, AES exceptions). Notably, D, SO, and ES, used to screen highly on both this metric and discount rate, but have moved more conservatively on the latter (as discussed). Overall the average expected return fell to 6.86% from 6.96% last year.

Exhibit 8: 2019 Expected Rate of Return on Plan

Company Name	2019 Expected Rate of Return
Dominion Energy	8.53%
Eversource Energy	8.25%
PSEG	7.80%
Southern Company	7.75%
Alliant Energy	7.60%
FirstEnergy	7.50%
OGE Energy	7.50%
Avangrid	7.40%
NextEra Energy	7.35%
DTE Energy	7.30%
Entergy	7.25%
PPL Corp.	7.25%
WEC Energy Group	7.12%
Ameren Corp.	7.00%
CMS Energy	7.00%
Consolidated Edison	7.00%
Exelon Corp.	7.00%
Portland General Electric	7.00%
Sempra Energy	7.00%
Xcel Energy	6.87%
Duke Energy	6.85%
Evergy	6.61%
Edison International	6.50%
NRG Energy	6.35%
American Electric Power	6.25%
Pinnacle West Capital	6.25%
American Water Works	6.20%
NiSource	6.10%
CenterPoint Energy	6.00%
Fortis Inc.	5.78%
PG&E Corp.	5.70%
Vistra Energy	5.22%
The AES Corp.	5.08%
Sector Average	**6.86%**
2018 Sector Average	**6.96%**

Source: Wolfe Research and company filings

Pension underfunding as a % of market cap

The companies with the largest pension underfundings as a percentage of market cap are PCG, FE, EXC, ETR, and EVRG. The companies with the smallest underfundings are NEE, DUK (the only companies with overfunded pensions), WEC, NI, and AEP. The names at the top and bottom of the list are generally unchanged relative to last year. Obviously, PCG is very sensitive to its volatile equity price. Overall, the group average underfunding worsened slightly to 6% versus 4% last year (though PCG is skewing the average). The majority of our coverage is less than 5% underfunded relative to market cap.

Exhibit 9: Pension Underfunding as a % of Market Cap

Company Name	2019 Pension Underfunding / Market Cap.
PG&E Corp.	52%
FirstEnergy	14%
Exelon Corp.	14%
Entergy	13%
Evergy	9%
CenterPoint Energy	7%
Avangrid	6%
Portland General Electric	6%
Eversource Energy	6%
PSEG	6%
DTE Energy	5%
Consolidated Edison	5%
NRG Energy	4%
CMS Energy	4%
Pinnacle West Capital	4%
Sempra Energy	4%
Alliant Energy	4%
Ameren Corp.	3%
The AES Corp.	2%
American Water Works	2%
Edison International	2%
Fortis Inc.	2%
Vistra Energy	2%
Xcel Energy	2%
OGE Energy	2%
Southern Company	1%
Dominion Energy	1%
PPL Corp.	1%
American Electric Power	1%
NiSource	1%
WEC Energy Group	0%
Duke Energy	-1%
NextEra Energy	-2%
Sector Average	**6%**
2018 Sector Average	**4%**

Source: Wolfe Research and company filings
*Market Cap data as of 3/20/20

Pension funding (%)

The companies with the lowest pension funding rates are EVRG, SRE, LNT, ETR, FE. There are once again only two overfunded pensions this year (NEE and DUK). A few companies also made pension contributions early this year and late last year to reach a fully funded status – CMS and SO. Overall, the group average was 87% – slightly better than 85% last year, which makes sense given the rally in equities.

Exhibit 10: Pension Plan Funding (%)

Company Name	2019 Pension % Funded
NextEra Energy	143%
Duke Energy	107%
PPL Corp.	99%
NiSource	98%
WEC Energy Group	96%
American Electric Power	96%
Southern Company	95%
Consolidated Edison	93%
Dominion Energy	92%
Ameren Corp.	92%
Pinnacle West Capital	92%
Edison International	91%
PG&E Corp.	90%
Fortis Inc.	88%
The AES Corp.	88%
Xcel Energy	86%
DTE Energy	86%
OGE Energy	85%
PSEG	85%
NRG Energy	82%
CenterPoint Energy	82%
CMS Energy	82%
Exelon Corp.	81%
American Water Works	81%
Eversource Energy	79%
Vistra Energy	78%
Avangrid	78%
Portland General Electric	76%
FirstEnergy	76%
Entergy	75%
Alliant Energy	73%
Sempra Energy	71%
Evergy	64%
Sector Average	**87%**
2018 Sector Average	**85%**

Source: Wolfe Research and company filings

Total underfunding (pension and OPEB)

The companies with the largest total underfundings are EXC, FE, ETR, PEG, and SO – virtually unchanged when compared to last year. DUK saw a notable improvement relative to last year. This metric is biased towards the companies with the largest pensions/OPEB.

Exhibit 11: Total Underfunding ($)

Company Name	Pen + OPEB (Under) Over Funding
Exelon Corp.	(6,395)
FirstEnergy	(2,851)
Entergy	(2,702)
PSEG	(2,505)
Southern Company	(1,655)
Consolidated Edison	(1,515)
Eversource Energy	(1,316)
PG&E Corp.	(1,132)
Avangrid	(1,105)
Evergy	(1,010)
Fortis Inc.	(793)
DTE Energy	(749)
Sempra Energy	(738)
Dominion Energy	(704)
CenterPoint Energy	(676)
Xcel Energy	(615)
Alliant Energy	(458)
NiSource	(365)
PPL Corp.	(348)
NRG Energy	(340)
Vistra Energy	(263)
American Water Works	(256)
Portland General Electric	(256)
CMS Energy	(233)
Ameren Corp.	(216)
Pinnacle West Capital	(204)
OGE Energy	(186)
The AES Corp.	(183)
Edison International	(2)
Duke Energy	86
WEC Energy Group	204
American Electric Power	335
NextEra Energy	1,437

Source: Wolfe Research and company filings
*Fortis presented in CAD

Total underfunding (pension and OPEB) as a % of market cap

The companies with the largest total underfundings as a percent of market cap are PCG, EXC, ETR, FE, and PEG. The companies with the smallest total underfunding as a percent of market cap are NEE, AEP, WEC, DUK, and EIX. The companies at the top and bottom of this table are largely unchanged. Total underfunding rose modestly to 6% this year, relative to 5% on average a year ago.

Exhibit 12: Total Underfunding as a % of Market Cap

Company Name	Pen + OPEB Underfunding / Market Cap.
PG&E Corp.	30%
Exelon Corp.	21%
Entergy	17%
FirstEnergy	15%
PSEG	13%
CenterPoint Energy	11%
Evergy	9%
Avangrid	9%
Portland General Electric	7%
Consolidated Edison	6%
Eversource Energy	6%
NRG Energy	6%
DTE Energy	5%
Alliant Energy	5%
NiSource	5%
Fortis Inc.	4%
Vistra Energy	4%
OGE Energy	4%
Southern Company	3%
Pinnacle West Capital	3%
Sempra Energy	3%
The AES Corp.	2%
Xcel Energy	2%
PPL Corp.	2%
CMS Energy	2%
American Water Works	1%
Ameren Corp.	1%
Dominion Energy	1%
Edison International	0%
Duke Energy	0%
WEC Energy Group	-1%
American Electric Power	-1%
NextEra Energy	-2%
Sector Average	**6%**
2018 Sector Average	**5%**

Source: Wolfe Research and company filings
*Market Cap data as of 3/20/20

Pension plan allocation to equities

The companies with the largest allocation of pension assets to equities are PEG, POR, SRE, ES, and SO. The companies with the smallest allocation of pension assets to equities are PNW, AGR, XEL, WEC, and DUK. The companies at the top and bottom of this list are mostly unchanged. Notable changes included – CNP and EXC both upping their equities weighting by about 10%. On the whole, the average allocation to equities for all companies in our review increased by 2% to 40% on average – poor timing, but still decent diversification. The data for this table is disclosed in company 10-K pension footnotes.

Exhibit 13: Equities Allocation

Company Name	Weighted Average Equities
PSEG	68%
Portland General Electric	64%
Sempra Energy	59%
Eversource Energy	59%
Southern Company	58%
Entergy	58%
Ameren Corp.	57%
CMS Energy	52%
Consolidated Edison	51%
PPL Corp.	50%
Dominion Energy	49%
NextEra Energy	48%
Evergy	47%
Fortis Inc.	47%
Alliant Energy	47%
American Water Works	45%
CenterPoint Energy	44%
Exelon Corp.	41%
OGE Energy	38%
Edison International	38%
DTE Energy	35%
NRG Energy	34%
FirstEnergy	33%
Vistra Energy	32%
NiSource	31%
American Electric Power	31%
The AES Corp.	31%
PG&E Corp.	30%
Duke Energy	28%
WEC Energy Group	22%
Xcel Energy	3%
Avangrid	0%
Pinnacle West Capital	0%
Sector Average	**40%**
2018 Sector Average	**38%**

Source: Wolfe Research and company filings

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Market Underweight (MU):	Expect the industry to underperform the primary market index for the region (S&P 500 in the U.S.) by at least 10% over the next 12 months.

Wolfe Research, LLC Distribution of Fundamental Stock Ratings (As of March 20, 2020):

Outperform:	45%	2% Investment Banking Clients
Peer Perform:	44%	2% Investment Banking Clients
Underperform:	11%	0% Investment Banking Clients

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From:	Randazzo, Samuel
To:	Turkenton, Tamara; Sternisha, Lori; Fleck, Katherine; Elisar, Scott; Hawkins, Angela; Trombold, Beth; Conway, Daniel; Friedeman, Lawrence; Deters, Dennis; Ryan, John; Vogel, Anne; Bales, Brad
Cc:	Pat.Tully@ohiohouse.gov; Strigari, Francis
Subject:	Wolfe on FERC Proposed Transmission Incentives
Date:	Monday, March 23, 2020 9:32:14 AM
Attachments:	Wolfe on FERC Transmission Incentives.pdf

FYI – as the economy is on the ragged edge, FERC is moving to increase customers' cost of electric transmission service by providing transmission owners with bonus incentives that will improve their earnings and return on equity even though FERC has already shifted most of their business and financial risk to customers through formula-based riders. The attached write up will give you some background.

The FERC rate or pricing structure for things like transmission and capacity operates to grab historical load and usage characteristics to calculate current bills. When current load and usage characteristics are substantially less than the historical data (like happens when business are directed to cease operations or they have to cease due to failures in the supply chain), these rate structures operate much like take or pay provisions and can contribute to customers' (wholesale and retail) otherwise prevalent cash flow problems.

I am trying to shine some light on this problem and engage stakeholders to help problem solve.

Sam

Sam Randazzo
PUCO & OPSB Chair
614.466.3362 (office)
614.421.8951 (mobile)
Samuel.Randazzo@puco.ohio.gov
COVID-19 Resources:
Ohio Department of Health COVID-19 Hotline: 1833-4-ASK-ODH
Ohio Department of Health COVID-19 Website: https://coronavirus.ohio.gov/wps/portal/gov/covid-19/

WOLFE RESEARCH

Regulateds – Market Weight
Integrateds – Market Overweight
IPPs – Market Overweight
Gas/Power Infrastructure – Market Overweight

March 22, 2020

UTILITIES & POWER

FERC proposes new transmission ROE incentive rules

- **A positive data point in the FERC transmission ROE saga**
  On Thursday, in lieu of its cancelled open meeting, FERC issued a press release and commissioner commentary on its proposal to reform its ROE policy for transmission – link (full order here). On balance, we view the notice of proposed rulemaking (NOPR) as positive, given it could double RTO adders to 100bps, use a consistent 250bps cap on incentives, and provide other opportunities for ROE enhancements based on economic benefits. Most positively impacted would be utilities with large transmission businesses in ISOs – FTS, PEG, FE, and ES. However, the rule is not yet finalized and base ROEs remain in flux. This is just the latest in a process that has spanned many years, with various twists and turns to both the positive and negative.

- **ROE incentives based on economics, higher RTO adder positive**
  The headline objective of the NOPR is to shift to an approach that rewards economic benefits, rather than risks. Key items are: 1) increase the RTO incentive adder to 100bps (from 50bps); 2) eliminate the adder for being an independent transmission company (25bps for FTS in MISO); 3) replace zone of reasonableness cap on incentives and use 250bps above base ROE as the cap instead. Finally, there could also be various economic adders based on relative benefit/cost ratio, reliability benefit, or new technologies. Eliminating the independent Transco adder is disappointing for FTS, but the higher RTO adder still results in a net positive for the biggest transmission player (25bps is $0.03/sh). PEG and FE also have big transmission businesses that would benefit from a higher RTO adder. ES and AGR would benefit from a higher New England adder, and also from a higher cap on individual projects.

- **Transmission base ROEs are still up in the air**
  In November, FERC issued an order in the MISO transmission ROE complaint that was supposed to set the precedent and put the matter to bed. However, the base ROE was unexpectedly cut to 9.88% when FERC decided to use only two methodologies (DCF/CAPM). Furthermore, valuation data implied the base was likely going lower if refreshed – leaving open the likelihood of complaints being filed. This then appeared unintentional when FERC Chair Chatterjee invited rehearing filings, which is now under consideration. Finally, FERC also recently set a paper hearing in an under the radar PATH transmission ROE filing that indicated it could go back to the favorable four methodology process. Bottomline, base ROEs are still up in the air.

- **What next? This could still take some time**
  The NOPR is now open to comments for 90 days. A final decision has no set timeline. Similarly, there is no set timeline for FERC to decide on rehearing the MISO ROE order. Messaging from FERC has oscillated on this topic, but with a Republican majority the general direction appears supportive. However, Commissioner McNamee is leaving and Commissioner Glick dissented, so with a potential presidential victory by Biden, the balance of power could shift.

Exhibit 1: Trans. ROE Sensitivities

Ticker	$ Δ in 2021 EPS 100bp Δ ROE	% Δ in 2021 EPS 100bp Δ ROE
FTS	$0.13	5%
FE	0.10	4%
ES	0.13	3%
PEG	0.11	3%
AEP	0.11	2%
PCG	0.02	2%
AEE	0.08	2%
EIX	0.10	2%
AGR	0.05	2%
PNW	0.09	2%
EXC	0.05	2%
EVRG	0.05	2%
PPL	0.03	1%
WEC	0.05	1%
SRE	0.08	1%
OGE	0.02	1%
D	0.04	1%
LNT	0.01	0%

Source: Wolfe Utilities & Power Research

Steve Fleishman
(646) 582-9241
SFleishman@WolfeResearch.com

Michael P. Sullivan, CFA
(646) 582-9245
MSullivan@WolfeResearch.com

David Paz
(646) 582-9242
DPaz@WolfeResearch.com

David Peters
(646) 582-9246
DPeters@WolfeResearch.com

Alex Kania
(646) 582-9244
AKania@WolfeResearch.com

Transmission ROE Exposure Summary – FTS, PEG, FE, ES – Most Impacted by RTO adders

In Exhibit 2 below, we summarize the key utilities with FERC transmission. Fortis is most exposed given its ITC subsidiary. For ITC, a 50bps RTO adder would benefit its entire transmission business, while the removal of the independent Transco adder would serve as a 25bps reduction (recall this was reduced to 25bps in MISO and a complaint is pending to do the same in SPP) – 25bps net would add ~$0.03/sh. For, FE we estimate roughly 50% of its transmission business benefits from an RTO adder (TRAIL, MAIT, JCP&L) – 50bps to 50% would add ~$0.03/sh. PEG has also sparked investor concern on transmission ROEs, where it derives 45% of its rate base – focus has been on its base ROE of 11.18% moving down closer to the MISO order (9.88%), but a 50bps RTO adder would help as an offset – every 10bps = ~$0.01/sh. Finally, ES and AGR in New England are also levered to transmission ROEs. FERC has yet to decide on the base ROE in New England, but a shift to the 250bps incentive cap versus using the zone of reasonableness, would be a beneficial change. See the remainder of our transmission ROE data below:

Exhibit 2: Utilities with FERC Transmission Exposure

Company	Ticker	Capex Trans. % of Total 2019-22E	EPS Trans. % of Total 2021E	Base Trans. ROE	$ Δ in 2021 EPS 100bp Δ ROE	% Δ in 2021 EPS 100bp Δ ROE
Alliant Energy	LNT	2%	5%	9.88%	$0.01	0%
Ameren	AEE	17%	21%	9.88%	0.08	2%
American Electric	AEP	23%	26%	9.85-10%	0.11	2%
Avangrid	AGR	20%	23%	10.57%	0.05	2%
Dominion	D	17%	10%	10.90%	0.04	1%
Edison Intl	EIX	16%	21%	10.70%	0.10	2%
Evergy	EVRG	16%	17%	9.80%	0.05	2%
Eversource Energy	ES	27%	38%	10.57%	0.13	3%
Exelon	EXC	20%	18%	10.5-11.5%	0.05	2%
FirstEnergy	FE	40%	38%	10.55%	0.10	4%
Fortis	FTS	26%	38%	9.88%	0.13	5%
OGE Energy	OGE	6%	10%	11.10%	0.02	1%
PG&E	PCG	19%	23%	NA	0.02	2%
Pinnacle West	PNW	16%	20%	10.75%	0.09	2%
PPL Corp.	PPL	18%	14%	11.18%	0.03	1%
PSEG	PEG	39%	37%	11.18%	0.11	3%
Sempra	SRE	10%	11%	10.10%	0.08	1%
WEC Energy Group	WEC	9%	13%	9.88%	0.05	1%

Source: Wolfe Utilities & Power Research
*On AEP, the transmission earnings are only for its Transco. There are other FERC transmission earnings embedded in some of its utility subsidiaries.
**FE base ROE is weighted average
***Some of the utilities in Exhibit 2 do not disclose transmission earnings. We have estimated those based on projected rate base and earned/allowed transmission ROEs.

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Wolfe Research, LLC Distribution of Fundamental Stock Ratings (As of March 19, 2020):

Outperform:	44%	2% Investment Banking Clients
Peer Perform:	45%	2% Investment Banking Clients
Underperform:	11%	0% Investment Banking Clients

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March 22, 2020

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From:	Wolf, James
To:	Billingsley, Ciara
Cc:	Bales, Brad; Vogel, Anne; Randazzo, Samuel; Fleck, Katherine; Elisar, Scott; Hawkins, Angela; Ryan, John; Schilling, Matt; Mcclelland, Maura
Subject:	PUCO Weekly Legislative Report
Date:	Friday, March 20, 2020 9:02:21 AM
Attachments:	3-20-20 Legislative Report.docx

Morning Ciara,

Please find attached the PUCO weekly legislative report. If you have any questions, please contact me.

Have a great weekend!

Jimmy Wolf
Legislative Liaison
Public Utilities Commission of Ohio
(O) 614-995-4168
(M) 614-381-0305
James.Wolf@puco.ohio.gov

COVID-19 Resources:
Inbox for COVID-19 legislative inquiries: questions@governor.ohio.gov
Ohio Department of Health COVID-19 Hotline: 1833-4-ASK-ODH
Ohio Department of Health COVID-19 Website: https://coronavirus.ohio.gov/wps/portal/gov/covid-19/

Ohio | Public Utilities Commission

Mike DeWine, Governor
Sam Randazzo, Chairman

MEMORANDUM

TO: Dan McCarthy, Director of Legislative Affairs, Office of the Governor
FROM: Jimmy Wolf, Legislative Liaison, PUCO
CC: Scott Elisar, Legislative and Policy Director, PUCO
DATE: March 20, 2020
RE: PUCO Legislative Weekly Report—Week of March 20

- The PUCO continues to have emergency meetings as needed to increase public safety and health during the corona virus crisis. As these meetings occur, the PUCO communicates actions to both majority and minority caucuses. Below is a list of actions taken by the PUCO this week:
    - 3/17—PUCO halted door to door sales by energy suppliers.
    - 3/18—PUCO issued an hours of service waiver for truck drivers hauling motor/heating fuels.
    - 3/20—PUCO halted any meter readings and other activities by utilities that would involve in-person customer interaction. The PUCO also suspended auto approvals of cost recovery and other accounting measures.

- Chairman Randazzo began discussions with utilities and other stakeholders regarding how best to mitigate rate impacts on customers due to financial loses from corona virus. This may result in legislative changes, and the PUCO has began to work on options for General Assembly consideration.

- Chairman Randazzo and PUCO staff discussed the ongoing issue with Madison Energy COOP abandoning natural gas service to their customers with Senators Hoagland/Schaffer. PUCO sent the Senators the DSA assistance that customers can use to assist in their transition to propane. The PUCO will also be sending the language that Madison Energy and Southeastern Gas agreed to when Southeastern transferred the system to Madison Energy.

- Below are constituent issues received throughout the week:
    - Senator Dolan's office reached out regarding PUCO action on disconnection/reconnection. PUCO shared the emergency orders issued last week.
    - Speaker Householder's office reached out regarding a customer being overcharged by an electric supplier. PUCO confirmed that customer is receiving a $300 refund from company.
    - PUCO has received several complaints regarding access to adequate broadband. Imagine this trend will continue.

- On March 18, PJM filed its MOPR compliance filing with FERC. PUCO is working on a summary of that filing, as well as a summary of the FERC press conference that took place on March 19.

From:	Randazzo, Samuel
To:	Vogel, Anne
Subject:	FYI: Capstone: RESEARCH ALERT: Ohio Nuclear Plants May Now Clear PJM's Capacity Auction Based on Newly Updated Market Monitor Estimates
Date:	Thursday, February 20, 2020 12:08:15 PM

RESEARCH ALERT: Ohio Nuclear Plants May Now Clear PJM's Capacity Auction Based on Newly Updated Market Monitor Estimates

PDF: RESEARCH ALERT: Ohio Nuclear Plants May Now Clear PJM's Capacity Auction Based on Newly Updated Market Monitor Estimates

PJM Interconnection held a Market Implementation Committee (MIC) meeting on February 19th to review progress on its Compliance Filing to implement the Federal Energy Regulatory Commission's (FERC) December 19th Order. The Order establishes bidding floors for state-subsidized resources in PJM's capacity auction, known as the minimum offer price rule (MOPR), which could inhibit resources from clearing the auction and receiving capacity payments. **Our key takeaways from PJM's MIC meeting are that Ohio's subsidized single-unit nuclear plants could potentially clear the capacity auction with a MOPR, and the auction for 2022/2023 capacity could be held in late 2020 if FERC approves PJM's Compliance Filing within 60 days (which we view as unlikely, given the volume of petitions for clarification and rehearing)**.

We discuss our key takeaways in more detail below.

1. Ohio's Subsidized Single-Unit Nukes Could Potentially Clear Auction

- PJM's Independent Market Monitor (IMM) released new unit-specific MOPR levels based on net avoidable cost rate (NetACR) estimates for each nuclear unit in PJM on February 19th. **The estimates show single-unit nuclear assets with lower NetACRs compared with the asset class values released by the IMM in January, which was about $180/MW-day** (see "FirstEnergy Solutions Single-Unit Nuclear Plants Won't Clear Capacity Market Says PJM's Market Monitor" January 24, 2020). See Exhibit 1.

- **The February 1MM NetACR estimates for the subsidized single-unit nukes in Ohio for 2022 are $154/MW-day and $138/MW-day for Ohio's Davis-Besse and Perry nuclear plants, respectively. Looking at the auction held in May 2019, for 2021/2022 capacity, the regional transmission organization (RTO) clearing price was $140/MW-day for the RTO and $171/MW-day in Ohio's American Transmission Systems Inc. (ATSI) zone** as shown in Exhibit 2. Both Ohio plants would have cleared the previous auction for capacity in 2021/2022 in the ATSI transmission zone with a MOPR. Perry would have cleared even under the lower RTO-wide clearing price, $140/MW-day, illustrating just how significant small changes in the MOPR levels for these two single-unit plants are. While an illustrative example, we do not necessarily believe the previous auction will be a good proxy for the upcoming auction (see "Breaking up with PJM? List of States that May Exit PJM in Pursuit of Decarbonization Policies Grows; a Threat to Vistra, NRG" February 13, 2020).

- IMMs calculations use Nuclear Energy Institute (NEI) operating costs for 2018 estimated at $17.44/MWh for dual-unit nuclear plants, and $27.82/MWh for single-unit plants—these are not actual unit-specific operating costs. Capital costs are excluded in Exhibit 1 because those costs are anticipated to be added to energy offers rather than capacity offers. If CapEx is included, NetACR MOPR estimates increase over 100%.

  MOPR calculations will continue to evolve and will be presented in PJM's March 18th Compliance Filing.

Exhibit 1. IMM's Implied Net ACR for Nuclear Plants (Excluding CapEx)

Source: IMM, 2020 available here.

- We believe the Ohio plants will submit unit-specific exemption requests as individual costs may be lower than the 2018 NEI estimate, increasing the probability of clearing the capacity auction.

Exhibit 2. Locational Capacity Auction Results Held May 2018 for Capacity in 2021/2022 ($/MW-day)

Source: PJM, May 23, 2018

2. Capacity Auction Could Possibly Be Held in 2020 if FERC Approves Compliance Filing Expeditiously

- Many stakeholders pressed to have a capacity auction six months after the Compliance Filing is approved by FERC—which appears to be the soonest timing that is technically feasible. Other stakeholders—particularly those with subsidized assets or with significant amounts of renewables in the queue—argue for a more protracted schedule that would allow more time to assess whether the state intends to remove load from PJM through the Fixed Resource Requirement (FRR). If any state pulls out through the FRR, the underpinning auction parameters would need to be re-run, jeopardizing the ability to hold an auction in 2020.

- Before PJM moves forward with the auction, FERC must issue an order approving PJM's Compliance Filing—which PJM estimates could take between 60 days or longer, as there is no set timeline. Based on PJM's Auction Schedule deck, the earliest an auction could be run would be between six and nine months after FERC approves PJM's Compliance Filing. The idea of further consolidating future auctions remains ripe, though those discussions will not foment in earnest until there is more clarity from FERC.

- We do not believe FERC is likely to approve PJM's Compliance Filing within 60 days, given the volume of petitions for rehearing and petitions for clarifications that have been filed at FERC. Furthermore, we believe that given the complexity of the Order coupled with its vagueness, it is likely FERC will give PJM more direction when it reviews its Compliance Filing, drawing out the timeframe for a final approved Compliance Filing.

PJM also released a matrix with draft language contemplated for its Compliance Filing. PJM's MIC is scheduled to meet again on February 28th and March 11th.

From:	Elisar, Scott
To:	Bales, Brad; Vogel, Anne
Cc:	Randazzo, Samuel; Fleck, Katherine; Hawkins, Angela; Mcclelland, Maura; Wolf, James; Ryan, John; Schilling, Matt
Subject:	PUCO, OPSB proposal for emergency legislation and federal action request
Date:	Friday, March 13, 2020 12:01:13 PM
Attachments:	PUCO Legislative Emergency Proposal 3.13.20docx.docx

---

Good afternoon

Please find attached the PUCO recommendations for emergency state legislation and federal action assistance.

As always do not hesitate to contact us if you have any questions or concerns.

Thank you,

Scott

Scott Elisar
Public Utilities Commission of Ohio
(614) 728-5049 (office)
(614) 502-9281 (cell)
scott.elisar@puco.ohio.gov
www.PUCO.ohio.gov

Public Utilities Commission of Ohio, Ohio Power Siting Board, and other associated boards or commissions

Proposal for emergency legislation and federal action request

1. Electronic Public Meetings – PUCO, OPSB, PUCO Nominating Council

Justification

In response to the declared emergency of Covid-19 and other emergencies, public bodies need the flexibility to meet electronically to effectuate the goal of social distancing while continuing important government duties in a transparent and open manner. Absent statutory authority, public bodies may not conduct a meeting via electronic or teleconference. The proposed language allows a public body subject to open meetings and rulemaking requirements under RC Chapter 121 to determine that an emergency exists and to subsequently hold open meetings via webcast, teleconference, or similar technologies, rather than in-person meetings.

While the proposed language includes all public bodies, the PUCO would request at a minimum the Public Utilities Commission of Ohio, Ohio Power Siting Board, and Public Utilities Commissions Nominating Council.

Proposed legislation (any public body subject to R.C. 121.22)

Enact new section:

Sec. 121.221. (A) As used in this section, "public body" and "meeting" have the same meanings as in section 121.22 of the Revised Code.

(B) In the case of any emergency to be judged by a public body, the public body may conduct meetings via video conference, teleconference, or similar technologies as an alternative to an in-person meeting. Notwithstanding division (C) of section 121.22 of the Revised Code, this may include allowing members of the public body to vote and participate in the meeting without being present. A meeting held in accordance with this section shall be deemed in compliance with any provision of section 121.22 of the Revised Code requiring an in-person presence at a meeting.

Alternative proposal (limited to the PUCO, OPSB, and PUCO Nominating Council)

Enact new section:

Sec. 121.221. (A) As used in this section:

(1) "Meeting" and "public body" have the same meanings as in section 121.22 of the Revised Code.

(2) "Specified public body" includes only the following:

(a) The public utilities commission;
(b) The power siting board;
(c) The public utilities commission nominating council.

(B) In the case of any emergency to be judged by a specified public body, the specified public body may conduct meetings via video conference, teleconference, or similar technologies as an alternative to an in-person meeting. Notwithstanding division (C) of section 121.22 of the Revised Code, this may include allowing members of the specified public body to vote and participate in the meeting without being present. A meeting held in accordance with this section shall be deemed in compliance with any provision of section 121.22 of the Revised Code requiring an in-person presence at a meeting.

(C) A specified public body may delegate authority to determine and declare an emergency for purposes of this section.

2. Regularity of Meetings – PUCO

Justification

This change would give the Commission flexibility, in an emergency, to meet on a basis other than monthly.

Proposed legislation

Amend existing section:

Sec. 4901.10. The office of the public utilities commission shall be at the seat of government in Columbus, in suitable quarters provided by the state, and shall be open between eight-thirty a.m. and five-thirty p.m. throughout the year, Saturdays, Sundays, and legal holidays excepted. The commission shall hold its sessions at least once in each calendar month in Columbus, unless otherwise necessitated by an emergency as determined by the Chairperson, but also may meet at such other times and places as are necessary for the proper performance of its duties. For the purpose of holding sessions in places other than the seat of government, the commission may rent quarters or offices, the expense of which, in connection therewith, shall be paid in the same manner as other authorized expenses.

3. Action in absence of quorum – PUCO, OPSB

Justification

This change allows the Chairperson of the Public Utilities Commission and Power Siting Board, or designee, to act on behalf of the Commission or Board, respectively, during a declared emergency, in the event that a quorum is unavailable.

Proposed legislation

Amend existing R.C. 4901.02:

Before division (A), insert: "Except as provided in section 4901.081 of the Revised Code:"

Amend existing section:

Sec. 4901.08. Except as provided in section 4901.081 of the Revised Code:

(A) A majority of the public utilities commissioners constitutes a quorum for the transaction of any business, for the performance of any duty, or for the exercise of any power of the public utilities commission. ~~No~~
(B) No vacancy in the commission shall impair the right of the remaining commissioners to exercise all powers of the commission. ~~The~~
(C) The act of a majority of the commission, when in session as a board, is the act of the commission. ~~Any~~
(D) Any investigation, inquiry, or hearing which the commission has power to undertake or to hold may be undertaken or held by or before any commissioner designated for such purpose by the commission, and every finding, order, or decision made by a commissioner so designated, pursuant to such investigation, inquiry, or hearing, and approved and confirmed by the commission and ordered filed in its office, is the finding, order, or decision of the commission.

Enact new section:

Sec. 4901.081. During a state of emergency declared by the governor in accordance with section 5502.22 of the Revised Code, the chairperson of the public utilities commission or the deputy chairperson may transact any business, perform any duty, or exercise any power of the commission if obtaining a quorum is impractical as a result of the state of emergency. In the event of the absence or disability of the chairperson and deputy chairperson, the governor may designate one of the other commissioners to act on behalf of the commission in accordance with this section. The authority granted by this section shall cease upon the expiration of the declared state of emergency.

Amend existing R.C. 4906.02:

Before division (A), insert: "Except as provided in section 4906.021 of the Revised Code:"

Enact new section:

Sec. 4906.021. During a state of emergency declared by the governor in accordance with section 5502.22 of the Revised Code, the chairperson of the power siting board or the vice-chairperson may transact any business, perform any duty, or exercise any power of the board if obtaining a quorum is impractical as a result of the state of emergency. In the event of the absence or disability of the chairperson and vice-chairperson, the governor may designate one of the other board members to act on behalf of the board in accordance with this section. The authority granted by this section shall cease upon the expiration of the declared state of emergency.

4. Requested Federal Action

To mitigate the potential negative impacts on state clean air objectives, jobs and efforts to preserve the productive capacity of zero emitting electric generating resources, request that the President issue an executive order suspending compliance with and any procedural schedule associated with FERC's Order of December 19, 2019 in Docket Nos. EL16-49-00 and EL18-178-000.

Justification

The above referenced FERC Order works against the efforts by states in PJM to advance their clean-air programs, preserve jobs, and preserve the productive capacity of zero-emitting generating plants. Accordingly, there is a massive protest effort underway which will include large public meetings at the state and federal level. FERC has already granted rehearing of the decision yet it has not suspended or deferred compliance with the December 19, 2019 decision. The public meeting and other requirements associated with that compliance effort will also increase the risks associated with the spread of COVID-19. At this time, available resources at the state and federal level should be focused on managing the risk associated with COVID-19.

From:	Randazzo, Samuel
To:	Dawson, Laurel; Vogel, Anne; Bales, Brad; Burgess, Ryan
Cc:	Elisar, Scott; Wolf, James; Ryan, John; Carroll, Kathleen
Subject:	Significant Federal Regulatory Decision -- 12/19/19 FERC Order on PJM"s Capacity Market
Date:	Monday, December 23, 2019 10:00:13 AM

Good morning:

Below is an article from Friday's S&P Global that discusses the rather aggressive FERC order issued on December 19, 2019 and identifying what PJM must do to remedy the current capacity pricing method that FERC previously found "unjust and unreasonable". FERC gave PJM 90 days to figure out what the order means and make a compliance filing at FERC. In the meantime, we are reviewing the order and discussing its significance with PJM and other stakeholders.

Based on what is obvious from the order, including the dissent, it is highly likely that FERC's decision will be strongly contested by states and other stakeholders and that the real meaning of this decision will be unknown for many months and perhaps years. The primary result of this FERC decision may be to create more confusion and uncertainty about the workings of the PJM organized wholesale market, a market that is supposed to support state competition initiatives (like that of Ohio) while continuously improving operating and planning reliability.

FERC order directing PJM to expand MOPR could have huge ramifications

Friday, December 20, 2019 5:41 PM ET

By Glen Boshart
Market Intelligence

After its members discussed a draft of the decision earlier in the day, the Federal Energy Regulatory Commission released a lengthy order late Dec. 19 directing the PJM Interconnection to revise its capacity market rules to address the price-suppressive effects of state-subsidized clean energy resources.

A deep dive into that order reveals its sweeping scope, which left the only Democrat of FERC's three sitting members warning that it could potentially subject much, if not most, of the PJM capacity market to a minimum offer price rule, or MOPR, and administratively set prices. Commissioner Richard Glick also said it would entrench PJM's existing resource mix.

"From the beginning, this proceeding has been about two things: Dramatically increasing the price of capacity in PJM and slowing the region's transition to a clean energy future. Today's order will do just that. I strongly dissent from today's order as I believe it is illegal, illogical, and truly bad public policy," Glick asserted.

Background

The genesis of the order was a 2016 complaint submitted by a group of competitive power suppliers, including Calpine Corp.. The generators said PJM's capacity market MOPR — designed to prevent resources from gaming the system by bidding under their cost of production — needs to apply not just to new natural gas resources but also to existing generating units that receive out-of-market subsidies, such as renewable and nuclear generation. In response, a divided FERC in June 2018 determined that PJM's capacity market rules indeed needed to be modified because the competitiveness of that market was being threatened by the price-suppressive impacts of out-of-market support provided by states to certain resources.

However, the commission rejected each of PJM's two proposed fixes to the problem. Instead, it ordered the grid operator to eliminate many of the existing exemptions to the MOPR so that it would apply to virtually all new and existing resources, including those that receive out-of-market payments.

The problem was that doing so would leave open the possibility that customers of utilities in states that have decided to subsidize capacity resources could end up paying twice for the same capacity — once through the subsidy and again in the capacity market — if the unsubsidized costs of states' preferred resources are too high to clear the market.

To avoid such double payments, FERC said PJM should also allow utilities to acquire the capacity needed to meet some of their customers' needs through bilateral contracts instead of having to do so through PJM's capacity market, dubbed a resource-specific fixed resource requirement, or FRR, alternative option. In response, PJM in October 2018 proposed a modified version of FERC's FRR alternative requirement called an extended resource carve-out. Under that approach, PJM still would allow a resource and an associated amount of load to be removed from the market, but the grid operator then would adjust capacity market clearing prices to reflect what they would have been had those resources remained in the market.

In July, FERC ordered PJM to further postpone its already-delayed capacity auction for the 2022/2023 commitment period until new rules were hashed out. Given the lengthy period of inaction, FERC appeared to be divided 2-2 on how to respond to PJM's proposal. But when Democrat Cheryl LaFleur departed FERC at the end of August, the agency was left with two Republicans and Glick, and the Dec. 19 order reflects a partisan divide.

The Dec. 19 order

FERC's lengthy order give PJM 90 days to file new market rules — dubbed a replacement rate — that extend the MOPR to all new and existing resources, with certain exemptions. However, the majority refused to adopt FERC's own FRR alternative as well as PJM's modified version of that alternative, thereby requiring most state-subsidized resources to bid into the capacity market at their unsubsidized cost level.

Under the order, existing self-supply, demand response, energy efficiency, storage, and renewable resources participating in RPS programs would be exempt from the MOPR. The order also describes a "competitive" exemption for unsubsidized new and existing resources and allows new and existing suppliers that otherwise do not qualify for an exemption to justify a competitive offer below the applicable default offer price floor through a unit-specific exemption.

FERC said its order will allow most existing resources that already have cleared a capacity auction to continue to be exempt from the MOPR, as well as new resources (those that have not cleared an auction) that will not receive out-of-market payments. However, new gas-fired resources, which already were subject to the MOPR, will continue to be so.

"This replacement rate does not purport to solve every practical or theoretical flaw in the PJM capacity market asserted by parties in these consolidated proceedings, or in related proceedings," the order stressed. Rather, it said the new rate is aimed only at preventing subsidized resources "from distorting prices in a capacity market that relies on competitive auctions to set just and reasonable rates."

As for why FERC will not allow PJM to include the agency's own FRR alternative or the grid operator's resource carve-out option in its forthcoming filing, the commission said "the accommodation of state subsidy programs would have unacceptable market-distorting impacts that would inhibit incentives for competitive investment in the PJM market over the long term."

The agency used the same justification to explain why it is requiring PJM to extend the MOPR to offers made by existing resources that do not qualify for exemptions in addition to new entrants. Taking specific aim at subsidized nuclear power, the majority claimed that decisions "by some states to employ out-of-market subsidies to prevent or delay the retirement of state-preferred resources that are unable to compete with more efficient generation" presents an "immediate threat to the competitiveness of the PJM capacity market."

The majority acknowledged that the order may prevent certain existing subsidized resources from clearing PJM's capacity auctions but said the decision by certain states "to support less economic or uneconomic resources in this manner cannot be permitted to prevent the new entry or continued operation of more economic generating capacity."

FERC's order also rejected arguments that the ruling will deprive PJM states of their right to choose their own generation resources, noting that such preferred resources still will be allowed to sell energy and ancillary services in the relevant PJM markets even if they cannot clear PJM's capacity market.

However, the majority said FERC cannot extend the MOPR to resources that receive out-of-market support through subsidies created by federal statute because the agency "may not disregard or nullify the effects of federal legislation."

Glick's dissent

While Republicans routinely tout the need to respect state decisions and rights, Glick noted during the agency's meeting, the majority's order has the exact opposite effect.

"We all know what is going on here: The costs imposed by today's order and the ubiquitous preferences given to existing resources are a transparent attempt to handicap those state actions and slow — or maybe even stop — the transition to a clean energy future," Glick wrote in his dissent. "It is hard to imagine how the commission could much more directly target or aim at state authority over resource decisionmaking."

Moreover, Glick said, while the original intent of the MOPR was to prevent load from exercising market power to directly reduce the capacity market price, the majority now has unjustifiably shifted the focus to target state resource decisionmaking and efforts to address the externalities of electricity generation.

In addition to warning that the order could subject much, if not most, of the PJM capacity market to the MOPR and administratively set prices, Glick bemoaned the ruling's failure to offer guidance on how its "sweeping definition of subsidy will work in practice or how it will interact with the complexities posed by a capacity market spanning 13 very different states and the District of Columbia." And it only gives PJM 90 days to figure that out, he further noted.

Glick called the majority's decision to exclude all federal subsidies from the MOPR completely arbitrary, noting that for more than a century those subsidies have been used to support the nation's fossil fuel industry. "By lowering the marginal cost of fossil fuel-fired units, government policies have allowed these units to operate more frequently and have encouraged the development of more of these units than might otherwise have been built," Glick said.

"If the MOPR disregards or nullifies federal policy, it must have the same effect on state policy," he added. "And if it does not nullify or disregard state policy, then the commission has no reasoned justification for exempting federal subsidies from the MOPR."

Glick also said the order threatens the viability of aggregated demand response providers, public power and resources financed in part through sales of voluntary renewable energy credits. He also predicted that it would raise capacity costs initially in the region by at least $2.4 billion annually and that those costs will only go up.

"The commission began this phase of the proceeding by decrying government efforts to shape the generation mix because they interfere with 'competitive' forces. Today, the commission is solving that 'problem' by creating a byzantine administrative pricing scheme that bears all the hallmarks of cost-of-service regulation, without any of the benefits. That is a truly bizarre way of fostering the market-based competition that my colleagues claim to value so highly," Glick stated.

Finally, Glick said FERC will have no one to blame but itself when the most likely outcome of the order is that many PJM states abandon the region's capacity market and potentially the grid operator altogether. Moreover, Glick suggested that eliminating PJM's mandatory capacity market may be a good thing given that states are increasingly trying to shape their own generation mixes. (FERC dockets EL16-49, EL18-178)

End of Article

As we have additional information about this significant order and recommendations for your consideration, we will follow up.

I hope this is useful.

Sam

Sam Randazzo
PUCO & OPSB Chair
614.466.3362 (office)
614.421.8951 (mobile)
Samuel.Randazzo@puco.ohio.gov

From:	Randazzo, Samuel
To:	Vogel, Anne
Cc:	Elisar, Scott; Wolf, James; Bales, Brad
Subject:	FW: MOPR Order Outreach Deck - OPSI 20200107 (1).pdf
Date:	Wednesday, January 8, 2020 10:51:39 AM
Attachments:	MOPR Order Outreach Deck - OPSI 20200107 (1).pdf image001.png image002.png image003.png

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FYI

From: Sternisha, Lori <lori.sternisha@puco.ohio.gov>
Sent: Wednesday, January 8, 2020 8:34 AM
To: Randazzo, Samuel <Samuel.Randazzo@puco.ohio.gov>
Cc: Ryan, John <John.Ryan@puco.ohio.gov>; Elisar, Scott <Scott.Elisar@puco.ohio.gov>; Turkenton, Tamara <Tamara.Turkenton@puco.ohio.gov>; Fleck, Katherine <Katherine.Fleck@puco.ohio.gov>
Subject: MOPR Order Outreach Deck - OPSI 20200107 (1).pdf

FYI – Exelon slides re: MOPR impact on clean energy. Recommends states use FRR.

Lori Sternisha
Public Utilities Commission of Ohio
Director, Office of the Federal Energy Advocate
(614)644-8060
www.PUCO.ohio.gov

Impact of FERC MOPR Order on State Clean Energy Programs

Exelon

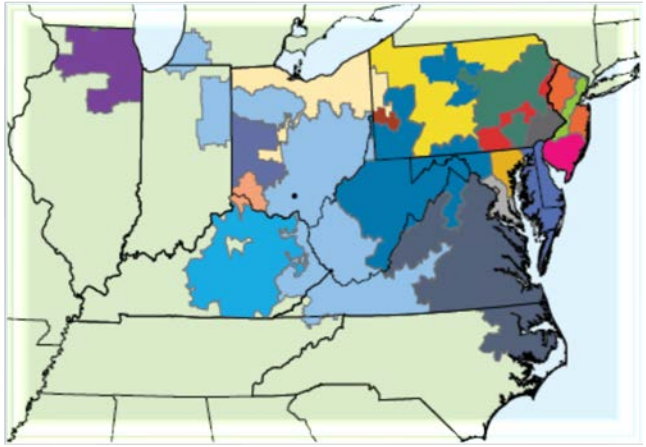
Summary

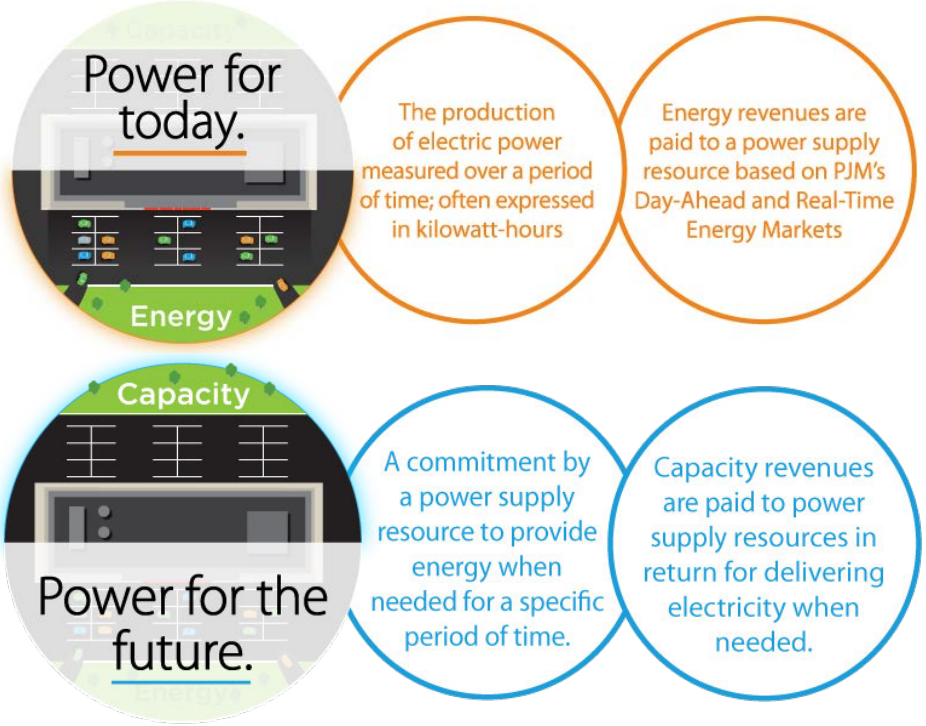
- On December 19, 2019, FERC directed PJM to implement new pricing rules that will force resources supported by state clean energy programs out of the PJM capacity market
  - FERC's new Minimum Offer Price Rule (MOPR) requires clean generators to offer into the PJM capacity market as if they are not receiving revenues under the state environmental program
  - This can result in the state-supported resources being artificially priced out of the market, with emitting generation selected by PJM instead
  - The cost to comply with RPS and other clean energy programs will increase as RECs, ZECs and PPAs become more expensive to make up for lost capacity market revenues
  - Meanwhile, old and dirty fossil units that states are attempting to phase-out will remain in the PJM market, earning a $2.4 billion annual windfall through higher capacity prices, according to Commissioner Glick
- State policymakers need to act quickly to counteract this FERC-imposed threat to programs supporting wind, solar, energy efficiency, demand response and nuclear
  - First, states should ask that PJM defer its next capacity auction until 2021 to give states time to implement responsive actions
  - Second, states with clean energy programs should evaluate the ways to opt out of the PJM capacity market through the Fixed Resource Requirement alternative

FERC's actions threaten to walk back the environmental and economic progress being made by the states and unnecessarily add billions of dollars to electricity bills

PJM 101 – Where Customers Get Their Electricity

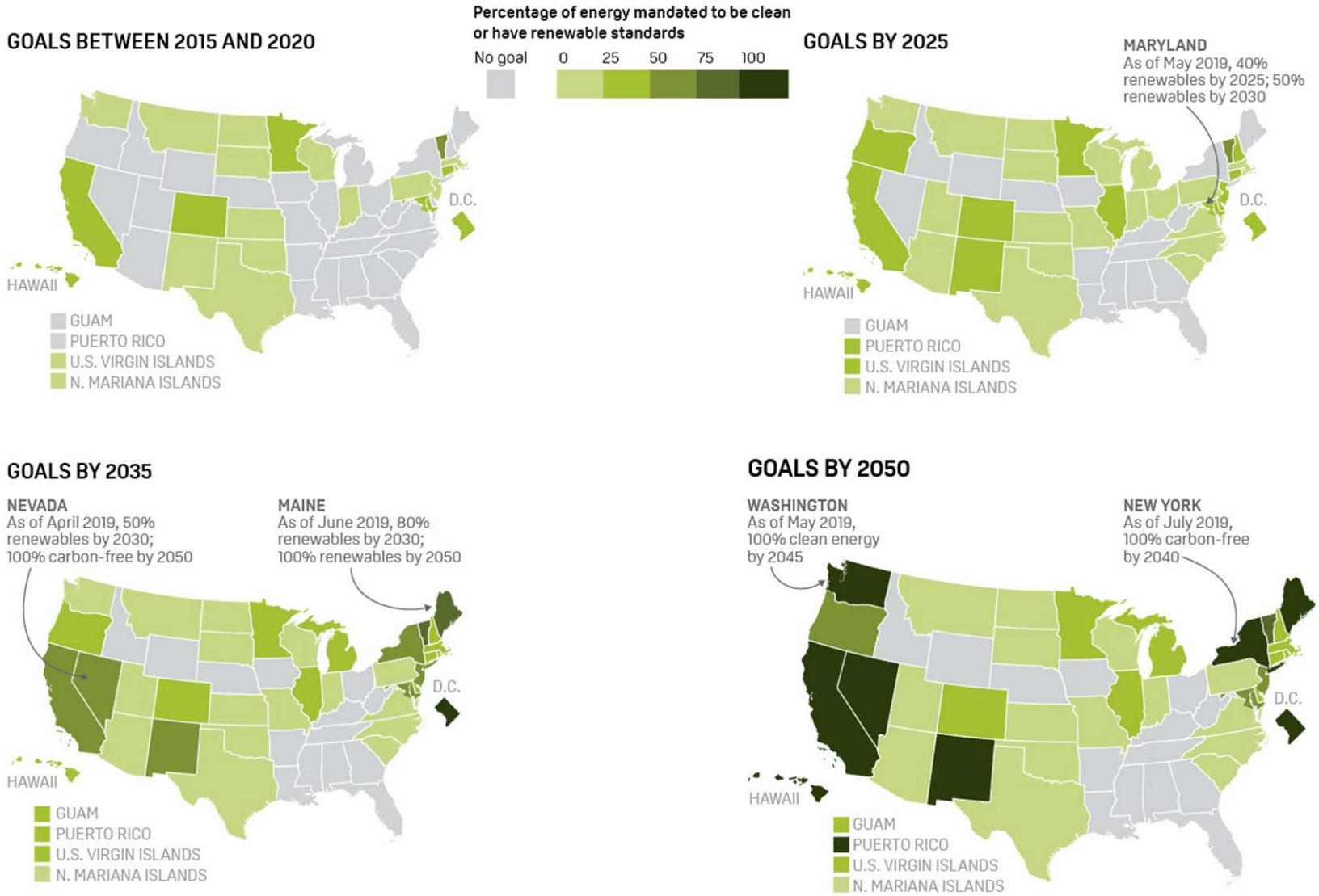
- PJM is a regional transmission organization (RTO) that coordinates the movement of wholesale electricity in all or parts of 13 states and the District of Columbia
- PJM procures energy and capacity
  - Energy is the electricity produced by power plants on a daily basis
  - Capacity is the promise to be available to provide energy in the future (such as on a hot summer day)
- Prices for energy and capacity are determined through competitive auctions run by PJM
  - Energy market auctions are run daily in 5-minute intervals
  - Capacity market auctions occur once a year for a commitment 3-years forward
- PJM selects supply resources on a least-cost basis without distinguishing between emissions-free and polluting power plants





Sources: PJM Learning Center; Energy and Capacity pages

States are Leading the Clean Energy Transformation



Source: Platts, Megawatt Daily, August 12, 2019

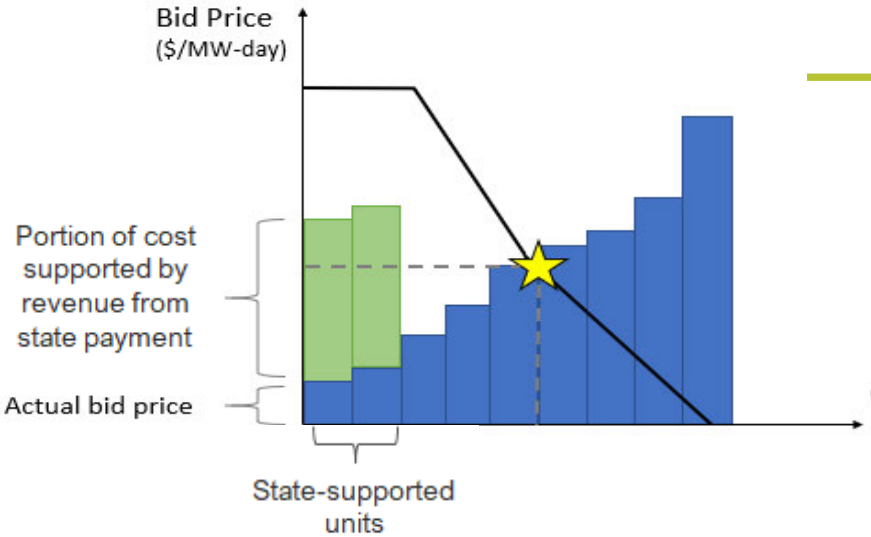
Exelon

FERC Order: How We Got Here

- In recent years, fossil generators and the PJM Market Monitor have argued to FERC that state clean energy programs are unfair and cause lower prices in the wholesale markets run by PJM and other regional grid operators
- In response, states and clean energy providers have argued that the regional markets overseen by FERC are flawed for failing to value the clean attributes of zero-emission generation and that state programs make regional markets more efficient by internalizing the cost of pollution
- FERC agreed with the fossil supporters in June 2018, proposing to expand the MOPR so that it applies to any resource that receives state support participating in the PJM capacity market
- On December 19, FERC expanded the MOPR as suggested by the Market Monitor, concluding that state support for clean generation is growing and presents an immediate threat to the federally-regulated multi-state capacity market
  - FERC imposed the MOPR not only on wind, solar and nuclear power, but also on state-supported energy efficiency and demand response resources, as well as utility-owned generation
- The only responsive option made available by FERC for states seeking to avoid the punitive effect of the MOPR is the Fixed Resource Requirement (FRR)
  - The FRR allows a utility to exit the PJM capacity market and self-supply its capacity obligation with preferred resources (either through contract or ownership), while otherwise remaining in PJM's energy and other markets
  - FERC considered, but rejected, an accommodation that would have allowed state-supported generators to exit the capacity market on a resource-specific basis

Minimum Offer Price Rule (MOPR) Explained

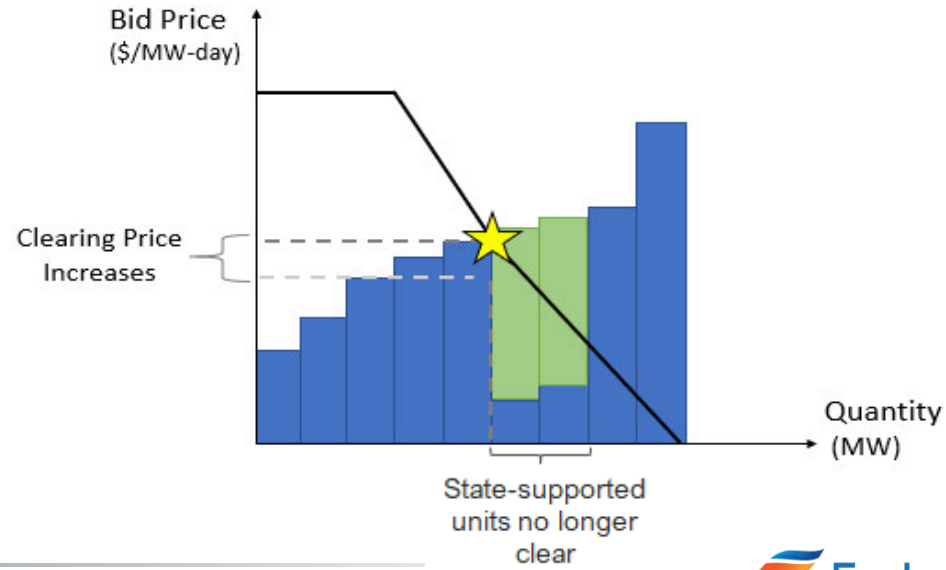
PJM contracts for electricity on a three-year forward basis through its Reliability Pricing Model (RPM) capacity market. In the past, renewable and clean energy generators have been allowed to bid into these capacity auctions at whatever price needed to turn a profit, taking into account revenue from the market and their state clean energy payments in light of their specific operational costs and performance risks. Now…



Generators receiving state support will automatically have their bids increased due to the MOPR (essentially a resource-specific price floor for bids in the capacity auction) to **cancel out state clean energy policy.**

Why is this option bad for customers?

As demonstrated in the right chart, the MOPR is likely to push state-supported units out of the market and therefore receive no capacity revenues. These **lost capacity revenues must be recouped by higher state clean energy payments** or clean energy goals will not be met. Further, **capacity prices could increase as redundant, emitting capacity is procured.**



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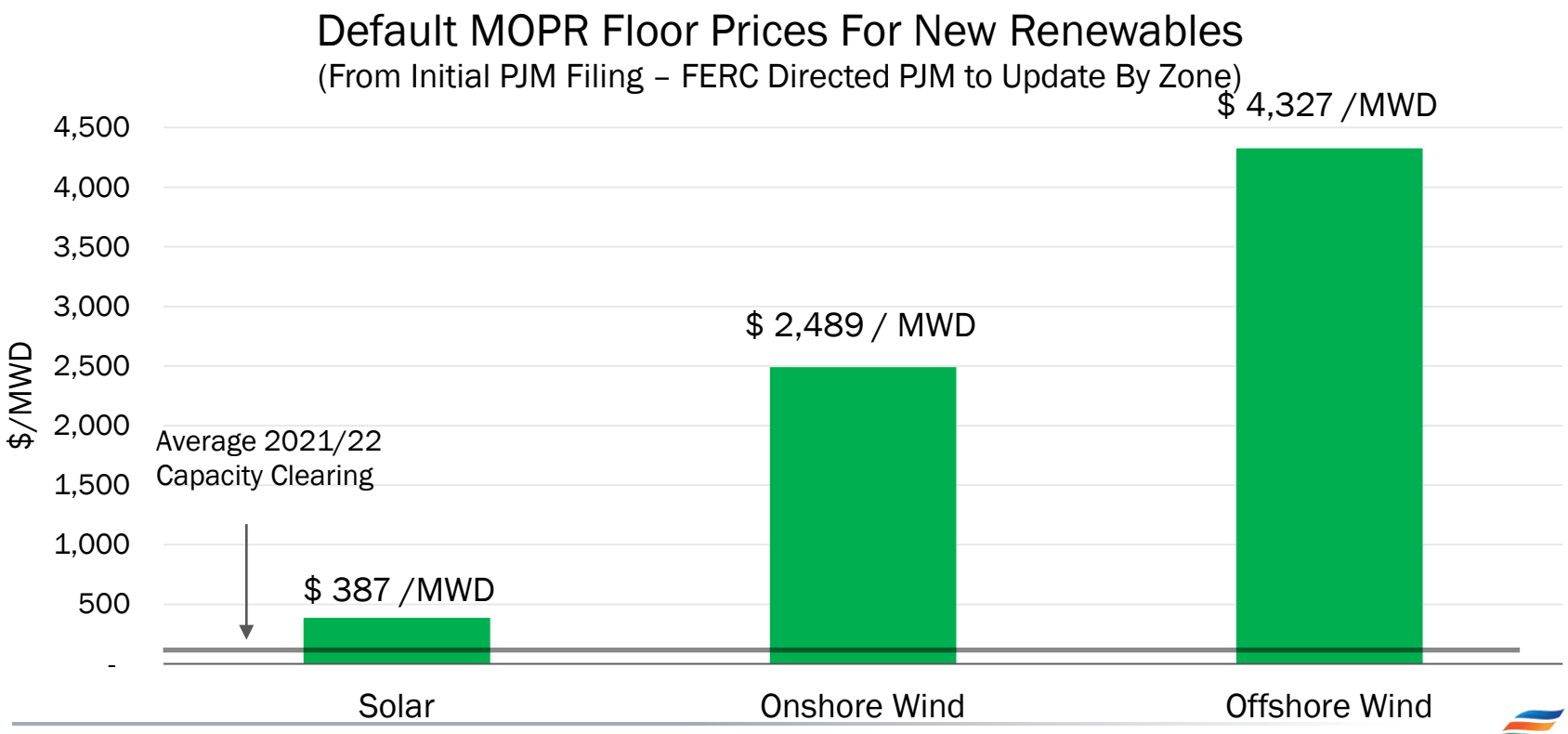
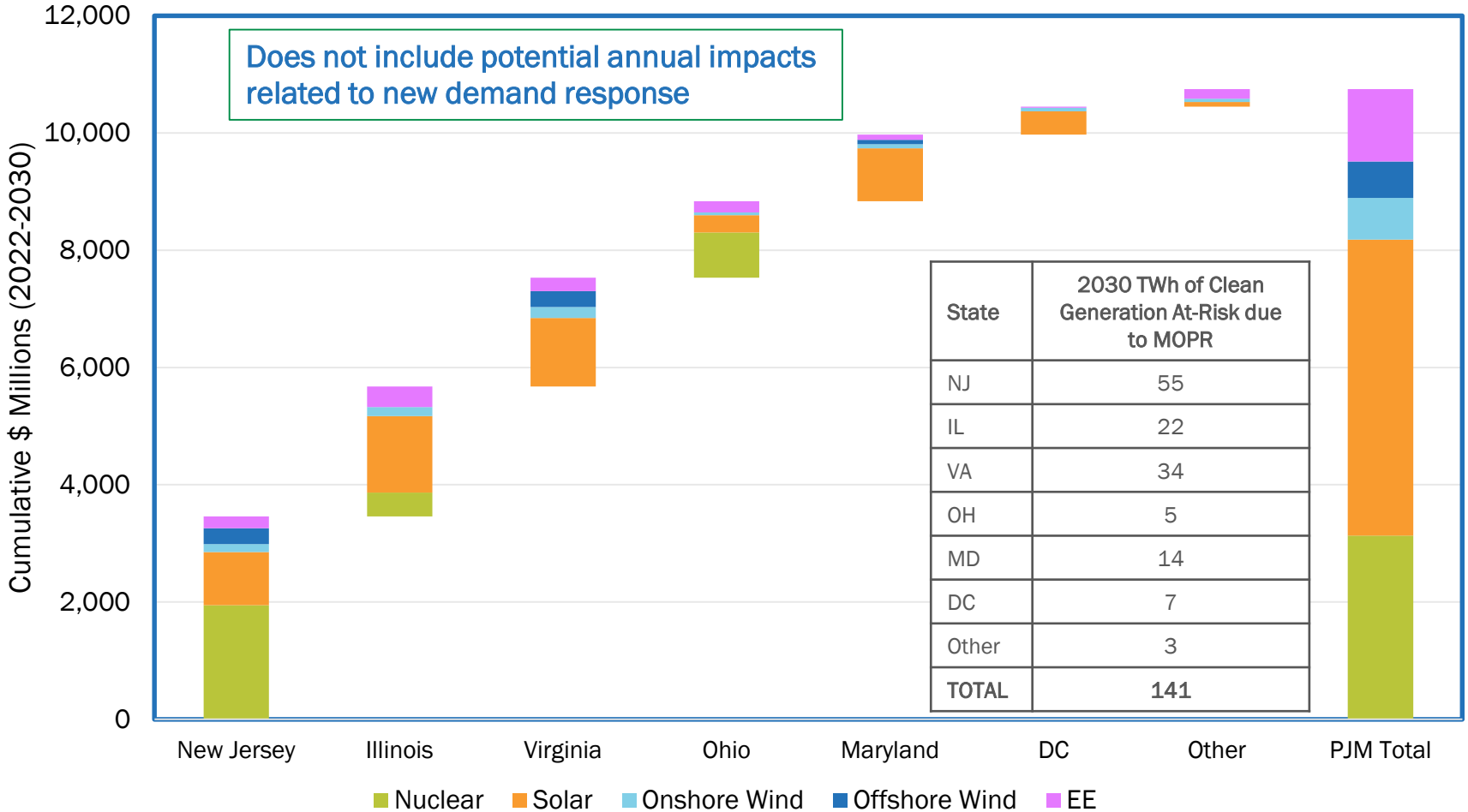
The MOPR Pushes Clean Resources Out of the PJM Capacity Market

- FERC's MOPR order forces new renewables to bid into the capacity market at extremely high prices and, as a result, these new renewables will not be selected by PJM
- This will increase customer costs in two ways:
  - Clean resources will pushed out of the market; losing capacity market revenue that must be replaced
  - PJM will charge customers for unneeded fossil generation through its capacity auction to "replace" the clean generation



PJM-Wide Impacts Could Exceed $11 Billion by 2030

Lost Revenues for Clean Generation Transferred to Fossil Generation by FERC MOPR, 2022-2030



State	2030 TWh of Clean Generation At-Risk due to MOPR
NJ	55
IL	22
VA	34
OH	5
MD	14
DC	7
Other	3
TOTAL	141

Note: Reflects incremental impact on projected future clean energy commitments through 2030. Costs are calculated as the product of the average capacity price in the 2021/22 auction ($157/MWD) escalated at inflation multiplied by the estimated new renewable capacity (UCAP) required to achieve RPS targets by 2030 and by nuclear capacity subject to MOPR. Energy efficiency related impacts assume that future EE is maintained at the same level as cleared in the 2021/22 auction and that all new EE is subject to MOPR.

What Others Are Saying About FERC's Decision

"FERC's split decision threatens states' rights and hinders their ability to bring more clean energy to their communities. … It undermines Congressional authority established under the Federal Power Act. … AWEA will consider all available options to ensure that states' clean-energy policies can be fully accommodated in PJM's market." – **American Wind Energy Association (AWEA)**

"Today's order erects a major new barrier to clean energy, undercutting efforts by states to slash pollution and address climate change. Federal regulators are forcing customers to pay for dirty power they don't want or need. … State leaders must now choose between their clean-energy goals and continuing to participate in federal power markets." – **National Resources Defense Council (NRDC)**

"The exclusionary Minimum Offer Price Rule will punish clean energy generation and result in more pollution just to help coal and fracked gas executives, all while costing consumers an estimated almost $6 billion a year." – **Sierra Club's Beyond Coal campaign.**

"The Commission's decision today is bad for renewable energy, bad for states and bad for customers. While cities and states are rapidly expanding their clean energy goals, FERC is constructing barriers that make it more difficult and expensive to choose renewable resources in the PJM capacity market. This action is misguided and does a disservice to states that are listening to their constituents' demands for clean energy…" – **Solar Energy Industries Association (SEIA)**

"This order stands in sharp contrast to any definition of competitive markets, and represents the worst type of government interference in the markets — not to protect consumers but instead to support a selected group of sellers…" – **American Public Power Association (APPA)**

"[FERC's decision] counteracts legitimate state policies to deploy innovative new technologies, such as energy storage, that have proven widespread grid service benefits. … This decision appears to raise unnecessary and costly barriers to energy storage deployed for economic development, community resilience, or environmental protection reasons." – **Energy Storage Association**

"FERC's order is an unfortunate and unnecessary transformation of a limited rule designed to prevent market manipulation into a price support scheme for existing coal and natural gas power plants. … The ruling punishes states that are pursuing a clean, advanced energy future through their valid legal authority over the generation mix…" – **Advanced Energy Economy**

What Others Are Saying About FERC's Decision

"Why is the Federal Energy Regulatory Commission trying to make renewable sources of energy more expensive for Americans in our largest power grid? This is unacceptable. This is not how to fight the climate crisis. We will fight this." **– Sen. Chuck Schumer (D-NY)**

"For the holidays, Trump wants to give us more asthma, disease, and higher electricity bills. Even Scrooge tried to reduce coal use." **– 2020 presidential candidate and former mayor of New York City Michael Bloomberg**

"Today, FERC is handing a literal lump of coal to New Jersey and other PJM states that are trying to tackle climate change, grow clean energy jobs and reduce costs for consumers. With this action, FERC is continuing to prop up the failing fossil fuel industry at the expense of both ratepayers and our environment. This is a potential death blow for states' clean energy plans and may actually be the beginning of the end for organized electricity markets in general. The Trump Administration's allegiance to fossil fuel interests seemingly knows no bounds." **– House Energy & Commerce Committee Chairman Rep. Frank Pallone (NJ-06)**

What States Are Saying About FERC's Decision

Illinois

"Today, Trump appointees announced a mandate that would force states to use outdated energy sources, causing harm to the environment and significant cost to consumers." **– Illinois State Representative Ann Williams**

"In effect, FERC's ruling would alter the PJM capacity market to bankroll dirty power generators at the expense of states like Illinois, where consumer-friendly, clean-energy investments have led to declining costs for consumers." **– Illinois Citizens Utility Board**

"[FERC's decision] will increase Illinois power bills by $864 million – believed to be the largest electricity increase in state history – unless the General Assembly takes immediate action to offset the controversial ruling by two federal regulators appointed by President Trump." **– Clean Jobs Coalition**

"Illinoisans shouldn't have to pay hundreds of millions of dollars every year into a broken regional electricity market rigged against clean energy, when we could run our own more sustainably and for a lower cost." **– Natural Resources Defense Fund Illinois**

"By agreeing to this proposal, FERC is not indifferent to state policies that address carbon emissions—they are actively attacking them." **– Union of Concerned Scientists (IL)**

"Trump appointees announce new mandate to sabotage clean energy, forcing states to pay higher rates for outdated fossil fuels." **– IL Environmental Council**

New Jersey

"The decision by FERC to favor fossil generation and reject a clean-energy future shows a callous disregard for the health and safety of the residents of New Jersey and the other impacted PJM states. Further, we anticipate it will make it more difficult for the state to affordably address climate change through the competitive markets." – **The New Jersey BPU**

"(BPU President) Fiordaliso said BPU staff are still reviewing the ruling and that "everything's on the table" in terms of what action the agency could take. The BPU has already contacted the state's congressional delegation to talk about introducing legislation that potentially would allow states to determine what kind of generation they want in an effort to push back on FERC's "violation of state rights." **– 12/20/2019 *POLITICO***

"Coal and gas companies know that renewable energy is finally picking up and now they are trying to do everything they can to stop states transitioning. ... This is a shameful giveaway to big coal, oil and gas at the expense of our environment." – **Jeff Tittel, New Jersey Sierra Club**

"This is going to hit New Jersey really hard. ... There's no way around it. This is a straight-up conflict now between FERC and New Jersey and New Jersey's clean energy plans." – **Tom Rutigliano, Natural Resources Defense Council**

Maryland

"Fundamentally, we believe states have a right to determine their own resource mix... FERC's decision targets, and effectively nullifies, that prerogative and only confirms our misgivings regarding the future of PJM's capacity market. Maryland is committed to a clean and renewable energy future, and we are considering legal options to protect the public interest of Marylanders." **– The Maryland PSC, Jason M. Stanek, Chairman**

Washington DC

"President Trump's newly announced energy market rules reward polluting coal-fired power plants and punish clean renewable energy. .. I will keep fighting for solutions that help the District meet our ambitious clean energy goals..." **– Karl A Racine, D.C. Attorney General**

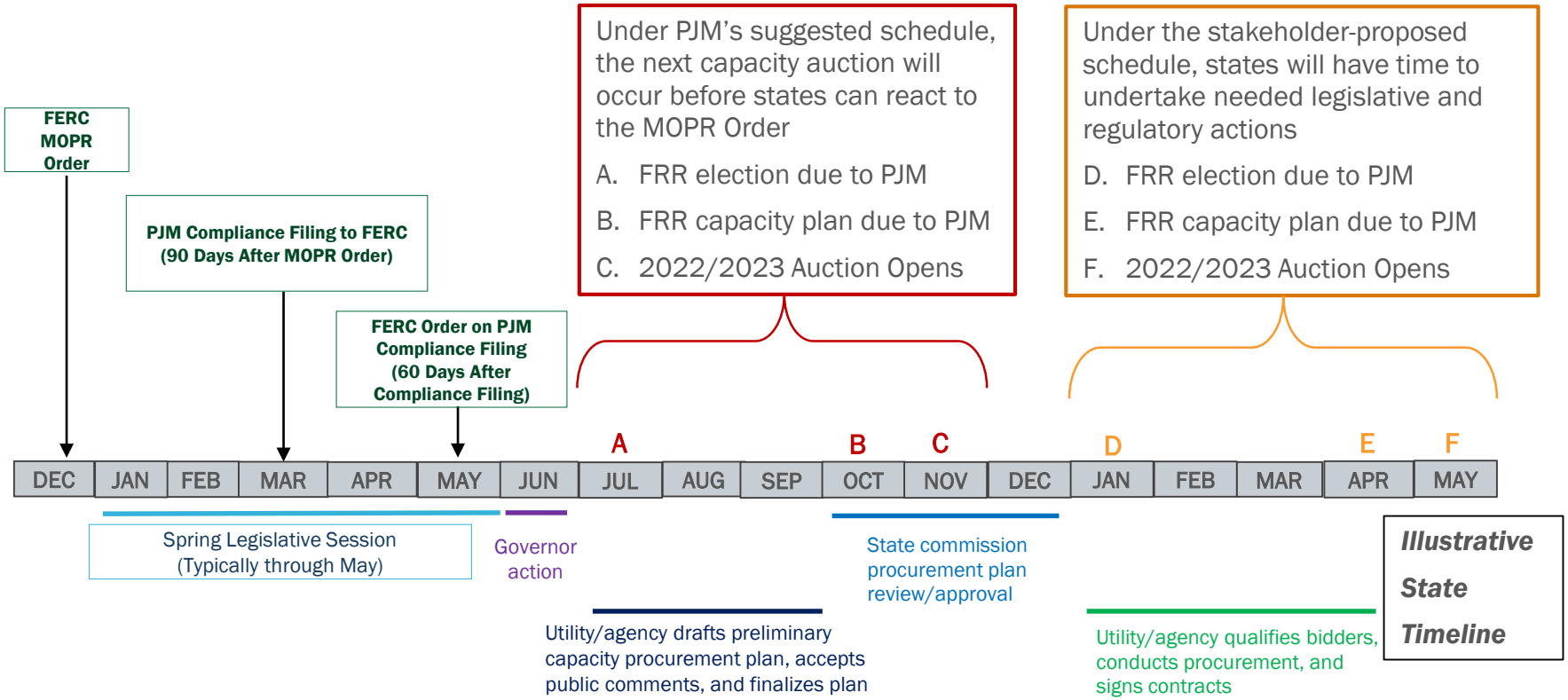
Exelon.

The FRR: A Solution to the MOPR

- PJM has always allowed states to opt out of the PJM capacity market through the Fixed Resource Requirement (FRR) alternative
  - Utilities provide PJM an FRR plan to meet their capacity supply obligations with state-approved resources (either through contract or ownership)
  - Customers continue to receive the benefits of PJM membership, with PJM continuing to operate the regional grid, optimize dispatch of resources through its energy market, minimize reserve requirements, and plan transmission on an integrated basis
- The FRR gives the state control over generation investment decisions
  - Each FRR-electing utility must demonstrate through ownership or contract sufficient resources to serve all of the load in its footprint (plus a reserve)
  - The price paid to supply resources by the utility is established by contract between the utility and the generators, such as through a procurement approved by the state commission
  - The FRR is elected for specific utility footprints and, therefore, a state may choose to have some utilities opting out of the PJM capacity market through the FRR and others remaining in the PJM capacity market
  - Utilities must commit to participate in an FRR plan for a minimum of five years
- Multiple utilities in PJM are already using the FRR mechanism, including the AEP system

The FRR mechanism allows states to retain the efficiency of PJM's regional dispatch while making their own investment decisions in generation, demand response, efficiency and storage

Some States Will Require a Year to Respond to FERC's MOPR Order



States with clean energy or self-supply programs are at-risk

- ❖ State action to develop an FRR will take ~12 months after the FERC order on PJM compliance filing
- ❖ Auction rules will be uncertain until FERC acts on PJM's compliance filing (anticipated in May)
- ❖ PJM's suggested schedule provides insufficient time for state actions before auction process begins

Reliability and resource adequacy are not at risk

- ❖ Current Reserve Margin is ~22% (vs. a target of ~15%)
- ❖ New entry projected at 10-12 GW in next four years
- ❖ Five GW of new CCGTs are already under construction

PJM should accommodate all states by scheduling the next auction with reasonable time for legislative/regulatory action to avoid over-payment by consumers under the new MOPR

Exelon.

PJM Feedback

PJM should set the 2022/23 BRA for the first quarter of 2021 to provide ample time to all states to undertake legislative and regulatory reforms

- FERC left states with only one option, the FRR, to obtain the carbon-free generation mix that can achieve state environmental goals
- States requiring legislative/regulatory action to enable FRR plans will need about 12 months after the PJM compliance filing
- In response to a Sep. 12 stakeholder letter CEO Sue Riley wrote, "…we agree that the auction must … offer a meaningful opportunity for states to consider and pursue alternatives depending on the substance of the FERC order and their policy objectives."
- Riley offered similar and consistent responses to letters from EPSA, P3 and industrials

PJM should not change the FRR rules as states react to the order

- FRR changes are not within the scope of the compliance filing
- PJM should make it easier, not harder, for states to develop and implement FRR plans with their utilities
- Fossil generators and the IMM have signaled antagonism to state FRR development

From:	Randazzo, Samuel
To:	Vogel, Anne; Bales, Brad
Subject:	FERC MOPR Order
Date:	Friday, December 20, 2019 10:17:00 AM
Attachments:	image001.png image002.png image003.png FERC MOPR Order 12.19.19.pdf Press release MOPR.pdf

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Just in case you have not received FERC's order --

From: Sternisha, Lori <lori.sternisha@puco.ohio.gov>
Sent: Friday, December 20, 2019 9:27 AM
To: PUCO Commissioners-Aides <CommissionersandAides2@puco.ohio.gov>
Cc: Fleck, Katherine <Katherine.Fleck@puco.ohio.gov>; Hawkins, Angela <angela.hawkins@puco.ohio.gov>; Schilling, Matt <matt.schilling@puco.ohio.gov>; Benedict, Timothy <timothy.benedict@puco.ohio.gov>; Gebolys, Debra <debra.gebolys@puco.ohio.gov>; Christopher, Mahila <mahila.christopher@puco.ohio.gov>; Zoeller, Christopher <Christopher.Zoeller@puco.ohio.gov>; Moore, Kevin <Kevin.Moore@puco.ohio.gov>; McNamee, Thomas <thomas.mcnamee@ohioattorneygeneral.gov>; Ahmed, Mohammed <Mohammed.Ahmed@puco.ohio.gov>; Mcclelland, Maura <Maura.McClelland@puco.ohio.gov>
Subject: FERC MOPR Order

Good morning – Just in time for John Ryan to have some beach reading, attached is FERC's MOPR order released at 6 pm yesterday. I believe it's over 200 pages.

We will read and provide further information. In the meantime, if you have any immediate questions about the order please let us know. Also attached is yesterday's summary from FERC.

Thanks,

Lori Sternisha
Public Utilities Commission of Ohio
Director, Office of the Federal Energy Advocate
(614)644-8060
www.PUCO.ohio.gov

169 FERC ¶ 61,239
UNITED STATES OF AMERICA
FEDERAL ENERGY REGULATORY COMMISSION

Before Commissioners: Neil Chatterjee, Chairman;
Richard Glick and Bernard L. McNamee.

Calpine Corporation, Dynegy Inc., Eastern Generation, LLC, Homer City Generation, L.P., NRG Power Marketing LLC, GenOn Energy Management, LLC, Carroll County Energy LLC, C.P. Crane LLC, Essential Power, LLC, Essential Power OPP, LLC, Essential Power Rock Springs, LLC, Lakewood Cogeneration, L.P., GDF SUEZ Energy Marketing NA, Inc., Oregon Clean Energy, LLC and Panda Power Generation Infrastructure Fund, LLC

Docket Nos. EL16-49-000
EL18-178-000
(Consolidated)

v.

PJM Interconnection, L.L.C.

PJM Interconnection, L.L.C.

ORDER ESTABLISHING JUST AND REASONABLE RATE

(Issued December 19, 2019)

1. On June 29, 2018, the Commission issued an order[1] finding that out-of-market payments provided, or required to be provided, by states to support the entry or continued operation of preferred generation resources threaten the competitiveness of the capacity market administered by PJM Interconnection, L.L.C. (PJM).[2] Specifically, the Commission found that PJM's Open Access Transmission Tariff (Tariff) is unjust and unreasonable because the Minimum Offer Price Rule (MOPR) fails to address the price-distorting impact of resources receiving out-of-market support. The Commission also found, however, that it could not make a final determination regarding the just and reasonable replacement rate, based on the record presented, and therefore initiated a paper hearing on its own motion in Docket No. EL18-178-000 pursuant to section 206 of the Federal Power Act (FPA).[3]

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[1] *PJM Interconnection, L.L.C.*, 163 FERC ¶ 61,236 (2018) (June 2018 Order).

[2] The June 2018 Order defines "out-of-market payments" as out-of-market revenue that a state either provides, or requires to be provided, to a supplier that participates in the PJM wholesale capacity market. Out-of-market payments include, for example, zero-emissions credits (ZEC) programs and Renewable Portfolio Standards (RPS) programs. June 2018 Order, 163 FERC ¶ 61,236 at P 1 n.1. This order creates a new term, State Subsidies, defined below.

[3] 16 U.S.C. § 825e (2018).

2. As discussed below, we direct PJM to submit a replacement rate that retains PJM's current review of new natural gas-fired resources under the MOPR and extends the MOPR to include both new and existing resources, internal and external, that receive, or are entitled to receive, certain out-of-market payments, with certain exemptions explained below. Going forward, the default offer price floor for applicable new resources[4] will be the Net Cost of New Entry (Net CONE) for their resource class; the default offer price floor for applicable existing resources[5] will be the Net Avoidable Cost Rate (Net ACR) for their resource class. The replacement rate will include three categorical exemptions to reflect reliance on prior Commission decisions: (1) existing self-supply resources, (2) existing demand response, energy efficiency, and storage resources, and (3) existing renewable resources participating in RPS programs. The replacement rate will also include a fourth exemption, the Competitive Exemption, for new and existing resources that are not subsidized and thus do not generally require review to protect "the integrity and effectiveness of the capacity market."[6] To preserve flexibility, PJM will also permit new and existing suppliers that do not qualify for a categorical exemption to justify a competitive offer below the applicable default offer price floor through a Unit-Specific Exemption.[7] Collectively, these exemptions underscore our general intent that most existing resources that have already cleared a capacity auction, particularly those resources the Commission has affirmatively exempted in prior orders, will continue to be exempt from review. Similarly, new resources that certify to PJM that they will not receive out-of-market payments will generally be exempt from review through the Competitive Exemption, with the exception of new gas-fired resources, which were already subject to review under the current MOPR[8] and will remain so under the replacement rate.[9]

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[4] "New" refers to resources that have not previously cleared a PJM capacity auction.

[5] Except as otherwise specified in this order, "existing" refers to resources that have previously cleared a PJM capacity auction. Repowered resources will be considered new.

[6] June 2018 Order, 163 FERC ¶ 61,236 at PP 1-2.

[7] The current Tariff refers to this as the Unit-Specific Exception.

[8] PJM's current MOPR refers to the MOPR reinstated in 2017 following the remand from the D.C. Circuit in *NRG Power Marketing, LLC v. FERC*. 862 F.3d 108 (D.C. Cir. 201) (*NRG*); *see PJM Interconnection, L.L.C.*, 161 FERC ¶ 61,252 (2017) (2017 MOPR Remand Order).

[9] On December 19, 2019, Commissioner Bernard L. McNamee issued a memorandum to the file documenting his decision not to recuse himself from these

3. In establishing this replacement rate under section 206 of the FPA, we do not order refunds. Section 206 of the FPA confers the Commission with the discretion to order refunds from the date that Calpine Corporation, joined by additional generation entities (collectively, Calpine Complainants), filed the complaint in Docket No. EL16-49-000 (Calpine complaint), and we decline to invoke that discretion here.[10]

4. We direct PJM to submit a compliance filing consistent with our guidance within 90 days of the date of this order. In the compliance filing, PJM should also provide revised dates and timelines for the 2019 Base Residual Auction (BRA) and related incremental auctions, along with revised dates and timelines for the May 2020 BRA and related incremental auctions, as necessary.

5. We affirm our initial finding that "[a]n expanded MOPR with few or no exceptions, should protect PJM's capacity market from the price-suppressive effects of resources receiving out-of-market support by ensuring that such resources are not able to offer below a competitive price."[11] However, based on the reasoning set forth below, we do not at this time require review of all offers below the default offer price floor. Moreover, this replacement rate does not purport to solve every practical or theoretical flaw in the PJM capacity market asserted by parties in these consolidated proceedings, or in related proceedings.[12] There continue to be stark divisions among stakeholders about various issues that we cannot resolve on this record. Instead, we concentrate on the core problem presented in the Calpine complaint and in PJM's April 2018 rate proposal—that is, the manner in which subsidized resources distort prices in a capacity market that relies on competitive auctions to set just and reasonable rates.

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dockets, based on memoranda dated October 11, 2019 and December 13, 2019 (and attachments thereto, including email communications dated June 17 and September 17, 2019) from the Designated Agency Ethics Official and Associate General Counsel for General and Administrative Law in the Office of General Counsel.

[10] 16 U.S.C. § 824e(b); June 2018 Order, 163 FERC ¶ 61,236 at P 174; *see Ameren Servs. Co. v. Midwest Indep. Transmission Sys. Operator, Inc.*, 127 FERC ¶ 61,121, at P 157 (2009) ("In cases involving changes to market design, the Commission generally exercises its discretion and does not order refunds when doing so would require re-running a market.").

[11] June 2018 Order, 163 FERC ¶ 61,236 at P 158.

[12] *See id.* PP 16-19 (discussing the Commission's technical conference in Docket No. AD17-11-000 and the complaint filed in Docket No. EL18-169-000).

6. In general, the replacement rate is derived from PJM's initial MOPR-Ex proposal,[13] with certain modifications. We find this approach is superior to the two potential reform paradigms that PJM submitted in this paper hearing proceeding: (1) the resource-specific Fixed Resource Requirement (FRR) Alternative described in the June 2018 Order,[14] which PJM proposed to implement through its Resource Carve-Out (RCO) option,[15] and (2) the revised version of PJM's initial Capacity Repricing proposal that the Commission rejected in the June 2018 Order,[16] which PJM proposed to implement through its Extended Resource Carve-Out (Extended RCO) proposal.[17] In both cases, the accommodation of state subsidy programs would have unacceptable market distorting impacts that would inhibit incentives for competitive investment in the PJM market over the long term. We also decline to adopt intervenors' alternative proposals.[18]

7. The first significant change we require in the replacement rate is that PJM must extend the MOPR to include review of offers made by non-exempt existing resources in addition to new entrants. This is necessary because the record demonstrates that an immediate threat to the competitiveness of the PJM capacity market is the decision by some states to employ out-of-market subsidies to prevent or delay the retirement of state-

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[13] Of the two mutually-exclusive proposals PJM presented in April 2018, MOPR-Ex received significantly more stakeholder support than the Capacity Repricing alternative that PJM posited as its first choice. *See* PJM Transmittal Letter at 17 n.40; June 2018 Order, 163 FERC ¶ 61,236 at PP 4 n.4, 20.

[14] The Commission described the resource-specific FRR Alternative as an option, similar in concept to the utility-wide FRR construct in the preexisting Tariff, which would allow suppliers to choose to remove individual resources receiving out-of-market support from the PJM capacity market, along with a commensurate amount of load, for some period of time. *See* June 2018 Order, 163 FERC ¶ 61,236 at PP 8, 160.

[15] *See* PJM Initial Testimony at 50-64.

[16] *See* June 2018 Order, 163 FERC ¶ 61,236 at PP 63-72.

[17] *See* PJM Initial Testimony at 64-75.

[18] *See, e.g.*, Exelon Initial Testimony at 7 (proposing a carbon pricing mechanism); Maryland Commission Initial Testimony at 9-10 (proposing a competitive carve-out auction); Vistra Initial Testimony at 3-4 (proposing a two-stage auction, based in part on ISO New England Inc.'s Competitive Auctions with Sponsored Policy Resources); Buckeye Initial Testimony at 4 (proposing that PJM's capacity market operate on a strictly voluntary and residual basis).

preferred resources that are unable to compete with more efficient generation.[19] Moreover, certain states have chosen to enact additional programs even after the June 2018 Order issued.[20] We are aware that the extension of the MOPR may prevent certain existing resources that states have recently chosen to subsidize from clearing PJM's capacity auctions; however, the decision by certain states to support less economic or uneconomic resources in this manner cannot be permitted to prevent the new entry or continued operation of more economic generating capacity in the federally-regulated multi-state wholesale capacity market. New state policies that support the continued operation of existing uneconomic resources in PJM are just as disruptive to competitive wholesale market outcomes as earlier attempts to support preferred new gas-fired resources, which the Commission prevented by eliminating the state mandate exemption for new resources in 2011.[21] As in that earlier proceeding, the replacement rate adopted here does not deprive states in the PJM region of jurisdiction over generation facilities because states may continue to support their preferred resource types in pursuit of state policy goals.[22] Nor does this order prevent states from making decisions about preferred generation resources: resources that states choose to support, and whose offers may fail to clear the capacity market under the revised MOPR directed in this order, will still be permitted to sell energy and ancillary services in the relevant PJM markets. However, the Commission has a statutory obligation, and exclusive jurisdiction, to ensure that wholesale capacity rates in the multi-state regional market are just and reasonable.[23] We

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[19] *See, e.g.*, June 2018 Order, 163 FERC ¶ 61,236 at PP 1-2, 21-22, 96, 102-03, 105-06, 150-56.

[20] *See infra* note 55 (describing new legislation).

[21] *See PJM Interconnection, L.L.C.*, 135 FERC ¶ 61,022 (2011) (2011 MOPR Order), *reh'g denied*, 137 FERC ¶ 61,145 (2011) (2011 MOPR Rehearing Order), *aff'd sub nom. N.J. Bd. of Pub. Utils. v. FERC*, 744 F.3d 74 (3d Cir. 2014) (*NJBPU*).

[22] *See* June 2018 Order, 163 FERC ¶ 61,236 at PP 158-59.

[23] *See* 16 U.S.C. §§ 824, 824d, 824e; 2011 MOPR Order, 135 FERC ¶ 61,022 at P 143 ("While the Commission acknowledges the rights of states to pursue legitimate policy interests, and while, as we have said, any state is free to seek an exemption from the MOPR under section 206, it is our duty under the FPA to ensure just and reasonable rates in wholesale markets. . . . Because below-cost entry suppresses capacity prices, and because the Commission has exclusive jurisdiction over wholesale rates, the deterrence of uneconomic entry falls within the Commission's jurisdiction, and we are statutorily mandated to protect the [capacity market] against the effects of such entry."), *quoted with approval in NJBPU*, 744 F.3d at 100, *cited in Hughes v. Talen Energy Mktg., LLC*, 136 S. Ct. 1288, 1296 (2016); 2011 MOPR Rehearing Order, 137 FERC ¶ 61,145 at P 3 ("Our intent is not to pass judgment on state and local policies and objectives with regard to the

find that this replacement rate will ensure resource adequacy at rates that are just and reasonable and not unduly discriminatory or preferential.[24]

8. The second significant change we require in the replacement rate is that PJM must extend the MOPR to apply to all resource types.[25] The June 2018 Order did not find that PJM's ongoing review of new gas-fired resources under the current rule was unjust or unreasonable and nothing submitted in the paper hearing has persuaded us to alter that conclusion. However, the record in this proceeding demonstrates that gas-fired generation facilities "are not the only resources likely or able to suppress capacity prices."[26] The increased level of out-of-market support for certain renewable resources in PJM through RPS programs, in addition to out-of-market support for nuclear- and coal-fired plants through ZEC programs and the Ohio Clean Air program, requires us to revisit the Commission's earlier conclusion that non gas-fired resources do not require mitigation.

9. We therefore find that any resource, new or existing, that receives, or is entitled to receive, a State Subsidy, and does not qualify for one of the exemptions described in the

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development of new capacity resources, or unreasonably interfere with those objectives. We are forced to act, however, when subsidized entry supported by one state's or locality's policies has the effect of disrupting the competitive price signals that PJM's [capacity auction] is designed to produce, and that PJM as a whole, including other states, rely on to attract sufficient capacity."), *quoted with approval in NJBPU*, 744 F.3d at 101, *quoted with approval in Hughes*, 136 S. Ct. at 1296. This determination also comports with precedent in other regional markets. *See, e.g.*, *ISO New England Inc.*, 162 FERC ¶ 61,205, at P 21 & n.32 (2018) (CASPR Order); *ISO New England, Inc.*, 135 FERC ¶ 61,029, at P 170 (2011) (2011 ISO-NE MOPR Order), *reh'g denied*, 138 FERC ¶ 61,027 (2012), *aff'd sub nom. New Eng. Power Generators Ass'n v. FERC*, 757 F.3d 283, 293-295 (D.C. Cir. 2014) (*NEPGA*); *Connecticut Dept. of Pub. Util. Control v. FERC*, 569 F.3d 477, 481 (D.C. Cir. 2009) (*Connecticut PUC*), *adopted in NJBPU*, 744 F.3d at 96-97.

[24] June 2018 Order, 163 FERC ¶ 61,236 at P 158; PJM Tariff, Att. DD, § 1 (stating, among other things, that the Reliability Pricing Model (RPM or capacity market) provides for the forward commitment of resources to ensure reliability in future delivery years); *see also* CASPR Order, 162 FERC ¶ 61,205 at P 21 (a capacity market should "produce a level of investor confidence that is sufficient to ensure resource adequacy at just and reasonable rates").

[25] *See* June 2018 Order, 163 FERC ¶ 61,236 at P 155.

[26] *Id*.

body of this order, should be subject to the MOPR.[27] Borrowing from the first two prongs of PJM's proposed definition of Material Subsidy, we consider a State Subsidy to be: a direct or indirect payment, concession, rebate, subsidy, non-bypassable consumer charge, or other financial benefit that is (1) a result of any action, mandated process, or sponsored process of a state government, a political subdivision or agency of a state, or an electric cooperative formed pursuant to state law, and that (2) is derived from or connected to the procurement of (a) electricity or electric generation capacity sold at wholesale in interstate commerce, or (b) an attribute of the generation process for electricity or electric generation capacity sold at wholesale in interstate commerce, or (3) will support the construction, development, or operation of a new or existing capacity resource, or (4) could have the effect of allowing a resource to clear in any PJM capacity auction. Demand response, energy efficiency, and capacity storage resources that participate in the PJM capacity market are considered to be capacity resources for purposes of this definition. Resources that receive, or are entitled to receive, State Subsidies (hereinafter referred to as State-Subsidized Resources) that intend to offer below the default offer price floor for a given resource type, and do not qualify for a categorical exemption, must support their offers through a Unit-Specific Exemption. We decline to adopt a materiality threshold for the level of State Subsidies or the size of State-Subsidized Resources. A threshold based on resource size will not prevent a collection of smaller resources from having a significant cumulative impact on competitive outcomes. In addition, if a State Subsidy is small enough for a capacity resource to perform economically without it, then the State-Subsidized Resource should be able to secure a Unit-Specific Exemption.

10. We find that we cannot, however, apply this approach to resources that receive out-of-market support through subsidies created by federal statute. That is not because we think that federal subsidies do not distort competitive market outcomes. On the contrary, federal subsidies distort competitive markets in the same manner that State Subsidies do. Nevertheless, the Commission's authority to set just and reasonable rates under the FPA comes from Congress and subsidies that are directed by Congress through federal legislation have the same legal force as the FPA. This Commission may not disregard or nullify the effects of federal legislation.[28]

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[27] New and existing resources that certify to PJM that they will forego any State Subsidies to which they are entitled qualify for the Competitive Exemption.

[28] *See, e.g.*, *Morton v. Mancari*, 417 U.S. 535, 550-51 (1974) ("Where there is no clear intention otherwise, a specific statute will not be controlled or nullified by a general one, regardless of priority enactment."); *Silver v. N.Y. Stock Exchange*, 373 U.S. 341, 357 (1963) (an appropriate analysis is one that "reconciles the operation of both statutory schemes with one another rather than holding one completely ousted"); *Tug Allie-B. v. United States*, 273 F.3d 936, 941 (11th Cir. 2001) (reiterating general statutory

11. We also find that the just and reasonable replacement rate should provide five exemptions from application of the default offer price floor.

12. First, we direct PJM to include a Self-Supply Exemption for self-supply resources that fulfill at least one of these criteria: (1) have successfully cleared an annual or incremental capacity auction prior to this order; (2) have an executed interconnection construction service agreement on or before the date of this order; or (3) have an unexecuted interconnection construction service agreement filed by PJM for the resource with the Commission on or before the date of this order.[29] This exemption recognizes that many self-supply entities made resource decisions based on Commission orders indicating that those decisions would not be disruptive to competitive markets, including the Commission's acceptance in 2013 of the affirmative exemption for new self-supply resources prior to our order on remand from *NRG*.[30] However, as further discussed below, we can no longer assume that there is any substantive difference among the types of resources participating in PJM's capacity market with the benefit of State Subsidies. Going forward, new non-exempt resources owned by self-supply entities will be subject to review for offers below the default offer price floor on the same basis as other resources of the same type. Public power and vertically integrated utilities that prefer to craft their own resource adequacy plans remain free to do so through the FRR Alternative option already present in the existing PJM Tariff.

13. Second, we direct PJM to include a Demand Response, Energy Efficiency, and Capacity Storage Resources Exemption.[31] Demand response and energy efficiency resources that fulfill at least one of these criteria will be eligible: (1) have successfully cleared an annual or incremental capacity auction prior to this order; (2) have completed registration on or before the date of this order; or (3) have a measurement and verification plan approved by PJM for the resource on or before the date of this order. Similarly, capacity storage resources that fulfill at least one of these criteria will be eligible:

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construction canons that statutes relating to the same subject matter should be construed harmoniously and, if not, the more recent or specific statute should prevail over the older and more general law).

[29] *See infra* IV.D.3.

[30] *See PJM Interconnection, L.L.C.*, 143 FERC ¶ 61,090, at P 107-15 (2013) (2013 MOPR Order), *order on reh'g & compliance*, 153 FERC ¶ 61,066, at P 52-61 (2015) (2015 MOPR Order), *vacated & remanded sub nom. NRG Power Mktg., LLC v. FERC*, 862 F.3d 108 (D.C. Cir. 2017) (*NRG*). *But see* 2017 MOPR Remand Order 161 FERC ¶ 61,252, at P 41 (removing the self-supply exemption on remand from *NRG*), *reh'g pending*.

[31] *See infra* IV.D.4.

(1) have successfully cleared an annual or incremental capacity auction prior to this order; (2) have an executed interconnection construction service agreement on or before the date of this order; or (3) have an unexecuted interconnection construction service agreement filed by PJM for the resource with the Commission on or before the date of this order. This exemption is justified because these resources traditionally have been exempt from review. However, PJM must develop appropriate Net CONE values by resource class for these three categories of new resources to implement in the next annual auction, as well as appropriate Net ACR values for these three categories of resources that become existing resources in subsequent auctions. Contrary to PJM's position, we think it is feasible for PJM to determine those values for demand resources that rely on various types of behind-the-meter generation as a substitute for purchasing wholesale power. The scale may be different for behind-the-meter generation, but the fundamental elements of the analysis are the same. We realize that setting default offer price floor values may be more difficult for demand resources that commit to cease using wholesale power, rather than shift to behind-the-meter generation as an alternative to consuming wholesale power, and energy efficiency resources. For non-generating demand-side resources, PJM may rely on a historical averaging approach similar to the one it has already proposed for planned demand response resources to create a proxy default offer price floor,[32] recognizing that PJM may need to evaluate idiosyncratic costs for things such as lost manufacturing value when considering requests for a Unit-Specific Exemption.

14. Third, we direct PJM to include an RPS Exemption for renewable resources receiving support from state-mandated or state-sponsored RPS programs that fulfill at least one of these criteria: (1) have successfully cleared an annual or incremental capacity auction prior to this order; (2) have an executed interconnection construction service agreement on or before the date of this order; or (3) have an unexecuted interconnection construction service agreement filed by PJM for the resource with the Commission on or before the date of this order.[33] We find this exemption just and reasonable because the Commission has expressly exempted those resources in the past based on the assessment that such resources had little impact on clearing prices, and the initial investments in those resources—unlike certain existing resources that new State Subsidies are designed to retain—were made in reliance on earlier Commission determinations that the limited quantity of RPS resources would not undermine the market. Going forward, however, new non-exempt renewable resources will be subject to the Net CONE default offer price floor for their specific resource type. RPS resources that become existing resources after the next annual auction, and that do not qualify under one the exemptions we have directed, will be subject to the Net ACR default offer

[32] *See* PJM Initial Testimony at 42-43 & tbl. 2.

[33] *See infra* IV.D.1.

price floor for their specific resource type. We are aware that, as a practical matter, the Net ACR default offer price floor for existing renewable resources poses no real obstacle because PJM proposed to set that value at zero.[34] On compliance, we direct PJM to provide additional justification for that determination.

15. Fourth, we direct PJM to include a Competitive Exemption for both new and existing resources , including demand-side resources, that certify they will forego any State Subsidies. This exemption is based on the competitive entry exemption the Commission accepted in 2013, prior to the orders on remand from *NRG*.[35] We think it is sufficient, at this point, to allow a new or existing resource (other than a new gas-fired resource) to avoid review of a capacity offer below the applicable default price floor if the resource certifies to PJM that it will forego any State Subsidy.

16. Fifth, we direct PJM to maintain the Unit-Specific Exemption, expanded to cover existing and new State-Subsidized Resources of all resource types, to permit any resource that can justify an offer lower than the default offer floor to submit such bids to the Market Monitor for review. We find that PJM's Unit-Specific Exemption, with the modifications described below, is an important tool for establishing just and reasonable rates. This exemption is largely based on the exemption the Commission accepted in 2011 and reaffirmed in 2013. The replacement rate adopted here is intended to promote the market's selection of the most economic resources available to serve load reliably, not to reject resources simply because they are subsidized to some degree. The review process operates as a safety valve that helps to avoid over-mitigation of resources that demonstrate their offers are economic based on a rational estimate of their expected costs and revenues without reliance on out-of-market financial support through State Subsidies.[36] The review process may also help to mitigate offers by potential new

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[34] *See* PJM Initial Testimony at 46 & tbl. 3.

[35] *See* 2013 MOPR Order, 143 FERC ¶ 61,090 at PP 53-62; 2015 MOPR Order, 153 FERC ¶ 61,066 at PP 32-41. *But see* 2017 MOPR Remand Order, 161 FERC ¶ 61,252 at P 41 (removing the competitive entry exemption on remand from *NRG*).

[36] This assessment can be complex and must yield to some level of subjective judgment, but the financial modeling assumptions PJM proposed for calculating the Net CONE in proposed Tariff section 5.14(h)(iv)(B)(2) of its initial filing in the paper hearing appear to present a reasonable objective basis for the analysis of new entrants. These factors are: (i) nominal levelization of gross costs, (ii) asset life of 20 years, (iii) no residual value, (iv) all project costs included with no sunk costs excluded, (v) use first year revenues, and (vi) weighted average cost of capital based on the actual cost of capital for the entity proposing to build the capacity resource. PJM Initial Testimony at 42.

entrants who are less interested in following through on actual performance than reselling capacity obligations to other resources that fail to clear an auction.[37]

17. Exemptions, by definition, mean different treatment. Our decision that PJM should exempt certain existing resources by essentially grandfathering them from review is not, however, unduly discriminatory. The exemptions that we direct here are an extension or re-adoption of the *status quo ante* for many types of resources that accept the premise of a competitive capacity market,[38] have operated within the market rules as those rules have evolved over time, and made decisions based on affirmative guidance from the Commission indicating that those decisions would not be disruptive to competitive markets. This order addresses the growing impact of State-Subsidized Resources because those subsidies reject the premise of the capacity market and circumvent competitive outcomes.

I. Background

18. PJM operates the largest wholesale competitive electricity market in the country, covering 13 states and the District of Columbia. To protect customers against the possibility of losing service, PJM is responsible for ensuring that its system has sufficient generating capacity to meet its resource adequacy obligations, which it does through a capacity market. PJM's capacity construct has evolved over time. The current market design, the RPM, was first approved by the Commission in 2006.[39] Under the RPM, the procurement and pricing of unmet capacity obligations is done on a multi-year forward basis through an auction mechanism.[40] Since the prices for capacity are determined in these forward auctions, the RPM construct introduced a MOPR for new resources, subject to certain conditions, to ensure these resources did not depress capacity market prices below a competitive level.[41] This MOPR did not apply to baseload resources that required more than three years to develop (nuclear, coal, integrated gasification combined cycle facilities), hydroelectric facilities, or any upgrade or addition to an existing

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[37] *See* generally Monitoring Analytics, Analysis of Replacement Capacity for RPM Commitments: June 1, 2007 to June 1, 2017 (PJM IMM Dec. 14, 2017).

[38] This Commission determined many years ago that the best way to ensure the most cost-effective mix of resources is selected to serve the system's capacity needs was to rely on competition. That model cannot work if we allow State Subsidies to distort the economic selection of adequate power supplies for the multi-state PJM region.

[39] *PJM Interconnection, L.L.C.*, 115 FERC ¶ 61,079, at P 9 (2006).

[40] *PJM Interconnection, L.L.C.*, 117 FERC ¶ 61,331, at P 6 (2006).

[41] *Id*. P 103.

generation capacity resource. Additionally, the initial MOPR included the state mandate exemption, which exempted any new entry being developed in response to a state regulatory or legislative mandate to resolve a projected capacity shortfall affecting that state in the delivery year.[42]

19. PJM's MOPR was revisited in 2008 and 2009,[43] and again in 2011, when the Commission responded to a complaint by the PJM Power Providers Group (P3) and Tariff revisions proposed by PJM to address certain procurement initiatives in New Jersey and Maryland that sought to support entry of new generation through out-of-market payments. In particular, PJM proposed to replace the state mandate exemption with a new requirement that a request for a MOPR exemption, based on state policy grounds, must be approved by the Commission pursuant to a section 206 authorization, subject to a showing that the relevant sell offer was based on new entry that is pursuant to a "state-mandated requirement that furthers a specific legitimate state objective" and that the sell offer would not "lead to artificially depressed capacity prices" or "directly or adversely impact [the Commission's] ability to set just and reasonable rates for capacity sales."[44] In the 2011 MOPR proceeding, PJM's MOPR was revised to eliminate the state mandate exemption, but the Commission rejected PJM's proposed section 206 replacement mechanism as duplicative of an aggrieved party's right to seek section 206 relief.[45] The 2011 MOPR proceeding also, among other things, accepted a unit-specific review process authorizing PJM and the IMM to review cost justifications submitted by resources whose sell offers fell below the established floor.[46] Wind and solar facilities were also added to the list of resources permitted to make zero-priced offers and upgrades and additions to existing capacity resources were no longer exempted.[47]

20. Further changes to the MOPR were made in 2013 in response to PJM's proposed Tariff revisions to address the effects of new, state-supported natural gas-fired entrants. In the 2013 MOPR proceeding, the Commission conditionally accepted PJM's proposal

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[42] *Id*. P 103 n.75.

[43] *See PJM Interconnection, L.L.C.*, 123 FERC ¶ 61,037 (2008); PJM Interconnection, L.L.C., 124 FERC ¶ 61,272 (2008); *PJM Interconnection, L.L.C.*, 126 FERC ¶ 61,275 (2009), *order on reh'g and compliance, PJM Interconnection*, L.L.C., 128 FERC ¶ 61,157 (2009).

[44] 2011 MOPR Order, 135 FERC ¶ 61,022 at P 125 (internal quotations omitted).

[45] 2011 MOPR Rehearing Order, 137 FERC ¶ 61,145 at P 139.

[46] *Id*. P 242.

[47] *Id*. P 152.

to categorically exempt competitive entry and self-supply, subject to PJM's retaining the unit-specific review process, which PJM had proposed to eliminate. Under the competitive entry exemption, a market seller could qualify for exemption if it received no out-of-market funding, or if the resource received outside funding, such funds were a product of participating in a competitive auction open to all available resources.[48] The self-supply exemption exempted public power, single customer entities, and vertically integrated utilities from the MOPR, subject to certain net-short or net-long thresholds.[49] The 2013 MOPR proceeding revised the MOPR to expressly state the MOPR applied only to gas-fired resources, namely combustion turbine, combined cycle, and integrated gasification combined cycle resources.[50]

21. While these changes were initially accepted by the Commission, the United States Court of Appeals for the District of Columbia found, in July 2017, that the Commission exceeded its FPA section 205 authority in modifying PJM's proposal.[51] Accordingly, the court vacated and remanded the relevant Commission orders. On remand, the Commission rejected PJM's competitive entry and self-supply exemptions because, without the addition of the unit-specific review process, there was no means for non-exempted resources with costs lower than the default offer price floor to be considered competitive in the auction.[52] Consequently, PJM's previously approved market design, i.e., the market design in effect prior to the 2013 MOPR proceeding, was reinstated in 2017. At present, PJM's current MOPR requires that all new, non-exempted natural gas-fired resources offer at or above the default offer price floor, equal to the Net CONE for the resource type, or choose the unit-specific review process. Because only new, non-exempted natural gas-fired resources are subject to review under PJM's current MOPR, it permits zero-priced offers by nuclear, coal, integrated gasification combined cycle, wind, solar, and hydroelectric resources.[53]

22. The June 2018 Order was the next substantive order addressing PJM's MOPR. As noted in the June 2018 Order, over the last few years the PJM region has experienced a significant increase in out-of-market payments provided by states for the purpose of supporting the entry or continued operation of preferred resources that may not otherwise

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[48] 2013 MOPR Order, 143 FERC ¶ 61,090 at PP 24, 53.

[49] *Id*. PP 25, 107.

[50] *Id*. PP 145, 166.

[51] *NRG*, 862 F.3d at 117.

[52] 2017 MOPR Remand Order, 161 FERC ¶ 61,252 at P 41.

[53] *Id*. PP 41-42.

be able to clear in the competitive wholesale capacity market. Such uneconomic entry and retention allows for the distortion of capacity market prices and compromises the ability of those prices to serve as signals for the efficient entry and exit of resources. The June 2018 Order noted that what started as limited state support for renewable resources has grown to include support for thousands of megawatts (MW) of resources ranging from small solar and wind farms to large nuclear plants. In addition, renewable generation targets for state RPS programs continue to increase.[54] Further, State Subsidies for capacity resources continue to expand to cover additional resource types based on an ever-widening scope of justifications.[55]

23. As this trend developed, the Calpine Complainants, filed a complaint in Docket No. EL16-49-000 on March 21, 2016, asserting that PJM's Tariff, specifically the MOPR, is unjust and unreasonable because it does not address the effect of subsidized resources on the capacity market. The Calpine Complainants argued that subsidized resources submit bids lower than their true costs to make sure they clear the market, thereby suppressing capacity market prices. In May 2017, during a period in which the Commission had no quorum, Commission staff conducted a technical conference to explore the impact of state subsidies on regional capacity markets. Subsequently, on April 9, 2018, PJM proposed revisions to the MOPR in Docket No. ER18-1314-000 (PJM 2018 April Filing), aimed at addressing the price impacts of state out-of-market support for capacity resources. PJM proposed two mutually exclusive alternatives: Capacity Repricing, a two-stage annual auction, with capacity commitments first determined in stage one of the auction and the clearing price set separately in stage two,

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[54] *See infra* P 175.

[55] Since the June 2018 Order, some states have also enacted new legislation to subsidize new or existing resources. *See* Ohio Clean Air Program, House Bill No. 6, 133rd Gen. Assemb., Reg. Sess. (July 23, 2019) (making numerous modifications to the Ohio Revised Code to provide subsidies for certain nuclear and coal-fired resources, effective Oct. 22, 2019); Maryland Clean Energy Jobs Act, Senate Bill No. 516, 2019 Reg. Sess. (cross-filed as H.B. 1158) (May 25, 2019) (requiring, among other things, an increase in the state's RPS target to 50% by 2030). In addition, Pennsylvania is currently considering several bills to support nuclear and renewable resources. For example, House Bill 1195 and Senate Bill 600 would increase the usage requirement of Tier 1 renewable resources in the Alternative Energy Portfolio Standards (AEPS) from 8% to 30% by 2030 and dedicate 7.5% of that target to in-state grid-scale solar and 2.5% to distributed solar generation. House Bill 11, would create a third tier for nuclear power in the state's AEPS program, from which suppliers must buy an additional 50% of their power by 2021.

and MOPR-Ex, an extension of PJM's existing MOPR to include both new and existing resources, subject to certain exemptions, including a unit-specific review process.

24. In the June 2018 Order, the Commission addressed the Calpine complaint and PJM's April 2018 filing. First, the Commission rejected PJM's Capacity Repricing proposal, finding that "it is unjust and unreasonable to separate the determination of price and quantity for the sole purpose of facilitating the market participation of resources that receive out-of-market support."[56] Second, the June 2018 Order also rejected PJM's MOPR-Ex proposal as unjust and unreasonable and unduly discriminatory. The Commission found that, while PJM's MOPR-Ex proposal would have prevented some resources, but not others, that receive certain out-of-market support from displacing competitive resources and suppressing prices, PJM failed to "provide 'a valid reason for the disparity' among resources that receive out of market support through [RPS] programs, which [we]re exempt from the MOPR-Ex proposal, and other state-sponsored resources, which [we]re not."[57]

25. Next, acting on the records of the Calpine complaint proceeding and PJM's April 2018 filing, the June 2018 Order found that PJM's existing Tariff is unjust and unreasonable because PJM's existing MOPR fails to protect the wholesale capacity market against price distortions from out-of-market support for uneconomic resources. The Commission stated that the PJM Tariff "allows resources receiving out-of-market support to significantly affect capacity prices in a manner that will cause unjust and unreasonable and unduly discriminatory rates in PJM regardless of the intent motivating the support."[58] The Commission further stated that out-of-market support by states has reached a "level sufficient to significantly impact capacity market clearing prices and the integrity of the resulting price signals on which investors and consumers rely to guide the orderly entry and exit of capacity resources."[59] The Commission explained that out-of-market support permits new and existing resources to submit low or zero priced offers into the capacity market, resulting in price distortions and cost shifts while retaining uneconomic resources.[60]

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[56] June 2018 Order, 163 FERC ¶ 61,236 at P 64.

[57] *Id*. P 100 (quoting *Black Oak Energy, LLC v. FERC*, 725 F.3d 230, 239 (D.C. Cir. 2013)).

[58] *Id*. P 156.

[59] *Id*.

[60] *Id*. PP 150, 153-55.

26. While the Commission found that PJM's Tariff was unjust and unreasonable, the Commission stated that it could not make a final determination regarding a just and reasonable replacement rate based on the record presented. The June 2018 Order preliminarily found that a replacement rate should expand the MOPR to cover out-of-market support for all new and existing resources, regardless of resource type, with few to no exemptions.[61] The June 2018 Order also proposed and sought comment on the potential use of a resource-specific FRR Alternative option as a method of accommodating resources that receive out–of–market support while protecting the integrity of the PJM capacity market for competitive resources and load.[62] The Commission initiated a paper hearing to allow the parties to submit additional arguments and evidence regarding the replacement rate.[63]

II. Notice of Paper Hearing and Responsive Pleadings

27. Notice of the paper hearing was published in the *Federal Register*, 83 Fed. Reg. 32,113 (2018), with interventions due on or before July 20, 2018. Timely-filed motions to intervene and motions to intervene out-of-time were submitted by the entities listed in Appendix 1 to this order.[64]

28. The June 2018 Order established a paper hearing schedule with an initial round of testimony, evidence, and/or argument due within 60 days of June 2018 Order, with reply testimony due 30 days thereafter. Following a motion from the Organization of PJM States, Inc. (OPSI) to extend the testimony deadline, the Commission extended the deadline for filing initial testimony, evidence, and/or argument to October 2, 2018, with reply testimony filed November 6, 2018. Such testimony was submitted by the entities listed in Appendix 2 to this order.

29. In addition, answers were submitted by Exelon, on November 21, 2018; FirstEnergy Utilities, on November 26, 2018; Direct Energy Business Marketing, et al. and NextEra Energy Resources, LLC, and PJM, on December 6, 2018; Clean Energy Industries, on

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[61] *Id*. P 158.

[62] *Id*. PP 160-61.

[63] *Id.* PP 8, 149, 157, 164-72.

[64] For a listing of previously granted interventions in this proceeding, *see* June 2018 Order, 163 FERC ¶ 61,236 at App. 1 & App. 2.

December 20, 2018;[65] Union of Concerned Scientists, on December 26, 2018; PSEG Companies, on December 28, 2018 and August 20, 2019; PJM Industrial Customer Coalition, on January 15, 2019; Joint Consumer Advocates, on April 2, 2019;[66] and LS Power Associates, L.P., in the form of Motions to Lodge, on April 5, 2019 and August 16, 2019. Joint Stakeholders filed reply comments to PSEG's August 20, 2019 comments on August 23, 2019. AEP and Duke filed reply comments to LS Power's August 16, 2019 motion to lodge on August 29, 2019.

III. Procedural Matters

30. Pursuant to Rule 214 of the Commission's Rules of Practice and Procedure, 18 C.F.R. § 385.214 (2019), timely, unopposed motions to intervene serve to make the entities that filed them parties to this proceeding. In addition, pursuant to Rule 214(d) of the Commission's Rules of Practice and Procedure, 18 C.F.R. § 385.214(d) (2019), the Commission will grant the unopposed late-filed motions to intervene, given the parties' interest in this proceeding, the early stage of the proceeding, and the absence of any undue prejudice or delay.

31. Rule 213(a)(2) of the Commission's Rules of Practice and Procedure, 18 C.F.R. § 385.213(a)(2) (2019), prohibits an answer unless otherwise ordered by the decisional authority. We accept the answers filed by Exelon, FEU, Joint Parties, PJM, Clean Energy Industries, UCS, PSEG, PJM-ICC, Joint Stakeholders, AEP/Duke, Joint Consumer Advocates, and LS Power, because they have assisted us in our decision-making process.

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[65] Clean Energy Industries is comprised of the following entities: the American Wind Energy Association; the Solar RTO Coalition; and the Solar Energy Industries Association.

[66] Joint Consumer Advocates is comprised of the following entities: Illinois Citizens Utility Board; West Virginia Consumer Advocate Division; Delaware Division of the Public Advocate; Maryland Office of People's Counsel; and the Office of the People's Counsel for the District of Columbia.

IV. Discussion

A. Expanded MOPR

1. Replacement Rate Expanded MOPR

32. In the June 2018 Order, the Commission preliminarily found that PJM should expand the MOPR to cover out-of-market support to all new and existing resources, regardless of the resource type, with few or no exceptions.[67] We reaffirm that finding.

a. Intervenor Positions

33. Multiple intervenors support an expanded MOPR with few or no exemptions.[68] Some argue that, because all resources receiving out-of-market support at least in theory have the ability to submit low offer prices in the capacity market, regardless of the nature or purpose of the out-of-market support they receive, an expanded MOPR should extend to any and all capacity resources that receive out-of-market support, without exception.[69] Several intervenors contend that exemptions to the MOPR would be contrary to the goals and policy described in the June 2018 Order, including that states must bear the cost of their own actions.[70]

34. Conversely, other intervenors oppose an expanded MOPR.[71] The Illinois Attorney General argues that PJM's existing MOPR rules and definitions, which it contends were

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[67] June 2018 Order, 163 FERC ¶ 61,236 at P 158.

[68] *See, e.g.*, ACCCE/NMA Initial Testimony at 3-4; API Initial Testimony at 21-22; Brookfield Initial Testimony at 2, 6; LS Power Initial Testimony at 7-8; NEI Initial Testimony at 5; NRG Initial Testimony at 8; Ohio Commission Initial Testimony at 2; P3 Initial Testimony at 9-11; Starwood Initial Testimony at 2-3; Vistra Reply Testimony at 7-8, Russo Reply Aff. at 29.

[69] *See, e.g.*, NEI Initial Testimony at 5; API Initial Testimony at 20; Exelon Initial Testimony at 17; LS Power Initial Testimony at 9.

[70] API Initial Testimony at 21-22; Exelon Initial Testimony at 6 (citing June 2018 Order, 163 FERC ¶ 61,236 at P 162); Exelon Reply Testimony at 56; LS Power Initial Testimony at 9-10.

[71] *See, e.g.*, ELCON Initial Testimony at 2-4, 7; IMEA Reply Testimony at 4; Policy Integrity Initial Testimony at 6-16 (arguing an expanded MOPR without an accommodation mechanism is not just and reasonable); Joint Consumer Advocates Initial

designed to address monopsony power, are not the best model to achieve the Commission's goal in this proceeding.[72] Some intervenors also argue that expanding the MOPR will increase costs to load by elevating offers above competitive levels,[73] especially in zones where one generator has substantial market power,[74] or by causing PJM to over-procure capacity.[75] Policy Integrity argues that excess capacity is undesirable and may lead to consumers paying twice for available capacity, while lowering energy market prices.[76] Policy Integrity contends that lower energy prices could lead to inflated capacity market prices, if resources were required to bid higher to recover their costs.[77]

35. Some intervenors argue that an expanded MOPR could increase the risk of market participants exercising supplier-side market power, because it would reduce the number of bidders in price ranges below the default offer price floors, as well as the opportunity cost of withholding capacity.[78] The Illinois Attorney General submits that a supplier with market power could be incentivized to bid a subsidized resource high to increase the clearing price for its other, non-subsidized units, but the MOPR only addresses incentives to bid a resource below cost.[79] As such, the Illinois Attorney General urges the Commission to adopt rules that consider whether a subsidized resource is "part of an

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Testimony at 2; New Jersey Board Reply Testimony at 4; Illinois Commission Initial Testimony at 3.

[72] Illinois Attorney General Initial Testimony at 10.

[73] ELCON Initial Testimony at 4.

[74] Illinois Attorney General Initial Testimony at 13. The Illinois Attorney General argues that there are not enough resources in ComEd for the zone to clear without some of Exelon's nuclear units clearing, and accuses Exelon of withholding capacity to raise the zonal clearing price. Illinois Attorney General Initial Testimony at 8; *see also* PJM Consumer Representatives Reply Testimony at 17 (agreeing with the Illinois Attorney General that the capacity market is subject to excessive market power and urging the Commission to consider this in its determination).

[75] Policy Integrity Initial Testimony at 7, 12.

[76] *Id.* at 13.

[77] *Id*.

[78] *Id*. at 7, 15-16; Clean Energy Advocates Reply Testimony at 4.

[79] Illinois Attorney General Initial Testimony at 13.

organization (1) that does not have any interest in reducing capacity prices due to its ownership of other resources that receive capacity revenues, and (2) that can exercise market power in the capacity market."[80] Finally, the Illinois Attorney General asserts that the Commission should require release of bidding data for any auction in which resources subject to the new MOPR participate to the Market Monitor, as well as requesting state commissions, state attorneys general, and state utility consumer representatives, to provide transparency and ensure that the exercise of market power and unjust and unreasonably high prices are not an unintended consequence of the MOPR.[81]

36. Joint Consumer Advocates state that the application of an expanded MOPR could substantially impact the ability of vertically integrated states to continue to participate in PJM's capacity market.[82] Joint Consumer Advocates further state that, while applying the MOPR to self-supply resources in regulated states would result in unjust and unreasonable rates, there is no rational distinction in applying the MOPR to resources receiving out-of-market payments but not to self-supply, which also receive out-of-market cost recovery.[83]

b. <u>Commission Determination</u>

37. We find that an expanded MOPR that applies to new and existing capacity resources that receive, or are entitled to receive, a State Subsidy, unless the resource qualifies for an exemption, as discussed below, is a just and reasonable means to address State Subsidies.[84] PJM's existing MOPR fails to consider whether resource types other than new natural gas-fired resources are offering competitively in the capacity market without the influence of State Subsidies. The record in this proceeding indicates that State Subsidies for both existing and new resources are increasing, especially out-of-

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[80] *Id*. at 9.

[81] *Id*. at 14.

[82] Joint Consumer Advocates Initial Testimony at 13; Joint Consumer Advocates Reply Testimony at 6-7.

[83] Joint Consumer Advocates Reply Testimony at 6.

[84] PJM Tariff, App. DD, § 1 (stating, among other things, that the RPM provides the forward commitment of resources to ensure reliability in future delivery years); *see also* CASPR Order, 162 FERC ¶ 61,205 at P 21 (a capacity market should "produce a level of investor confidence that is sufficient to ensure resource adequacy at just and reasonable rates").

38. market state support for renewable and nuclear resources.[85] The June 2018 Order thus found PJM's existing MOPR provisions unjust and unreasonable and unduly discriminatory because they failed to protect the "integrity of competition in the wholesale capacity market against unreasonable price distortions and cost shifts caused by out-of-market support to keep existing uneconomic resources in operation, or to support the uneconomic entry of new resources, regardless of generation type or quantity of the resources supported by such out-of-market support."[86]

39. In response to arguments that PJM's MOPR was designed to address monopsony power and is therefore not well suited to address State Subsidies, we disagree. A purpose of the MOPR has been to address price suppression.[87] Consistent with that policy, the Commission accepted PJM's proposal to eliminate the state mandate exemption in 2011, because state sponsorship of uneconomic new entry can produce unjust and unreasonable rates by artificially suppressing capacity prices.[88] This order does not, therefore, change the purpose of the MOPR, but only changes its scope in response to new efforts to provide State Subsidies to existing resources, or increased support for other types of new resources, that threaten to depress market clearing prices below competitive levels. If a seller believes that the default offer price floor for its resource type is not representative of its resource's costs, the seller may apply for a Unit-Specific Exemption, as described below (see IV.D.5).

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[85] *See* June 2018 Order, 163 FERC ¶ 61,236 at PP151-155 (discussing evidence of growing state subsidies); *see also* Calpine Initial Comments at 3. States have also passed bills subsidizing resources since the June 2018 Order. *See supra* note 55 (describing recent legislation).

[86] June 2018 Order, 163 FERC ¶ 61,226 at P 150.

[87] *PJM Interconnection, L.L.C.*, 117 FERC ¶ 61,331 at P 34 (explaining that the MOPR would apply to sellers that "may have incentives to depress market clearing prices below competitive levels").

[88] *E.g.*, 2011 MOPR Order, 135 FERC ¶ 61,022 at P 141 (accepting PJM's proposal to eliminate the state mandate exemption, stating that uneconomic entry can produce unjust and unreasonable rates by artificially suppressing capacity prices), *aff'd sub nom. NJBPU*, 744 F.3d at 97-102.

40. We further disagree with intervenors that an expanded MOPR will increase the risk of market participants exercising supplier-side market power. This speculative concern is not sufficiently supported in the record of this proceeding. Further, there are existing provisions in PJM's Tariff to address supplier-side market power. We also reject Illinois AG's proposal to require the release of offer data. Offer data is sensitive commercial information, which we decline to make generally available.[89]

41. As to arguments that an expanded MOPR will unjustly and unreasonably increase costs to consumers, courts have directly addressed this point, holding that states "are free to make their own decisions regarding how to satisfy their capacity needs, but they 'will appropriately bear the costs of [those] decision[s],' . . . including possibly having to pay twice for capacity."[90] States have the right to pursue policy interests in their jurisdictions. Where those state policies allow uneconomic entry into the capacity market, the Commission's jurisdiction applies, and we must ensure that wholesale rates are just and reasonable.[91] The replacement rate directed in this order will enable PJM's capacity market to send price signals on which investors and consumers can rely to guide the orderly entry and exit of economically efficient capacity resources.

42. Finally, while this order largely focuses on the changes we are requiring to PJM's MOPR, we clarify that the MOPR will continue to apply to new natural gas-fired combustion turbine and combined cycle resources. Although the June 2018 Order focused on State Subsidies, the order nonetheless recognized that new natural gas-fired resources remain able to suppress capacity prices.[92] We find that this record has not demonstrated a need to eliminate the existing MOPR and so the MOPR should continue to apply to new natural gas-fired resources, regardless of whether they receive State Subsidies.

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[89] *See, e.g.*, 5 U.S.C. § 552(b)(4) (2018) (exempting from mandatory disclosure trade secrets and confidential commercial and financial information); 18 C.F.R. § 388.107(d) (2019)..

[90] *NJBPU*, 744 F.3d at 96-97 (quoting *Connecticut PUC*, 569 F.3d at 481).

[91] *See NJBPU*, 744 F.3d at 100 (affirming the Commission's decision to eliminate the state mandate exemption because "below-cost entry suppresses capacity prices…[the Commission is] statutorily mandated to protect the [PJM capacity auction] against the effect of such entry"); *see also supra* note 23 (listing relevant Commission and judicial precedent).

[92] June 2018 Order, 163 FERC ¶ 61,236 at PP 151, 155.

2. Resources Subject to the Expanded MOPR

a. PJM's Proposal

43. PJM proposes that demand resources and generation capacity resources, existing and planned, internal and external, that meet certain materiality criteria will be considered material resources that are subject to the MOPR.[93] PJM also proposes a number of exclusions. PJM proposes to exclude a generation resource for which "electricity production is not the primary purpose of the facility at which the energy is produced, but rather . . . is a byproduct of the resource's primary purpose."[94] PJM notes that such resources include those fueled by landfill gas, wood waste, municipal solid waste, black liquor, coal mine gas, or distillate fuel oil. PJM asserts that it is appropriate to exempt such resources because energy production is only a byproduct of these resources' primary economic purpose.[95] PJM also proposes to exclude energy efficiency resources, asserting that energy efficiency "resources are generally the result of a focus on reduced consumption and energy conservation, which are on the demand side of the equation, and do not raise price suppression concerns."[96]

b. Intervenor Positions

44. With regard to PJM's proposal to exclude resources whose primary purpose is not energy production, some intervenors support PJM's proposal.[97] For example, Microgrid requests that PJM's proposed exemption be expanded to cover any resource with a primary purpose other than the production of wholesale electricity (i.e., sale for resale), arguing that microgrid operations often reflect a combination of purposes, with wholesale

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[93] PJM Initial Testimony at 15; proposed Tariff, Att. DD, § 5.14(h)(ii)(a). PJM's proposed materiality thresholds are discussed *infra* IV.B.

[94] *Id*. at 19.

[95] *Id*.

[96] *Id*. at 15 n.20; *see* proposed Tariff at Att. DD, § 5.14(h)(ii)(A) (limiting the term Capacity Resource with Actionable Subsidy, in relevant part, to a "Demand Resource or a Generation Capacity Resource, or uprate or planned uprate, to a Generation Capacity Resource[.]").

[97] PJM Consumer Representatives Reply Testimony at 5-6; IMEA Reply Testimony at 12.

power production as "value added" to those purposes.[98] At a minimum, Microgrid requests that the asset-backed demand resources such as microgrids be included in the exemption for resources for which electricity production is not the primary purpose of the facility.[99] Others oppose PJM's proposed exemption for resources not primarily engaged in energy production.[100] Joint Consumer Advocates argue that the purpose for which a facility exists is irrelevant to whether it poses a price suppression risk.[101]

45. AEE argues that seasonal resources should be exempt from the MOPR, because they have different economics than annual capacity resources and do not rely on clearing the capacity market to enter the PJM market or to stay in operation.[102] AEE contends that these resources have widely varying business models and reasons for offering at a certain level, and that, as such, it would be difficult to develop a reasonable default offer price floor to apply.[103] Further, AEE contends that the decision to offer seasonally and forgo six months of capacity revenue indicates that these resources are economic based on their revenue from other markets.[104]

46. DC Commission argues that seasonal demand response should be exempt from the MOPR because it is not a Capacity Performance resource.[105] To the extent some of its demand response is subject to the MOPR because it matches in the capacity auction to become an annual product, DC Commission requests the Commission exempt it from the

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[98] Microgrid Reply Testimony at 13. These purposes may include: "cost effective self-supply, thermal and electric applications, the ability to island included load and the related resiliency benefits, and environmental performance." *Id*.

[99] *Id*.

[100] Talen Reply Testimony at 5; *see also* Joint Consumer Advocates Reply Testimony at 5-6.

[101] Joint Consumer Advocates Reply Testimony at 5-6.

[102] AEE Initial Testimony at 23; *see also* Maryland Commission Reply Testimony at 9.

[103] AEE Initial Testimony at 24.

[104] *Id*. at 24-25.

[105] DC Commission Initial Testimony at 4; *see also* Maryland Commission Initial Testimony at 12.

47. MOPR.[106] DC Commission submits that almost all PJM states have demand response programs that partially rely on PJM's capacity market as a benefit, and subjecting these programs to a MOPR would increase prices in the long term.[107] The Maryland Commission similarly argues that seasonal resources should be exempt because the total amount of winter-only capacity resources that typically aggregate with summer-only demand response and energy efficiency capacity resources is low RTO-wide and would strand these summer capacity resources, which are important elements of federal and state energy policies. The Maryland Commission thus requests that resources that offer capacity into the BRA for the purpose of aggregating with seasonal resources should be exempt from the MOPR.[108]

48. In response to the Maryland Commission's request, PJM asserts that seasonal aggregated resources, which are currently composed entirely of wind resources, should be able to clear the BRA because PJM's proposed default offer price floor for existing wind resources is zero dollars. PJM further submits that the appropriate place to address the aggregation of seasonal resources is in Docket Nos. EL17-32-000 and EL17-36-000.[109]

49. Some intervenors argue that first-of-a-kind technologies should be exempt from the MOPR.[110] The Maryland Commission asserts that subsidized emerging technologies have the potential to pave the way for other future developments that could spur competition and benefit ratepayers across the PJM region without the need for further subsidization.[111] The Maryland Commission contends that such projects are few and merit exemption from a MOPR.[112] The Maryland Commission argues that, because such subsidies are not specifically targeted for the interest of the sponsoring state and provide benefits to the entire PJM region, the Commission should allow an RTO-wide exemption for the first 375 MW, per resource type, of all planned or existing resources that are first-

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[106] DC Commission Initial Testimony at 5; *see also* DC Consumers Counsel Initial Testimony at 10-11.

[107] DC Commission Initial Testimony at 7.

[108] Maryland Commission Initial Testimony at 12.

[109] PJM Reply Testimony at 16.

[110] DC People's Counsel Initial Testimony at 10-11; Maryland Commission Initial Testimony at 12-13; Joint Consumer Advocates Initial Testimony at 14.

[111] Maryland Commission Initial Testimony at 12-13.

[112] *Id*. at 13.

of-a-kind developments in PJM.[113] The Maryland Commission asserts that a total amount of 375 MW will have a *de minimis* impact on PJM's capacity market and could serve to fuel future competition that is valued in competitive markets.[114] The Joint Consumer Advocates support an exemption for innovative technology up to 350 MW.[115] AEE agrees that a broadly expanded MOPR could prevent new advanced energy technologies from participating in the markets and create disincentives to innovation.[116]

c. Commission Determination

50. We find that PJM must apply the MOPR to all new and existing, internal and external, State-Subsidized Resources that participate in the capacity market, regardless of resource type, with certain exemptions described *infra* section IV.D.[117]

51. We disagree that capacity resources that receive or are entitled to receive a State Subsidy and whose primary purpose is not electricity production should be categorically exempt from the MOPR. We find no reason to distinguish capacity resources based on whether they primarily exist to produce energy or produce energy as a byproduct of another function, like burning waste.[118] The type of resource is immaterial if the resource receives a State Subsidy and thus has the ability to suppress capacity prices.

52. We find that seasonal resources are properly considered capacity resources and should be subject to the MOPR if they receive or are entitled to receive a State Subsidy and do not qualify for one of the exemptions discussed in this order. A seasonal resource receiving a State Subsidy has the same ability to affect capacity prices as other State-Subsidized Resources and thus there is no reason to distinguish between resources. We disagree with AEE that PJM's Tariff should exempt seasonal resources from the MOPR because their widely varying business models may make it administratively difficult to develop an appropriate default offer price floor to be applied to these resources. We

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[113] *Id*.

[114] *Id*.

[115] Joint Consumer Advocates Initial Testimony at 14.

[116] AEE Initial Testimony at 5.

[117] June 2018 Order, 163 FERC ¶ 61,236 at P 158. Capacity resource, as used in this order, means all resource types that seek to participate in PJM's capacity market.

[118] However, as discussed *infra*, federally-mandated sales of energy and capacity by Qualifying Facilities do not fall under our defined term of State Subsidy. S*ee infra* note 143.

address default offer price floors in IV.C below. If a seasonal resource is able to make an economic offer without reliance on a State Subsidy, that resource may apply for the Unit-Specific Exemption, or it may forego any State Subsidy to qualify for the Competitive Exemption.

53. We also find it is unnecessary to categorically exempt seasonal resources that receive or are entitled to receive State Subsidies based on AEE's characterization of seasonal resources as categorically "economic" because they forego six months of capacity market income or otherwise do not rely on capacity market revenues to stay in business. Rather, AEE's argument only demonstrates that no separate exemption is needed, because such a resource could qualify for a Unit-Specific Exemption, or it may forego any State Subsidy to qualify for the Competitive Exemption. Nor are we persuaded that seasonal resources should be exempt from the MOPR either because the total MW level of winter-only capacity resources that aggregate is low or that seasonal demand response resources are not Capacity Performance resources. As the purpose of the expanded MOPR is to limit the influence of State Subsidies on PJM's multi-state wholesale capacity market, we affirm that each capacity resource with a State Subsidy—including seasonal resources—must be subject to an appropriate default offer price floor for its resource type unless it qualifies for one of the exemptions discussed in this order.

54. We disagree with PJM's proposal to exclude energy efficiency resources while also proposing to include demand resources. PJM provides no rationale for treating these resource types differently with respect to the expanded MOPR, as both modify demand and are represented on the supply side. We therefore find that the expanded MOPR should apply to energy efficiency resources, as well as demand response, when either of those types of resources receive or is entitled to receive a State Subsidy, unless they qualify for one of the exemptions described in this order. We also find that capacity storage resources and emerging technology should be subject to the applicable default offer price floor if they receive, or are entitled to receive a State Subsidy, unless they qualify for one of the exemptions described in this order. We address the specific default offer price floors for these resources in section IV.C. However, as discussed in section IV.D below, we direct PJM to include an exemption for existing demand response, energy efficiency, and capacity storage resources. All resources that participate in the PJM capacity market – including demand response, energy efficiency, storage, cogeneration, and seasonal resources – can impact the competitiveness of the capacity market and the resource adequacy it was designed to address.

3. Subsidies Subject to the Expanded MOPR

a. PJM's Proposal

55. Subject to certain exemptions addressed below, PJM proposes to subject resources receiving a Material Subsidy to the MOPR. PJM proposes to define a "Material Subsidy" to include: "(1) material payments, concessions, rebates, or subsidies as a result of any

state-governmental action connected to the procurement of electricity or other attribute from an existing Capacity Resource, or the construction, development, or operation, (including but not limited to support that has the effect of allowing the unit to clear in any [PJM capacity auction]) of a Capacity Resource, or (2) other material support or payments obtained in any state-sponsored or state-mandated processes, connected to the procurement of electricity or other attribute from an existing Capacity Resource, or the construction, development, or operation, (including but not limited to support that has the effect of allowing the unit to clear in any [PJM capacity auction]), of the Capacity Resource."[119]

56. PJM further proposes to apply its expanded MOPR to internal and external capacity resources receiving state subsidies where the relevant seller, among other things, "is entitled to a Material Subsidy with regard to such Capacity Resource and the [seller] has not certified that it will forego receiving any Material Subsidy for such Capacity Resource during the applicable Delivery Year, or the [seller] has received a Material Subsidy with regard to such Capacity Resource and yet to clear any RPM Auction since it received Material Subsidy."[120]

57. In its Answer, PJM asserts that, under its proposed definition of a subsidy subject to the expanded MOPR, the subsidy need not be explicitly stated or captured in a distinct rate; the expanded MOPR, rather, would cover any state-directed procurement that includes a non-bypassable charge or other rate to retail customers imposed by law or regulation.[121] PJM also clarifies that a bilateral transaction for capacity and/or other attributes that is not state-directed and/or that does not result in a non-bypassable charge to consumers would not be considered a Material Subsidy.[122]

b. <u>Intervenor Positions</u>

58. Several intervenors argue that PJM's MOPR should be targeted to only address resources and subsidies that intend to suppress, or are capable of suppressing, market clearing prices.[123] Some intervenors argue similarly that the MOPR should only target

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[119] PJM Initial Testimony at 19-20; *see* proposed Tariff, § 1 – New Definitions (Material Subsidy). We address PJM's proposed provisions with respect to federal subsidies *infra* IV.A.5.

[120] PJM Initial Testimony at 25-28; *see* proposed Tariff, Att. DD, § 5.14(h)(vi).

[121] PJM Answer at 18.

[122] *Id*. at 20-21.

[123] *See, e.g.*, Brookfield Reply Testimony at 6-7.

subsidies that have been shown to materially affect capacity offers,[124] or only address those subsidies that affect the market in the manner suggested in the June 2018 Order, meaning subsidies provided by states for the purpose of supporting the entry or continued operation of preferred generation resources that may not otherwise be able to succeed in a competitive wholesale capacity market.[125]

59. Clean Energy Industries argue that state policies that utilize competitive bidding processes should not be considered "actionable subsidies" because such competitive processes do not create revenue certainty and do not reasonably impact capacity market bidding behavior.[126] Similarly, AEE argues that a MOPR exemption should be provided for capacity resources that receive out-of-market revenues through a state policy or program that selects resources through a competitive process, including resources winning an all-source, technology-neutral request for proposals that meets the Commission's previously-established standards for competitive solicitations.[127]

60. ELCON argues that if the Commission pursues an expanded MOPR, it should limit the qualifying characteristics of an actionable subsidy only to the types and degrees of subsidization that fundamentally compromise competitive markets.[128] ELCON suggests actionable subsidies should be: (i) government sanctioned payments funded by compulsory charges on electricity consumers; (ii) guaranteed payments (i.e., not obtained through a competitive program); and (iii) resource- or company-specific payments.[129]

61. AEP/Duke argue that the retail rider approved by the Ohio Commission for AEP's affiliate and the Dayton Power & Light Company, and a pending retail rider for Duke's

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[124] *See, e.g.*, AEE Initial Testimony at 9; Clean Energy Industries Initial Testimony at 3; OPSI Initial Testimony at 14; AEP/Duke Reply Testimony at 10-12; ELCON Initial Testimony at 5-6.

[125] AEP/Duke Initial Testimony at 4 (citing June 2018 Order, 163 FERC ¶ 61,236 at P 1); *see also* AEE Initial Testimony at 3; Clean Energy Industries Reply Testimony at 4.

[126] Clean Energy Industries Initial Testimony at 21.

[127] AEE Initial Testimony at 22.

[128] ELCON Initial Testimony at 5.

[129] *Id*. at 5-6.

affiliate, should not be treated as a subsidy that is subject to PJM's MOPR.[130] AEP/Duke assert that the retail rate riders are not a subsidy because they are not related to any state policy goals support the entry or continued operation of preferred generating resources.[131]

62. Some intervenors support PJM's proposal to apply the expanded MOPR to resources that are "entitled to a Material Subsidy[.]"[132] Other intervenors oppose PJM's proposal. Avangrid argues that focusing on an entitlement to receive a Material Subsidy would inappropriately extend the MOPR to resources that do not actually receive a Material Subsidy. Avangrid further asserts that such a definition fails to comply with the requirements of the June 2018 Order, which uses some form of the verb "receive" in discussing out-of-market revenue or state support.[133] Several intervenors argue that the language will permit over-mitigation because resources may be eligible for a subsidy but not guaranteed to receive it.[134]

63. Other intervenors assert that a resource that receives an actionable subsidy after the window to certify that it is receiving such a subsidy should be permitted to participate in the BRA as if it did not receive the actionable subsidy, as such a resource would lack adequate time to prepare to be an RCO resource.[135]

64. The Joint Consumer Advocates state that, if the MOPR is expanded, it should apply only to resources that are receiving support or have received assurances of support and only for the duration of time that they are receiving qualifying payments.[136]

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[130] AEP/Duke Initial Testimony at 5; AEP/Duke Reply Testimony at 12-15; *see also* Buckeye Reply Testimony at 7-8 (agreeing that the retail rate riders simply continue the long-standing and unique OVEC arrangements, which are largely owned by self-supply entities).

[131] AEP/Duke Initial Testimony at 6.

[132] *See, e.g.*, API Reply Testimony at 21-22; New Jersey Board Reply Testimony at 16-17; Policy Integrity Initial Testimony at 6.

[133] Avangrid Initial Testimony at 11-12.

[134] *Id*. at 17; Avangrid Reply Testimony at 17-18; DC People's Counsel Initial Testimony at 8; Clean Energy Industries Reply Testimony at 14-15; Clean Energy Industries Initial Testimony at 17-18 (arguing speculative revenues do not materially impact offers).

[135] PSEG Reply Testimony at 17-18; New Jersey Board Initial Testimony at 21.

[136] Joint Consumer Advocates Initial Testimony at 8-9, 11.

65. Some intervenors argue that out-of-market subsidies should exclude purely private and voluntary transactions, including voluntary bilateral capacity contracts outside the market.[137] Illinois Commission recommends that the Commission not treat payments, assurances, or other such benefits provided by taxpayers, rather than by electricity consumers, as actionable subsidies. [138]

66. Policy Integrity argues that revenue resources receive from externality payments, such as ZEC and RPS programs, are not distinguishable from other revenues received outside of the markets, including coal ash sales, steam heat sales, voluntary Renewable Energy Credits (RECs), emission allowances, or fossil fuel subsidies. Policy Integrity argues that these sources of revenue compensate resources for products and services that are not FERC-jurisdictional, just as RPS and ZEC programs do, and affect capacity market bidding behavior the same way as other out-of-market revenue, but have coexisted with capacity markets for years.[139] Policy Integrity contends the Commission has recognized that revenues a resource receives outside of jurisdictional markets are not necessarily distortionary.[140] Because revenues from RPS programs and ZECs are similar to the payments the Commission has found are not distortionary, Policy Integrity argues they should be treated in the same way.[141]

c. Commission Determination

67. Based on the evidence presented in this paper hearing, we find that PJM's MOPR must be expanded to permit the review and mitigation of capacity offers by resources that receive or are eligible to receive State Subsidies.[142] Specifically, the term State Subsidy will be defined as follows:

> A direct or indirect payment, concession, rebate, subsidy, non-bypassable consumer charge, or other financial benefit that is (1) a

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[137] Illinois Commission Reply Testimony at 22-23; ELCON Initial Testimony at 7 (noting that corporate consumers are increasingly deploying their own capital to voluntarily purchase power through the bilateral market or procure RECs); AES Initial Testimony at 19-20.

[138] Illinois Commission Reply Testimony at 22.

[139] Policy Integrity Initial Testimony at 27-33.

[140] *Id.* at 32-33 (citing 2011 MOPR Order, 137 FERC ¶ 61,145 at PP 242-44).

[141] *Id.* at 33.

[142] *See* June 2018 Order, 163 FERC ¶ 61,236 at P 158.

> result of any action, mandated process, or sponsored process of a state government, a political subdivision or agency of a state, or an electric cooperative formed pursuant to state law, and that (2) is derived from or connected to the procurement of (a) electricity or electric generation capacity sold at wholesale in interstate commerce, or (b) an attribute of the generation process for electricity or electric generation capacity sold at wholesale in interstate commerce, or (3) will support the construction, development, or operation of a new or existing capacity resource, or (4) could have the effect of allowing a resource to clear in any PJM capacity auction.[143]

68. This definition focuses on those forms of "out-of-market payments provided or required by certain states"[144] that, even in the absence of facial preemption under the FPA, squarely impact the production of electricity or supply-side participation in PJM's capacity market by "supporting the entry or continued operation of preferred generation resources that may not otherwise be able to succeed in a competitive wholesale capacity market."[145] This definition is not intended to cover every form of state financial assistance that might indirectly affect FERC-jurisdictional rates or transactions; nor is it intended to address other commercial externalities or opportunities that might affect the economics of a particular resource. Rather, our concern is with those forms of State Subsidies that are not federally preempted, but nonetheless are most nearly "directed at"[146] or tethered to[147] the new entry or continued operation of generating capacity in the federally-regulated multi-state wholesale capacity market administered by PJM. Consistent with court precedent, a State Subsidy need not be facially preempted to

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[143] Although the Public Utility Regulatory Policies Act of 1978 (PURPA) is implemented by states, it is implemented pursuant to federal law and the Commission's regulations and thus federally-mandated sales of energy and capacity by Qualifying Facilities do not fall under our defined term of State Subsidy.

[144] June 2018 Order at P 1 & n.1.

[145] *Id*.

[146] *Oneok, Inc. v. Learjet, Inc.*, 135 S. Ct. 1591, 1602 (2015).

[147] *Cf. Hughes*, 136 S. Ct. at 1299 (2016) ("Nothing in this opinion should be read to foreclose Maryland and other States from encouraging production of new or clean generation through measures 'untethered to a generator's wholesale market participation.'") (citation omitted).

require corrective action by this Commission.[148] As we have explained, our statutory mandate requires the Commission to intervene "when subsidized [resources] supported by one state's or locality's policies has the effect of disrupting the competitive price signals that PJM's [capacity auction] is designed to produce, and that PJM as a whole, including other states, rely on to attract sufficient capacity."[149]

69. For similar reasons, we disagree with Policy Integrity's argument that revenues they describe as externality payments, such as ZEC and RPS programs, are not distinguishable from certain other revenues received outside of the markets. We reiterate that if an out-of-market payment meets the definition of State Subsidy above—including ZEC and RPS programs— then the State-Subsidized Resource is subject to the default offer price floor. The definition of State Subsidy we adopt here—which leans heavily on language the PJM stakeholders reviewed and developed—is sufficiently clear and specific to be understood by PJM and its stakeholders.[150]

70. As to whether private, voluntary bilateral transactions might raise inappropriate subsidy concerns, we find that the record in the instant proceeding does not demonstrate a need to subject voluntary, arm's length bilateral transactions to the MOPR at this time.[151] We find that the expanded MOPR, as adopted herein, will sufficiently address resources receiving State Subsidies to keep existing uneconomic resources in operation, or to support the uneconomic entry of new resources.

71. We reject AEP/Duke's request to exclude retail rate-riders as a State Subsidy.[152] As described by AEP/Duke, the state-approved rate riders pass through the costs, or credits, associated with a wholesale purchase power agreement based on revenues from

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[148] *See Elec. Power Supply Ass'n v. Star*, 904 F.3d 518, 524 (7th Cir. 2018) (holding that the Illinois ZEC program is not preempted and explaining that this holding did not change whether, in this replacement rate proceeding, the Commission may "need to make adjustments in light of states' exercise of their lawful powers").

[149] 2011 MOPR Rehearing Order, 137 FERC ¶ 61,145 at P 3; *see supra* note 23 (listing cases).

[150] In addition, several of the items listed by Policy Integrity are addressed separately by our specific holdings with respect to voluntary RECs, *see infra* P 176, and federal subsidies, *see supra* P 10; *infra* P 89.

[151] The treatment of voluntary REC arrangements under the expanded MOPR is discussed in IV.D.1 below.

[152] Unless such resource receiving the retail rate rider qualifies for an exemption.

the PJM capacity market.[153] As a general matter, we find that it is reasonable to include non-bypassable revenue arrangements or rate riders as State Subsidies because the riders are connected to the procurement of electricity or electric generation capacity sold at wholesale or support the construction, development, or operation of new and existing capacity resources.

72. We reject intervenors' argument that mitigation under the expanded MOPR should only be triggered if the out-of-market support received by a resource can be demonstrated to actually allow a resource to uneconomically enter or remain in the market, thereby suppressing prices. Consistent with Commission precedent, the June 2018 Order is premised on the finding that, as a general matter, resources receiving out-of-market support are capable of suppressing market prices.[154] We continue to uphold that finding here. It would turn that finding on its head to require PJM and the Market Monitor to determine for each and every resource receiving a State Subsidy whether that subsidy actually allows a resource to uneconomically enter or remain in the market, thereby allowing the resource to suppress prices.

73. However, we agree with intervenors who argue that the MOPR should take into account the competitiveness of State-Subsidized Resources. It will. A resource can demonstrate that its offer is competitive through the Unit-Specific Exemption (see *infra* IV.D.5) process, or certify to PJM that will forego any State Subsidy under the Competitive Exemption (see *infra* IV.D.1). Because the goal of the MOPR is to ensure that resources offer competitively, and a seller may avail itself of the Unit-Specific Exemption process or the Competitive Exemption, it is reasonable to require all resources that receive a State Subsidy to be subject to the MOPR.

74. We agree with intervenor arguments that state policies that utilize competitive bidding processes may not necessarily undermine the market's reliance on competitive price signals to procure economic capacity, and we find that the Unit-Specific Exemption is sufficient to address this scenario. A competitive, fuel-neutral process is designed to select the most economic resources. These resources should already be economic and therefore do not need an exemption. Sellers with resources chosen through such a process will be able to use the Unit-Specific Exemption to demonstrate that their offer is competitive. It is not necessary to create another administrative process to determine which state procurements are competitive in advance–the burden of demonstrating the competitiveness of a given resource's offer should fall on the seller.

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[153] AEP/Duke Initial Testimony at 5-6.

[154] *See* June 2018 Order, 163 FERC ¶ 61,236 at P 155 (citing *ISO New England Inc.*, 135 FERC ¶ 61,029, at PP 170-71 (2011)).

75. We agree with PJM that the MOPR should apply to resources that receive or are "entitled to" receive a State Subsidy. We agree with PJM that a seller shall be considered "entitled to" a State Subsidy if the seller has a legal right or a legal claim to the subsidy, regardless of whether the seller has yet to actually receive the subsidy. We further find that a capacity resource should be considered to be entitled to receive a State Subsidy if the resource previously received a State Subsidy, and has not cleared a capacity auction since that time.

76. We disagree with intervenors' claim that it is inappropriate to mitigate resources that are entitled to a State Subsidy, but may not have actually received a State Subsidy yet. Resources that do not wish to be mitigated or believe they will not actually receive a State Subsidy to which they are entitled may certify to PJM that they will forego any State Subsidy under the Competitive Exemption. Therefore, mitigating offers by resources that receive or are entitled to receive a State Subsidy will only capture resources that are both eligible to receive a subsidy and likely to accept one.

77. Intervenors argue that resources may be entitled, but not guaranteed, to receive payments and should therefore not be mitigated, because speculative revenues do not materially impact capacity market offers. We disagree. We find that no materiality threshold is appropriate, as discussed *infra* IV.B. Allowing resources to enter the capacity market without mitigation and then subsequently accept a State Subsidy for the relevant delivery year would negate the purpose of the MOPR and would be unjust and unreasonable for the reasons outlined in the June 2018 Order.

4. General Industrial Development and Local Siting Support

a. PJM's Proposal

78. PJM proposes to exclude from its definition of Material Subsidy state payments relating to industrial development and local siting. With respect to industrial development, PJM proposes to exclude "payments (including payments in lieu of taxes), concessions, rebates, subsidies, or incentives designed to incent, or participation in a program, contract or other arrangement that utilizes criteria designed to incent or promote, general industrial development in an area[.]"[155] With respect to local siting, PJM proposes to exclude "payments concessions, rebates, subsidies or incentives designed to incent, or participation in a program, contract or other arrangements from a county or other local government authority using eligibility or selection criteria designed

[155] Proposed Tariff at Definitions (Material Subsidy), subsection (5).

to incent, siting facilities in that county or locality rather than another county or locality."[156]

79. PJM asserts that subsidies of this sort are appropriately excluded from mitigation because any such payments are unrelated to the production of electricity.[157] PJM argues that, instead, these subsidies are generally aimed at economic development through development of grants, tax credits, and the like. PJM adds that these subsidies have been excluded from the MOPR previously, as part of the categorical exemption for competitive entry in place prior to the *NRG* remand proceeding.[158]

b. Intervenor Positions

80. Some intervenors support excluding subsidies relating to general industrial development and/or siting incentives, arguing that payments, assurances, or other such benefits provided by taxpayers are distinguishable from a payment funded by electricity consumers.[159] Other intervenors oppose PJM's proposal. LS Power argues that any exception for a specific class of resource, or a given type of subsidy program, would be inconsistent with the Commission's recognition that all subsidy programs result in price suppression for the entire market, regardless of intent.[160]

81. Exelon asserts that PJM's MOPR should mitigate any form of out-of-market revenue, regardless of its purpose, including development incentives or siting considerations. Exelon argues that an exception for development and siting incentives is arbitrary and raises the same concern that the Commission has identified regarding transparency and the competitiveness of offers in the capacity market. Exelon points to a Pennsylvania program that eliminated state and local taxes for a coal-to-gas conversion plant through 2023, noting that this tax relief measure allowed a resource to be constructed at lower cost and submit a capacity offer at less than its true going-forward costs.[161]

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[156] *Id*. subsection (6).

[157] PJM Initial Testimony at 23-24.

[158] *Id*. at 24; *see also* 2013 MOPR Order, 143 FERC ¶ 61,090 at P 53.

[159] PJM Consumer Representatives Initial Testimony at 9; OCC Initial Testimony at 6-7.

[160] LS Power Initial Testimony at 9 (citing June 2018 Order, 163 FERC ¶ 61,236 at P 155); *see also* NEI Initial Testimony at 5; PSEG Initial Testimony at 7.

[161] Exelon Initial Testimony at 18.

82. Finally, AES argues that Payments in Lieu of Taxes have the ability to materially impact net going forward costs of capacity resources, and should therefore be treated as subsidies subject to PJM's MOPR.[162]

c. Commission Determination

83. We adopt PJM's proposal to exclude generic industrial development and local siting support from those types of support that will be treated as a State Subsidy for the purposes of the expanded MOPR. We find that PJM's proposed exclusions are reasonable, given that the support at issue is available to all businesses and is not "nearly 'directed at' or tethered to the new entry or continued operation of generating capacity in the federally-regulated multi-state wholesale capacity market administered by PJM."[163]

5. Federal Subsidies

a. PJM's Proposal

84. PJM proposes to exempt from the MOPR resources receiving federal subsidies enacted into law prior to March 21, 2016, the refund effective date established in the Calpine complaint proceeding.[164] Specifically, PJM proposes to apply the MOPR to resources receiving federal subsidies "authorized pursuant to federal legislation or a federal subsidy program enacted *after* March 21, 2016 . . . unless such federal legislation specifically exempts the application of MOPR to the program being authorized pursuant to federal legislation."[165]

85. PJM asserts that the refund effective date is an appropriate cut-off date because the proposal in the Calpine complaint, to apply the MOPR to all resources, provided the first notice to market participants that federal subsidies could be subject to mitigation under PJM's MOPR.[166] PJM adds that, while the Commission's jurisdiction under the FPA should not be construed to countermand other acts of Congress, it is reasonable to assume, prospectively, that Congress is aware of the Commission's authority to address the impacts of federal subsidies on clearing prices in the organized markets and could

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[162] AES Initial Testimony at 20.

[163] *Supra* P 68.

[164] PJM Initial Testimony at 12, 28.

[165] *Id*. at 28.

[166] *Id*. at 28-29.

expressly limit the Commission's ability to address such effects.[167] PJM argues that this expectation is particularly reasonable given recent court decisions confirming the Commission's authority under the FPA to address the impacts of subsidies on wholesale markets.[168]

b. Intervenor Positions

86. Several intervenors support exempting all resources receiving federal subsidies from mitigation.[169] The New Jersey Board argues that federal subsidies should be exempted, because subjecting such subsidies to the MOPR could drastically increase costs for consumers.[170] Clean Energy Advocates generally support PJM's proposal to exclude federal subsidies from the MOPR, if the federal legislation or federal subsidy program at issue was enacted prior to the refund effective date in this proceeding, but would extend the exemption to all federal subsidies adopted prior to a Commission order accepting this aspect of PJM's proposal.[171] On specific federal legislation or subsides, some intervenors oppose applying the MOPR to the Production Tax Credit (PTC), or the Investment Tax Credit (ITC), or U.S. Rural Utilities Service (RUS) financing.[172]

87. Several intervenors urge caution with regard to finding that federal efforts to ensure grid resilience and promote national security are subsidies.[173] By contrast, LS

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[167] *Id*. at 29.

[168] PJM Initial Testimony at 29-30 (citing *Star*, 904 F.3d at 522-24 (holding that the Illinois ZEC program is not preempted and noting the Commission's June 2018 Order); *Coal. for Competitive Elec. v. Zibelman*, 906 F.3d 41, 53-56 (2d Cir. 2018) (holding that the New York ZEC program is not preempted)).

[169] *See, e.g.*, New Jersey Board Initial Testimony at 27-28; ODEC Initial Testimony at 24-25.

[170] New Jersey Board Initial Testimony at 27-28.

[171] Clean Energy Advocates Initial Testimony at 33-34 & n.82.

[172] Clean Energy Industries Initial Testimony at 3, 7-12 (arguing that the ITC and PTC are valid exercises of Congress's ability to further the general welfare through its expansive taxing and spending power, and that the Commission cannot frustrate Congress's broader policy goals to encourage renewables based on the Commission's more limited rate jurisdiction); ACORE Initial Testimony at 3; NOVEC Initial Testimony at 6; NRECA Initial Testimony at 25-26 (explaining that RUS debt is a common form of financing for electric cooperatives to access capital for electric investment).

[173] ACCCE/NMA Initial Testimony at 3-5; *see also* AEE Initial Testimony at 5

Power asserts that any federal program that would provide subsidies to coal or nuclear resources could potentially dwarf the state subsidy programs that the Commission addressed in the June 2018 Order and fatally impair the operation of PJM's capacity market.[174]

88. Finally, some intervenors oppose a MOPR exception for any federal subsidy.[175] EPSA and IPP Coalition argue that mitigating resources receiving federal subsidies is consistent with the Commission's exclusive FPA jurisdiction over wholesale rates and there is no legal grounds for distinguishing between federally subsidized resources and state subsidized resources.[176]

c. Commission Determination

89. The replacement rate will not require mitigation of capacity offers that are supported by federal subsidies. We agree with arguments that subsidies created by federal law distort competitive outcomes in the PJM capacity market in the same manner as do State Subsidies. However, this Commission's authority to set just and reasonable rates is delegated by Congress through the FPA. That statute has the same legal force, and springs from the same origin, as any other federal statute. This Commission may not, therefore, disregard or nullify the effect of federal legislation by finding that it would be unjust, unreasonable, or unduly discriminatory to allow a PJM capacity resource to rely on a federal subsidy that provides the resource with a competitive advantage over other resources Congress has not chosen to assist in the same way.[177] Nor is it this

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(arguing that every energy technology has received some level of government policy support to help it develop and enter the markets); OCC Initial Testimony at 23 (arguing that it would be premature for FERC to address any potential future federal subsidies for grid resilience or fuel security); NRG Initial Testimony at 42-43.

[174] LS Power Initial Testimony at 12.

[175] *See, e.g.*, Brookfield Initial Testimony at 4-5; EPSA Initial Testimony at 16-19; IPP Coalition Initial Testimony at 4, 7-8; FES Initial Testimony at 7-8; LS Power Initial Testimony at 7, 11-12; NRG Initial Testimony at 10, 42-43; PSEG Initial Testimony at 7; API Initial Testimony at 3, 21; P3 Initial Testimony at 10; P3 Reply Testimony at 8; Cogentrix Reply Testimony at 10.

[176] EPSA Initial Testimony at 16-19; IPP Coalition Initial Testimony at 11.

[177] *Morton*, 417 U.S. at 550-51("Where there is no clear intention otherwise, a specific statute will not be controlled or nullified by a general one, regardless of priority enactment."); *Silver*, 373 U.S. at 357 (an appropriate analysis is one that "reconciles the operation of both statutory schemes with one another rather than holding one completely ousted"); *Tug Allie-B*, 273 F.3d at 941 (reiterating general statutory construction canons

Commission's place to require, as PJM has suggested,[178] that Congress must expressly declare that it intends any future federal subsidy to override market rules accepted by the Commission.

B. Materiality Thresholds

1. PJM's Proposals

90. PJM proposes two materiality thresholds under which subsidized resources would not be subject to the MOPR. First, PJM proposes that a resource must have an unforced capacity threshold of greater than 20 MWs to be subject to the MOPR. PJM notes that the Commission has previously accepted a 20 MW materiality threshold, as applicable to the MOPR,[179] Qualifying Facilities,[180] and distinguishing interconnection procedures.[181] PJM argues that its proposed 20 MW threshold appropriately "excludes resources that are too small, individually or collectively, to meaningfully impact price outcomes from the expanded MOPR."[182] PJM adds that, given the relatively low capacity factors attributable to renewable resources, few renewable resources in the PJM region would exceed the 20 MW threshold.[183]

91. Second, PJM proposes to exclude from its definition of Material Subsidy any subsidy that is not "1% or more of the resource's actual or anticipated total revenues from PJM's energy, capacity, and ancillary services markets."[184] PJM explains that the one

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that statutes relating to the same subject matter should be construed harmoniously and, if not, the more recent or specific statute should prevail over the older and more general law).

[178] *See* PJM Initial Testimony at 29-30.

[179] PJM Initial Testimony at 15 (citing 2013 MOPR Order, 143 FERC ¶ 61,090 at P 170).

[180] *Id*. at 16.

[181] *Id*. at 17.

[182] *Id.* at 18.

[183] In other words a renewable resource would need a larger nameplate capacity to have 20 MW of unforced capacity. *Id*. at 17.

[184] *Id*. at 21.

percent materiality threshold is to exclude financial support that is unlikely to raise price suppression concerns.[185]

2. Intervenor Positions

92. Some intervenors support PJM's proposed materiality exemption for resources smaller than 20 MW of unforced capacity, arguing that small resources are unlikely to have a meaningful impact on capacity clearing prices in PJM and should not be subject to the MOPR.[186] ACORE states that it would be administratively burdensome with little benefit to apply the MOPR to resources smaller than 20 MW unforced capacity.[187] AEE argues that investments in smaller distributed energy resources are typically undertaken for reasons unrelated to capacity market participation and there is no evidence that distributed energy resources are likely to engage in uneconomic offer strategies or meaningfully suppress prices.[188] Microgrid generally supports the 20 MW threshold but asserts that microgrids that wish to participate in the RPM should be permitted to offer a combination of assets up to the 20 MW threshold without being subject to the MOPR (and subsequently to be able to select a different combination to fulfill the same commitment).[189]

93. Other intervenors support the concept of a materiality threshold, but urge the Commission to impose a higher threshold than PJM's proposal. AES proposes that, since many renewable resources are limited in the actual amount of capacity they can offer into the capacity market, increasing the threshold to 40 MW or 50 MW would create an appropriate safe harbor.[190]

94. Others intervenors oppose a 20 MW materiality threshold, arguing that the aggregate number of small resources can have large impacts on markets and that all

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[185] *Id*.

[186] Clean Energy Industries Initial Testimony at 3, 22-23; DC People's Counsel Initial Testimony at 10; ACORE Initial Testimony at 3; IMEA Reply Testimony at 12; Joint Consumer Advocates Initial Testimony at 14; Microgrid Reply Testimony at 12-13; Pennsylvania Commission Reply Testimony at 13; AEE Initial Testimony at 18.

[187] ACORE Initial Testimony at 3.

[188] AEE Initial Testimony at 18.

[189] Microgrid Reply Testimony at 12-13.

[190] AES Initial Testimony at 19; *see also* Joint Consumer Advocates Initial Testimony at 14.

resources should follow market rules, regardless of size.[191] Exelon argues that such a threshold will exempt a significant number of renewable projects, which is contrary to the June 2018 Order's directive to protect PJM capacity prices from the impact of any resource receiving out-of-market support.[192] Exelon contends that the threshold will invite gamesmanship and needless litigation as resource owners attempt to qualify for exemption under the threshold.[193] PSEG argues that the 20 MW threshold is too high, as many state policy supported resources are small and can be easily added or uprated in small increments that would avoid tripping the proposed 20 MW threshold in any given year or at any single site, while adding up to a considerable amount of capacity over time.[194]

95. On PJM's proposed revenue threshold, a number of intervenors generally support a revenue threshold, including PJM's proposed threshold of excluding from review resources receiving a subsidy that is not one percent or more of the resources' actual or anticipated total PJM revenues.[195] Other intervenors argue that PJM's proposed one percent threshold value is too small, or not sufficiently targeted. AES argues that a higher threshold of fifteen percent out-of-market revenue relative to annual total projected revenue should be adopted, asserting that subsidies resulting in less than this fifteen percent threshold do not threaten competitive bidding because the out-of-market support is far less likely to affect how the resource would be offered into the capacity market.[196] PJM Consumer Representatives propose a revenue threshold equal to or

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[191] *See, e.g.*, Exelon Initial Testimony at 20-21; Exelon Reply Testimony at 60-61; Talen Reply Testimony at 5; Market Monitor Reply Testimony at 5; LS Power Reply Testimony at 8-9. Exelon asserts that allowing 40 different 20 MW wind farms to offer as price takers would have the same impact as allowing one 800 MW nuclear unit to do so, and there is therefore no basis for allowing one and not the other. Exelon Initial Testimony at 20-21.

[192] Exelon Reply Testimony at 61.

[193] Exelon Initial Testimony at 21.

[194] PSEG Initial Testimony at 7.

[195] ACORE Initial Testimony at 3; DC People's Counsel Initial Testimony at 10; Joint Consumer Advocates Initial Testimony at 14 (also encouraging the Commission to consider whether a higher threshold is necessary); PSEG Initial Testimony at 6; Exelon Initial Testimony at 5 (arguing that any resource receiving out-of-market payments that, *taken together*, exceed one percent of the revenues the resource would expect to receive in the PJM markets should be subject to the MOPR).

[196] AES Initial Testimony at 16. AES further asserts that, using a $150 MW-day capacity value and $26 MW-day estimated energy and ancillary services revenue, as set

greater than fifteen percent of Net CONE * B,[197] i.e., treating as a Material Subsidy any such subsidy that is equal to, or exceeds, this threshold.[198]

96. Clean Energy Advocates oppose PJM's proposed one percent revenue threshold, arguing that PJM's focus on whether an incentive is large relative to the resource's revenue not only ignores whether the government action at issue affects a single resource or an entire fleet, but also ignores the absolute value of the incentive. Clean Energy Advocates note that it is illogical to assume that a subsidy slightly over one percent of a 20 MW resource's revenue could have a more significant market impact than a subsidy slightly under one percent of a 1,000 MW resource's revenue. Clean Energy Advocates argue that incentives that are not certain or not likely to be significant enough to impact a resource's bid and those that are small in an absolute sense should not be subject to the MOPR, since those incentives are unlikely to significantly change market outcomes.[199]

97. Clean Energy Advocates conclude that an expanded MOPR should only be applied to policies that have the highest absolute magnitude impact on the greatest total capacity of resources.[200] The New Jersey Board argues that PJM's one percent revenue threshold proposal should be rejected as unsupported, asserting that PJM has not shown that a resource would modify its sell offer based on a state subsidy it has received equal to 1.1 percent of that resource's actual or anticipated market revenues.[201]

3. Commission Determination

98. We decline to adopt PJM's proposed materiality thresholds. A materiality threshold implies that there is a threshold under which a State-Subsidized Resource participating in the capacity market has a *de minimis* effect on capacity prices. The June

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forth in PJM's Initial Testimony, a one percent threshold would mean that a new combustion turbine unit receiving a subsidy as small as $2/MW-day would be subject to a $355/MW-day MOPR that is more than twice as large as clearing prices in PJM's past capacity auctions. AES Reply Testimony at 6.

[197] Under the Capacity Performance construct, Net CONE * B represents the opportunity cost of taking on a capacity payment. *See PJM Interconnection, LLC*, 151 FERC ¶ 61,208 at P 338 n.283 (2015).

[198] PJM Consumer Representatives Initial Testimony at 9.

[199] Clean Energy Advocates Initial Testimony at 2.

[200] *Id*. at 32-33.

[201] New Jersey Board Initial Testimony at 16.

2018 Order found that PJM's Tariff failed to protect the capacity market from State-Subsidized Resources, regardless of the amount of out-of-market support received, because out-of-market support at any level is capable of distorting capacity market prices.[202] The Commission noted specifically the expected future increase in support for renewable resources,[203] many of which would be exempt from the expanded MOPR under PJM's proposed capacity threshold. As some intervenors point out, the aggregate impact of small resources can create unjust and unreasonable rates, not just a single resource under 20 MWs.[204] Since, on aggregate, small State-Subsidized Resources may have the ability to impact capacity prices, adopting a materiality threshold would undermine the very purpose of our action here.

99. Furthermore, if a State Subsidy is so small as to be arguably immaterial, then the resource's offer should be competitive without it. And, a resource owner may apply for a Unit-Specific Exemption to justify an offer below the default offer price floor. A resource owner may also choose to forego a State Subsidy under the Competitive Exemption in favor of unmitigated participation in the capacity market.

C. MOPR Offer Price Floors

1. PJM's Proposal

100. Under PJM's proposal, the determination of the default offer price floor would depend on whether the material resource: (i) is a generation resource or a demand resource; (ii) has previously cleared in an RPM auction; or (iii) has been subject to PJM's proposed carve-out allowance since it last cleared an RPM auction.[205]

101. For resources that have not previously cleared a capacity auction, PJM proposes to retain the historical approach of setting the default offer price floor at Net CONE, i.e., at a level equal to the cost of new entry for each resource type, net of the resource type's estimated energy and ancillary services markets revenues.[206] PJM proposes to include its

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[202] June 2018 Order, 163 FERC ¶ 61,236 at P 150.

[203] *Id*. P 151.

[204] *E.g.*, Exelon Initial Testimony at 20-21; Market Monitor Reply Testimony at 5.

[205] PJM proposed Tariff, Att. DD, § 5.14(h)(iv)(A).

[206] PJM Initial Testimony at 38-39. PJM notes that these values would be based on information from a database of the National Renewable Energy Laboratory, https://atb.nrel.gov, and include overnight capital costs and the fixed operating and maintenance expense for nuclear, coal, hydro, solar photovoltaic, onshore wind, and offshore wind technologies, as projected for 2022. PJM adds that combined cycle and

default values in its Tariff, subject to annual adjustment and PJM's quadrennial review of its Variable Resource Requirement (VRR) Curve and CONE values.[207]

102. PJM proposes to calculate its default energy and ancillary services revenue estimates based on historic revenues.[208] To calculate the MOPR offer price floor for demand resources that have not previously cleared, PJM proposes to apply the historical average of all demand resource offers submitted in the last three BRAs, for the Locational Deliverability Areas (LDA) in which the demand resources are located. PJM asserts that projecting a generically applicable cost to develop new demand resources is not feasible.[209]

103. For existing resources (other than existing demand resources), PJM proposes that a resource subject to the MOPR be allowed to offer at a level no lower than its avoidable cost rate, which reflects its going-forward costs, net of estimated energy and ancillary services markets revenues (Net ACR).[210] PJM states that its default Net ACR for each resource type would be subject to revision under its quadrennial review of its VRR Curve and CONE values.[211]

104. PJM explains, however, that the default Net ACR for most existing generation resource types are low. PJM proposes to set the default Net ACR values for existing hydro, pumped hydro, solar photovoltaic, and onshore wind at $0, given its view that even the most conservative estimate of energy and ancillary services market revenues for these resources is higher than the estimated ACR. PJM proposes that, because this would result in negative default offer price floors, the prices be set at $0.[212] PJM adds that, if a seller believes the default offer price floor is too high, it can request a resource-specific

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combustion turbine levelized annual costs are based on 2021-22 BRA planning parameters, as escalated to 2022-23. *Id.*

[207] *Id*. at 39-42.

[208] *Id*. at 40.

[209] *Id*. at 42-43.

[210] A resource's avoidable costs are its incremental costs of being a capacity resource: its fixed annual operating expenses that would not be incurred if it were not a capacity resource over that period.

[211] PJM Initial Testimony at 45. PJM made its VRR Curve quadrennial filing on October 12, 2018, in Docket No. ER19-105-000.

[212] *Id*. at 46.

determination. Finally, PJM proposes to set the default offer price floor for existing demand resources at $0. PJM notes that this value is appropriate because it was not able to identify any meaningful avoidable costs that would be incurred by an existing demand resource that would justify a higher value.[213]

2. Intervenor Positions

a. Planned Resources

105. Some intervenors argue the default offer price floors for both new and existing resources should be set at Net ACR.[214] Others argue the floors should be set based on Net CONE * B. The Market Monitor argues that the default offer price floor, which it argues defines the competitive offer, should be consistent with the definition in Capacity Performance, Net CONE * B.[215] The Market Monitor notes, however, that this definition is not accurate if there are no performance assessment intervals, or when the non-performance charge rate is not based on an accurate estimate of the expected number of performance assessment intervals. In those cases, the Market Monitor argues, a competitive offer should be defined by the Net ACR.[216] Conversely, Vistra opposes the Market Monitor's proposal as administratively burdensome and potentially providing the Market Monitor significant control over all offers in the capacity market.[217]

106. Some intervenors argue that setting the default offer price floor for new resources at Net CONE disadvantages them relative to existing resources.[218] ODEC contends that basing the default offer price floors for planned resources on Net CONE is contrary to

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[213] *Id*. at 47.

[214] Clean Energy Industries Reply Testimony at 24; DC People's Counsel at 9; ELCON Reply Testimony at 6; Vistra Initial Testimony at 16. Vistra's witness suggests, as an alternative, that the default offer price floors mirror the default capacity market seller offer cap at Net CONE * B. Vistra Initial Testimony, Russo Aff. at 15.

[215] Market Monitor Initial Testimony at 15; *see also* Exelon Initial Testimony at 30.

[216] Market Monitor Initial Testimony at 15.

[217] Vistra Reply Testimony, Russo Reply Aff. at 39-40.

[218] ELCON Reply Testimony at 6; Joint Consumer Advocates Reply Testimony at 8-9.

rational recovery of investment and will discourage self-supply.[219] The Market Monitor asserts that a competitive offer for a new resource in the capacity market is not Net CONE because such an offer implies a significant chance of not clearing, does not maximize profits for a developer, and constitutes a noncompetitive barrier to entry that would create a noncompetitive bias towards existing resources.[220] The Market Monitor takes issue with suggestions that Net CONE must be used in order to ensure that resources with out-of-market revenues do not clear in their first year in the capacity market, arguing it is not appropriate to define a competitive offer so as to exclude some offers.[221] OPSI argues PJM's use of Net CONE as a measure for a competitive market price in PJM is not a valid yardstick to measure market adjustments under application of a MOPR without exemptions, because Net CONE has been consistently too high. OPSI encourages the Commission to consider a recent report finding that Net CONE values for the 2022/2023 delivery year are between 22 and 41 percent lower than the current Net CONE values.[222]

107. AES opposes PJM's proposed default offer price floors arguing that those for new entrants far exceed the typical clearing prices of PJM capacity auctions.[223] Illinois Commission argues that PJM's proposed default offer price floors should be capped at the vertical intercept point on the VRR curve to ensure the default values are not so high as to make it impossible for mitigated resources to clear, regardless of the clearing price.[224]

108. PSEG argues, for new units, the default offer price floors should be based on the gross CONE applicable to the class of generational technology to which those units belong.[225]

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[219] ODEC Initial Testimony at 12.

[220] Market Monitor Reply Testimony at 4.

[221] *Id*. at 5.

[222] OPSI Initial Testimony at 10-12 (citing the Brattle Group and Sargent & Lundry, *PJM Cost of New Entry*, (Apr. 19, 2018), https://www.pjm.com/~/media/committeesgroups/committees/mic/20180425-special/20180425-pjm-2018-cost-of-new-entry-study.ashx).

[223] AES Initial Testimony at 12-13; AES Reply Testimony at 4-6.

[224] Illinois Commission Reply Testimony at 23.

[225] PSEG Initial Testimony at 12.

109. Some intervenors argue that the Commission should establish a test that permits a subsidized planned resource subject to the MOPR to make offers into future PJM capacity markets as an existing resource after five years of commercial operation, to prevent the MOPR from becoming a permanent barrier to entry.[226] Further, AES states that projects planned before new capacity market rules are imposed and that have contracts in place should be treated as existing resources; that is, be "grandfathered" as a transition device, particularly under an expanded MOPR.[227]

110. Some intervenors argue that PJM's proposed Net CONE values are thinly supported and contain errors.[228] For example, these intervenors contend that the *NREL Annual Technology Baseline* provides multiple sets of cost estimates for location-specific projects, and that PJM does not explain which numbers it actually uses, and that PJM offers identical values for energy and ancillary services revenue for onshore wind and offshore wind, which is not plausible given the different energy production profiles and locations of these technology types.[229]

111. AEE argues that, for planned renewable resources, the default offer price floors should reflect the declining costs and unique cost structures of advanced energy technologies to prevent over-mitigation.[230] Clean Energy Industries state that any default offer price floor applied to renewable resources receiving RECs should account only for the price-suppressive effect of the REC and should not be any higher.[231]

112. Clean Energy Industries state that PJM's use of the resource's lowest estimated energy revenues is unreasonable, because the default value should not be based on the extreme end of the zone of reasonableness.[232] Clean Energy Industries also note that this methodology is an unjustified departure from that used to calculate Net CONE as an

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[226] AES Initial Testimony at 22; PSEG Initial Testimony at 13.

[227] AES Initial Testimony at 22-23.

[228] Clean Energy Advocates Reply Testimony at 14-15; USC Reply Testimony at 3.

[229] Clean Energy Advocates Reply Testimony at 14-15; USC Reply Testimony at 9; Clean Energy Industries Reply Testimony at 22.

[230] AEE Initial Testimony at 27.

[231] Clean Energy Industries Initial Testimony at 18.

[232] Clean Energy Industries Reply Testimony at 18.

auction parameter, which uses annual average revenues.[233] Clean Energy Industries argue that PJM should either use the RTO-wide average energy revenues or develop default levels specific to each zone. Clean Energy Industries further object to PJM's values, arguing that PJM does not appear to have included ancillary service revenues in the default offer price floor calculations for renewable resources.[234] Third, Clean Energy Industries argue that PJM's proposed standard inputs, including the carrying charge and useful life for combined cycle and combustion turbines, are excessive for renewable resources, and that PJM should instead use values more appropriate to solar and wind resources.[235]

113. Some intervenors support setting the default offer price floor for demand response at zero.[236] Joint Consumer Advocates argue that PJM's proposal to average the last three years' demand response offers would be anti-competitive, unjust, unreasonable, and unduly discriminatory against new demand response resources. Joint Consumer Advocates explain that the default offer price floor would be excessively high because it would count new demand response bids, which are subject to the price floor, toward determining the price floor, creating an inflationary feedback loop.[237]

b. <u>Existing Resources</u>

114. Some intervenors agree with PJM that default offer price floors for existing resources should be based on going-forward avoidable costs, which will ensure the MOPR appropriately mitigates only uneconomic units with significant going-forward costs.[238] AES states that, should the Commission elect to use default offer price floors based on ACR, then it should also require a clear and transparent process to define and

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[233] *Id*. at 19.

[234] *Id*. at 20.

[235] *Id*. at 20-21. Specifically, Clean Energy Industries argue that solar resources may have access to more desirable financial structures than gas resources, and typically have a useful life of around 40 years (30 for wind). *Id*.

[236] AEE Initial Testimony at 28.

[237] Joint Consumer Advocates Reply Testimony at 11.

[238] AEE Initial Testimony at 28-29; Brookfield Reply Testimony at 4; *see also* Buyers Group Initial Testimony at 10-11; Brookfield Initial Testimony at 2, 7; SMECO Initial Testimony at 6; PSEG Initial Testimony at 12; Clean Energy Industries Reply Testimony at 24; Vistra Initial Testimony at 16; West Virginia Commission Reply Testimony at 2.

approve the ACR used to determine the default offer price floors, including an appeal mechanism and periodic review of the ACR.[239]

115. Other intervenors argue that the default offer price floors for existing resources should instead be based on Net CONE * B, for the same reasons described above for planned resources.[240] Vistra opposes the Market Monitor's proposal as administratively burdensome and potentially providing the Market Monitor significant control over all offers in the capacity market.[241]

116. Some intervenors also object to PJM's methodology for calculating default Net ACR values. The Market Monitor argues that the ACR values developed by PJM are based "on outdated information escalated using a generic inflation factor, without accounting for technology specific trends."[242] The Market Monitor notes that PJM's values are based on 2011 data escalated using a generic inflation factor to 2022. The Market Monitor contends this is unreasonable because technology costs are generally decreasing and not increasing. Further, the Market Monitor states that the Commission could require an annual process to update gross ACR values.[243] Joint Consumer Advocates agree that PJM's ACR values are based on outdated information and argue that the inflation factor applied by PJM is excessive.[244]

117. Brookfield supports PJM's proposal to set the default offer price floors for existing hydro, pumped hydro, solar PV and onshore wind resources at $0/ICAP MW-day.[245]

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[239] AES Initial Testimony at 21.

[240] Exelon Initial Testimony at 30; Market Monitor Initial Testimony at 15-16.

[241] Vistra Reply Testimony, Russo Reply Aff. at 39-40.

[242] Market Monitor Reply Testimony at 6.

[243] *Id*.

[244] Joint Consumer Advocates Reply Testimony at 9.

[245] Brookfield Reply Testimony at 4.

118. Some intervenors agree that Net ACR for existing demand response resources is $0.[246] Microgrid states that microgrids often present to PJM as asset-backed economic demand resources and should also be subject to a MOPR offer price floor of $0.[247]

119. Direct Energy states that PJM has proposed to use default values for transmission connected (i.e., "front-of-the-meter") diesel generation for all behind-the-meter generation. However, Direct Energy argues that behind-the-meter generation is not economically similarly situated to front-of-meter generation, and thus it is not proper to use front-of-the meter ACR values for behind-the-meter generation.[248] Direct Energy states that if PJM's proposal is accepted, the Commission should ensure that the ACR used for behind-the-meter demand response reflects the true avoidable costs of such resources.[249]

c. Both Planned and Existing

120. Several intervenors argue that new and existing offer floors should be set based on the same methodology. Some intervenors argue the default offer price floors for both new and existing resources should be set at Net ACR.[250] Others argue the default offer price floors should be set based on Net CONE * B. The Market Monitor contends that the default offer price floors should not be set differently for new and existing resources, because a competitive offer in the capacity market is Net ACR regardless of whether the resource is new or existing. The Market Monitor further argues that PJM's proposal to define a competitive offer for resources subject to the MOPR as the Net ACR, while leaving the definition under Capacity Performance Net CONE * B, is not reasonable.[251] The Market Monitor contends that PJM should not use two different definitions of a

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[246] DC Commission Initial Testimony at 5-6; Joint Consumer Advocates Reply Testimony at 11; AEE Initial Testimony at 21-22; Pennsylvania Commission Reply Testimony at 15-16.

[247] Microgrid Reply Testimony at 12.

[248] Direct Energy Initial Testimony at 12.

[249] *Id*.

[250] *See, e.g.*, Clean Energy Industries Reply Testimony at 24; DC People's Counsel at 9; ELCON Reply Testimony at 6; Vistra Initial Testimony at 16. Vistra's witness suggests, as an alternative, that the default offer price floor mirror the capacity market seller offer cap at Net CONE * B. Vistra Initial Testimony, Russo Aff. at 15.

[251] Market Monitor Initial Testimony at 15.

competitive offer in the same market.[252] Conversely, PSEG argues that the MOPR needs to distinguish between new and existing units.[253]

121. The Illinois Commission argues that because PJM's formula for calculating default offer price floors does not include permissible out-of-PJM-market revenues, such as proceeds from arm's-length bilateral contracts, it will result in default offer price floors that are too high that could improperly prevent a targeted resource from clearing in PJM's auctions.[254] Illinois Commission recommends that the Commission also subtract payments, assurances, or other such benefits provided by taxpayers, rather than by electricity consumers, from the resource's ACR or Net CONE, as such payments are not subsidies.[255] The Illinois Attorney General argues that the Net ACR calculation for subsidized resources should include all revenue, including that received from subsidies, to determine the accurate avoidable costs.[256]

122. The Illinois Attorney General argues that the energy and ancillary services revenue offsets should be location-specific, rather than, as PJM proposes, the lowest zonal value estimated for each resource class over the past three years.[257]

123. The Pennsylvania Commission requests that any estimated increases in energy and ancillary services revenues that result from price formation reforms should be reflected in the default offer price floors, including any historical energy and ancillary services offsets under the quadrennial review process.[258]

124. The Illinois Attorney General asserts that the Commission should direct PJM to develop default offer price floors based on objective, public information, as it does for

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[252] *Id*. at 16; *see also* Clean Energy Industries Reply Testimony at 24.

[253] PSEG Initial Testimony at 13.

[254] Illinois Commission Reply Testimony at 20-23.

[255] *Id*. at 22.

[256] Illinois Attorney General Initial Testimony at 12.

[257] *Id*. at 9; *see also* PJM Consumer Representatives Reply Testimony at 12 (arguing that the Illinois Attorney General proposal appears to be consistent with the objectives of the MOPR).

[258] Pennsylvania Commission Reply Testimony at 16-17; *see also* Illinois Commission Initial Testimony at 11.

natural gas plants under the existing Tariff.[259] UCS argues that the new default offer price floors should be subject to the same transparency as the current default offer price floors, including a description of key drivers such as technology choice, plant configurations, interconnection costs, engineering, financing, taxes, insurance, and locational information. UCS argues that PJM has provided so little information that it is not possible to tell which values PJM used in even the publicly cited source material.[260] Clean Energy Industries state that accurate resource type-specific wind and solar default offer price floors need to account for bonus depreciation and federal incentives like the PTC and ITC, as well as a longer, resource-specific useful life than PJM's proposed 20 year asset life.[261]

d. Resource Type-Specific Values

125. Some intervenors support resource type-specific values.[262] Conversely, IMEA generally supports PJM's proposed default offer price floors, but disagrees that default offer price floors should be different as between technology types.[263] IMEA asserts that the establishment of a different default offer price floor for the technology types other than natural gas-fired combustion turbines would require sell offers in excess of the top of the VRR curve (which is determined based on a single CONE value), thereby necessarily precluding new resources of other technology types from ever clearing the auction. IMEA concludes that the default offer price floor for all technology types should be set based on the lowest cost technology type and therefore represent the most competitive resource type for new entry. IMEA argues that market participants who choose to build more expensive technologies will not recover all of their costs from the capacity market, but will also not adversely affect the clearing price, because the default offer price floor will already be at the top of the VRR curve.[264]

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[259] Illinois Attorney General Initial Testimony at 11.

[260] UCS Reply Testimony at 8-9.

[261] Clean Energy Industries Initial Testimony at 19-20. Clean Energy Industries proposes a 35 year asset life. *Id.*

[262] DC People's Counsel Initial Testimony at 9; LS Power Initial Testimony at 7; NRG Initial Testimony at 42; PSEG Initial Testimony at 12; Brookfield Reply Testimony at 4.

[263] IMEA Reply Testimony at 17.

[264] *Id*. at 17-18.

e. Alternate Methodologies

126. AES proposes a Proportional MOPR which accounts for the value of the subsidy relative to a resource's revenue, noting that for a partial subsidy, there could still be headroom between the Proportional MOPR offer price floor and the clearing price in a capacity auction.[265]

127. PJM Consumer Representatives assert that the default offer price floor should approximate an offer that would have been submitted absent the subsidy, and thus should equal the average offers from "like resources" that cleared the BRA over the past three years, excluding offers subject to the MOPR (e.g., the MOPR for an onshore wind resource receiving a subsidy would be the average cleared offer for onshore wind projects over the past three BRAs).[266] However, where the number of "like resources" that cleared in the BRA over the past three years is less than ten units total, PJM Consumer Representatives state the alternate proxy would be the lower of: (a) 50 percent of Net CONE * B, or (b) the average of the subsidized resource's actual cleared offers in the three BRAs that were conducted before it began receiving a subsidy.[267] Vistra opposes this proposal as administratively burdensome, and further notes that offers submitted prior to a resource receiving a subsidy may still be uncompetitive if the resource owner already knew it would be receiving the subsidy at the time of submission.[268]

128. Clean Energy Industries propose a Depreciated MOPR Approach, which would calculate a default offer price floor by subtracting the first-year annual energy and ancillary services revenues from the first-year annual operating costs and remaining levelized plant costs.[269] Clean Energy Industries state that the only difference between the Depreciated MOPR Method and PJM's proposal is when the default offer price floor is calculated; under PJM's proposal, default offer price floors are calculated at the first

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[265] AES Reply Testimony at 5.

[266] PJM Consumer Representatives Initial Testimony at 12. PJM Consumer Representatives explain that categories defined broadly based on generation technologies (e.g., coal, natural gas-fired combustion turbines, natural gas-fired combined cycle, oil-fired, onshore wind, offshore wind, solar) would suffice. AFPA states that, while it does not necessarily endorse all of the details of the PJM Consumer Representatives' proposals, it believes the proposals to be a practical way to address the Commission's concerns. AFPA Initial Testimony at 2.

[267] PJM Consumer Representatives Initial Testimony at 12-13.

[268] Vistra Reply Testimony, Russo Reply Aff. at 42.

[269] Clean Energy Industries Reply Testimony at 25.

year of operation, while under the Depreciated MOPR Method, default offer price floors are calculated at the year in which the resource bids into the capacity market.[270] Clean Energy Industries argue that this proposal is superior to PJM's, because it would reflect a more accurate default offer price floor for resources that fail to clear the capacity market initially.[271]

129. Alternatively, Clean Energy Industries contend that PJM could use the Levelized Cost of Energy to calculate the default offer price floor, because Levelized Cost of Energy is a commonly accepted method for calculating a generator's total revenue requirement based on its energy output over its useful life.[272] Clean Energy Industries argue this would more appropriately account for the variable energy output during an asset's operating life than the Net CONE approach.[273]

f. Answers

130. PJM responds to intervenor arguments that any of the default offer price floors are too high, arguing that the values are only defaults and no seller is required to use them. On the contrary, PJM points out that any seller can use the resource-specific review process to demonstrate lower costs.[274] Clean Energy Industries, in its Answer, respond that the unit-specific review is an insufficient protection against an unjust and unreasonable market structure, especially given that some financial modelling assumptions appear to be enumerated in PJM's proposed Tariff language and thus cannot be changed.[275] Clean Energy Industries further argue that the need to pursue unit-specific review is an added burden that may deter new entry.[276]

131. PJM agrees, however, with Clean Energy Industries' argument that the default offer price floors should include an offset for ancillary services market revenues. PJM notes that such revenues are small and unlikely to have a significant impact on the default

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[270] *Id*. at 25-26.

[271] *Id*. Clean Energy Industries also supports the Market Monitor's ACR approach as an alternative. *Id.* at 23.

[272] *Id*. at 28.

[273] *Id*. at 29.

[274] PJM Answer at 2-3.

[275] Clean Energy Industries Answer at 5.

[276] *Id*. at 6.

offer price floors, but states that PJM is willing to update its proposed floors in a compliance filing.[277]

132. PJM asserts, on reply, that using the lowest applicable zonal energy revenue estimate to offset estimated costs is reasonable, because there is significant variation in energy revenues for each resource type between zones and over time. PJM argues the lowest value is appropriate because the purpose of the MOPR is to establish a conservative default option. PJM notes again that sellers can always use the resource-specific option and use energy market revenues for the zone in which the resource is located, if the seller objects to the default energy revenue estimate.[278]

133. PJM disagrees with Clean Energy Industries' arguments that it is inappropriate to use a standardized set of financial inputs developed for natural gas-fired resources for renewable resources. PJM argues that it is just and reasonable to use the same Commission-approved parameters for all resources participating in its capacity market to ensure all resources competing against each other are being analyzed in a comparable fashion.[279] PJM further argues that 20 years is a reasonable asset life assumption, as "recent experience" with the rapid technological changes in the relative competitiveness of various resource types make any longer estimate overly optimistic for use in a default offer price floor.[280] Alternatively, Clean Energy Industries argue that PJM does not quantify this recent experience.[281]

134. PJM also disagrees with Clean Energy Industries that the competitive costs for renewable resources should be based on a subsidy in the form of tax credits, arguing that this would be contrary to the purpose of the MOPR.[282]

135. PJM responds to arguments that the energy market revenue estimates for onshore and offshore wind are in error, explaining that it calculated the two values using different assumptions, but that the values happened to coincide.[283] UCS, in its Answer, argues that PJM's explanation does not resolve their concerns and that their arithmetic still contains

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[277] PJM Answer at 4 (citing Clean Energy Industries Reply Testimony at 20).

[278] *Id*. at 5 (citing Clean Energy Industries Reply Testimony at 18).

[279] *Id*. at 6-7 (citing Clean Energy Industries Reply Testimony at 20-22).

[280] *Id*. at 7.

[281] Clean Energy Industries Answer at 5 n 18.

[282] PJM Answer at 7.

[283] *Id*. at 7-8.

an error. Specifically, UCS argues that, in calculating the estimated annual energy revenue for onshore wind, PJM erroneously applied the capacity factor twice.[284] In addition, UCS argues that PJM states that it used data from the National Renewable Energy Laboratory for the capacity factors for onshore and offshore wind, but UCS contends that the *NREL Annual Technology Baseline* contains numerous potential capacity factors for offshore wind, all of which are higher than PJM's proposed value of 26 percent.[285]

136. With regard to new resources, PJM argues that the Commission has consistently approached basing competitive offers for such resources on Net CONE, and that any suggested departure from that method is out of the scope of this proceeding and unreasonable.[286] PJM argues this method continues to be reasonable, because all of a resource's costs are deemed to be avoidable until the resource clears the market, and that the record in this proceeding does not justify abandoning the long-standing approach.[287] Clean Energy Industries disagree with PJM in its Answer, arguing that this methodology must be reevaluated in this proceeding, especially given that the Commission has proposed using the MOPR in a significantly different manner, and for a different purpose, than it historically has been used.[288] Clean Energy Industries argue that the Commission should explain in its ultimate order why PJM's current method for calculating the default offer price floor should be used moving forward under the new paradigm.[289]

137. PJM argues that, under the Market Monitor's proposal, subsidized new entry could circumvent the MOPR rules by accepting subsidies supporting a resource's construction costs before offering the resource into the market at a level below the resource's actual cost of entry.[290] PJM further disagrees with the proposed Levelized Cost of Entry approach, explaining that while Levelized Cost of Entry is useful for comparing energy production by different technologies, for the same basic capital and operating costs it cannot produce a significantly lower Net CONE as the basis for a resource's competitive

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[284] UCS Answer at 3 n.3.

[285] *Id*. at 3.

[286] PJM Answer at 8-9.

[287] *Id*. at 10-11.

[288] Clean Energy Industries Answer at 3-4.

[289] *Id*. at 4.

[290] PJM Answer at 11.

cost of committing as capacity.[291] Clean Energy Industries argue that PJM's Answer suggests either that PJM is not familiar with the Levelized Cost of Entry approach or is using different data than Clean Energy Industries.[292] Clean Energy Industries contend that the Commission must give full consideration to the alternative financial inputs it put forth and not dismiss them based on PJM's conclusory responses.[293]

3. Commission Determination

a. Planned Resources

138. We adopt PJM's proposal to set the default offer price floor for certain resources that have not previously cleared the capacity market at Net CONE for each resource type.[294] This is consistent with the existing MOPR, which sets the default offer price floor based on a percentage of a default Net CONE for the resource type. Given that we will retain the Unit-Specific Exemption in the replacement rate, we disagree with intervenors who argue that setting the default offer price floor at Net CONE for each resource type constitutes a barrier to entry because it is too high. On the contrary, we find that it is just and reasonable to raise that percentage from 90 to 100 percent of Net CONE. A purpose of the MOPR is to ensure resources are offering competitively. For resources that have not previously cleared a capacity auction, the MOPR is intended to ensure that uneconomic resources, that are unlikely to recover the full cost of new entry over the life of the resource, are not able to enter the market at a lower cost because they receive a State Subsidy. If a resource does not qualify for the Competitive Exemption, we find that requiring new resources to offer at 100 percent of the default Net CONE, unless they are able to justify a lower Net CONE value through the Unit-Specific Exemption, is a just and reasonable method of accomplishing this goal. We reject arguments that Net CONE is no longer appropriate now that the focus of MOPR application has shifted.[295] An underlying purpose of the MOPR has been to prevent suppliers from offering uneconomically low-priced capacity into the market—here we expand the MOPR to certain existing and new resources to address price suppression caused by State Subsidies. We further reject as unsupported arguments that the default offer price floors should instead be based on gross CONE. Net CONE more accurately

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[291] *Id*. at 12-13.

[292] Clean Energy Industries Answer at 4.

[293] *Id*. at 5 n.19.

[294] Repowered resources are considered new for the purposes of the MOPR.

[295] June 2018 Order, 163 FERC ¶ 61,236 at P 153.

reflects the costs a new resource faces in entering the capacity market because it subtracts expected revenues from costs.

139. We agree that using Net CONE for the default offer price floor for new resources may significantly affect the ability of new resources receiving State Subsidies to clear the market, as compared to using Net ACR, but we find that this is just and reasonable. New resources should be less likely to clear than many existing resources because they face additional avoidable costs that existing resources do not face, including construction and permitting costs.[296] Sellers that believe their actual costs are less than the default Net CONE values may apply for the Unit-Specific Exemption. Therefore we find that using Net CONE will not create an unjust and unreasonable barrier to entry, but will rather allow the MOPR to fulfill its purpose and protect the capacity market from uneconomic new entry by State-Subsidized Resources.

140. We also find it would not be appropriate to use Net ACR as the default offer price floor for new resources. Net ACR does not account for the cost of constructing a new resource. Using Net ACR as the MOPR value for new resources would not serve the purpose of the MOPR, because it does not reflect new resources' actual costs of entering the market and therefore would not prevent uneconomic State-Subsidized Resources from entering the market.

141. Protestors argue that subsidized resources should not be forced to remain as new resources, mitigated at Net CONE, indefinitely. We reject that argument. In order to be treated as existing resources, new State-Subsidized Resources must first clear the capacity auction subject to the default offer price floor appropriate to a new resource. It would not be reasonable to treat resources that fail to clear the capacity market subject to the new resource default offer price floor as existing resources. An exemption that allows new, State-Subsidized Resources to bypass the MOPR, solely because the MOPR prevents them from clearing, would completely defeat the purpose of the MOPR. We similarly reject arguments that projects planned before new rules are imposed should be exempt. Market participants are frequently confronted with changing rules and regulatory structures. Here, resources have been on notice since 2016, when the Calpine Complainants filed their complaint, that capacity market rules may be revised.

142. We acknowledge concerns that PJM estimates the default offer price floor for some resources in excess of the top of the demand curve. However, a high Net CONE value simply underscores how uneconomic these resources generally are in the PJM capacity market. We also note that resources for which the default offer price floor is above the demand curve starting point may request a Unit-Specific Exemption, should

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[296] *See, e.g.*, PJM Initial Testimony at 44 (explaining that construction and development costs should not be included in the default offer price floor for existing resources).

they determine that their costs are lower than the default. We therefore find that it is appropriate to use a resource-type-specific default offer price floor that reasonably reflects a competitive offer for such a resource, regardless of whether it is above the demand curve starting price.

143. We also adopt PJM's proposal to update the values annually and as part of PJM's quadrennial review of its demand curve and CONE values. We reiterate that we direct PJM to use resource-type specific Net CONE values for resources that have not previously cleared a capacity auction. However, given the importance of an accurate default offer price floor and the number of questions raised in the record as to how the values were calculated, we direct PJM to provide additional explanation on how it calculated each of the proposed values on compliance, including workbooks and formulas, as appropriate.

144. We direct PJM to establish appropriate default offer price floor values for demand-side resources, including demand response and energy efficiency. As noted above, we disagree that it is infeasible for PJM to determine Net CONE or Net ACR values for demand-side resources that rely on various types of behind-the-meter generation as a substitute for purchasing wholesale power. The fundamental elements of the analysis for behind-the-meter generation is the same as for other resources. We direct PJM to provide Net CONE values for such generation on compliance, noting that it may be appropriate to use resource-type specific values as for other types of generation resources.[297]

145. For demand-side resources that commit to cease using wholesale power, rather than shift to behind-the-meter generation, PJM will average the last three years' demand response offers to determine the default offer price floor value for resources that have not previously cleared a capacity auction.[298] We find that PJM's proposed default offer price floor approach for these demand-side resources that have not previously cleared a capacity auction is just and reasonable. We note, however, that this average should include non-generation-backed demand resources. We disagree with intervenors arguing that the average will trend upward over time because PJM proposes to average all demand response offers, new and existing. While it is true that new demand response resources that receive a State Subsidy will be subject to a default offer price floor that is, in part, determined by the offers of previous new resources subjected to the same floor, the average will also include existing resources and new resources that receive the Unit-

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[297] We understand that applying the MOPR to demand response resources in this manner may necessitate changes to how demand response resources participate in the capacity market, such as requiring demand response aggregators to contract with resources sooner. PJM should include in its compliance filing any additional changes to its Tariff that may be necessary in order to implement this MOPR directive.

[298] PJM Initial Testimony at 42-43.

Specific Exemption to offer below the default offer price floor. We therefore find that PJM's proposal will reasonably reflect the average costs of demand response resources and will serve as an appropriate default offer price floor.

146. We direct PJM to propose default offer floor prices for all other types of resources that participate in the capacity market, including capacity storage resources, as well as resources whose primary function is not energy production, including facilities fueled entirely by, for example, landfill gas, wood waste, municipal solid waste, black liquor, coal mine gas, or distillate fuel oil, on compliance. PJM should file additional default offer price floors for new technologies as they emerge.

147. Finally, because energy efficiency operates differently from other resources that are intended to reflect reductions in wholesale demand, it is difficult to describe energy efficiency in terms of Net CONE or Net ACR. Instead, on compliance, we direct PJM to establish objective measurement and verification requirements for new energy efficiency offers and to limit such offers to the verifiable level of savings.

b. <u>Existing Resources</u>

148. We adopt PJM's proposal to set the default offer price floor for existing resources at the resource-type specific Net ACR. Net ACR for an existing resource estimates how much revenue the resource requires (in excess of its energy and ancillary service revenue) to provide capacity in the given year. Using a resource-type Net ACR as the default offer price floor for existing resources is therefore just and reasonable because it recognizes that generation resources are a long-term investment that may fluctuate in value over time, but still allows those resources to receive capacity revenues in years in which they are less profitable. We further find that the default offer price floor for existing generation-backed demand response resources should be set at Net ACR for the appropriate generation type.

149. We agree with the Market Monitor that basing the default offer price floor values for existing resources on 2011 data with a generic inflation factor is insufficient. We direct PJM to propose new values using more updated data, and to develop a process to ensure all the data used in the calculation is updated annually. As with the Net CONE values, a number of questions have been raised in the record as to how the Net ACR values were calculated. We order PJM to provide additional explanation on compliance, including workbooks and formulas, as appropriate. Additionally, we find that any uprates (i.e., incremental increases in the capability of existing resources), of any size are considered new for purposes of applying the MOPR and should be mitigated to Net CONE and not Net ACR. These uprates may come with additional avoidable costs, such as construction costs, that existing resources otherwise do not face. We also direct PJM to provide additional justification for setting the default offer price floors for existing renewable resources at zero.

150. Finally, we direct PJM to propose default offer price floors for all other types of resources, including energy efficiency,[299] non-generation-backed demand response resources, and capacity storage, as well as resources whose primary function is not energy production, including facilities fueled entirely by, for example, landfill gas, wood waste, municipal solid waste, black liquor, coal mine gas, or distillate fuel oil, on compliance.

c. Both Planned and Existing

151. We find that it is just and reasonable to use different methodologies to set the default offer price floors for new and existing resources. Existing resources face different costs than new resources, because the decision to enter the market is different than the decision to remain in the market. For planned resources, the default offer price floor should include, for example, construction costs and certain fixed costs that an existing resource does not usually face.

152. Some parties argue that the Commission should set the default offer price floor for resources subject to the MOPR at Net CONE * B. The Commission previously found Net CONE * B provided a reasonable estimate of a competitive offer for a resource with a low ACR.[300] However, we did not find the Net CONE * B price accurately reflects any particular resource's cost. In addition, we note that the Commission did not find that Net CONE * B was the only just and reasonable competitive offer. We therefore find that it is just and reasonable for PJM's Tariff to use one definition of a competitive offer to set the default capacity market seller offer cap for supplier-side market power mitigation and a different one for the different purpose of setting the default offer price floor.

153. We disagree with arguments that State Subsidies should be considered as revenue for either resources that have never cleared a capacity auction or existing resources, as this would defeat the purpose of the rate modifications directed in this order, which is to prevent State-Subsidized Resources from submitting uncompetitive offers as a result of State Subsidies. We agree with PJM that the proposed 20-year asset life is appropriate.[301] We also agree with PJM that default MOPR values should maintain the same basic financial assumptions, such as the 20-year asset life, across resource types. The Commission has previously determined that standardized inputs are a simplifying tool

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[299] *See supra* P 148.

[300] *PJM Interconnection, L.L.C.*, 151 FERC ¶ 61,208 at P 340.

[301] Rapid changes in market conditions and generation technology could make resources uneconomic in less than Clean Energy Industries' proposed 35 years.

appropriate for determining default offer price floors,[302] and we reaffirm that it is reasonable to maintain these basic financial assumptions for default offer price floors in the capacity market to ensure resource offers are evaluated on a comparable basis. Therefore, we find 20 years to be an appropriately conservative estimate.

154. We agree with intervenors and PJM that the default offer price floors should include an offset for ancillary services market revenues. In addition, we agree with intervenors that energy revenue offsets should be zone-specific, rather than based on the lowest zonal value estimated for each resource type over the past three years. Using the lowest possible value biases the default offer price floor upwards and does not reflect the revenues resources are actually likely to earn. PJM's Answer, stating that there is significant variation in energy revenues for each resource type between zones and over time, merely reinforces the importance of using zone-specific energy and ancillary services revenue values. On compliance, we order PJM to develop default average energy and ancillary services revenue offset values for each resource type by zone.

155. We agree with PJM that the default offer price floors should be updated regularly and adopt PJM's proposed Tariff language to update them annually and conduct a larger review on a quadrennial basis. We also agree with Illinois AG, however, that the calculation of the default offer price floors should be more transparent than what has been provided in the testimony. As noted above, we are requiring PJM to provide additional information supporting its values on compliance. We decline to add future transparency requirements to the Tariff at this time, as we anticipate the quadrennial filings, which historically have updated CONE and default offer price floor values, will continue to provide that information despite the broader range of default offer price floors which must be provided, and will contain significant details, consistent with the level of detail already provided in the quadrennial updates. Additional requirements are therefore unnecessary.

156. With regard to Pennsylvania Commission's requests that PJM adjust the default offer price floors to account for future changes in price formation and the results of the quadrennial review process, we find those requests to be premature. Because such changes have not yet been made, we cannot evaluate their reasonableness and decline to speculate here.

d. Miscellaneous

157. In response to arguments that the default offer price floor should be the same for all resource types, we agree with PJM that it is appropriate to calculate different default values for different resource types. The going-forward cost of a nuclear resource, for example, would likely be substantially different from that of an onshore wind resource.

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[302] 2013 MOPR Order, 143 FERC ¶ 61,090 at P 144.

Resources of different types compete against each other in a single capacity market, and it would undermine the effectiveness of the expanded MOPR to subject resources with varying going-forward costs to the same default offer price floor.

158. Finally, having established a just and reasonable method for establishing default offer price floors, we need not discuss the other alternative methodologies proposed.

D. Exemptions

1. Competitive Exemption

a. PJM's Proposal

159. In its paper hearing testimony, PJM does not re-propose the competitive entry exemption it proposed, and the Commission accepted, in 2013,[303] but rather submits that the expanded MOPR will apply to capacity resources receiving material subsidies where the relevant resource is "entitled" to a material subsidy and the seller "has not certified that it will forego receiving any Material Subsidy for such Capacity Resource during the applicable Delivery Year."[304] PJM states that sellers will need to affirmatively inform PJM of their choice to forego the subsidy no less than thirty days before the commencement of the relevant BRA,[305] and sellers have an ongoing obligation to provide notification of status changes.[306]

b. Intervenor Positions

160. Several intervenors support PJM's proposal that the expanded MOPR will not apply to resources who have certified that they will not receive a subsidy. AES agrees that resources that do not accept a subsidy or renounce an available subsidy should be exempt from the MOPR.[307] Vistra asserts that all resources participating in the capacity market without being subject to the MOPR should attest that they will not accept any subsidies prior to or during the applicable delivery year to avoid resources gaming the entitled to language by not taking a subsidy at the time of the auction, but later accepting

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[303] *See* 2013 MOPR Order, 143 FERC ¶ 61,090 at PP 24, 28, 53 (competitive entry exemption applies to resources receiving no out-of-market funding or resources receiving out-of-market funds as a result of a competitive auction process open to all resources).

[304] PJM Initial Testimony at 25-28; proposed Tariff, Att. D, § 5.14(h)(ii)(B).

[305] PJM Initial Testimony at 27; proposed Tariff, Att. D, § 5.14(h)(iii)(A).

[306] Proposed Tariff, Att. D, § 5.14(h)(iii)(B).

[307] AES Initial Testimony at 19.

out-of-market support during the delivery year.[308] NRG argues that sellers should have an affirmative obligation to provide updated information to PJM and the Market Monitor to report the existence of a subsidy after the self-certification deadline.[309] AES states that penalties should be designed to reduce any incentive to establish new subsidies that are timed to avoid being taken into account for the upcoming auction.[310]

c. Commission Determination

161. The focus of the expanded MOPR directed in this order is to mitigate the impact of State Subsidies on the capacity market, and, therefore, resources that do not receive State Subsidies should be able to participate in the capacity market without mitigation, subject to PJM's existing buyer-side market power rules. We therefore direct PJM to include a Competitive Exemption for both new and existing resources, other than new gas-fired resources, that certify to PJM that they will forego any State Subsidies. We find that it is reasonable and consistent with the purposes of the expanded MOPR directed herein to allow new and existing resources (other than new gas-fired resources) that certify to PJM that they will forego any State Subsidies, to avoid being subject to the applicable default offer price floor. Doing so will facilitate the capacity market's selection of the most economic resources available to meet resource adequacy objectives.

162. We share intervenors' concerns that PJM's proposed language leaves a loophole whereby a resource may not be eligible for a State Subsidy at the time of the capacity market qualification process, but may become eligible for such a subsidy, and accept it, before or during the relevant delivery year. We therefore direct PJM to include in its compliance filing a provision stating that if an existing resource[311] claims the Competitive Exemption in a capacity auction for a delivery year and subsequently elects to accept a State Subsidy for any part of that delivery year, then the resource may not receive capacity market revenues for any part of that delivery year.[312] We also direct PJM to include in its compliance filing a provision stating that if a new resource claims the Competitive Exemption in its first year, then subsequently elects to accept a State Subsidy, that resource may not participate in the capacity market from that point forward

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[308] Vistra Initial Testimony at 15.

[309] NRG Reply Testimony at 28.

[310] AES Initial Testimony at 26.

[311] *See supra* note 5.

[312] The resource would, however, be eligible for capacity market revenues for the relevant delivery year if it could demonstrate under the Unit-Specific Exemption that it would have cleared in the relevant capacity auction.

for a period of years equal to the applicable asset life that PJM used to set the default offer floor in the auction that the new asset first cleared.[313] We find that, absent this change, PJM's proposed language would allow gaming and incent the creation of subsidy programs timed to avoid the qualification window.

2. Renewable Portfolio Standards Exemption

a. PJM's Proposal

163. PJM proposes to exclude voluntary REC[314] programs, stating that a "renewable energy credit (including for onshore and offshore wind, as well as solar, collectively, RECs) will not be considered a Material Subsidy, if the Capacity Market Seller sells the REC to a purchaser that is not required by a state program to purchase the REC, and that purchaser does not receive any state financial inducement or credit for the purchase of the REC."[315] PJM asserts that voluntary bilateral arrangements for RECs are unrelated to statutory RPS program requirements because the demand for voluntary RECs comes primarily from private corporations pursuing environmental agendas. PJM thus believes that voluntary REC purchases are distinguishable from the bulk of REC purchases made to show compliance with state RPS program mandates.[316]

164. PJM does not propose to exempt mandatory REC programs (although, as PJM notes, a 20 MW unforced capacity materiality threshold, as proposed by PJM, would, in practice, exclude the majority of renewable resources).[317] Given the difficulty of tracing REC transactions after the initial purchase, PJM proposes to presume that any REC sales

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[313] Elsewhere in this order, we accept the 20-year asset life PJM proposed. If that value is modified in future proceedings, the period of years for which the resource may not participate in the capacity market must be modified accordingly.

[314] PJM maintains its Generation Attribute Tracking System as a trading platform designed to meet the needs of buyers and sellers involved in the REC market. The REC becomes a commodity the generation owner can now sell to an interested buyer. Buyers can vary from electric utilities to brokers or aggregators, to environmental firms or to non-industry companies looking to neutralize their carbon footprint. Load serving entities (LSE) may meet state RPS program mandates through RECs, but it is not the only way to meet RPS program requirements.

[315] PJM Initial Testimony at 21; proposed Tariff, Art. I, Material Subsidy definition.

[316] PJM Initial Testimony at 24-25.

[317] *Id.* at 18.

to an intermediary are to meet mandatory RPS programs, and therefore not exempt. PJM also states that if the subsidy to a generator takes some other form than a traditional bilateral REC transaction between private entities, the proposed Tariff language would not shield the financial inducements or credits from the MOPR. PJM adds that, because the going-forward costs of renewable resources are typically low, it does not expect the application of the MOPR to RECs to materially impact the ability of renewable resources to clear the auction.[318]

b. Intervenor Positions

165. Several intervenors support an exemption for resources receiving revenue through RPS programs generally or RECs specifically.[319] According to intervenors, RECs do not have a price suppressive impact on the market and should be excluded from MOPR.[320] Intervenors argue that RECs are not predictable enough to cause a resource to be built or to modify its offer.[321] For example, intervenors argue that RECs are not created and sold until very close to the time when a renewable energy project enters commercial operation, well after resources have submitted their capacity offers, and thus do not materially impact capacity offers.[322] DC People's Counsel also explains that the District of Columbia's REC auction occurs annually, which can make it difficult for resources to

[318] *Id*. at 23 n.39.

[319] ACORE Initial Testimony at 1-2; AEE Initial Testimony at 10-12; Brookfield Initial Testimony at 8-9; Brookfield Reply Testimony at 5-7; Buyers Group Initial Testimony at 7; Clean Energy Advocates Initial Testimony at 24; DC Attorney General Initial Testimony at 10; DC Commission Initial Testimony at 4; Maryland Commission Reply Testimony at 10-11.

[320] Brookfield Reply Testimony at 8 (citing a 2018 Market Monitor report finding that the clearing price was not impacted by the removal of wind and solar resources).

[321] Clean Energy Advocates Initial Testimony at 24-27; Brookfield Initial Testimony at 9; ACORE Initial Testimony at 3; AEE Initial Testimony at 10; Clean Energy Industries Initial Testimony at 15.

[322] AEE Initial Testimony at 13; ACORE Initial Testimony at 3; Clean Energy Industries Initial Testimony at 15, 17; Clean Energy Industries Reply Testimony at 14-15; DC People's Counsel Initial Testimony at 8.

bid into PJM's three year forward capacity auction using any assumptions of their REC price.[323]

166. Intervenors further argue that RPS programs do not impact bidding behavior because REC prices are a result of a competitive market (e.g., supply and demand), and therefore REC prices are volatile.[324] According to AEE, REC prices are increasingly low as the costs of renewable projects continue to decline.[325]

167. Intervenors argue that the financial support received by resources through RPS program requirements has not been shown to have a meaningful impact on capacity offers by these resources or allow otherwise uncompetitive resources to clear the capacity market.[326] DC Commission argues the percentage of renewable energy in PJM is about 4 percent, which is insignificant and should be exempt from the MOPR.[327] Intervenors argue that RPS programs tend to have minimal, if any, impact on capacity markets after they have been in effect for more than a few years, because the growth of renewable resources outpaces the RPS program requirements.[328]

168. Should the Commission decide to apply the MOPR to RECs, AEE urges the Commission to avoid over-mitigation by confining application of the MOPR to RECs substantial and reliable enough to actually influence a resource's offer, which AEE explains is likely only true in the rare instances where a state policy directly sets both the price and term of the REC, ensuring that a specific resource will receive certain revenues,

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[323] DC People's Counsel Initial Testimony at 8.

[324] Clean Energy Advocates Initial Testimony at 25-26. DC Attorney General Initial Testimony at 10; Clean Energy Industries Initial Testimony at 3, 13, 20-21; DC Commission Initial Testimony at 8; Brookfield Reply Testimony at 7; AEE Initial Testimony at 10-11; DC Attorney General Initial Testimony at 9-10.

[325] AEE Initial Testimony at 11.

[326] *Id*. at 10; Clean Energy Industries Initial Testimony at 13.

[327] DC Commission Initial Testimony at 7; *see also* Maryland Commission Reply Testimony at 10 (arguing renewable resources should be exempted from the MOPR because they have a relatively low level of penetration and they are unlikely to be mitigated under the MOPR regardless).

[328] Clean Energy Groups Reply Testimony at 4.

known in advance, for an extended time period. Because those instances are so rare, AEE argues, a MOPR that applies to all RECs would be administratively burdensome.[329]

169. Some intervenors argue that RECs are not subsidies of the type the Commission addressed in the June 2018 Order because they do not suppress capacity prices[330] or because they do not function by creating specific price supports for specific resource classes.[331] PJM Consumer Representatives argue that RECs and RPS programs do not involve requirements for dollar transfers from electricity consumers to certain generators, and are therefore not subsidies.[332]

170. Several intervenors argue that the Commission should not mitigate RECs purchased voluntarily as a result of consumer preferences.[333] Intervenors argue that voluntary REC purchases are not driven by state policies, are a result of private actions, and are outside the Commission's jurisdiction.[334] To avoid mitigating voluntary RECs, AEE requests the Commission allow renewable resources to certify that they will not retire any RECs for the purposes of mandatory state compliance, or, alternatively, that they will retire less than one percent of their total project revenue's worth of RECs for state RPS program compliance.[335]

171. Several intervenors point to potential problems with PJM's proposal to not exempt voluntary RECs sold through intermediaries, arguing that such purchases cannot reasonably be assumed to be used solely, or even mostly, for state compliance

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[329] AEE Initial Testimony at 14.

[330] Brookfield Initial Testimony at 9.

[331] Clean Energy Advocates Initial Testimony at 24.

[332] PJM Consumer Representatives Reply Testimony at 6.

[333] ACORE Initial Testimony at 2; AEE Initial Testimony at 15; AES Initial Testimony at 19-20; Avangrid Initial Testimony at 10; Brookfield Initial Testimony at 9-10; Clean Energy Industries Initial Testimony at 6; Buyers Group Initial Testimony at 6, 8-9; Clean Energy Industries Reply Testimony at 11.

[334] ACORE Initial Testimony at 2-3; *see also* Clean Energy Industries Reply Testimony at 11.

[335] AEE Initial Testimony at 16-17.

purposes.[336] Microsoft explains that it always uses any RECs it procures and so never receives any financial benefit from the RECs, even when it uses intermediaries such as brokers to procure the RECs.[337] If this aspect of PJM's proposal is accepted, Microsoft asserts that the capacity offers associated with these RECs would be artificially inflated, without achieving the objective of mitigating price suppression from state subsidies.[338]

172. Conversely, a number of intervenors oppose MOPR exemptions generally, and a few specifically oppose an exemption for renewable resources, arguing that all subsidies should be mitigated.[339]

c. Commission Determination

173. We find that a limited exemption for renewable resources[340] receiving support from state-mandated or state-sponsored RPS programs[341] is just and reasonable. Therefore, we direct PJM to include an RPS Exemption for resources receiving a State Subsidy through a currently existing state-mandated or state-sponsored RPS program if the resource fulfills at least one of these criteria: (1) has successfully cleared an annual or incremental capacity auction prior to this order; (2) has an executed interconnection construction service agreement on or before the date of this order; or (3) has an

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[336] Buyers Group Reply Testimony at 9-13. Buyers Group notes the growth in demand for voluntary RECs and states that in 2017, nearly half of all voluntary market sales of renewable energy were unbundled REC sales (e.g., not compliance bulk sales). Buyers Group Reply Testimony at 11-12; *see also* Clean Energy Industries Reply Testimony at 9; Clean Energy Advocates Reply Testimony at 13-14; Microsoft Reply Testimony at 5-7.

[337] Microsoft Reply Testimony at 4-6.

[338] *Id*. at 6-7.

[339] *See, e.g.*, Vistra Initial Testimony at 16; ACCC/NMA Initial Testimony at 4.

[340] Renewable resource as used in the RPS Exemption means Intermittent Resource as defined in the PJM Tariff as "a Generation Capacity Resource with output that can vary as a function of its energy source, such as wind, solar, run of river hydroelectric power and other renewable resources." PJM Tariff, Art. 1.

[341] RPS programs include only those state-mandated or state-sponsored programs which subsidize or require the procurement or development of energy from renewable resources.

unexecuted interconnection construction service agreement filed by PJM for the resource with the Commission on or before the date of this order.

174. We find that this limited exemption for resources participating in RPS programs is just and reasonable because decisions to invest in those resources were guided by our previous affirmative determinations that renewable resources had too little impact on the market to require review and mitigation.[342] However, that assessment of renewable resource participation in the market has changed.[343] The evidence in this proceeding shows that RPS programs are growing at a rapid pace, and resources participating in these programs will increasingly have the ability to suppress capacity market prices.[344] Accordingly, a new renewable resource that does not meet the exemption requirements set forth above and that receives support from a state-mandated or state-sponsored RPS program or other State Subsidies and offers into the PJM capacity market will be subject to the default offer price floor unless it can justify a lower offer through a Unit-Specific Exemption.[345]

175. This division in the treatment of renewable resources recognizes the increasing amount of State Subsidies for these resources and the increasing potential for RPS resources to suppress capacity prices. The record demonstrates that, as a part of RPS programs, states are providing or requiring meaningful State Subsidies to renewable resources in the PJM capacity market, and that such support is projected to increase substantially in the future. PJM estimates that nearly 5,000 MW of renewable energy

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[342] *See, e.g.*, 2013 MOPR Order, 143 FERC ¶ 61,090 at PP 166-167; 2011 MOPR Order, 135 FERC ¶ 61,022 at PP 152-153; 2011 MOPR Rehearing Order, 137 FERC ¶ 61,145 at P 111.

[343] In addition, as our discussion of materiality thresholds indicates, the Commission has altered its prior determination that permitting small amounts of uneconomic entry is reasonable if the impact on market prices is arguably limited. *See supra* PP 98-99; *cf.* CASPR Order, 162 FERC ¶ 61,205 at P 24 (accepting modifications to the MOPR used in ISO-New England to transition away from the Renewable Resource Technology exemption, which was premised on claims it "would adequately limit the impact of out-of-market state actions on [Forward Capacity Market] prices").

[344] *See* June 2018 Order, 163 FERC ¶ 61,236 at P 151.

[345] As we explained above, this does not prevent states from exercising their jurisdiction to make generation-related decisions under FPA section 201. States may choose to acquire whatever generation resources they like, but it remains the duty of this Commission to ensure that those choices do not cause unjust, unreasonable, or unduly discriminatory or preferential rates for wholesale transactions in interstate commerce. *See, e.g.*, *Connecticut PUC*, 569 F.3d at 481; *supra* note 23.

was needed to meet the 2018 RPS program requirements in PJM, but conservatively projects that will increase to over 8,000 MW of renewable energy capacity by 2025. PJM asserts that these needs will further increase to 8,866 MWs by the end of 2033.[346] The record also shows that support for renewable resources through RPS programs drives the proliferation of these resources in the market.[347] Regardless of how volatile and uncertain revenue from RPS programs may be, it is still a State Subsidy that has the ability to influence capacity market prices. Thus, because State Subsidies from state RPS programs are projected to grow significantly, we find that it is just and reasonable to mitigate resources receiving support through state-mandated and state-sponsored RPS programs, on the prospective basis outlined above.

176. In addition, as noted above, we reiterate that State Subsidies at any level are capable of suppressing capacity market prices. We therefore find that RECs procured as part of a state-mandated or state-sponsored procurement process are State Subsidies. As to voluntary REC arrangements, meaning those which are not associated with a state-mandated or state-sponsored procurement process, based on the record in this proceeding, we agree with intervenors that it is not possible, at this time, to distinguish resources receiving privately funded voluntary RECs from state-funded or state-mandated RECs because resources typically do not know at the time of the auction qualification process how the REC will be eventually used.

177. We disagree with intervenors that RPS programs are not subsidies as contemplated in the June 2018 Order, or that RPS programs will not have the ability to impact capacity market prices or bidding behavior going forward. The June 2018 Order found that the existing MOPR was unjust and unreasonable because it did not account for resources receiving out-of-market state subsidies, including RPS programs, and that such subsidies have the ability to influence capacity market prices, regardless of intent.[348] Because of the Unit-Specific Exemption, if a renewable resource receiving support from a state-mandated or state-sponsored RPS program is competitive in the absence of the State Subsidy, then the expanded MOPR will have no impact. As noted in the materiality threshold discussion above, we disagree with PJM that resources with an unforced capacity of less than 20 MWs, which includes many renewable resources, do not have the ability to influence capacity market prices.

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[346] June 2018 Order, 163 FERC ¶ 61,236 at PP151-152 (citing PJM Transmittal Letter, Docket No. ER18-1314-000, Giacomoni Aff. at 9-10 and Att. 1).

[347] PJM Transmittal Letter, Docket No. ER18-1314-000, Att. F, Giacomoni Aff. at 7-8.

[348] June 2018 Order, 163 FERC ¶ 61,236 at P 151.

3. Self-Supply Exemption

a. PJM's Proposal

178. PJM proposes to re-implement its previously approved exemption for self-supply resources,[349] i.e., resources owned by a public power entity (cooperative or municipal utility), a vertically integrated utility subject to traditional bundled rate regulation, or a LSE that serves retail-only customers under the same common control.[350] In other words, PJM would not treat these resources as receiving a Material Subsidy simply because the energy or capacity they produce has been purchased through a state-directed procurement.[351] According to PJM, the Commission has recognized that the traditional business models for capacity procurement for self-supply entities do not give rise to artificial price suppression concerns.[352]

179. Under PJM's proposal, all existing self-supply resources would be exempt from the MOPR,[353] and new self-supply resources that receive a Material Subsidy would be

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[349] PJM Initial Testimony at 32-34 (citing 2013 MOPR Order, 143 FERC ¶ 61,090 at P 111).

[350] *Id*. at 32-33.

[351] In its reply testimony, PJM clarifies that the element of the phrase in the definition of Material Subsidy that includes subsidies "received as a result of the procurement of electricity or other attribute from an existing Capacity Resource" should not be broadly interpreted so as to include any state-directed capacity procurement. Rather, PJM intends the definition to be narrowly applied "so that if a resource is supported by the state through a procurement contract that is tendered to meet public policy goals such as to encourage clean energy production *and* accompanied by financial support in the form of actionable subsidies (as that term is defined in PJM's Tariff)," that would be treated as a subsidy like a ZEC or REC. PJM Reply Testimony at 13 (citing Exelon Initial Testimony at 16-21).

[352] PJM Initial Testimony at 33 (citing 2013 MOPR Order, 143 FERC¶ 61,090 at P 111).

[353] *Id*. at 33-34. PJM clarifies that self-supply LSEs do not have to submit an exemption request for each of their resources, and any new resources of self-supply LSEs that fall within the net-short and net-long thresholds would similarly be exempt. PJM Reply Testimony at 15.

exempt to the extent they meet PJM's net-short and net-long thresholds.[354] PJM asserts that these thresholds ensure that sellers do not have an opportunity to suppress clearing prices (for example, by "dumping" excess capacity into the BRA, suppressing capacity prices).[355] PJM claims that these thresholds cannot be applied to existing resources because, while PJM can objectively determine whether new resources would violate the thresholds, PJM would have to make a subjective and arbitrary determination to identify which existing resources in a seller's portfolio are, in the example of a seller who is net-long, "excess," versus which resources are needed to meet its retail demand and thus should be designated as subject to the MOPR.[356]

b. <u>Intervenor Positions</u>

180. Several intervenors argue in favor of a self-supply, public power, or vertically integrated utility exemption.[357] These intervenors make a number of arguments, including that these entities cannot or do not have incentive to exercise the buyer-side market power price suppression concerns that the MOPR is designed to address;[358] that

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[354] If a resource is net-short on capacity, its owned and contracted capacity is less than its capacity obligation. If a resource is net-long on capacity, it has more capacity than it needs to meet its capacity obligation.

[355] PJM Reply Testimony at 15. PJM states that these thresholds were approved in the 2013 PJM MOPR Order and reaffirmed by PJM stakeholders last year. PJM Initial Testimony at 33.

[356] PJM Initial Testimony at 33-34.

[357] *See, e.g.*, Allegheny Initial Testimony at 6; ELCON Initial Testimony at 7; Dominion Initial Testimony at 3, 11-13; AMP/PPANJ Initial Testimony at 17-27; AEP/Duke at 7-8; Buckeye Initial Testimony at 5-6, 10-11 (supporting a self-supply exemption, as a minimum, if a workable resource-specific FRR is not implemented); EKPC Initial Testimony at 6-10; APPA Initial Testimony at 5-27 (arguing that the Commission should either exclude public power self-supply resources from the MOPR entirely, or adopt a broad exemption); Kentucky Commission Initial Testimony at 3-4 (asserting that vertically integrated utilities should be excluded entirely from the MOPR); NOVEC Initial Testimony at 7-8; NRECA Initial Testimony at 17-18; OCC Initial Testimony at 6; ODEC Initial Testimony at 6-12; OPSI Initial Testimony at 14; PJM Consumer Representatives Initial Testimony at 20; SMECO Initial Testimony at 4; Virginia SCC Initial Testimony at 2; AMP Reply Testimony at 11-12.

[358] *See, e.g.*, Allegheny Initial Testimony at 7 (citing Commission findings in 2013 MOPR Order, 143 FERC ¶ 61,090); AMP/PPANJ Initial Testimony at 20-27; Dominion Initial Testimony at 12; EKPC Initial Testimony at 7-8; Kentucky Commission Initial Testimony at 3; NOVEC Initial Testimony at 7; ODEC Initial Testimony at 9; Virginia

these entities do not distort the PJM capacity market;[359] that applying the MOPR to these entities could result in consumers paying twice for capacity or incurring the cost of stranded investment;[360] and that the Commission has previously exempted these resources.[361] NOVEC argues that not exempting self-supply resources would result in an artificial increase of market prices without any benefit to customers.[362]

181. Other intervenors argue self-supply should be exempted as a long standing traditional business model.[363] APPA argues that there is no evidence of increased out-of-market support for public power self-supply, and, given that the public power business model has been in existence for over one hundred years, there are no changed

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SCC Initial Testimony at 2; AMP/PPANJ Initial Testimony at 27; NRECA Initial Testimony at 19.

[359] *See, e.g.*, APPA Reply Testimony at 12-13; AMP/PPANJ Initial Testimony at 8-17; Virginia SCC Initial Testimony at 2; Michigan Parties Reply Testimony at 6; ODEC Reply Testimony at 9; *see also* Dominion Initial Testimony, Aff. Spees and Newell at 14; Dominion Reply Testimony at 5; IMEA Reply Testimony at 14 (arguing vertically integrated utilities maintain a balance of supply and demand that precludes such entities from suppressing capacity prices);AMP/PPANJ Initial Testimony at 16-17, Norton Aff. at PP 7-12 (arguing the federal tax incentives received by such entities to build generation do not permit over-building or market manipulation).

[360] Dominion Initial Testimony at 8; Allegheny Initial Testimony at 8; APPA Initial Testimony at 10; APPA Initial Testimony at 16-17; Buckeye Initial Testimony at 12; NRECA Initial Testimony at 3; ODEC Initial Testimony at 8; Virginia SCC Initial Testimony at 2.

[361] Dominion Initial Testimony at 12 (citing 2013 MOPR Order, 143 FERC ¶ 61,090 at P 111); APPA Initial Testimony at 17-20 (citing 2013 MOPR Order, 143 FERC ¶ 61,090)); NRECA Initial Testimony at 23 (citing 2015 MOPR Order, 153 FERC ¶ 61,066 at PP 36-38); ODEC Initial Testimony at 8-9; EKPC Initial Testimony at 9 (citing 2013 MOPR Order, FERC ¶ 61,090 at P 111); IMEA Reply Testimony at 15; Virginia SCC Initial Testimony at 2; AMP/PPANJ Initial Testimony at 17-20.

[362] NOVEC Initial Testimony at 5.

[363] *See, e.g.*, Allegheny Initial Testimony at 6-8; Buckeye Initial Testimony at 7-8, 11; NRECA Initial Testimony at 3; ODEC Initial Testimony at 9; AMP/PPANJ Initial Testimony at 20-24; NOVEC Initial Testimony at 5.

circumstances warranting labeling public power self-supply out-of-market support.[364] According to Dominion, self-supply entities have participated in the capacity market for years prior to price suppression becoming an issue, which demonstrates that such entities do not suppress prices.[365]

182. Some intervenors argue that public power entities are distinguishable from investor-owned utilities because public power or self-supply entities engage in long-term supply arrangements through asset ownership to act in the best interests of their customers and must be able to use these resources to meet capacity obligations in order to avoid unreasonable harm to ratepayers and public power entities.[366] In contrast, AMP/PPANJ states that investor-owned utilities and independent power producers are profit driven and have an incentive to increase capacity prices.[367] According to AMP/PPANJ, if these other business models receive a state subsidy, unlike public power entities, they do not have an obligation to reduce retail rates.[368]

183. APPA contends that accommodating public power self-supply resources would mitigate concerns that the merchant model is heavily relied upon in PJM.[369] APPA argues that merchant developers do not pursue long-term resource planning and notes that PJM recently determined that increased reliance on a single resource type increases resilience concerns.[370] APPA states that self-supply represents a stable form of resource procurement via bilateral contracting and ownership of resources by states, utilities, and large customers.[371]

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[364] APPA Initial Testimony at 13.

[365] Dominion Reply Testimony at 9.

[366] AMP/PPANJ Initial Testimony at 22-24; *see also* NRECA Reply Testimony at 7.

[367] AMP/PPANJ Initial Testimony at 13-14.

[368] *Id.* at 14.

[369] APPA Initial Testimony at 22-23.

[370] *Id.* at 22 (citing PJM's Evolving Resource Mix and System Reliability, PJM Interconnection, L.L.C. (Mar. 30, 2017)).

[371] *Id*. at 23.

184. Some intervenors argue that public power[372] or vertically integrated[373] self-supply resources do not receive the type of subsidies discussed in the June 2018 Order.[374] Similarly, ODEC argues that cooperatives do not receive state subsidies because they recover costs through a cost of service formula rate and not through a state-mandated subsidy.[375] AEP/Duke support an exemption for all regulated retail rate constructs.[376] The Kentucky Commission asserts the retail rates set by the Kentucky Commission should not be considered Material Subsidies.[377] IMEA similarly argues that municipality, local government, or municipal joint action agencies acting in their proprietary, non-governmental capacity, to fulfill long-term service obligations of their own customers and funded by the rates paid by such customers, not taxes paid by their citizens, are not government subsidies.[378]

185. Several intervenors also argue that self-supply entities do not make decisions based on the PJM capacity market's comparatively short-term outlook, but rather longer term obligations and non-price factors, and their investments are not constrained by the capacity market's three year horizon.[379] Some intervenors point to state or local commissions that oversee self-supply entities and ensure they are acting judiciously in the best interests of their customers.[380] ODEC asserts that without an exemption to the

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[372] SMECO Initial Testimony at 4; AMP/PPANJ Initial Testimony at 10, 14-17; AMP Reply Testimony at 12; APPA Initial Testimony at 5.

[373] Virginia SCC Initial Testimony at 2.

[374] *See*, *e.g.*, AEP/Duke Initial Testimony at 4; NRECA Initial Testimony at 17; APPA Initial Testimony at 11-12.

[375] ODEC Initial Testimony at 11.

[376] AEP/Duke Initial Testimony at 5.

[377] Kentucky Commission Initial Testimony at 3.

[378] IMEA Reply Testimony at 9.

[379] *See, e.g.*, Allegheny Comment at 7-8; NRECA Initial Testimony at 17; NOVEC Initial Testimony at 7; AMP/PPANJ Initial Testimony at 15-16; AMP/PPANJ Initial Testimony at 13-14; AMP Reply Testimony at 13; APPA Reply Testimony at 14-15; ODEC Initial Testimony at 6, 11.

[380] *See, e.g.*, EKPC Initial Testimony at 9; Dominion Initial Testimony, Aff. of Dr. Kathleen Spees & Dr. Samuel A. Newell at 17; Dominion Reply Testimony at 10

MOPR, self-supply entities will not have an incentive for the long-term investments the Commission has encouraged.[381]

186. Some intervenors emphasize that self-supply is a legitimate capacity procurement mechanism that is compatible with capacity markets and relies on competition to ensure low cost service to customers.[382] NRECA argues that the customer-owners of public power entities bear any gain or loss associated with investment decisions, and the public power entity business model—i.e., ownership structure, tax treatment, and resource selection process—is consistent with and benefits from the competitive market framework.[383]

187. Some intervenors reject the idea that all resource entry and exit in the market should be considered economic or, similarly, that all capacity must be procured in the capacity market to be economic.[384] Some intervenors also argue that not exempting self-supply would prioritize future signals for future investors over the decisions made by investors building under the existing rules.[385] ODEC argues that there is nothing unique about capacity market revenues that make them more legitimate than revenue from bilateral contracts.[386] NRECA argues that an exclusion from the MOPR for self-supply by public power entities is consistent with the initial purpose of the PJM capacity auctions, which was to serve as a residual procurement mechanism of last resort, after LSEs have had an opportunity to self-supply.[387]

(arguing also that merchant investment in resources has continued even with self-supply entities participating in the capacity market).

[381] ODEC Initial Testimony at 21.

[382] NRECA Initial Testimony at 3, 20; *see also* APPA Initial Testimony at 6-7, 12-13.

[383] NRECA Initial Testimony at 20.

[384] APPA Initial Testimony at 14; *see also* NRECA Initial Testimony at 20.

[385] IMEA Reply Testimony at 15; APPA Initial Testimony at 15.

[386] ODEC Initial Testimony at 6; *see also* NRECA Initial Testimony at 18; NOVEC Initial Testimony at 8.

[387] NRECA Initial Testimony at 18 (citing *PJM Interconnection, L.L.C.*, 115 FERC ¶ 61,079 at P 71).

188. Some intervenors argue that subjecting self-supply resources to the MOPR would harm the markets. APPA argues that mitigation of public power self-supply resources would result in an economic loss to the resource, reduce market efficiency, undermine the resource's portfolio benefits, and expose public power utility customers to costs that the public power self-supply business model is intended to prevent.[388] APPA asserts that expanding the MOPR to public power self-supply resources would send incorrect price signals to the market.[389] Dominion asserts that imposing a MOPR or other restrictions on self-supply may cause self-supply entities to exit the capacity market, detrimentally impacting customers of both self-supply and merchant resources.[390]

189. IMEA argues that small, transmission-dependent utilities like IMEA and its member municipalities did not need or ask for the RTO markets and use them only because of the decisions made by the transmission-owning utilities upon which they rely. IMEA argues that it does not, therefore, make sense to force IMEA to charge its customers higher rates because other market participants, who may have actively sought the RTO market, are taking actions that adversely affect the capacity market. IMEA states that it is not one of those participants and is not making uncompetitive bids or supporting generation with out-of-market payments. IMEA claims that it made investments in its generation based on the economic environment at the time, and should be able to continue using its resources to serve load regardless of whether it may be more economic for IMEA to buy capacity from the market than to use its own at a specific time.[391]

190. Other intervenors oppose an exemption for self-supply, public power, or vertically integrated utilities, arguing that self-supply resources receive the most extensive form of out-of-market payments via retail cost-recovery and therefore have the greatest potential to suppress market clearing prices.[392] Exelon argues that these resources make up a substantial portion of the PJM portfolio, almost 20 percent of cleared capacity today and

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[388] APPA Initial Testimony at 16-17.

[389] *Id*. at 10.

[390] Dominion Initial Testimony, Aff. of Spees & Newell at 19-20.

[391] IMEA Reply Testimony at 13.

[392] AES Initial Testimony at 14-16; Direct Energy Initial Testimony at 10-11; Clean Energy Advocates Initial Testimony at 2, 20; Exelon Initial Testimony at 5-6, 18-20; Buyers Group Initial Testimony at 11; AEE Initial Testimony at 25; FES Initial Testimony at 7; Market Monitor Initial Testimony at 18; NRG Initial Testimony at 11; P3 Initial Testimony at 12; PSEG Initial Testimony at 7; UCS Initial Testimony at 8; Cogentrix Reply Testimony at 10; EPSA Reply Testimony at 25.

nearly twice the capacity that PJM forecasts will be supported by states for environmental reasons as of 2025.[393] UCS argues that 30 percent of new capacity cleared in the RPM auctions since 2010 was from vertically integrated utilities, far exceeding, UCS claims, the threshold PJM's testimony describes as impacting the clearing price.[394]

191. Some intervenors argue that there is no economic rationale to apply the MOPR to resources receiving environmental attribute payments, but exempt resources receiving guaranteed cost recovery through retail rates.[395] Clean Energy Advocates states that, unlike RECs and ZECs, retail cost-recovery reimburses the resource for the full cost of making capacity available and thus retail cost-recovery is more significant and determinative in impacting bidding behavior than subsidies for RECs and ZECs.[396] Exelon asserts that resources with guaranteed cost recovery through retail rates are not subject to competitive forces and are protected from any negative impacts of their bidding behavior, and cannot, therefore, be considered competitive.[397] P3 notes that, because the self-supply resource owner is assured full prudent cost recovery, regardless of the clearing price, it will have the incentive to offer at zero, and thereby lean on the rest of the market, when convenient, to reduce the costs of carrying surplus capacity at the expense of other load, while at the same time suppressing prices for competitive suppliers.[398]

192. Some intervenors argue that a self-supply exemption would not be consistent with the logic of the June 2018 Order.[399] FES argues that exempting rate-based generation from the MOPR would be unduly discriminatory and preferential, and that there is no

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[393] Exelon Initial Testimony at 19.

[394] UCS Initial Testimony at 4-5.

[395] Exelon Initial Testimony at 5-6, 18; FES Initial Testimony at 7; Clean Energy Advocates Initial Testimony at 20; Clean Energy Advocates Reply Testimony at 9-10.

[396] Clean Energy Advocates Initial Testimony at 20-21; Clean Energy Advocates Reply Testimony at 10; *see also* FES Initial Testimony at 8.

[397] Exelon Initial Testimony at 18.

[398] P3 Initial Testimony at 12-13. P3 states, however, that it would accept PJM's proposed self-supply exemption as a transition mechanism for the 2019 BRA only. P3 Reply Testimony at 8; Clean Energy Advocates Initial Testimony at 20.

[399] FES Initial Testimony at 8; Clean Energy Advocates Initial Testimony at 22-23; Exelon Initial Testimony at 19; Exelon Reply Testimony at 56-60.

basis on which to exempt resources based on the source of funding.[400] Clean Energy Advocates similarly argues that retail cost-recovery decisions result in both retention of uneconomic resources and entry of new uneconomic resources, citing to a number of resources it claims would be uneconomic absent state-approved retail cost recovery.[401] PSEG argues that the self-supply exemption cannot be supported by principled rationale since the Commission has now found the capacity market—with that exemption–to be unjust and unreasonable.[402] UCS states that the Commission's order, and PJM's own rationale and commitment to the "first principles" of capacity markets, do not support a MOPR exemption for state-supported cost recovery.[403] Similarly, Exelon argues that exempting self-supply contradicts the Commission's objectives in the June 2018 Order, including ensuring that participants make competitive offers in the capacity market and increasing transparency for the costs of regulatory choices.[404] Exelon argues it makes little sense for the Commission to mitigate resources receiving environmental attribute payments in order to increase transparency regarding the costs of re-regulation, but exempt regulated resources and thereby obscure the costs of maintaining state regulation.[405]

193. NRG argues a self-supply exemption would cause captive ratepayers to pay for capacity at higher costs than they would have paid in the capacity market and displace merchant generation with subsidized resources.[406] NRG claims the self-supply exemption in effect in PJM from 2013 to 2017 resulted in price suppression.[407]

194. Though self-supply and vertically integrated entities have argued that they have no incentive to exercise buyer-side market power, Exelon contends that the June 2018 Order found that the MOPR should mitigate resources offering noncompetitively regardless of

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[400] FES Initial Testimony at 8; FES Reply Testimony at 10; *see also* UCS Reply Testimony at 3.

[401] Clean Energy Advocates Initial Testimony at 22-23.

[402] PSEG Initial Testimony at 7.

[403] UCS Initial Testimony at 6.

[404] Exelon Initial Testimony at 19; Exelon Reply Testimony at 56-58.

[405] Exelon Initial Testimony at 19.

[406] NRG Initial Testimony at 11.

[407] *Id*. at 11-12.

intent.[408] Exelon similarly disagrees with arguments that such resources should not be mitigated because of their long-standing business models, arguing that this is not an adequate basis for disparate treatment and, in any event, attribute payments are similarly longstanding.[409] Clean Energy Advocates likewise states that if an argument for exempting self-supply is the legitimacy of the business model, then ZEC and REC programs are similarly legitimate.[410] Direct Energy argues that there is no basis to distinguish one resource from another based on corporate structure.[411]

195. NRG's witness Mr. Stoddard asserts that a self-supply exemption would allow "net short entities that rely on the purchase of top-up capacity from the RPM" to benefit from the resulting market price suppression of below-cost offers, and would allow net long entities "to push uneconomic resources into the market, displacing lower cost resources," that would be profitable if the self-supply entity would otherwise have borne the full cost of maintaining this uneconomic supply.[412]

196. With regard to net-short/net-long thresholds, some intervenors support PJM's proposed net-short and net-long thresholds, arguing they would effectively deter self-supply entities from attempting to suppress prices.[413] Some intervenors support the thresholds only for new resources[414] and argue there is no need to apply them to existing

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[408] Exelon Initial Testimony at 19 (citing June 2018 Order, 163 FERC ¶ 61,236 at P 155); *see also* FES Reply Testimony at 11 (arguing that self-supply resources contribute to price suppression).

[409] Exelon Initial Testimony at 20; Exelon Reply Testimony at 59 n.195; Clean Energy Advocates Reply Testimony at 10; FES Reply Testimony at 11.

[410] Clean Energy Advocates Reply Testimony at 10.

[411] Direct Energy Initial Testimony at 11; *see also* ACORE Initial Testimony at 1-3 (while not opposing a self-supply exemption, noting that the MOPR should be applied evenly across resource types).

[412] NRG Initial Testimony, Stoddard Aff. at P 17.

[413] AMP/PPANJ Initial Testimony at 24-27 (arguing that public power entities do not have the ability to manipulate the market, but nonetheless supporting the thresholds). Although objecting to the self-supply exemption overall, Exelon asserts that if the exemption is nevertheless approved, it should not be applied to net long resources. Exelon Reply Testimony at 59-60.

[414] Buckeye Initial Testimony at 5-6, 10-11; Buckeye Reply Testimony at 2 (supporting thresholds for new resources that have not cleared the capacity market);

resources.[415] Michigan Parties argue that the net-short/net-long thresholds allow vertically integrated resources to better match their capacity to their load in the short term, as well as trade excess capacity, resulting in cost savings for their customers and increased efficiency for the PJM system as a whole.[416]

197. IMEA notes that the sales cap restriction for the existing FRR option is set at 25 percent up to certain caps, but that PJM departs from their value without explanation and proposes 15 percent for the mid-sized LSE MOPR exemption.[417]

198. EKPC states the net-long threshold is not required for the self-supply exemption to be just and reasonable, as municipal and cooperatives utilities do not have incentives to engage in market activities that suppress energy market prices, and that under the proposed expanded MOPR, net-long and net-short thresholds for new and existing resources are not workable because it would be impossible to determine which resources are in excess of the LSE's own load.[418] EKPC also contends that being long in capacity can provide other hedges. Specifically, EKPC notes that it is subject to a fuel adjustment clause that limits recovery of the costs of market energy purchases to its highest-cost unit. EKPC explains that it can therefore be very costly for EKPC to be short.[419] EKPC argues a net-long threshold based on non-coincident peak load provides the correct structure for the specific hedging associated with self-supply resources.[420] EKPC notes that a similar approach has been previously accepted by the Commission.[421]

199. EKPC also recommends the net-long threshold not be a fixed MW quantity but rather a percentage, so that self-supply utilities could develop new generation that is not

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Dominion Reply Testimony at 5-6.

[415] APPA Initial Testimony at 25-27 (stating that a competitive offer for an existing resource would be low regardless of out-of-market support); ODEC Initial Testimony at 19 (noting that the threshold values should be the same as those that existed under the prior self-supply exemption and that a blanket exemption is preferable).

[416] Michigan Parties Reply Testimony at 8-9.

[417] IMEA Reply Testimony at 12.

[418] EKPC Initial Testimony at 11.

[419] *Id*. at 12 -13.

[420] *Id*. at 13.

[421] *Id*. at 13-14 (citing 2013 MOPR Order, 143 FERC ¶ 61,090 at P 114).

subject to MOPR rules.[422] EKPC contends that a utility developing a new plant to replace old generation may be considered to have excess capacity, but this should not be considered a business strategy to suppress capacity market prices.[423] EKPC concludes that a net-long threshold using a percentage of a LSE's non-coincident peak would allow for integration of new facilities without adverse impacts.[424]

200. Allegheny argues that PJM's net-short proposal to define Multi-State Public Power Entity as excluding a public power entity that has more than 90 percent of its load in any one state is unnecessary and discriminatory. Allegheny reasons that, because public power entities makes up a very small percentage of load served in PJM markets, such entities would not suppress prices.[425]

201. Some intervenors also disagree with PJM that the proposed net-long/net-short thresholds will help mitigate any concerns that self-supply could suppress prices. Clean Energy Advocates argue net-short/net-long thresholds are inconsistent with the new purpose of the MOPR, which is not related to price suppressive intent. Clean Energy Advocates note that, although the Commission has previously accepted similar thresholds for a self-supply exemption, the MOPR and accompanying thresholds were based on a seller's intent.[426]

c. Commission Determination

202. We direct PJM to include a Self-Supply Exemption for resources owned by self-supply entities[427] that fulfill at least one of these criteria: (1) have successfully cleared an annual or incremental capacity auction prior to this order; (2) have an executed interconnection construction service agreement on or before the date of this order; or (3) have an unexecuted interconnection construction service agreement filed by PJM for the resource with the Commission on or before the date of this order. As with RPS resources, we grandfather existing self-supply resources and limited new self-supply

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[422] *Id*. at 15.

[423] *Id*.

[424] *Id*. at 15-16.

[425] Allegheny Initial Testimony at 8-9.

[426] Clean Energy Advocates Initial Testimony at 23.

[427] These entities include vertically integrated utilities that receive cost of service payments for plants constructed and operated under state public utility regulation, public power, and single customer entities.

resources that have an interconnection construction service agreement as discussed in this order, but apply the MOPR to any new self-supply resource that receives or is entitled to receive a State Subsidy, unless they qualify for one of the exemptions described in this order. New State-Subsidized Resources that do not meet the exemption criteria above will be subject to the applicable default offer price floor regardless of whether they are owned by a self-supply entity. Self-supply entities that prefer to craft their own resource adequacy plans remain free to do so through the existing FRR Alternative in PJM's Tariff.

203. We find that it is just and reasonable to exempt self-supply resources that meet the requirements of the exemption outlined above because self-supply entities have made resource decisions based on affirmative guidance from the Commission indicating that those decisions would not be disruptive to competitive markets.[428] In order to limit disruption to the industry and preserve existing investments, we find it is just and reasonable to exempt resources owned by self-supply entities that have cleared an annual or incremental PJM capacity auction prior to this order, and to exempt certain limited new resources that have executed an interconnection construction service agreement or for whom PJM has filed an unexecuted interconnection construction service agreement on or before the date of this order. However, the self-supply exemption authorized in 2013 was a temporary reversal in Commission policy that the Commission rejected in acting on the remand of *NRG*, and we agree with intervenors that self-supply entities may have the ability to suppress prices going forward.[429] Therefore, we find that self-supply entities should not have a blanket exemption for any new State-Subsidized Resources they intend to own going forward. We see no reason to treat new resources owned by self-supply entities differently from resources owned by other types of electric utilities, and reiterate that we can no longer assume "that there is any substantive difference among the types of resources participating in PJM's capacity market with the benefit of out-of-market support."[430]

204. At bottom, a blanket self-supply exemption rests on the premise that some kinds of entities should face less risk than others in choosing whether to build their own generation resources or rely on the market to satisfy their energy and capacity requirements. We are not persuaded that premise is correct. For example, in a regional market dominated by states with retail competition, it is not clear why utilities in states

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[428] 2013 MOPR Order, 143 FERC ¶ 61,090 at P 107 (accepting PJM's proposed self-supply exemption); 2015 MOPR Order, 153 FERC ¶ 61,066 at PP 52, 56.

[429] *See supra* PP 20-21.

[430] June 2018 Order, 163 FERC ¶ 61,236 at P 155; 2011 ISO-NE MOPR Order, 135 FERC ¶ 61,029 at PP 170-71 (out-of-market support allows uneconomic entry).

that prefer the vertical integration model should be afforded a competitive advantage.[431] Moreover, the record suggests that new self-supply capacity is significant, representing 30 percent of new generation added to PJM in capacity auctions from 2010 to 2017.[432] Since these resources may receive State Subsidies permitting uneconomic entry into PJM's capacity market, regardless of intent, we find that it is not just and reasonable to exempt new self-supply from application of the applicable default offer price floor. New self-supply resources that receive or are entitled to receive State Subsidies, as detailed in this order, may avail themselves of the Unit-Specific Exemption. In addition, self-supply entities that do not want to be subject to the MOPR may opt for the existing FRR Alternative.

4. Demand Response, Energy Efficiency, and Capacity Storage Resources Exemption

a. PJM's Proposal

205. PJM proposes that demand response resources will be subject to the MOPR, but that energy efficiency resources should be excluded, arguing that energy efficiency resources are a result of reduced consumption and energy conservation, which are on the demand side of the equation, and do not raise price suppression concerns.[433]

b. Intervenor Positions

206. Some intervenors support exempting demand-side management resources such as demand response and energy efficiency resources from the MOPR.[434] AEE argues that demand response and energy efficiency resources should be exempt because there is no

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[431] As the Commission has previously explained, regional markets are not required to have the same rules. Our determination about what rules may be just and reasonable for a particular market depends on the relevant facts. For example, ISO New England proposed to address the complex issues raised by state subsidies through its CASPR approach. *See* CASPR Order, 162 FERC ¶ 61,205 at PP 20-26. And different rules may be appropriate in markets dominated by vertically integrated utilities, like the Midcontinent ISO. *See Midcontinent Indep. Sys. Operator, Inc.*, 162 FERC ¶ 61,176, at P 57 & n.133 (2018) (listing cases that reject the "one-size-fits-all approach").

[432] UCS Initial Testimony at 4-5 (citing PJM 2018 April Filing at 9-10).

[433] PJM Initial Testimony at 15 n.20.

[434] AEE Initial Testimony at 20; Joint Consumer Advocates Initial Testimony at 14; *see also* Buyers Group Initial Testimony at 11; DC Commission Initial Testimony at 6; Pennsylvania Commission Reply Testimony at 15.

record evidence to demonstrate they receive the kind of support the Commission described in the June 2018 Order. AEE contends that demand response resources are fundamentally different than traditional generating resources, because they are charged for their retail peak capacity demand via retail pass-throughs of PJM's wholesale capacity charges, which generators are not.[435] Further, AEE states that demand response resources differ from generators in that they will stay in business regardless of price. Rather than participating in the capacity market to earn a return on their investment, demand response participates in the market to lower capacity costs.[436] AEE also argues that any default offer price floor to which demand response or energy efficiency resources are subject would be zero, because these resources have low avoidable costs, and so it would be administratively burdensome and make little sense to subject these resources to the MOPR. Conversely, OCC argues that demand response and distributed energy resources[437] funded by captive retail customers should not be exempt from MOPR. OCC further states that the Commission should clarify that distributed energy resources fall within the scope of demand response, and should include them within the scope of the MOPR if they receive subsidies.[438] FEU also argues that wholesale demand response should be subject to the MOPR because wholesale demand response is paid twice under the Commission's rules, and there is no principled reason to justify the exclusion.[439]

207. SMECO requests that the Commission direct PJM to provide an exemption for demand response resources that were recently capacity resources but may have paused

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[435] AEE Initial Testimony at 20.

[436] *Id*. at 21.

[437] OCC cites to the Commission's definition of distributed energy resources as defined as a source or sink of power that is located on the distribution system, any subsystem thereof, or behind a customer meter. These resources may include, but are not limited to, electric storage resources, distributed generation, thermal storage, electric vehicles and their supply equipment, typically solar, storage, energy efficiency, or demand management installed behind the meter. OCC Initial Comments at 8 (citing *Electric Storage Participation in Markets Operated by Regional Transmission Organizations and Independent System Operators Electric Storage Participation in Regions with Organized Wholesale Electric Markets*, 157 FERC ¶ 61,121, at P1, n.2 (2016)).

[438] OCC Initial Testimony at 7. AES also supports subjecting demand response and distributed energy resources to the MOPR. AES Reply Testimony at 10.

[439] FEU Reply Testimony at 7.

recent RPM participation due to 100 percent performance rules.[440] SMECO requests that the Commission direct PJM to view such lapsed demand response programs as existing and not planned.[441]

c. Commission Determination

208. We direct PJM to include a limited exemption for demand response, energy efficiency, and capacity storage resources. Demand response and energy efficiency resources that fulfill at least one of these criteria will be eligible: (1) have successfully cleared an annual or incremental capacity auction prior to this order; (2) have completed registration on or before the date of this order; or (3) have a measurement and verification plan approved by PJM for the resource on or before the date of this order. Capacity storage resources that fulfill at least one of these criteria will be eligible: (1) have successfully cleared an annual or incremental capacity auction prior to this order; (2) have an executed interconnection construction service agreement on or before the date of this order; or (3) have an unexecuted interconnection construction service agreement filed by PJM for the resource with the Commission on or before the date of this order. Similar to the RPS Exemption, we find that it is reasonable to exclude these existing and limited new resources with an interconnection construction service agreement, registration, or approved measurement and verification plan from mitigation because traditionally they have been exempt from application of the MOPR[442] and market participants that reasonably relied on that guidance in formulating their business plans prior to the June 2018 Order were not on notice that they would be mitigated. We disagree with intervenors that demand response and energy efficiency resources should always be exempt from review and mitigation.[443] The replacement rate directed in this order is focused on ensuring that all resources make economic offers based on their expected costs and not any State Subsidies they may receive, regardless of resource type, and thus we find that it is just and reasonable to require new demand response, energy efficiency, and capacity storage resources that do not meet the above criteria to comply with the

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[440] SMECO Initial Testimony at 8.

[441] *Id*. at 9.

[442] *See, e.g.*, 2017 MOPR Remand Order, 161 FERC ¶ 61,252 at P 41 (rejecting PJM's 2012 MOPR filing thereby re-instituting the 2013 MOPR rules which did not mitigate demand response, energy-efficiency or storage resources); 2013 MOPR Order, 143 FERC ¶ 61,090 at P 166 (applying the MOPR to gas-fired resources only).

[443] The fact that these resources participate in the capacity market reveals that they are capacity resources. If they are not capacity resources, then they should not participate in the capacity market and receive payments as capacity resources.

applicable default offer price floor if they do not qualify for a Competitive Exemption or Unit-Specific Exemption.

209. However, we grant SMECO's request for a limited exemption for existing demand-side resources that have paused participation in the capacity market due to Capacity Performance. We recognize that, because demand-side resources were not previously subject to the MOPR, these resources may have made the decision to lapse participation in the capacity market based on earlier Commission directives. Given this policy shift, we find that it is just and reasonable to grant a one-time exemption for existing demand-side resources that have lapsed participation in the capacity market. If such resources have previously cleared a capacity auction, we find they should be considered existing for the delivery year 2022/2023 capacity auction. We clarify that this is a one-time exemption. After the next BRA, demand-side resources seeking to re-enter the capacity market will be treated as new, consistent with treatment of repowered resources.

5. Unit-Specific Exemption

a. PJM's Proposal

210. PJM proposes to replace its existing unit-specific exception, which applies to new resources, with a similar but broader provision that would apply to both new and existing resources.[444] Specifically, PJM proposes that a market participant intending to submit a sell offer for a State-Subsidized Resource in any RPM auction may, at its election, submit a request for a unit-specific default offer price floor determination no later than one hundred twenty (120) days before the relevant RPM auction.[445]

b. Intervenor Positions

211. A number of intervenors generally support PJM's proposal to allow for a resource-specific exemption for both new and existing resources that justify offers below the default offer price floor.[446] The Illinois Attorney General argues that, to the extent the Commission allows PJM to set unit-specific offer price floors, it should require that the unit-specific data come exclusively from FERC Form 1 reports to impose consistency

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[444] PJM Initial Testimony at 39; *see also* PJM Answer at 2-3.

[445] *Id*. Attach. A, proposed Tariff, Att. DD, § 5.14(h)(iv)(B).

[446] *See, e.g.*, API Initial Testimony at 21-22; Brookfield Reply Testimony at 4; Clean Energy Advocates Initial Testimony at 15; IPP Coalition Initial Testimony at 6; LS Power Reply Testimony at 7; OCC Initial Testimony at 5; Vistra Initial Testimony at 16; Pennsylvania Commission Reply Testimony at 14-15.

among submissions and enable transparency. The Illinois Attorney General further argues that the Net ACR calculation for the unit-specific offer price floor should not be limited to projected PJM market revenues, as in the existing unit-specific review process, but should also include out-of-market revenues or state subsidies, to accurately determine the revenues still needed to cover costs and allow the unit to continue to operate as a capacity resource.[447]

212. Other intervenors oppose a unit-specific exemption.[448] Exelon argues that the unit-specific exemption process sets administrative prices based on the Market Monitor's assessment of the unit's costs, rather than competitive forces, and is thus opaque to outsiders, highly subjective, and needlessly complex.[449]

213. Finally, PSEG argues the unit-specific exemption process should be eliminated because it is too unwieldly and burdensome to accommodate review of the additional resources under an expanded MOPR.[450]

c. Commission Determination

214. We direct PJM to maintain the Unit-Specific Exemption, expanded to cover existing and new State-Subsidized Resources of all resource types, to permit any resource that can justify an offer lower than the default offer price floor to submit such bids to PJM for review. This will operate as a unit-specific alternative to the default offer price floor, as discussed above, for both new and existing resources, and will be based on the resource's expected costs and revenues, subject to approval by the Market Monitor. PJM's criteria, parameters, and evaluation processes, moreover, will largely track the Unit-Specific Exemption methodology set forth in PJM's currently-effective Tariff. We direct PJM to submit Tariff language on compliance to implement this directive.

215. We disagree with the Illinois Attorney General that acceptable supporting data for a Unit-Specific Exemption should be limited to FERC Form 1 reports. Suppliers should use the best available data to support their Unit-Specific Exemptions, including non-public cost data of the type not published in FERC Form 1. For example, in some cases, FERC Form 1 filers submit only high-level, aggregated data, which would be insufficient to justify a capacity market offer.

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[447] Illinois Attorney General Initial Testimony at 12.

[448] Exelon Initial Testimony at 30-31; PSEG Initial Testimony at 14.

[449] Exelon Initial Testimony at 30-31.

[450] PSEG Initial Testimony at 14.

216. Finally, we reject Exelon's argument that PJM's evaluation criteria lacks sufficient transparency and that the Unit-Specific Exemption should therefore be eliminated altogether. Given that the Market Monitor is an independent evaluator, we do not see the need for additional transparency at this time. However, we direct PJM to provide more explicit information about the standards that will apply when conducting this review as a safeguard against arbitrary ad hoc determinations that market participants and the Commission may be unable to reliably predict or reconstruct.[451] We also dismiss, as speculative, PSEG's assertion that a Unit-Specific Exemption for existing resources will be unwieldly and burdensome. PJM's default offer price floor for each resource class will remain available should market participants find the Unit-Specific Exemption process burdensome.

E. Transition Mechanisms

217. The June 2018 Order sought comment on "whether any [transition] mechanisms or other accommodations would be necessary . . . to facilitate the transition to [PJM's] new capacity construct."[452] PJM does not propose a transition mechanism for RCO or Extended RCO.[453]

218. A number of intervenors object to the implementation of an expanded MOPR prior to the time that a state-supported resource will be able to adopt new rules and/or legislation, and thereby meaningfully use RCO.[454] Several intervenors propose various

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[451] As indicated above, *see supra* note 36, the factors listed in proposed Tariff section 5.14(h)(iv)(B)(2) of PJM's initial filing in the paper hearing appear to present a reasonable objective basis for the analysis of new entrants.

[452] June 2018 Order, 163 FERC ¶ 61,236, at P 170.

[453] PJM Reply Testimony at 32.

[454] *See, e.g.*, ACORE Initial Testimony at 4; Clean Energy Industries Initial Testimony at 23-24; Clean Energy and Consumer Advocates Initial Testimony at 26; Clean Energy and Consumer Advocates Reply Testimony at 71; Joint Stakeholders Initial Testimony at 7; DC People's Counsel Initial Testimony at 15; FEU Initial Testimony at 20; Illinois Attorney General Initial Testimony at 18; Illinois Attorney General Reply Testimony at 15; Illinois Commission Initial Testimony at 6-7; New Jersey Board Initial Testimony at 17; NEI Initial Testimony at 7; Joint Consumer Advocates Reply Testimony at 22-25; Pennsylvania Commission Reply Testimony at 19; PJM Consumer Representatives Reply Testimony at 13; OPSI Initial Testimony at 5; DC Commission Initial Testimony at 9; PSEG August Answer at 3-4

transition mechanisms as a bridge to implementation of a resource-specific FRR Alternative or other market constructs.[455]

219. Because we decline to implement a resource-specific FRR Alternative, we dismiss as moot intervenors requests that a transition mechanism be adopted to facilitate the adoption a resource-specific FRR Alternative. We also decline to implement a transition mechanism for the expanded MOPR discussed herein and expect the next BRA to be conducted under the new rules to provide the necessary and appropriate price signals to capacity resources. On compliance, we direct PJM to provide an updated timetable for when it proposes to conduct the 2019 BRA, as well as the 2020 BRA, as necessary.

The Commission orders:

PJM is hereby directed to submit a compliance filing within 90 days of the date of this order, as discussed in the body of this order.

By the Commission. Commissioner Glick is dissenting with a separate statement attached.

(S E A L)

Nathaniel J. Davis, Sr.,
Deputy Secretary.

[455] Direct Energy Initial Testimony at 9-10; NRG Initial Testimony at 42; Eastern Generation Initial Testimony at 2; FEU Initial Testimony at 20-21; Illinois Commission Reply Testimony at 29; PSEG Initial Testimony at 15-16.

Appendix 1

Intervenors in Docket No. EL18-178-000
(With No Prior Party Status)

Acciona Wind Energy USA LLC*
AES Corporation*
Allco Renewable Energy Limited*
Algonquin Energy Services Inc., et al.*
Allegheny Electric Cooperative, Inc.
American Coalition for Clean Coal Electricity*
American Forest & Paper Association*
Appalachian Region Independent Power Producers Association
Brookfield Energy Marketing LP
Carroll County Energy LLC
Cogentrix Energy Power Management, LLC
Connecticut Department of Energy and Environmental Protection
Connecticut Public Utilities Regulatory Authority
Consolidated Edison Energy, Inc.
Deepwater Wind, LLC
Delaware Municipal Electric Corporation
EDF Trading North America, LLC, EDF Energy Services, LLC
and EDP Renewables North America LLC*
Enel Companies*
Energy Capital Partners*
FirstEnergy Solutions Corp.
H-P Energy Resources LLC
Indicated New York Transmission Owners*
Indiana Utility Regulatory Commission*
Industrial Energy Consumers of Pennsylvania*
Lightstone Generation LLC*
Long Island Lighting Company d/b/a Power Supply Long Island
National Mining Association*
Michigan Attorney General*
Microgrid Resources Coalition*
Ohio Manufacturers' Association Energy Group*
Office of the Attorney General for the District of Columbia*
Olympus Power, LLC
Pennsylvania Coal Alliance
Pennsylvania Energy Consumer Alliance*
Potomac Economics, Ltd.*
Public Service Commission of the District of Columbia*
Public Service Commission of Kentucky

Rockland Electric Company
Sabin Center for Climate Change Law
Tenaska Inc.*
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* Motions to intervene out-of-time

Appendix 2

Intervenors Submitting Testimony

Advanced Energy Economy (AEE)
AES Corporation (AES)
Advanced Energy Buyers Group (Buyers Group)
Allco Renewable Energy Limited (Allco)
Allegheny Electric Cooperative, Inc. (Allegheny)
American Coalition for Clean Coal Electricity and National Mining Association (ACCCE/NMA)
American Council on Renewable Energy (ACORE)
American Electric Power Service Corporation and Duke Energy Corporation (AEP/Duke)
American Electric Power Service Corporation and FirstEnergy Utilities Companies (AEP/FEU)
American Forest & Paper Association (AFPA)
American Municipal Power, Inc. (AMP) with Public Power Association of New Jersey (AMP/PPANJ)
American Petroleum Institute (API)
American Public Power Association (APPA)
American Wind Energy Association, the Solar RTO Coalition, the Mid-Atlantic Renewable Energy Coalition, and Solar Energy Industries Association (Clean Energy Industries)
Avangrid Renewables, LLC (Avangrid)
Borlick Energy Consultancy (Borlick)
Brookfield Energy Marketing LP (Brookfield)
Buckeye Power, Inc. (Buckeye)
Calpine Corporation (Calpine)
Carroll County, *et al.* (IPP Coalition)
Citizens Utility Board, Exelon Corporation, Natural Resources Defense Council, Nuclear Energy Institute, Office of the Peoples Counsel For the District of Columbia, PSEG Energy Resources & Trade LLC, Sierra Club, and Talen Energy Corporation (Joint Stakeholders)
Cogentrix Energy Power Management, LLC (Cogentrix)
Consumer Advocates, NGOs, and Industry Stakeholders
Direct Energy Business Marketing, LLC, *et al*. (Direct Energy)
Direct Energy Business Marketing, LLC, *et al.* and NextEra Resources, LLC (Joint Parties)
District of Columbia Attorney General (DC Attorney General)
District of Columbia People's Counsel (DC People's Counsel)

District of Columbia Public Service Commission (DC Commission)
Dominion Energy Services, Inc. (Dominion)
East Kentucky Power Cooperative (EKPG)
Eastern Generation, LLC (Eastern Generation)
Electric Power Supply Association (EPSA)
Electricity Consumers Resource Council (ELCON)
Energy Capital Partners IV, LLC (ECP)
Exelon Corporation (Exelon)
FirstEnergy Solutions Corp. (FES)
FirstEnergy Utilities Companies (FEU)
Harvard Electricity Law Initiative (Harvard)
Illinois Attorney General (Illinois Attorney General)
Illinois Citizens Utility Board, West Virginia Consumer Advocate Division, Delaware Division of the Public Advocate, Maryland Office of the People's Council, and Office of the People's Counsel for the District Of Columbia (Joint Consumer Advocates)
Illinois Commerce Commission (Illinois Commission)
Illinois Municipal Electric Agency (IMEA)
Indiana Utility Regulatory Commission (Indiana Commission)
Institute for Policy Integrity (Policy Integrity)
Kentucky Public Service Commission (Kentucky Commission)
Lightstone Generation LLC, Tenaska, Inc., Carrol County Energy LLC, And Energy Capital Partners IV, LLC (Lightstone, *et al*.)
LS Power Associates, L.P. (LS Power)
Maryland Public Service Commission (Maryland Commission)
Microgrid Resources Coalition (Microgrid)
Michigan Public Service Commission, Michigan Agency for Energy, and Michigan Attorney General (Michigan Parties)
Microsoft Corporation (Microsoft)
Monitoring Analytics, LLC, acting as PJM Independent Market Monitor (Market Monitor)
NRG Power Marketing LLC (NRG)
National Rural Electric Cooperative Association (NRECA)
Natural Resources Defense Council, Sierra Club, Sustainable FERC Project, and the Office of the People's Counsel for the District of Columbia (Clean Energy and Consumer Advocates)
Natural Resources Defense Council, Sierra Club, Sustainable FERC Project (Clean Energy Advocates)
New Jersey Board of Public Utilities (New Jersey Board)
Northern Virginia Electric Cooperative, Inc. (NOVEC)
Nuclear Energy Institute (NEI)
Office of the Ohio Consumers' Counsel (OCC)
Old Dominion Electric Cooperative (ODEC)

Organization of PJM States (OPSI)
Pennsylvania Public Utility Commission (Pennsylvania Commission)
PJM Industrial Customer Coalition, Industrial Energy Consumers of America, Illinois Industrial Energy Consumers, the Pennsylvania Energy Consumer Alliance, the Electricity Consumers Resource Council, the Industrial Energy Consumers of Pennsylvania, and Ohio Manufacturers' Association Energy Group (PJM Consumer Representatives)
PJM Interconnection, L.L.C. (PJM)
PJM Power Providers Group (P3)
PSEG Companies (PSEG)
Public Utilities Commission of Ohio (Ohio Commission)
Resources for the Future
Retail Energy Supply Association (RESA)
Rockland Capital, LLC (Rockland)
Sabin Center for Climate Change Law at NYU (Sabin Center)
Shell Energy North America (US), L.P. (Shell)
Southern Maryland Electric Cooperative (SMECO)
Starwood Energy Group Global, L.L.C. (Starwood)
Talen PJM Companies (Talen)
Tenaska Inc. (Tenaska)
Tesla, Inc. (Tesla)
Union of Concerned Scientists (UCS)
Virginia State Corporation Commission (Virginia SCC)
Vistra Energy Corp. and Dynegy Marketing and Trade, LLC (Vistra)
West Virginia Public Service Commission (West Virginia Commission)

UNITED STATES OF AMERICA
FEDERAL ENERGY REGULATORY COMMISSION

Calpine Corporation, Dynegy Inc., Eastern Generation, LLC, Homer City Generation, L.P., NRG Power Marketing LLC, GenOn Energy Management, LLC, Carroll County Energy LLC, C.P. Crane LLC, Essential Power, LLC, Essential Power OPP, LLC, Essential Power Rock Springs, LLC, Lakewood Cogeneration, L.P., GDF SUEZ Energy Marketing NA, Inc., Oregon Clean Energy, LLC and Panda Power Generation Infrastructure Fund, LLC	Docket Nos. EL16-49-000 EL18-178-00 (Consolidated)

v.

PJM Interconnection, L.L.C.

PJM Interconnection, L.L.C.

(Issued December 19, 2019)

GLICK, Commissioner, *dissenting*:

1. From the beginning, this proceeding has been about two things: Dramatically increasing the price of capacity in PJM and slowing the region's transition to a clean energy future. Today's order will do just that. I strongly dissent from today's order as I believe it is illegal, illogical, and truly bad public policy.

2. Today's order has three major elements. First, it establishes a sweeping definition of subsidy that will potentially subject much, if not most, of the PJM capacity market to a minimum offer price rule (MOPR). Second, it creates a number of exemptions to the MOPR that will have the principal effect of entrenching the current resource mix by excluding several classes of existing resources from mitigation. Third, it unceremoniously discards the so-called "resource-specific FRR Alternative,"[1] which had

[1] FRR stands for Fixed Resource Requirement.

been the crux of the Commission's proposal in the June 2018 Order that sent us down the current path.[2]

3. The order amounts to a multi-billion-dollar-per-year rate hike for PJM customers, which will grow with each passing year. It will increase both the capacity price in the Base Residual Auction as well as the already extensive quantity of redundant capacity in PJM. It is a bailout, plain and simple.

4. The order will also ossify the current resource mix. It is carefully calibrated to give existing resources a leg up over new entrants and to force states to bear enormous costs for exercising the authority Congress reserved to the states when it enacted the Federal Power Act (FPA). States throughout the PJM region are increasingly addressing the externalities of electricity generation, including the biggest externality of them all, anthropogenic climate change. We all know what is going on here: The costs imposed by today's order and the ubiquitous preferences given to existing resources are a transparent attempt to handicap those state actions and slow—or maybe even stop—the transition to a clean energy future.

5. But poor policy is only part of the problem. The Commission has bungled the proceeding from the beginning. The June 2018 Order upended the entire market by finding the PJM Reliability Pricing Model (*i.e.*, the capacity market) unjust and unreasonable based on nothing more than theory and a thin record. It was, as former Commissioner LaFleur aptly described it, "a troubling act of regulatory hubris."[3] The Commission then sent PJM back to the drawing board with only vague guidance and nowhere near the time needed to develop a proper solution. Under those circumstances, it should have been no surprise that the Commission found itself paralyzed and unable to act for more than a year after receiving PJM's compliance filing. And while that result may not have been surprising, it was deeply unfair to PJM, its stakeholders, and the region's 65 million customers.

6. Today's order is more of the same. The Commission provides almost no guidance on how its sweeping definition of subsidy will work in practice or how it will interact with the complexities posed by a capacity market spanning 13 very different states and the District of Columbia. In addition, the Commission's abandonment of the resource-specific FRR Alternative—the one fig leaf that the June 2018 Order extended to the state

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[2] *Calpine Corp. v. PJM Interconnection, L.L.C.*, 163 FERC ¶ 61,236 (2018) (June 2018 Order).

[3] *Id.* (LaFleur, Comm'r, dissenting at 5) ("The majority is proceeding to overhaul the PJM capacity market based on a thinly sketched concept, a troubling act of regulatory hubris that could ultimately hasten, rather than halt, the re-regulation of the PJM market.").

authority—will likely culminate in a system of administrative pricing that bears all the inefficiencies of cost-of-service regulation, without any of the benefits. And despite yet another dramatic change in direction, the Commission provides PJM only 90 days to work out a laundry list of changes that go to the very heart of its basic market design. And so, as we embark on yet another round of poorly conceived policy edicts coupled with too little time to do justice to the details, it seems that the Commission has learned none of the lessons from the last year-and-a-half of this saga. It is not hard to understand why states across the region are losing confidence in the Commission's ability to ensure resource adequacy at just and reasonable rates.

I. Today's Order Unlawfully Targets a Matter under State Jurisdiction

7. The FPA is clear. The states, not the Commission, are the entities responsible for shaping the generation mix. Although the FPA vests the Commission with jurisdiction over wholesale sales of electricity as well as practices affecting those wholesale sales,[4] Congress expressly precluded the Commission from regulating "facilities used for the generation of electric energy."[5] Instead, Congress gave the states exclusive jurisdiction to regulate generation facilitates.[6]

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[4] Specifically, the FPA applies to "any rate, charge, or classification, demanded, observed, charged, or collected by any public utility for any transmission or sale subject to the jurisdiction of the Commission" and "any rule, regulation, practice, or contract affecting such rate, charge, or classification." 16 U.S.C. § 824e(a) (2018); *see also id.* § 824d(a) (similar).

[5] *See id.* § 824(b)(1) (2018); *Hughes v. Talen Energy Mktg., LLC*, 136 S. Ct. 1288, 1292 (2016) (describing the jurisdictional divide set forth in the FPA); *FERC v. Elec. Power Supply Ass'n*, 136 S. Ct. 760, 767 (2016) (*EPSA*) (explaining that "the [FPA] also limits FERC's regulatory reach, and thereby maintains a zone of exclusive state jurisdiction"); *Panhandle E. Pipe Line Co. v. Pub. Serv. Comm'n of Ind.*, 332 U.S. 507, 517–18 (1947) (recognizing that the analogous provisions of the NGA were "drawn with meticulous regard for the continued exercise of state power"). Although these cases deal with the question of preemption, which is, of course, different from the question of whether a rate is just and reasonable under the FPA, the Supreme Court's discussion of the respective roles of the Commission and the states remains instructive when it comes to evaluating how the application of a MOPR squares with the Commission's role under the FPA.

[6] 16 U.S.C. § 824(b)(1); *Hughes*, 136 S. Ct. at 1292; *see also Pac. Gas & Elec. Co. v. State Energy Res. Conservation & Dev. Comm'n*, 461 U.S. 190, 205 (1983) (recognizing that issues including the "[n]eed for new power facilities, their economic feasibility, and rates and services, are areas that have been characteristically governed by

8. But while those jurisdictional lines are clearly drawn, the spheres of jurisdiction themselves are not "hermetically sealed."[7] One sovereign's exercise of its authority will inevitably affect matters subject to the other sovereign's exclusive jurisdiction.[8] For example, any state regulation that increases or decreases the number of generation facilities will, through the law of supply and demand, inevitably affect wholesale rates.[9] But the existence of such cross-jurisdictional effects is not necessarily a "problem" for the purposes of the FPA. Rather, those cross-jurisdictional effects are the product of the "congressionally designed interplay between state and federal regulation"[10] and the natural result of a system in which regulatory authority is divided between federal and

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the States").

[7] *EPSA*, 136 S. Ct. at 776; *see Oneok, Inc. v. Learjet, Inc.*, 135 S. Ct. 1591, 1601 (2015) (explaining that the natural gas sector does not adhere to a "Platonic ideal" of the "clear division between areas of state and federal authority" that undergirds both the FPA and the Natural Gas Act).

[8] *See EPSA*, 136 S. Ct. at 776; *Oneok*, 135 S. Ct. at 1601; *Coal. for Competitive Elec. v. Zibelman*, 906 F.3d 41, 57 (2d Cir. 2018) (explaining that the Commission "uses auctions to set wholesale prices and to promote efficiency with the background assumption that the FPA establishes a dual regulatory system between the states and federal government and that the states engage in public policies that affect the wholesale markets").

[9] *Zibelman*, 906 F.3d at 57 (explaining how a state's regulation of generation facilities can have an "incidental effect" on the wholesale rate through the basic principles of supply and demand); *id.* at 53 ("It would be 'strange indeed' to hold that Congress intended to allow the states to regulate production, but only if doing so did not affect interstate rates." (quoting *Nw. Cent. Pipeline Corp. v. State Corp. Comm'n of Kansas*, 489 U.S. 493, 512-13 (1989) (*Northwest Central*))); *Elec. Power Supply Ass'n v. Star*, 904 F.3d 518, 524 (7th Cir. 2018) (explaining that the subsidy at issue in that proceeding "can influence the auction price only indirectly, by keeping active a generation facility that otherwise might close . . . . A larger supply of electricity means a lower market-clearing price, holding demand constant. But because states retain authority over power generation, a state policy that affects price only by increasing the quantity of power available for sale is not preempted by federal law.").

[10] *Hughes*, 136 S. Ct. at 1300 (Sotomayor, J., concurring) (quoting *Northwest Central*, 489 U.S. at 518); *id.* ("recogniz[ing] the importance of protecting the States' ability to contribute, within their regulatory domain, to the Federal Power Act's goal of ensuring a sustainable supply of efficient and price-effective energy").

state government.[11] Maintaining that interplay and permitting each sovereign to carry out its designated role is essential to the dual-federalist structure that Congress made the foundation of FPA.

9. In recent years, the Supreme Court has repeatedly admonished both the Commission and the states that the FPA does not permit actions that "aim at" or "target" the other sovereign's exclusive jurisdiction.[12] Beginning with *Oneok*, the Court has underscored that its "precedents emphasize the importance of considering the *target* at which the state law *aims*."[13] The Court has subsequently explained how that general principle plays out in practice when analyzing the limits on both federal and state authority. In *EPSA*, the Court held that the Commission can regulate a practice affecting wholesale rates, provided that the practice "directly" affected wholesale rates and that the Commission does not regulate or target a matter reserved for exclusive state jurisdiction.[14] And in *Hughes*, the Court again emphasized that a state may not aim at or target the Commission's jurisdiction, which means that a state cannot not "tether" its policy design to participation in the Commission-jurisdictional wholesale market.[15] In the intervening few years, the lower federal courts have carefully followed the Court's strict prohibition on one sovereign regulating in a manner that aims at or targets the other jurisdiction.[16]

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[11] *Cf. Star*, 904 F.3d at 523 ("For decades the Supreme Court has attempted to confine both the Commission and the states to their proper roles, while acknowledging that each use of authorized power necessarily affects tasks that have been assigned elsewhere.").

[12] *Hughes*, 136 S. Ct. at 1298 (relying on *Oneok*, 135 S. Ct. at 1599, for the proposition that a state may regulate within its sphere of jurisdiction even if its actions "incidentally affect areas within FERC's domain" but that a state may not target or intrude on FERC's exclusive jurisdiction); *EPSA*, 136 S. Ct. at 776 (emphasizing the importance of "'the *target* at which [a] law *aims*'") (quoting *Oneok*, 135 S. Ct. at 1600); *Oneok*, 135 S. Ct. at 1600 (recognizing "the distinction between 'measures *aimed directly at* interstate purchasers and wholesales for resale, and those aimed at' subjects left to the States to regulate") quoting *N. Nat. Gas Co. v. State Corp. Comm'n of Kan.*, 372 U.S. 84, 94 (1963) (*Northern Natural*))).

[13] *Oneok*, 135 S. Ct. at 1600 (discussing *Northern Natural*, 372 U.S. at 94, and *Northwest Central*, 489 U.S. at 513-14).

[14] *EPSA*, 136 S. Ct. at 775-77; *id.* at 776.

[15] *Hughes*, 136 S. Ct. at 1298, 1299.

[16] *See, e.g.*, *Zibelman*, 906 F.3d at 50-51, 53; *Star*, 904 F.3d at 523-24; *Allco Fin.*

10. The Commission's use of the MOPR in this proceeding violates that principle. By its own terms, the Commission's "target" or "aim" is the PJM states' exercise of their exclusive jurisdiction to regulate generation facilities. At every turn, the Commission has focused on the purported problems caused by the states' decisions to promote particular types of generation resources. For example, the Commission began its determination section in the June 2018 Order by noting that "[t]he records [before it] demonstrate that states have provided or required meaningful out-of-market support to resources in the current PJM capacity market, and that such support is projected to increase substantially in the future."[17] The Commission noted that state efforts to shape the resource mix are increasing and are projected to increase at an even faster rate going forward.[18] The Commission explained that these state actions created "significant uncertainty" and left resources unable to "predict whether their capital will be competing against" subsidized or unsubsidized units.[19] And the Commission ultimately found that PJM's tariff was unjust and unreasonable because of the potential for subsidized resources to participate in and affect the capacity market clearing price[20]—in other words, the natural consequence of any state regulation of generation facilities.[21]

11. Today's order is even more direct in its attack on state resource decisionmaking. It begins by reiterating the finding that an expanded MOPR is necessary in light of increasing state action to shape the generation mix, "especially out-of-market state support for renewable and nuclear resources."[22] It then asserts that PJM's existing, limited MOPR is unjust and unreasonable because it does not specifically prevent state actions from keeping existing resources operational or facilitating the entry of new

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Ltd. v. Klee, 861 F.3d 82, 98 (2d Cir. 2017).

[17] June 2018 Order, 163 FERC ¶ 61,236 at P 149.

[18] *Id.* PP 151-152. Similarly, in explaining its decision to extend the MOPR to existing resources, the Commission relied, not on evidence about how state action *might* affect clearing prices, but entirely on the fact that state actions were proliferating and that, as a result, resources that it believes ought to consider retiring might not do so. *Id.* P 153.

[19] *Id.* P 150.

[20] *Id.* P 156.

[21] *See supra* note 9 and accompanying text.

[22] *Calpine Corp. v. PJM Interconnection, L.L.C.*, 169 FERC ¶ 61,239, at P 37 (2019) (Order).

resources through the capacity market.[23] To address those concerns, the Commission adopts a sweeping MOPR that could potentially apply to any conceivable state effort to shape the generation mix. And, tellingly, it rejects the suggestion that the MOPR should apply only to those state policies that actually affect the wholesale rate.[24]

12. In fact, the Commission comes right out and acknowledges that its goal is to "send price signals on which investors and consumers can rely to guide the orderly entry and exit of economically efficient capacity resources."[25] That means the Commission is attempting to establish a set of price signals for determining resource entry and exit that will supersede state resource decisionmaking and better reflect the Commission's policy priorities. It is hard to imagine how the Commission could much more directly target or aim at state authority over resource decisionmaking. Although the Commission insists that it is not impinging on state authority, it concedes elsewhere in today's order that the MOPR disregards and nullifies the policies to which it applies.[26] And, as if that were not enough, the Commission compounds its intrusion on state authority by substituting its own policy preferences—a peculiar mix of reverence for "competition" and reliance on administrative pricing—to entrench the existing resource mix and trample states' concerns about the environmental externalities of electricity generation.

13. All told, this simply is not a proceeding where "the Commission's justifications for regulating . . . are all about, and only about, improving the wholesale market."[27]

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[23] *Id.* P 37.

[24] Order, 169 FERC ¶ 61,239 at PP 56, 65-75. Imposing a requirement that there be an actual price impact would have brought today's order far closer to the facts in *EPSA*. *See* 136 S. Ct. at 771-72 (explaining that the demand response rule was structured to compensate only those resources whose participation would "result in actual savings to wholesale purchasers"); *id.* at 776 (noting the entities "footing the bill [for demand response participation] are the same wholesale purchasers that have benefited from the lower wholesale price demand response participation has produced (italics omitted)). Such a requirement would not be especially unusual. Markets throughout the country apply conduct and impact thresholds for mitigation, including in energy, ancillary services, and capacity markets.

[25] Order, 169 FERC ¶ 61,239 at P 40.

[26] The Commission justifies its refusal to extend the MOPR to federal subsidies because to do so would "disregard or nullify the effect of federal legislation." Order, 169 FERC ¶ 61,239 at P 87. But that can only mean that the Commission is fully aware that this is what it is doing to state policies, notwithstanding its repeated assurances that it respects state jurisdiction over generation facilities. *See, e.g.*, *id.* n.345.

[27] *EPSA*, 136 S. Ct. at 776 (citing *Oneok*, 135 S. Ct. at 1599).

Unlike the rule upheld in *EPSA*, where the matters subject to state jurisdiction "figure[d] no more in the Rule's goals than in the mechanism through which the Rule operates," the state actions are front and center in the Commission's justification for acting.[28] To be sure, the Commission doffs its hat to "price suppression" throughout the order. But repeating the phrase "price suppression" does not change the fact that the Commission's stated concern in both the June 2018 Order and today's order is the states' exercise of their authority to shape the generation mix or that the Commission's stated goal for the Replacement Rate is to displace the effects of state resource decisionmaking. Similarly, the Commission's observation that it is not literally precluding states from building new resources is beside the point. That's the equivalent of saying that a grounded kid is not being punished because he can still play in his room—it deliberately mischaracterizes both the intent and the effect of the action in question.

14. The MOPR's recent evolution illustrates the extent of the shift in the Commission's focus from the wholesale market to state resource decisionmaking. The MOPR was originally used to mitigate buyer-side market power within the wholesale market[29]—a concern at the heart of the Commission's responsibility to ensure that wholesale rates are just and unreasonable.[30] And for much of the MOPR's history, that is what it did. Even when the Commission eliminated the categorical exemption for resources developed pursuant to state public policy, the Commission limited the MOPR's application only to natural gas-fired resources—*i.e.*, those that would most likely be used as part of an effort to decrease capacity market prices.[31]

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[28] *Id.*

[29] Specifically, those early MOPRs were designed to ensure that net buyers of capacity were not able to deploy market power to drive down the capacity market price. *See generally* Richard B. Miller, Neil H. Butterklee & Margaret Comes, *"Buyer-Side" Mitigation in Organized Capacity Markets: Time for a Change?*, 33 Energy L.J. 459 (2012) (discussing the history buyer-side mitigation at the Commission).

[30] *Cf., e.g.*, *Pub. Util. Dist. No. 1 of Snohomish Cty. v. Dynegy Power Mktg., Inc.*, 384 F.3d 756, 760 (9th Cir. 2004) (explaining that the absence of market power could provide a strong indicator that rates are just and reasonable); *Tejas Power Corp. v. FERC*, 908 F.2d 998, 1004 (D.C. Cir. 1990) ("In a competitive market, where neither buyer nor seller has significant market power, it is rational to assume that the terms of their voluntary exchange are reasonable, and specifically to infer that the price is close to marginal cost, such that the seller makes only a normal return on its investment.").

[31] *See New Jersey Board of Public Utilities v. FERC*, 744 F.3d 74, 106-07 (3d Cir. 2014) (*NJBPU*).

15. It was only last year that state resource decisionmaking became the MOPR's primary target. For the first time, the Commission asserted that the MOPR could be used to block state resource decisionmaking writ large rather than only those state policies that could rationally be aimed at exercising market power in order to depress prices. The Commission has never been able to justify its change of target. It first claimed that this transformation of the MOPR was necessary to ensure "investor confidence" and the ability of unsubsidized resources to compete against resources receiving state support.[32] A few months later, at the outset of this proceeding, the Commission abandoned "investor confidence" altogether and asserted the need to mitigate state policies in order to protect the "integrity" of the capacity market—another concept that it did not bother to explain.[33] And today, the Commission adds yet another new twist: That state subsidies "reject the premise the capacity markets."[34] But, as with investor confidence and market integrity, it is hard to know exactly what that premise is.

16. If there is one thing that those inscrutable principles share, it is their inability to conceal, much less justify, the fundamental shift in the Commission's focus. Whereas the MOPR once targeted efforts to exercise market power on behalf of load and directly reduce the capacity market price, it now targets state resource decisionmaking, and particularly state efforts to address the externalities of electricity generation. That change is one of kind and not just degree. And because that shift in focus is wholly impermissible, the Commission has little choice but to hide behind excuses such as investor confidence, market integrity, and the premise of capacity markets—principles that, as applied here, are so abstract as to be meaningless. The Commission's effort to recast the MOPR as always having been about price suppression at some level of generality[35] obfuscates that point and badly mischaracterizes the recent shift in the MOPR's focus.[36]

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[32] *ISO New England Inc.*, 162 FERC ¶ 61,205, at P 21 (2018).

[33] June 2018 Order, 163 FERC ¶ 61,236 at PP 150, 156, 161.

[34] Order, 169 FERC ¶ 61,239 at P 17.

[35] *Id.* at P 136. Saying that the MOPR has always been about price suppression is the equivalent of saying that speed limits have always been about keeping people from getting to their destination too quickly. There is a sense in which that is true, but it kind of misses the real goal.

[36] The majority points to the U.S. Court of Appeals for the Third Circuit's decision in *NJBPU*, 744 F.3d 74, to argue that at least one court has already blessed extending the MOPR to state-sponsored resources. *See* Order, 169 FERC ¶ 61,239 at P 7. But *NJBPU* differs in important respects. First, at that time, the MOPR was still limited to natural gas-fired generators—the resources that could feasibly and rationally be built for the

17. The consequences of the Commission's theory of jurisdiction reinforce the extent to which it intrudes on state authority. Taken seriously, today's order permits the Commission to zero out *any* state effort to address the externalities associated with sales of electricity. That includes the Regional Greenhouse Gas Initiative (RGGI) a market-based program to reduce greenhouse gas emissions. It would also target any future carbon tax, cap-and-trade program, or clean energy standard—all of which would inevitably affect the wholesale market clearing price. That result is untenable. A theory of jurisdiction that allows the Commission to block any state effort to economically regulate the externalities associated with electricity generation is not a reasonable interpretation of the FPA's balance between federal and state jurisdiction.[37]

II. Today's Order Does Not Establish a Just and Reasonable Rate

A. Under the Commission's Definition, Almost All Capacity in PJM Is a Subsidized Resource

18. Taking today's order at face value, much—and perhaps the vast majority—of the capacity in PJM will potentially be subject to the MOPR. That is because the Commission's broad definition of subsidy encompasses almost any aspect of state resource decisionmaking. Although the Commission's various exemptions and carve-outs will blunt some of the resulting impact, the definition of subsidy will nevertheless apply to a vast swathe of resources and create enormous uncertainty, even for those resources that eventually manage to escape mitigation. Moreover, as explained in the following sections,[38] resources that do not escape mitigation will no longer be competing based on their offers to supply capacity, but rather based on a complex system of administrative pricing whose entire purpose is to increase capacity prices.

19. It all starts with the Commission's definition of subsidy. A State Subsidy is

> A direct or indirect payment, concession, rebate, subsidy, non-bypassable consumer charge, or other financial benefit that is (1) a

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purpose of depressing capacity market prices, *see* 744 F.3d at 106. In addition, as the court explained, the Commission's "enumerated reasons for approving the elimination of the state-mandated exception relate directly to the wholesale price for capacity." *Id.* at 98. As noted, however, the Commission's recent application of the MOPR, including in this proceeding, focuses much more broadly on the supposed problems with state subsidies.

[37] *Cf. EPSA*, 136 S. Ct. at 774 (explaining that the FPA cannot be interpreted in a manner that allows it to "assum[e] near infinite breadth").

[38] *Supra* Section II.C.

> result of any action, mandated process, or sponsored process of a state government, a political subdivision or agency of a state, or an electric cooperative formed pursuant to state law, and that (2) is derived from or connected to the procurement of (a) electricity or electric generation capacity sold at wholesale in interstate commerce, or (b) an attribute of the generation process for electricity or electric generation capacity sold at wholesale in interstate commerce, or (3) will support the construction, development, or operation of a new or existing capacity resource, or (4) could have the effect of allowing a resource to clear in any PJM capacity auction.[39]

20. Let's begin with the biggest categories of capacity resources newly subject to the MOPR: Resources relied upon by vertically integrated utilities and public power (including municipal utilities and electric cooperatives). Vertically integrated utilities and public power represent nearly a fifth of the capacity in PJM.[40] All these entities recover their costs through non-bypassable consumer charges that are the result of "a process of a state government, a political subdivision or agency of a state, or an electric cooperative formed pursuant to state law."[41]

21. In addition, as I noted in my dissent from the underlying order, the PJM states provide dozens of different subsidies and benefits tied to particular generation resources or generation types.[42] Those ubiquitous subsidies expose a vast number of resources to potential mitigation. For example, Kentucky exempts companies that use coal to generate electricity (its principal source of electricity[43]) from paying property taxes,[44] while other states provide tax breaks for the fuel types that play an important role in their

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[39] Order, 169 FERC ¶ 61,239 at P 65.

[40] Monitoring Analytics, *2019 State of the Market Report for PJM: January through September* at Tbl. 5-5, *available at* https://www.monitoringanalytics.com/reports/PJM_State_of_the_Market/2019/2019q3-som-pjm-sec5.pdf.

[41] Order, 169 FERC ¶ 61,239 at P 65.

[42] June 2018 Order, 163 FERC ¶ 61,236 (Glick, Comm'r, dissenting at 8).

[43] Clean Energy Advocates Protect, Docket No. ER18-1314-000 (2018) App. E (Doug Koplow, *Energy Subsidies within PJM: A Review of Key Issues in Light of Capacity Repricing and MOPR-Ex Proposals*).

[44] *Id.*

local economies.[45] All of those programs qualify as subsidies as they are "derived from or connected to the procurement" of electricity or capacity or "could have the effect of allowing a resource to clear in any PJM capacity auction."[46]

22. But those are just some of the obvious State Subsidies. The Commission's definition will also ensnare a variety of state actions that have little in common with any ordinary use of the word "subsidy." For example, any resource that benefits from a state carbon tax, cap-and-trade program, or clean energy standard would be subject to mitigation because, as a result of state action, it receives financial benefit (whether direct or indirect) that is connected to electricity generation or an attribute of the generating process. Putting aside the affront to state jurisdiction, consider the mess that would create. Every relatively clean resource would "benefit" from a carbon tax or cap-and-trade system by virtue of becoming more cost-competitive. That benefit would not be limited to zero-emissions resources. Instead, taking the Commission's definition at face value, every relatively efficient natural gas-fired resource—including existing ones—would be subject to mitigation because they are relatively less carbon-intensive.

23. That is not an abstract concern. A literal application of the subsidy definition includes RGGI because it provides a financial benefit as a result of state action or state-mandated process. This means that every relatively low-emitting generator in Delaware and Maryland[47] will be subject to mitigation. And the same fate may shortly befall relatively clean generators in Virginia, Pennsylvania, and New Jersey—all of which are considering or have announced their intention to join RGGI in the near future.

24. In addition, the PJM states have a host of idiosyncratic regulatory regimes that may well trigger the MOPR. Case-in-point: The New Jersey Basic Generation Service Electricity Supply Auction (BGS auction). Through this state-mandated process, electric distribution companies solicit offers from resources to serve their load. The plain language of the Commission's definition of subsidy would treat any resource that serves load through the BGS auction as subsidized and, therefore, subject to the MOPR. That means that PJM and its Market Monitor will need to look behind the results of every BGS auction to determine which resources are receiving a benefit from this state process, which covers nearly 8,000 MW of load.[48] That could easily mean that the majority of

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[45] *Id.*

[46] Order, 169 FERC ¶ 61,239 at P 65.

[47] Both of which are RGGI members. *The Regional Greenhouse Gas Initiative*, https://www.rggi.org/rggi-inc/contact (last visited Dec. 19, 2019) (listing RGGI member states).

[48] This is the total peak load from the tranches in the 2019 BGS auction. *The 2019 BGS Auctions*, http://www.bgs-auction.com/documents/ 2019_BGS_Auction_Results.pdf

resources that serve load in New Jersey will now be subject to mitigation. As this example illustrates, even state processes that are open, fair, transparent, and fuel-neutral may be treated as state subsidies, irrespective of the underlying state goals.

25. Perhaps the Commission will find a way to wiggle out from under its own definition of subsidy in ruling on PJM's compliance filing or over the course of what will no doubt be years of section 205 filings, section 206 complaints, and requests for declaratory orders addressing the definition of subsidy. But even under the best case scenario, where the Commission provides PJM and its stakeholders with quick and well-reasoned guidance on the meaning of "State Subsidy" (and, based on the Commission's performance to date in this proceeding, I would not get my hopes up), it will likely be years before we have a concrete understanding of how the subsidy definition works in practice or resources know for sure whether they will be subject to mitigation.

B. The Replacement Rate Is Arbitrary and Capricious

26. Although the subsidy definition is broad, it nevertheless contains a number of arbitrary and capricious distinctions exemptions, and classifications. My point is not that the Commission should further expand the MOPR or apply it more stringently. As should by now be clear, I would altogether get out of the business of mitigating public policies. My point here is that the Commission's arbitrary application of the MOPR only underscores the extent to which it is poor public policy and not the product of reasoned decisionmaking.

1. The Commission's Exclusion of Federal Subsidies Is Arbitrary and Capricious

27. No single determination in today's order is more arbitrary than the Commission's exclusion of all federal subsidies. Federal subsidies have pervaded the energy sector for more than a century, beginning even before the FPA declared that the "business of transmitting and selling electric energy . . . is affected with a public interest."[49] Since 1916, federal taxpayers have supported domestic exploration, drilling, and production activities for our nation's fossil fuel industry.[50] And since 1950, the federal government has provided roughly a trillion dollars in energy subsidies, of which 65 percent has gone

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(last visited Dec. 19, 2019).

[49] 16 U.S.C. § 824 (2018).

[50] *See* Molly Sherlock, Cong. Research Serv., *Energy Tax Policy: Historical Perspectives on and Current Status of Energy Tax Expenditures* 2-3 (May 2011), *available at* https://fas.org/sgp/crs/misc/R41227.pdf (Energy Tax Policy).

to fossil fuel technologies.[51] These policies have "artificially" reduced the price of natural gas, oil, and coal, which in turn has allowed resources that burn these fuels—including many of the so-called "competitive" resources that stand to benefit from today's order—to submit "uncompetitive" bids into PJM's markets for capacity, energy, and ancillary services. By lowering the marginal cost of fossil fuel-fired units, government policies have allowed these units to operate more frequently and have encouraged the development of more of these units than might otherwise have been built.

28. Federal subsidies remain pervasive in PJM. The federal tax credit for nonconventional natural gas,[52] contributed to the spike in new natural gas-fired power plants between 2000 and 2005,[53] by decreasing the cost of operating those plants. Similarly, subsidies such as the percentage depletion allowance and the ability to expense intangible drilling costs have shaved billions of dollars off the cost of extracting coal and natural gas—two of the principal sources of electricity in PJM.[54] In addition, the domestic nuclear power industry would not exist without the Price-Anderson Act, which

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[51] *See* Nancy Pfund and Ben Healey, DBL Investors, *What Would Jefferson Do? The Historical Role of Federal Subsidies in Shaping America's Energy Future*, (Sept. 2011), *available at* http://www.dblpartners.vc/wp-content/uploads/2012/09/What-Would-Jefferson-Do-2.4.pdf; *New analysis: Wind energy less than 3 percent of all federal incentives*, Into the Wind: The AWEA Blog (July 19, 2016), https://www.aweablog.org/14419-2/ (citing, among other things, Molly F. Sherlock and Jeffrey M. Stupak, *Energy Tax Incentives: Measuring Value Across Different Types of Energy Resources*, Cong. Research Serv. (Mar. 19, 2015), *available at* https://fas.org/sgp/crs/misc/R41953.pdf; The Joint Committee on Taxation, *Publications on Tax Expenditures*, https://www.jct.gov/publications.html?func=select&id=5 (last visited June 29, 2018)) (extending the DBL analysis through 2016).

[52] Energy Tax Policy at 2 n.3. That credit has lapsed. *Id.* at 18.

[53] *Natural gas generators make up the largest share of overall U.S. generation capacity*, Energy Info. Admin. (Dec. 18, 2017), https://www.eia.gov/todayinenergy/detail.php?id=34172.

[54] The Joint Committee on Taxation, *Estimates Of Federal Tax Expenditures For Fiscal Years 2018-2022* at 21-22 (2018); Monitoring Analytics, *Analysis of the 2021/2022 RPM Base Residual Auction: Revised* 95 (2018), *available at* https://www.monitoringanalytics.com/ reports/Reports/2018/ IMM_Analysis_ of_the_20212022_RPM_BRA_Revised _20180824.pdf (reporting that coal, natural gas, and nuclear collectively make up more than three-quarters of the generation mix in PJM); *see generally* Molly Sherlock, Cong. Research Serv., *Energy Tax Policy: Historical Perspectives on and Current Status of Energy Tax Expenditures* 2-6 (May 2011) (discussing the history of energy tax policy in the United States).

imposes indemnity limits for nuclear power generators, enabling them to secure financing and insurance at rates far below what would reflect their true cost.[55] Federal subsidies have also promoted the growth of renewable resources through, for example, the production tax credit (largely used by wind resources)[56] and the investment tax credit (largely used by solar resources).[57] These and other federal government interventions have had a far greater "suppressive" impact on the markets than the "state subsidies" targeted by today's order, especially when you consider that these resources make up the vast majority of the cleared capacity in PJM.[58]

29. The Commission, however, excludes all federal subsidies from the MOPR on the theory that it lacks the authority to "disregard or nullify the effect of federal legislation."[59] That justification is contradictory at best.[60] It is, of course, true that the FPA does not give the Commission the authority to undo other federal legislation. But the Commission's defense of the MOPR when applied to state policies, is that the MOPR neither disregards nor nullifies those policies, but instead addresses only the effects that those policies have on the PJM market.[61]

30. If, for the sake of argument, we accept the Commission's characterization of the MOPR's impact on state policies, then its justification for exempting federal subsidies from the MOPR immediately falls apart. Under that interpretation the MOPR does not actually disregard or nullify federal policy, but rather addresses only the effects of state

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[55] 42 U.S.C. § 2210(c).

[56] U.S. Department of Energy, 2018 Wind Technologies Market Report. Page 70. (accessed Dec 18. 2019) http://eta-publications.lbl.gov/sites/default/files/ wtmr_final_for_posting_8-9-19.pdf.

[57] Solar Energy Industries Assoc., *History of the 30% Solar Investment Tax Credit* 3-4 (2012) https://www.seia.org/sites/default/files/resources/ History%20of%20ITC%20Slides.pdf.

[58] Monitoring Analytics, *Analysis of the 2021/2022 RPM Base Residual Auction: Revised* 95 (2018), *available at* https://www.monitoringanalytics.com/reports/Reports/ 2018/IMM_Analysis_of_the_20212022_RPM_BRA_Revised_20180824.pdf (reporting that coal, natural gas, and nuclear collectively make up more than three-quarters of the generation mix in PJM).

[59] Order, 169 FERC ¶ 61,239 at P 87.

[60] *Cf.* EPSA Initial Testimony at 16-19; IPP Coalition Initial Testimony at 11.

[61] Order, 169 FERC ¶ 61,239 at PP 7, 40.

policy on federal markets in order to address the concern that resources will "submit offers into the PJM capacity market that do not reflect their actual costs."[62] "But the Commission cannot have it both ways."[63] If the MOPR disregards or nullifies federal policy, it must have the same effect on state policy. And if it does not nullify or disregard state policy, then the Commission has no reasoned justification for exempting federal subsidies from the MOPR.

31. The Commission cites to a number of cases for well-established canons of statutory interpretation, such as that the general cannot control the specific and that federal statutes must, when possible, be read harmoniously.[64] But those general canons provide no response to my concerns. The problem is that the Commission gives the MOPR one characterization in order to stamp out state policies and a different one in order to exempt federal policies. And if we assume that its characterization about the effect of the MOPR on state policies is accurate, then no number of interpretive canons can cure the Commission's arbitrary refusal to apply the MOPR to federal policies.

2. The Commission's Disparate Offer Floors Discriminate Against New Resources

32. In addition, the differing offer floors applied to new and existing resources are arbitrary and capricious. Today's order requires new resources receiving a State Subsidy to be mitigated to Net Cost of New Entry (Net CONE) while existing resources receiving a State Subsidy are mitigated to their Net Avoidable Cost Rate (Net ACR). The Commission suggests that this distinction is appropriate because new and existing resources do not face the same costs.[65] In particular, the Commission asserts that setting the offer floor for new resources at Net ACR would be inappropriate because that figure "does not account for the cost of constructing a new resource."[66]

33. That distinction does not hold water. As the Independent Market Monitor explained in his comments, it is illogical to distinguish between new and existing resources when defining what is (or is not) a competitive offer.[67] That is because, as a

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[62] June 2018 Order, 163 FERC ¶ 61,236 at P 153.

[63] *Atlanta Gas Light Co. v. FERC*, 756 F.2d 191, 198 (D.C. Cir. 1985); *California ex rel. Harris v. FERC*, 784 F.3d 1267, 1274 (9th Cir. 2015) (same).

[64] Order, 169 FERC ¶ 61,239 n.177.

[65] *Id.* P 138.

[66] *Id*.

[67] Independent Market Monitor Brief at 16 ("A competitive offer is a competitive

result of how most resources are financed, a resource's costs will not materially differ based on whether it is new or existing (*i.e.*, one that has cleared a capacity auction). That means that there is no basis to apply a different formula for establishing a competitive offer floor based solely on whether a resource has cleared a capacity auction. To the extent it is appropriate to consider the cost of construction for a new resource it is just as appropriate to consider the cost of construction for one that has already cleared a capacity auction. That is consistent with Net CONE, which calculates the nominal 20-year levelized cost of a resource minus its expected revenue from energy and ancillary services. Because that number is *levelized*, it does not change between a resource's first year of operation and its second.

34. However, as the Independent Market Monitor explains, Net CONE does not reflect how resources actually participate in the market.[68] Instead of bidding their levelized cost, both new and existing competitive resources bid their marginal capacity—*i.e.*, their net out-of-pocket costs, which Net ACR is supposed to reflect. Perhaps reasonable minds can differ on the question of which offer floor formula is the best choice to apply. But there is nothing in this record suggesting that it is appropriate to use different formulae based on whether the resource has already cleared a capacity auction.

35. It may be true that setting the offer floor at Net ACR for new resources will make it more likely that a subsidized resource will clear the capacity market, MOPR notwithstanding. Holding all else equal, the higher the offer floor, the less likely that a subsidized resources will clear, so a higher offer floor will more effectively block state policies. But that is not a reasoned explanation for the differing offer floors applied to new and existing resources.

3. The Commission Gives No Consideration to the Order's Impact on Existing Business Models

36. In its rush to block the impacts of state policies, the Commission ignores the consequences its actions will have on well-established business models. In particular, today's order threatens the viability, as currently constituted, of (1) aggregated demand response providers; (2) public power; and (3) resources financed in part through sales of voluntary renewable energy credits.

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offer, regardless of whether the resource is new or existing."); *id*. at 15-16 ("It is not an acceptable or reasonable market design to have two different definitions of a competitive offer in the same market. It is critical that the definitions be the same, regardless of the reason for application, in order to keep price signals accurate and incentives consistent.").

[68] *Id.*

a. Demand Response

37. The Commission has long recognized that the end-use demand resources that are aggregated by a Curtailment Service Providers (CSP)—*i.e.*, a demand response aggregator—may not be identified years in advance of the delivery year.[69] The PJM market rules have permitted CSPs to participate in the Base Residual Auction without identifying all end-use demand resources.[70] That allowance is fundamental to the aggregated demand response business model, since, without it, short-lead time resources might never be able to participate in the Base Residual Auction. Today's order upends that allowance, extending the MOPR to any end-use demand resource that receives a State Subsidy. In practice, that means that a CSP will have to know all of its end-use demand resources prior to the Base Residual Auction (three years prior to the delivery year). Further complicating matters, today's order grandfathers existing demand response without indicating whether the grandfathering right attaches to the CSP or the end-use demand resources.

38. The potential damage to the CSP business model is especially puzzling because PJM indicated that the default offer floor for at least certain demand response resources should be at or near zero,[71] suggesting that even if they receive a subsidy, that subsidy would not reduce their offer below what this Commission deems a competitive offer. Demand response has provided tremendous benefits to PJM, both terms of improved

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[69] For example, recognizing that demand response is a "short-lead-time" resource, the Commission previously directed PJM to revise the allocation of the short-term resource procurement target so that short-lead resources have a reasonable opportunity to be procured in the final incremental auction. *PJM Interconnection L.L.C.*, 126 FERC ¶ 61,275 (2009). The Commission subsequently removed the short-term resource procurement target only after concluding that doing so would not "unduly impede the ability of Demand Resources to participate in PJM's capacity market." *PJM Interconnection, L.L.C.*, 151 FERC ¶ 61,208, at PP 394, 397 (2015).

[70] Under PJM's current market rules, CSPs must submit a Demand Resource Sell Offer Plan (DR Sell Offer Plan) to PJM no later than 15 business days prior to the relevant RPM Auction. This DR Sell Offer Plan provides information that supports the CSP's intended DR Sell Offers and demonstrates that the DR being offered is reasonably expected to be physically delivered through Demand Resource Registrations for the relevant delivery year. *See* PJM Manual 18: PJM Capacity Market – Attachment C: Demand Resource Sell Offer Plan.

[71] PJM explains that, beyond the initial costs associated with developing a customer contract and installing any required hardware or software, that it could not identify any avoidable costs that would be incurred by an existing Demand Resource that would result in a MOPR Floor Offer Price of greater than zero. PJM Initial Brief at 47.

market efficiency and increased reliability.[72] I see no reason to risk giving up those gains based on an unsubstantiated concern about state policies.

b. Public Power

39. The public power model predates the capacity market by several decades and is premised on securing a reliable supply of power for each utility's citizen-owners at a reasonable and stable cost, which often includes an element of long-term supply.[73] Today's order declares the entire public power model to be an impermissible state subsidy.[74] That is a stark departure from past precedent, which recognized that "the purpose and function of the MOPR is not to unreasonably impede the efforts of resources choosing to procure or build capacity under longstanding business models."[75]

40. It is also a fundamental threat to the long-term viability of the public power model. Although today's order exempts existing public power resources from the MOPR, it provides that all new public power development will be subject to mitigation. That means that public power's selection and development of new capacity resources will now be dependent on the capacity market outcomes, not the self-supply model on which it has traditionally relied. That fundamentally upends the public power model because it limits the ability of public power entities to choose how to develop and procure resources over a long time horizon.

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[72] In a 2019 report, Commission staff explained that demand response resources comprised 6.7 percent of peak demand in PJM and that PJM called on load management resources in October of 2019 to reduce consumption during a period of grid stress. *See* Federal Energy Regulatory Commission, *2019 Assessment of Demand Response and Advanced Metering* 17, 20 (2019), *available at* https://www.ferc.gov/legal/staff-reports/2019/DR-AM-Report2019.pdf. PJM has previously explained that the more that demand actively participates in the electricity markets, the more competitive and robust the market results. Also, if visible and dependable, demand response has proven to be a valuable tool for maintaining reliability both in terms of real-time grid stability and long-term resource adequacy. PJM Interconnection, *Demand Response Strategy* 1 (2017), *available at* https://www.pjm.com/~/media/library/reports-notices/demand-response/20170628-pjm-demand-response-strategy.ashx.

[73] American Municipal Power and Public Power Association of New Jersey Initial Brief at 14-15; American Public Power Association Initial Brief at 15.

[74] Order, 169 FERC ¶ 61,239 at P 65.

[75] *PJM Interconnection, L.L.C.*, 117 FERC ¶ 61,331 (2006).

c. Voluntary Renewable Energy Credits

41. Today's order will also upend the business model of resources that sell renewable energy credits to businesses or individuals that purchase them voluntarily —*e.g.*, in order to meet corporate sustainability goals—rather to comply with a state mandate. Voluntary renewable energy credits have been an important driver behind the deployment of new renewable resources.[76] Although the Commission recognizes that a voluntary renewable energy credit is not a state subsidy, it nevertheless subjects resources that will generate them to the MOPR.[77] The Commission justifies that choice on the basis that a capacity resource cannot definitively know three years in advance how the credits it generates will ultimately be retired and by whom.[78] But that means that today's order is "mitigating the impact of *consumer preferences* on wholesale electricity markets"[79] just because they may potentially overlap with state policies.

42. But it is not at all clear why such an all-or-nothing rule is necessary. For example, the Commission could carry over the attestation approach it uses for the Competitive Entry Exemption[80] and allow a resource to submit an attestation stating that it will sell voluntary renewable energy credits to resources that are not subject to a state renewable portfolio standard with a contractual rider requiring immediate retirement to prevent any secondary transaction to an entity that may use it to meet its regulatory obligations. Moreover, PJM could presumably play an instrumental verification role since it administers the Generation Attribute Tracking System, the trading platform for renewable energy credits in PJM.[81] All told, the Commission's treatment of voluntary renewable energy credits creates an unnecessary threat to a valuable means of supporting clean energy.

C. The Commission's Replacement Rate Does Not Result in a Competitive Market

43. By this point, the central irony in today's order should be clear. The Commission began this phase of the proceeding by decrying government efforts to shape the

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[76] *See* Advanced Energy Buyers Group Reply Brief at 2.

[77] Order, 169 FERC ¶ 61,239 at P 174.

[78] *Id.*

[79] Clean Energy Industries Initial Testimony at 6.

[80] Order, 169 FERC ¶ 61,239 at P 159.

[81] See *Id.* n. 314.

generation mix because they interfere with "competitive" forces.[82] Today, the Commission is solving that "problem" by creating a byzantine administrative pricing scheme that bears all the hallmarks of cost-of-service regulation, without any of the benefits. That is a truly bizarre way of fostering the market-based competition that my colleagues claim to value so highly.

44. As noted, the Commission's definition of subsidy will encompass vast swathes of the PJM capacity market, including new investments by vertically integrated utilities and public power, merchant resources that receive any one of the litany of subsidies available to particular resources or generation types, and almost any resource that benefits from a state effort to directly address the environmental externalities of electricity generation.[83] Moreover, the Commission's inaptly named Unit-Specific Exemption[84]—its principal response to concerns about over mitigation—is simply another form of administrative pricing. All the Unit-Specific Exemption provides is an escape from the relevant default offer floor. Resources are still required to bid above an administratively determined level, not at the level that they would otherwise participate in the market. And even resources that might appear eligible for the Competitive Entry Exemption may hesitant to take that option given the Commission's proposal to permanently ban from the capacity market any resource that invokes that exception and later finds itself subsidized.[85] Are those resources really going to wager their ability to participate in the capacity market on the proposition that their state will never institute a carbon tax, pass or join a cap-and-trade program, or create any other program that the Commission might deem an illicit financial benefit?

45. To implement this scheme, PJM and the Independent Market Monitor will need to become the new subsidy police, regularly reviewing the laws and regulations of 13 different states and D.C.—not to mention hundreds of localities and municipalities—in search of any provision or program that could conceivably fall within the Commission's definition of State Subsidy. "But that way lies madness."[86] Identifying the potential

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[82] June 2018 Order, 163 FERC ¶ 61,236 at P 1.

[83] *See Supra* Section II.A.

[84] In today's order, the Commission renames what is currently the "Unit Specific *Exception*" in PJM's tariff to be a Unit Specific *Exemption*. But, regardless of name, it does not free resources from mitigation because they are still subject to an administrative floor, just a lower one. An administrative offer floor, even if based on the resource's actual costs does not protect against over-mitigation and certainly is not market competition.

[85] Order, 169 FERC ¶ 61,239 at P 160.

[86] David Roberts, *Trump's crude bailout of dirty power plants failed, but a subtler*

subsidies is just the start. Given the consequences of being subsidized, today's order will likely unleash a torrent of litigation over what constitutes a subsidy and which resources are or are not subsidized. Next, PJM will have to develop default offer floors for all relevant resource types, including many that have never been subject to mitigation in PJM or anywhere else—*e.g.*, demand response resources or resources whose primary function is not generating electricity. Moreover, given the emphasis that the Commission puts on the Unit-Specific Exemption as the solution to concerns about over-mitigation, we can expect that resources will attempt to show that their costs fall below the default offer floor, with many resorting to litigation should they fail to do so. The result of all this may be full employment for energy lawyers, but it has hardly the most obvious way to harness the forces of competition to benefit consumers, which, after all, is the whole reason these markets were set up in the first place.

46. Although this administrative pricing regime is likely to be as complex and cumbersome as cost-of-service regulation, it provides none of the benefits that a cost-of-service regime can provide. Most notably, the administrative pricing regime is a one-way ratchet that will only increase the capacity market clearing price. Unlike cost-of-service regulation, there is no mechanism for ensuring that bids reflect true costs. Nor does this pricing regime provide any of the market-power protections provided by a cost-of-service model. Once mitigated, resources are required to offer no *lower* than their administratively determined offer floor, but there is no similar prohibition on offering above that floor.[87]

D. Today's Order Is a Transparent Attempt to Slow the Transition to a Clean Energy Future

47. Today's order serves one overarching purpose: To slow the transition to a clean energy future. Customers throughout PJM, not to mention several of the PJM states, are increasingly demanding that their electricity come from clean resources. Today's order represents a major obstacle to those goals. Although even this Commission won't come out and say that, the cumulative effect of the various determinations in today's order is unmistakable. It helps to rehash in one place what today's order achieves.

48. First, after establishing a broad definition of subsidy, the Commission creates several categorical exemptions that overwhelmingly benefit existing resources. Indeed,

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bailout is underway (Mar. 23, 2018), https://www.vox.com/energy-and-environment/2018/3/23/17146028/ferc-coal-natural-gas-bailout-mopr.

[87] Moreover, as discussed further below, *see infra* notes 100-102 and accompanying text, PJM's capacity market is structurally uncompetitive and lacks any meaningful market mitigation. There is every reason to believe that today's order will exacerbate the potential for the exercise of market power.

the exemptions for (1) renewable resources, (2) self-supply, and (3) demand response, energy efficiency, and capacity storage resources are all limited to existing resources.[88] That means that all those resources will never be subjected to the MOPR and can continue to bid into the market at whatever level they choose. In addition, new natural gas resources, remain subject to the MOPR and are not eligible to qualify for the Competitive Entry Exemption while existing natural gas resources are eligible.[89]

49. Second, as noted in the previous section, the Commission creates different offer floors for existing and new resources.[90] Using Net CONE for new resources and Net ACR for existing resources will systematically make it more likely that existing resources of all types can remain in the market, even if they have higher costs than new resources that might otherwise replace them. As the Independent Market Monitor put it, this disparate treatment of new and existing resources "constitute[s] a noncompetitive barrier to entry and . . . create[s] a noncompetitive bias in favor of existing resources and against new resources of all types, including new renewables and new gas fired combined cycles."[91]

50. Third, the mitigation scheme imposed by today's order will likely cause a large and systematic increase in the cost of capacity—at least 2.4 billion dollars per year.[92]

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[88] Order, 169 FERC ¶ 61,239 at PP 171, 200, 206.

[89] *Id.* PP 2, 41.

[90] *See supra* Section II.B.2.

[91] Internal Market Monitor Reply Brief at 4.

[92] Our estimate of the cost impact of today's order is a "back-of-the-envelope" calculation. I assume that all previously-cleared nuclear power plants that receive zero-emissions credits in Illinois and New Jersey (totaling 6,670 MW) are unlikely to clear the next auction. I also assume there would be a 25 percent reduction of the demand response resources that previously cleared the Base Residual Auction. *See supra* Section III.B.3.a. Together, these resources total 9,340 MW of capacity. I relied on PJM's finding that "[a]dding less than 2% of zero-priced supply to the area outside MAAC, for example, reduces clearing prices in the RTO by 10%" which provides some insight to the slope of the demand curve and the associated price sensitivity. See PJM Transmittal Letter, Docket No. ER18-1314-000, at 28 (2018). Applying this slope to the last capacity auction clearing price of $140/MW-day and removing 9,300 MW, assuming all else remains constant, the capacity clearing price could increase $40/MW-day resulting in a cost of $2.4 billion. *See* PJM Interconnection, *2021/2022 RPM Base Residual Auction Results*, https://www.pjm.com/-/media/markets-ops/rpm/rpm-auction-info/2021-2022/2021-2022-base-residual-auction-report.ashx (last visited Dec. 19, 2019).

Although that will appear as a rate increase for consumers, it will be a windfall to existing resources that clear the capacity market. That windfall will make it more likely that any particular resource will stay in the market, even if there is another resource that could supply the same capacity at far less cost to consumers.

51. And finally, today's order dismisses, without any real discussion, the June 2018 Order's fig leaf to state authority: The resources-specific FRR Alternative.[93] That potential path for accommodation was what allowed the Commission to profess that it was not attempting to block or (to use the language from today's order) nullify state public policies.[94] And, although implementing that option (or any of the alternative proposals for a bifurcated capacity market currently before us) would no doubt have been a daunting task, doing so at least had the potential to establish a sustainable market design by allowing state policies to have their intended effect on the resource mix. And that is why it is no longer on the table. It could have provided a path for states to continue shaping the energy transition—exactly what this new construct is designed to stop.

52. The Commission proposes various justifications for each of these changes, some of which are more satisfying than others. But don't lose the forest for the trees. At every meaningful decision point in today's order, the Commission has elected the path that will make it more difficult for states to shape the future resource mix. Nor should that be any great surprise. Throughout this proceeding, the Commission has directly targeted states' exercise of their authority over generation facilities, treating state authority as a problem that must be remedied by a heavy federal hand. The only thing that is new in today's order is the extent to which the Commission is willing to go. Whereas the June 2018 Order at least paid lip service to the importance of accommodating state policies,[95] today's order is devoid of any comparable sentiment.

53. The pattern in today's order will surely repeat itself in the months to come. The Commission puts almost no flesh on the bones of its subsidy definition and provides precious little guidance how its mitigation scheme will work in practice. Accordingly, most of the hard work will come in the compliance proceedings, not to mention the litany of section 205 filings, section 206 complaints, and petitions for a declaratory order seeking to address fact patterns that the Commission, by its own admission, has not yet bothered to contemplate. In each of those proceedings, the smart money should be on the Commission adopting what it will claim to be facially neutral positions that, collectively, entrench the current resource mix. Although the proceedings to come will inevitably

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[93] June 2018 Order, 163 FERC ¶ 61,236 at P 157.

[94] *See supra* Section II.A.

[95] June 2018 Order, 163 FERC ¶ 61,236 at P 161.

garner less attention than today's order, they will be the path by which the "quiet undoing" of state policies progresses.[96]

E. Today's Order Makes No Effort to Consider the Staggering Cost that the Commission Is Imposing on Ratepayers

54. Today's order will likely cost consumers 2.4 billion dollars per year initially, even under conservative assumptions.[97] The Commission, however, does not even pretend to consider those costs when establishing the Replacement Rate. It is hard for me to imagine a more careless agency action than one that foists a multi-billion-dollar rate hike on customers without even considering, much less justifying, that financial burden.

55. And those costs will continue to grow with each passing year. Although today's order aims to hamper state efforts to shape the generation mix, it will not snuff them out entirely. In other words, there simply is no reason to believe that the Commission will succeed in realizing its "idealized vision of markets free from the influence of public policies."[98] As former Chairman Norman Bay aptly put it, "such a world does not exist, and it is impossible to mitigate our way to its creation."[99] But that means that, as a resource adequacy construct, the PJM capacity market will increasingly operate in an alternate reality, ignoring more and more capacity just because it receives some form of state support. It also means that customers will increasingly be forced to pay twice for capacity or, in different terms, to buy ever more unneeded capacity with each passing year. I cannot fathom how the costs imposed by a resource adequacy regime that is premised on ignoring actual capacity can ever be just and reasonable.

56. And those are just the first-order consequences of today's order. The record before us provides every reason to believe that this approach will lead to many other cost increases. For example, the Commission's application of the MOPR will exacerbate the potential for the exercise of market power in what PJM's Independent Market Monitor describes as a structurally uncompetitive market.[100] As the Institute for Policy Integrity

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[96] Danny Cullenward & Shelley Welton, *The Quiet Undoing: How Regional Electricity Market Reforms Threaten State Clean Energy Goals*, 36 Yale J. on Reg. Bull. 106, 108 (2019), *available at* https://www.yalejreg.com/bulletin/the-quiet-undoing-how-regional-electricity-market-reforms-threaten-state-clean-energy-goals/.

[97] *See supra* note 92.

[98] *N.Y. State Pub. Serv. Comm'n*, 158 FERC ¶ 61,137 (2017) (Bay, Chairman, concurring).

[99] *Id.*

[100] "The capacity market is unlikely to ever approach a competitive market

explained, expanding the MOPR will decrease the competitiveness of the market, both by reducing the number of resources offering below the MOPR price floor and changing the opportunity cost of withholding capacity.[101] With more suppliers subject to administratively determined price floors, resources that escape the MOPR—or resources with a relatively low offer floor—can more confidentially increase their bids up to that level, secure in the knowledge that they will still out-bid the mitigated offers. That problem is compounded by PJM's weak seller-side market power mitigation rules, which include a safe harbor for mitigation up to a market seller offer cap that has generally been well above the market-clearing price.[102]

57. Given those potential rate increases, one might think that the Commission would be at pains to evaluate the costs caused by today's order and to explain why and how the purported benefits of the Replacement Rate justify those costs. Instead, the Commission does not discuss the potential cost increases, much less justify them, even as it assures us that the Replacement Rate is just and reasonable. For an agency whose primary purpose is to protect consumers to so completely ignore the costs of its decision is both deeply disappointing and a total abdication of the responsibilities Congress gave us when it created this Commission.[103]

F. PJM and Its Stakeholders Deserve Better

58. We have been down this road before. In the June 2018 Order, the Commission up ended the PJM capacity market, finding it unjust and unreasonable and providing PJM only vague guidance on how to remedy its concerns and nowhere near enough time to

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structure in the absence of a substantial and unlikely structural change that results in much greater diversity of ownership. Market power is and will remain endemic to the structure of the PJM Capacity Market. . . . Reliance on the RPM design for competitive outcomes means reliance on the market power mitigation rules." Monitoring Analytics, *Analysis of the 2021/2022 RPM Base Residual Auction: Revised* (2018).

[101] Institute for Policy Integrity Initial Brief at 14-16.

[102] For example, the RTO-wide market seller offer cap for the 2018 Base Residual Auction $237.56 per MW/day while the clearing price for the RTO-wide zone was $140.00 per MW/day. *See* PJM Interconnection, *2021/2022 RPM Base Residual Auction Results*, https://www.pjm.com/-/media/markets-ops/rpm/rpm-auction-info/2021-2022/2021-2022-base-residual-auction-report.ashx (last visited Dec. 19, 2019).

[103] *See, e.g.*, *California ex rel. Lockyer v. FERC*, 383 F.3d 1006, 1017 (9th Cir. 2004); *City of Chicago, Ill. v. FPC*, 458 F.2d 731, 751 (D.C. Cir. 1971) ("[T]he primary purpose of the Natural Gas Act is to protect consumers." (citing, *inter alia*, *City of Detroit v. FPC*, 230 F.2d 810, 815 (1955)).

develop a thoughtful solution. That profound act of "regulatory hubris"[104] led to the last year-and-a-half of indecision and undermined, perhaps fatally, a construct that is supposed to provide predictably and clear signals.

59. Today's order is much of the same. The Commission is embarking on a quixotic effort to mitigate the effects of any attempt to exercise the authority that Congress reserved to the states when it enacted the FPA. In so doing, the Commission has dropped even the pretense of accommodating states' exercise of that reserved authority.[105] Instead, the Commission appears dead set on refashioning the PJM capacity market from a construct based primarily on bids determined by the resources themselves to a construct that will inevitably rely on a pervasive program of administrative pricing. It is hard to overestimate the scope or the impact of the changes required by today's order. Given all that, you would think that the Commission would have learned its lesson from the June 2018 Order and provided PJM and its stakeholders detailed directives and plenty of time to work out the nuances associated with putting those directives into practices.

60. Instead, the Commission provides only a general definition of what constitutes a subsidy and gives PJM only 90 days to develop and file sweeping changes to the market. That is a patently unreasonable period of time in which to accomplish all that the Commission has put on PJM's plate. For example, to implement the definition of State Subsidy in today's order, PJM will have to develop a process to routinely review the regulatory structure of all thirteen PJM states and D.C. to identify every potential benefit available under any state or local law.[106] Moreover, the Commission is requiring PJM to produce new zonal default Net CONE and net ACR values for all resource types, many of which have dissimilar cost structures and have never been the subject of this sort of analysis in the past. To properly set a default offer floors and establish a fair and transparent process for conducting unit-specific reviews, PJM needs time to work with its Independent Market Monitor and its stakeholders. Not allowing PJM and its stakeholders to have that time will surely lead to unintended consequences, including, potentially, another round of the delays that have plagued this proceeding ever since the Commission issued the June 2018 Order.

61. Frankly put, the Commission has bungled this process from the start and today's order provides little reason for optimism. I have sympathy for anyone (or any state) that is losing confidence in the Commission's ability to responsibly manage resource adequacy, especially in the age of climate change as more and more states contemplate

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[104] June 2018 Order, 163 FERC ¶ 61,236 (LaFleur, Comm'r, dissenting at 5).

[105] *Id.* P 161.

[106] Recall that the Commission rejects PJM's proposal to include a *de minimus* exception in the subsidy definition. Order, 169 FERC ¶ 61,239 at P 96.

the type of clean energy programs to which the current Commission is so obviously opposed. I fear that the most likely outcome of today's order is that more PJM states will contemplate ways to reduce their exposure to the Commission's hubris, including abandoning the PJM capacity market and potentially exiting PJM altogether. Should that come to pass, the Commission will have no one to blame but itself.

* * *

62. One final point. I fully recognize that the PJM states are doing far more to shape the generation mix than they were when the original settlement established the PJM Reliability Pricing Model in 2006.[107] It may well be that a mandatory capacity market is no longer a sensible approach to resource adequacy at a time when states are increasingly exercising their authority under the FPA to shape the generation mix. Indeed, the conclusion that I draw from the record in front of us is not that there is an urgent need to mitigate the effects of state public policies, but rather that we should be taking a hard look at whether a mandatory capacity market remains a just and reasonable resource adequacy construct in today's rapidly evolving electricity sector. It is a shame that we have not spent the last two years addressing *that* question instead of how best to stymie state public policies.

For these reasons, I respectfully dissent.

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Richard Glick
Commissioner

[107] *PJM Interconnection, L.L.C.*, 117 FERC ¶ 61,331 (2006).

NEWS RELEASE

December 19,2019

News Media Contact

Mary O'Driscoll | 202-502-8680

Docket Nos. EL16-49-000, EL18-178-000

FERC Directs PJM to Expand Minimum Offer Price Rule

The Federal Energy Regulatory Commission (FERC) today acted to protect the competitive capacity market administered by PJM Interconnection, L.L.C. (PJM) by directing PJM to expand its current Minimum Offer Price Rule (MOPR) to address state-subsidized electric generation resources, with certain exemptions.

Today's action reaffirms and builds on FERC's June 29, 2018, order, which found that out-of-market payments provided, or required to be provided, by PJM states to support operation of certain generation resources threaten the competitiveness of PJM's capacity market. That order ruled PJM's open access transmission tariff is unjust and unreasonable because the MOPR failed to address the price-distorting impact of resources receiving out-of-market support.

"FERC is affirming our obligation to safeguard the competitiveness of the PJM capacity market," FERC Chairman Neil Chatterjee said. "I recognize, and wholeheartedly respect and support, states' exclusive authority to make choices about the types of generation they support and that get built to serve their communities. They still can do so under this order.

"But the Commission has a statutory obligation, and exclusive jurisdiction, to ensure the competitiveness of the markets we oversee," Chatterjee added. "An important aspect of competitive markets is that they provide a level playing field for all resources, and this order ensures just that within the PJM footprint."

PJM now has 90 days to comply with the order, and at that time is to provide the Commission with a new timeline for the next auction.

Today's PJM MOPR Order At A Glance

- FERC built on PJM's April 2018 MOPR-Ex proposal to address the impact of state subsidies on the wholesale capacity market.
- FERC directed PJM to expand its MOPR to apply to any new or existing resource that receives, or is entitled to receive, a state subsidy, unless an exemption applies.
- FERC outlined the following exemptions from the expanded MOPR:
  - Existing renewable resources that are participating in state renewable portfolio programs;
  - Existing demand response, energy efficiency, and storage resources;
  - Existing self-supply resources; and
  - Competitive resources that do not receive state subsidies.

(more)

- FERC provided additional guidance regarding exemptions:
    - A new or existing resource that does not otherwise qualify for an exemption may seek a unit-specific exemption.
    - The expanded MOPR only applies to state-subsidized resources. Resources with federal subsidies will not be subject to the MOPR.

- FERC defined subsidies as:
    - A direct or indirect payment, concession, rebate, subsidy, non-bypassable consumer charge, or other financial benefit that is (1) a result of any action, mandated process, or sponsored process of a state government, a political subdivision or agency of a state, or an electric cooperative formed pursuant to state law, and that (2) is derived from or connected to the procurement of (a) electricity or electric generation capacity sold at wholesale in interstate commerce, or (b) an attribute of the generation process for electricity or electric generation capacity sold at wholesale in interstate commerce, or (3) will support the construction, development, or operation of a new or existing capacity resource, or (4) could have the effect of allowing a resource to clear in any PJM capacity auction

- FERC adopted an expanded MOPR rather than PJM's Resource Carve-Out (RCO) and Extended RCO proposals. FERC determined that those proposals would unacceptably distort the markets, inhibiting incentives for competitive investment in the PJM market over the long term. PJM's longstanding Fixed Resource Requirement Alternative remains unchanged in the PJM tariff.

- FERC gave PJM 90 days to comply.
    - PJM is to provide new auction timelines on compliance.

From: Randazzo, Samuel
To: Sternisha, Lori; Turkenton, Tamara; Price, Greg; Hawkins, Angela; Elisar, Scott; Wolf, James; Ryan, John; Mcclelland, Maura; Vogel, Anne
Subject: FYI - FERC Order
Date: Thursday, January 2, 2020 4:41:08 PM
Attachments: 12078128.pdf
ATT00001.txt

North American Utilities & IPPs

The Market Monitor Perspectives of FERC's PJM MOPR Order (with Transcript)

Industry Overview

Initial thoughts on PJM MOPR: Pricing impact, timeline

Given that FERC's MOPR largely aligned with the MOPR-Ex proposal, the PJM IMM views it as a generally logical and consistent order to mitigate the impact of state subsidies on PJM clearing prices. The timeline should prove feasible, as net ACR/CONE calculations should be relatively straightforward for most resources, given software improvements which have provided for the ability to handle large volumes of data in a reasonably automated manner. The key will likely be to ensure that PJM's calculations for gross CONE and gross ACR default offer floors are reasonable. In particular, calculating net ACR for existing nuclear units should be fairly straightforward (we reference NEI cost summary data). As discussed in the PJM State of the Market report, all economic nuclear plants should be able to clear at the net ACR. This would likely imply all nuclear capacity clears apart from two units. Davis Besse and Perry, per IMM analysis, would not cover their annual avoidable costs based on current energy/capacity estimates without Ohio subsidies.

What are some of the complexities? Subsidies, DR/EE, etc.

First, we note that FERC has applied a very broad definition for subsidies. While there is a clear line drawn between state and federal subsidies (with the latter not governed by the PJM order), we note some intriguing nuances as well as lack of clarity around certain items. Interestingly, cost-of-service assets are considered to be subsidies; we largely expect a unit-by-unit analysis for new resources with potential for unit-specific exemptions to be allowed. While the status of RGGI is not entirely clear, we generally expect it to not fall under the guidelines of "state subsidy," as it is not a direct payment. New Jersey's BGS auction is similarly likely not considered a subsidy. We expect PJM's primary challenge will be calculating the net CONE and net ACR for DR (demand response) and EE (energy efficiency) resources as well as some of the less widely used technologies. We think this will be particularly important given the high likelihood of a large number of unit-specific exemption requests anticipated. Further, determining which DR/EE are existing vs. new resources may not be entirely straightforward.

What would be the pricing implications from state FRRs?

We note an incentive for states with clean energy targets to pursue FRR legislation, given the anticipated impact of the MOPR. We think Illinois (IL) particularly stands out with its proposed clean energy legislation. We highlight a report recently published by the IMM analyzing the impact of IL electing to FRR the ComEd zone under two scenarios. Scenario 1 assumes that ComEd procures capacity at the current $254.40/MW-day offer cap (net CONE x B) for the ComEd LDA; this would result in a ~24% increase (+$414mn) to net load charges for ComEd relative to '21/'22 PJM auction results. Scenario 2 assumes that ComEd procures capacity at $195.55/MW-day, or the '21/'22 ComEd clearing price; this would result in a ~5% decrease (-$88mn) in ComEd net load charges relative to '21/'22 (driven primarily by lower capacity obligation under FRR). The IMM estimates that FRR election by IL (in both Scenarios 1 and 2) would result in a ~44% decrease (-$61.77/MW-day) to the PJM RTO clearing price relative to the '21/'22 PJM auction results, down to $78.23/MW-day. The focus of the IMM's analysis is to provide a framework around which to estimate potential FRR impact.

Refer to important disclosures on page 22 to 26. Analyst Certification on page 19. Price Objective Basis/Risk on page 17.

12078128

Timestamp: 31 December 2019 05:38AM EST

31 December 2019

Equity
North America
Utilities & IPPs

Julien Dumoulin-Smith
Research Analyst
BofAS
+1 646 855 5855
julien.dumoulin-smith@bofa.com

Anya Shelekhin
Research Analyst
BofAS
+1 646 855 3753
anya.shelekhin@bofa.com

Richard Ciciarelli, CFA
Research Analyst
BofAS
+1 646 855 1861
richard.ciciarelli@bofa.com

Alex Morgan
Research Analyst
BofAS
+1 646 855 2109
alex.morgan@bofa.com

Aric Li
Research Analyst
BofAS
+1 646 855 2681
aric.li@bofa.com

Ryan Greenwald
Research Analyst
BofAS
+1 646 556 2882
ryan.greenwald@bofa.com

Dariusz Lozny, CFA
Research Analyst
BofAS
+1 646 743 2122
dariusz.lozny@bofa.com

ACR: Avoidable Cost Rate
CONE: Cost of New Entry
FERC: Federal Energy Regulatory Commission
MOPR: Minimum Offer Price Rule
PJM: Pennsylvania-New Jersey-Maryland Interconnection
IMM: Independent Market Monitor
NEI: Nuclear Energy Institute
RGGI: Regional Greenhouse Gas Initiative
BGS: Basic Generation Service
RTO: Regional Transmission Organization
ComEd: Commonwealth Edison
FRR: Fixed Resource Requirement
LDA: locational deliverability area

Framing the debate on PJM: Our latest views & twists

We view the MOPR policy as broadly very constructive to the independent power producers (IPPs). We perceive some investors may not yet recognize the extent of potential positive angles to pricing given the existing assets for which MOPR policies will now be applied. For instance, in the lead up to the policy release no investors we had spoken to had anticipated that Demand Response, Energy Efficiency, or Regulated Entities would see a MOPR applied to it. Given the compounding benefits of corresponding bidding dynamics, we see a potential inflationary element on the auction to the tune of $30/MW-day as a preliminary figure (see our earlier note here), if not more for the RTO region. Specific dynamics on each sub-region/LDA remain less clear at this point. See nuances below from our speaker, Joe Bowring (the President of Monitoring Analytics, the Independent Market Monitor for PJM), on how any DR/EE bids would be implemented, in the conference call transcript, but this remains quite opaque to us. We view this as probably the most important implementation nuance to become clear yet.

Further the MOPR policy would appear to ensure that capacity prices remain de-linked from further renewable penetration in the PJM footprint. We believe this to be true almost regardless of the outcome of MOPR given likely declining renewable 'peak-load contributions' to peak load regardless as penetration increases – but initial quantities could otherwise prove more cautious. While MOPR policies could yet be challenged, we believe the underlying framework of limiting the more meaningful impacts from offshore wind could prove more lasting upon appeal (as this remains a clearly subsidized effort under almost any interpretation of regulations).

Emerging risk to the uplift from MOPR policy coming to realization given FRR

We think the reason for less of a clear-cut follow through in the IPP equities could be due to the risk of having multiple states pursue an FRR structure of their own (beyond just Illinois' threat to do so) to pursue their own capacity procurement. We think the weeks ahead could potentially see sizable appeals by individual states including the likes of OH, MD and NJ rejecting the impacts of the MOPR policies. It is unclear at this time how far the states would take their efforts (electing for a full FRR, which remains in their purview) or whether more modest efforts to appeal the capacity regime would prove the less extreme reaction. The market monitor's reaction sensitivity already shows a $60/MW-day decline with just IL pulling out of the auction. It is unclear on timing of any eventual petitions; while Illinois is clear in their intent to appeal the effort in time for the next auction (all dependent on the timing of any appeals legislation in regular or veto session against the timeline of when the '22/'23 auction will be held). We see this risk as an offset to the likes of Vistra Energy (VST), the otherwise unambiguous beneficiary of the latest MOPR policy in our view. NRG Energy (NRG), by contrast, is not really a beneficiary in our view, given (likely) retirement of Midwest Generation coal portfolio in IL; and Public Service Enterprise Group's (PEG) NJ construct remains less clear on how they will clear in NJ (a likely partial offset to Exelon Corp (EXC) too). Further, it is unclear if IMM's commentary on economic ACR bids for nuclear units would impact dynamics at the state level, but given EXC's units in IL are already not clear, we see the commentary on unit specific ACRs as irrelevant for this debate.

MOPR upside for now, but long term is the real (understated) risk here

We perceive the MOPR policy as likely producing desired outcomes largely for the next capacity auction but likely subject to rehearing and appeals into the '23/'24+ auction periods. We continue to expect a generally deflationary trend for prices (under a variety of scenarios given robust reserve margin) into the future and see the future of the MOPR policy as particularly vulnerable to future administration outcomes given the dissent from Democratic commissioner Glick in open meeting in recent weeks.

EXC likely to benefit in long term given policy choices for IL

In the longer term, we believe EXC is likely the clearest beneficiary of the MOPR debate although this may still be ambiguous to some investors. We view the MOPR policy as leaving limited room for compromise with Illinois (as was initially contemplated in a 'unit specific FRR' construct); in turn, we perceive legislation to enable a full FRR as almost inevitable given our latest confirmation from multiple stakeholders in the state. Rather, we believe the nuanced question to focus on is to what extent and how any clean-energy carve-out is implemented. This is likely to be debated and bills could potentially be introduced shortly into the new year. We see a potential re-rating on EXC and potential for positive EPS revisions to prove among the most constructive in the utilities sector into 2020 despite its decade-low relative multiple vs the wider group. We anticipate any structure that does include a clean energy carve-out on pricing to broadly enable a higher cleared capacity price for the incumbent nuclear plants in the state (greater than $200/MW-day), largely paid for by the cost of nuclear plants in the state. We note this offsetting element to the higher costs of paying to 're-clear' the nuclear plants from less cleared fossil plants (NRG's coal assets) is not fully clear in Monitoring Analytics' latest document on the impact of electing an FRR in Illinois. While the total quantum of eligible renewables is not entirely transparent today, we perceive this as a smaller nuance in the clean-energy carve-out details and associated clearing price.

Initial IMM thoughts on FERC's MOPR Order: Generally logical and consistent

Given that FERC's MOPR order largely aligned with the MOPR-Ex proposal, the PJM Independent Market Monitor (IMM) generally views this as a logical, consistent order to mitigate the impact of state subsidies on PJM clearing prices. The IMM only pointed to one logical error that may need to be clarified by FERC, which would be FERC's assumed use of net ACR as the default offer floor, rather than gross ACR; they will ask FERC to clarify this point.

Timeline largely intact, workload should be manageable

Regardless, calculating the net ACR for existing resources and net CONE for new resources will likely prove feasible, per the IMM, with software improvements providing for the ability to handle large volumes of data in a reasonably automated manner. Net CONE calculations for new units have effectively already been set from prior MOPR applications. Net ACR calculations should also prove to be relatively straightforward, for most resources.

The key will be to ensure that PJM's calculations for gross CONE and gross ACR default offer floors are reasonable; the IMM will work with PJM prior to the compliance filing so that this is the case. The IMM is confident that PJM will be able to manage the workload.

We anticipate that generators may start MOPR bid reviews prior to both PJM's compliance filing as well as FERC's subsequent affirmation in order to expedite any eventual expedited full auction process later in 2020. The IMM appears quite open to getting the process started today given a likely iterative process in firming up the large number of portfolio and unit specific MOPR bids.

Which nuclear capacity will clear?

The nuclear units were highlighted, in particular, as seen to be straightforward for calculating net ACR for existing resources. Some of this data can be found in the PJM State of the Market report as well as the Nuclear Energy Institute's cost summary.

As discussed in the PJM State of the Market report, all economic nuclear plants should be able to clear at the net ACR. This would likely be all nuclear capacity apart from two units. There are two nuclear plants in PJM that are not economic at the current forecasted energy and capacity prices (note that these are determined using three-year forwards). The IMM's analysis shows that Davis Besse and Perry would not cover their

annual avoidable costs without Ohio subsidies based on current energy/capacity estimates.

What are some of the complexities?

Calculating the net CONE and net ACR for DR (demand response) and EE (energy efficiency) resources as well as some of the less widely used technologies will likely be challenging. The DR suppliers will need to justify the costs. Historically, the IMM noted that costs to the process of interruption of demand have been very high for DR resources.

Further, determining which DR/EE are existing resources vs. new resources may not be entirely straightforward. It will take careful examination, given the current definitions as outlined in FERC's order.

Primarily, it will be necessary to ensure all net CONE and net ACR figures are calculated accurately for default offer floor prices, in addition to properly applying unit-specific exemptions. This will be particularly important given the high likelihood of a large number of unit-specific exemption requests anticipated. The IMM, however, expects that technology improvements should allow for them to handle the requests in an efficient and timely manner.

Defining "subsidy"... how broad is the definition?

FERC has applied a very broad definition for "subsidy." While there is a clear line drawn between state and federal subsidies (with the latter not under the authority of FERC), and the inclusion of renewable energy certificates (RECs), solar renewable energy certificates (SRECs), and zero emission certificates (ZECs) is also fairly explicit, we note some intriguing nuances as well as some lack of clarity around certain items. Interestingly, cost-of-service assets now fall under the "subsidy" definition. While existing assets will be MOPR'd under net ACR with de minimis impact, there will likely be a greater impact from the MOPR for new resources. With cost-of-service assets, we largely expect a unit-by-unit analysis with potential for unit-specific exemptions to be allowed.

While RGGI had been previously brought up as potentially being a subsidy, the IMM's interpretation skews towards RGGI not being a state subsidy, as it is not directly a payment. New Jersey's BGS auction is likely not considered to be a subsidy, but rather a way to allow competitive procurement of bundled energy and capacity for load. For offshore wind, RECs would trigger a MOPR review. What is less clear is whether offshore wind would be considered to be a "new" or "existing" asset (although the "new" classification seems more likely in our view).

What would be the IL FRR implications?

We note an incentive for states with clean energy targets to pursue FRR legislation, given the anticipated impact of the expanded MOPR order. We think IL, in particular, stands out with the proposed clean energy bill which could include FRR legislation for the ComEd LDA, including four of its nuclear facilities. The FRR of ComEd would likely have a suppressive impact on RTO clearing prices (although the likelihood of IL legislation being passed and the timing are both unclear).

IMM report: How would ComEd and PJM RTO capacity payments be impacted?

The IMM recently published a report on the potential impact of Illinois electing to FRR the ComEd zone, analyzing two scenarios. Scenario 1 assumes that ComEd procures capacity at the current $254.40/MW-day offer cap (net CONE x B) for the ComEd LDA. This would result in a ~24% increase (+$414mn) to net load charges for the ComEd zone relative to '21/'22 PJM BRA (Base Residual Auction) results. Scenario 2 assumes that ComEd procures capacity at the '21/'22 BRA clearing price for the ComEd LDA, or at $195.55/MW-day. The IMM sees this as the low end of the range for possible outcomes, given Exelon's statements around the economics of current nuclear revenues. Under Scenario 2, net load charges for the ComEd zone would decrease by 5% (-$88mn)

relative to the '21/'22 PJM BRA results. This decrease in net load charges is primarily driven by a lower capacity obligation for ComEd under an FRR scenario vs. the current rules for the PJM LDA.

The IMM estimates that FRR election by IL (in both Scenarios 1 and 2) would result in a ~44% decrease (-$61.77/MW-day) to the PJM RTO clearing price relative to the '21/'22 PJM auction results, down to $78.23/MW-day. The Duke Energy Ohio/Kentucky (DEOK) clearing price would decline by 8.2%, while clearing prices of other constrained zones would remain unchanged. We show below the IMM's estimates for impact of Illinois' FRR election relative to the '21/'22 auction results:

Exhibit 1: What would be the impact of IL FRR election on clearing prices relative to '21/'22?

LDA	BRA	Scenario 1 & 2	Change	Percent
RTO	**$140.00**	**$78.23**	**($61.77)**	**-44.1%**
ATSI	$171.33	$171.33	$0.00	0.0%
ComEd	$195.55	NA	NA	NA
MAAC	$140.00	$78.23	($61.77)	-44.1%
ATSI Cleveland	$171.33	$171.33	$0.00	0.0%
DAY	$140.00	$78.23	($61.77)	-44.1%
DEOK	$140.00	$128.47	($11.53)	-8.2%
EMAAC	$165.73	$165.73	$0.00	0.0%
PPL	$140.00	$78.23	($61.77)	-44.1%
SWMAAC	$140.00	$78.23	($61.77)	-44.1%
DPL South	$165.73	$165.73	$0.00	0.0%
PSEG	$204.29	$204.29	$0.00	0.0%
BGE	$200.30	$200.30	$0.00	0.0%
Pepco	$140.00	$78.23	($61.77)	-44.1%
PSEG North	$204.29	$204.29	$0.00	0.0%

Source: Monitoring Analytics report from 12/18 on IL FRR impact on balance of region clearing price impacts

Subsidy impact from ZECs should also be considered

The IMM also noted the current and prospective role of ZECs for Exelon's nuclear plants, which should also be considered in the evaluation of capacity payments for ComEd. In 2018, Quad Cities received a ~$125mn payment from the ZEC program. If Exelon receives comparable ZEC subsidies for Byron, Braidwood, Dresden, and LaSalle, total annual subsidies would increase to ~$925mn, or an ~$800mn annual increase. The IMM highlights that any potential increase in capacity payments from FRR election in Illinois would be meaningfully larger if additional subsidies to EXC's four other ComEd nuclear plants were granted.

IMM's FRR analysis provides scenarios, highlights market pricing power

While the IMM's report highlights a wide range of outcomes, we note the focus of the analysis is to offer scenarios to provide some framework around which to estimate the impact of Illinois' potential FRR election on capacity payments for ComEd and the PJM RTO clearing price. The impact of FRR will ultimately depend on negotiations between the supplier and the state. FRR gives the local provider of capacity of level of market power, particularly if they are the only provider, given the negotiation aspect (as had been seen with AEP's prior FRR election, with a regulatory arrangement with OH which resulted in higher capacity prices for quite some time).

Call Transcript

Julien Dumoulin-Smith: Joe, thank you so much for taking the time with us again this morning. I bet you've been pretty busy. Do you want to maybe give us a little bit of your initial sense and reaction and thoughts on the PJM MOPR, the FERC Order that came out on PJM last week?

Joe Bowring: Thank you. So I've been through the Order multiple times. I don't claim to have every nuance. But what I would say how the Order strikes me as being very logical, very well thought out, very comprehensive, very internally consistent. They very clearly take the position that competitor markets are to be protected, that state subsidies have to be addressed. And they take the MOPR-Ex approach which is an approach we had filed some time ago through PJM, although our position has evolved since then.

So overall, it's a very well-crafted Order. We have a couple of issues with the way it proceeds on things, but nonetheless I think it will work. And a lot of the implications of the Order will be a function of how PJM decides to comply with the nature of the compliance filing, the nature of the details and how PJM implements some of the details.

Julien Dumoulin-Smith: Actually since you started that way, why do you say it's a well-written Order? Because the first thing that comes up is clearly going to have some degree of challenge by the states here. Can you elaborate a little bit more about how you view the Order itself in terms of its integrity?

Joe Bowring: Yes, because it's taking a logically consistent, coherent approach. It's saying that state subsidies are going to have or can have a negative impact on the competitiveness of the markets and that those subsidies can affect any type of capacity resource from a gas turbine combined-cycle to EE (Energy Efficiency) application and that everyone should be treated in exactly the same way. It rolls out the various forms of exemptions and exceptions from the prior Orders and the prior MOPR, the way the prior MOPR Order had been implemented. So it's well done in the sense that it's logically coherent and does not create artificial or arbitrary exceptions. It extends logic to every part of the capacity market, which is the only sensible way to do it.

Julien Dumoulin-Smith: How do you think about the net ACR implementation here? And maybe give us a quick backdrop on the rule altogether when you think about existing and new resources. How do think about applying a MOPR to the nuclear plants? And maybe this might be a good segue, you came out with a report very recently looking at a specific scenario of ComEd under an FRR construct. Can you talk to that report? And then the ACR issue, as best you see it?

Joe Bowring: Sure, so let me start with the Order and the ACR. The Order says that the definition of a competitive offer, the offer floor, for existing resources is Net ACR or avoidable cost. And the competitive offer for a new unit would be net cost of new entry (CONE). We had said in our most recent filing on this and our SMR (Sustainable Market Rule) proposal that we believed that the correct offer, the definition of a competitive offer for every resource, whether it be new or old, would be net ACR.

So the Commission very explicitly raised this issue and addressed our comments and said they didn't agree, and they should be different for new and existing resources. So net avoidable cost, the Commission allowed for so-called default ACR. And PJM has, prior to capacity performance, had gross ACR default numbers. The one logical error that the Commission made here, and we'll probably ask them to clarify, the one logical error they made is to assume that net ACR is the default rather than gross ACR.

So the way we have always done it before was gross ACR was the default and then we used unit-specific net revenues to come up with the net ACR. I think that's logically the correct way to do it. I think it's consistent with what the Commission said or consistent with the overall Commission logic, but not what they said, or I think they just missed that point.

So net ACR is not that difficult to do. We’ve done it previously, we can do it again. Our software is a bit improved. Our ability to handle large volume of applications has been improved. So I think we're fine there. Net cost of new entry for new units is very much the same that we've done for prior MOPR applications. Again, we're all set to handle that and you can use default numbers there as well. We know what the gross CONE is by technology types.

But the key thing, and we will be talking to PJM about this, is to make sure that the gross CONE and the ACR default numbers are reasonable. We said very explicitly in our filing, we did not think PJM's numbers were reasonable. And the Commission noted that and noted other criticisms of PJM's numbers and ordered PJM to come up with new numbers and to justify them clearly and provide all the work there.

So what the Commission did was entirely consistent with what we had proposed under our SMR proposal. Doing avoidable cost for the nuclear is not going to be that difficult. I think there are good benchmarks out there that we'd been publishing for some time in the state of the market reports. In particular, the Nuclear Energy Institute numbers are a good place to start.

Contrary to what some have said, I think that will mean that every nuclear power plant but two in the PJM footprint would be expected to clear given that they're all more than covering their avoidable costs from existing market revenues. So we don't see it. We don't see an impact on nuclear power plants except for the two units that we've identified that are not covering their avoidable costs and are actually quite far from covering the avoidable cost.

And then as you mentioned, Julien, we recently posted a report on what it would mean to have an FRR on the ComEd zone. And while it's not possible to say exactly, because ultimately it depends on the negotiation between the state and the providers of capacity, we did two ends of what we think a range would be.

Because the FRR rules are not well understood, we did a summary of what the rules mean. What they would mean here is if the price determined for all the capacity necessary to meet the reliability requirement in ComEd were priced at net CONE times D, it would mean an increase of about 25% in cost to customers for capacity.

If instead the price were set at the clearing price of the last BRA, it would mean almost no change, perhaps a slight reduction in total costs, depending on how you look at it. So we don't think that's a very likely outcome, but it's possible. So we wanted to put the range out there. And we've offered to do similar analyses for different sensitivities, different prices as well as for different zones that might be considering FRR.

Julien Dumoulin-Smith: Can we talk about timeline? Especially given the frustrations around the specific number used for deriving the CONE and net ACR and PJM and the back and forth there. That everyone's going to be asking for unit-specific exemptions. There's this 90-day clock. What's your sense of how long you're going to need to deal with the issues to position the auction to actually take place given probably what is a lot of units asking for unit-specific exemptions?

Joe Bowring: I mean, it would not surprise me. Although what I'm hoping is that we can work with PJM prior to making the compliance filing to try to help ensure that the numbers are rational and reasonable and well-founded based on industry-accepted information about avoidable cost and gross CONE numbers.

We believe the data is there. We've been working with that data for a number of years. We intend to work with PJM on those. Last time PJM came up with default ACR numbers, they did a reasonably good job. Those numbers are in the tariff. So we're hoping in the first instance to try to get good default numbers out there. But as you say, there will be probably a significant number of unit-specific requests both for ACR and CONE. And we anticipate it's work, but I think we're well situated to handle that. We have a good

framework for dealing with it. We have a good software interface for dealing with it in a reasonably automated way.

And we know what the right range of numbers is. So if people come to us with numbers that are consistent with what our experience tells us then it should be fairly straightforward to approve. If people are very far from that, then we'll have more detailed discussions. But I'm confident that we'll be able to deal with the workload once it comes.

Julien Dumoulin-Smith: Got it, excellent. Can you comment a little bit on what are going to be the key complexities from this decision last week? Obviously a few very specific items that at least I'm thinking about that came out last week that were somewhat surprising. What are the key things that you'd be honing in on from last week in terms of the extensive Order?

Joe Bowring: Yes, I think coming up with ACR numbers for some of the areas that have not had to have ACRs to this point, for example DR and EE, some of the less-widely used technologies will be an interesting point. It's not going to be a huge issue, some of the smaller technologies are not that widespread.

It's going to be an issue for DR and EE for new resources, as well. Sorting out exactly who is existing and who is or who's existing and who's new is not going to be totally straightforward. The Commission put in a series of guidelines about and rules about what is existing and what is new. It's going to take some careful work to make sure we identify who actually qualifies for existing MOPR floor and who requires a new unit floor.

But again, the primary area of detail and complexity is going to be making sure we get the default numbers right. Making sure that we deal with the unit-specific exemptions properly. Did you have some other particular complexities you were thinking about?

Julien Dumoulin-Smith: Honestly, the DR/EE is really what I wanted to hone in on here quickly. When you think about defining that, what's the broad approach we should be assuming or applying here? And again, my understanding and you tell me if you understand otherwise, that existing demand response and energy efficiency would also see the supply do it. Because that's obviously a big number of megawatts.

Joe Bowring: Yes, that's right. So the general approach that the Commission applied was everything that has already happened is exempt from the new entry rules going forward. So this is a broad set of exemptions there. But for the new resources, again, the Commission distinguished between really what looks like DR, which looks like generation, and it's behind-the-meter generation DR which is interruption of demand.

So clearly the interruption of demand is going to be much more difficult to come up with a good estimate and the providers themselves have not been very successful doing that even though they've been asked repeatedly in the past to come up with estimates of cost. So that will probably be the single trickiest area to come up with both avoidable cost and CONE for.

Julien Dumoulin-Smith: How do you - given the variety of sources of demand response and energy efficiency, is literally every sort of broad source of DR and EE going to have to come in and justify how they think about it? Sorry, it's such a novel concept. I'm going to put it that way.

Joe Bowring: It is. So, for example, let's say someone is running a factory and producing widgets and they interrupt for a couple of hours. And the question is what is the cost to make them? If they make up the production in the next few hours, it's very different than if production is lost forever. So the reliance in the first instance for any unit-specific approach for a non-behind-the-meter generator will be for the supplier of DR to come in and justify cost. And historically we have heard from the DR providers that they think their costs are very high. In fact, higher even then the $1800 strike price that exists now.

So it's going to be interesting to see what those numbers look like when people actually come in.

That's the basic kind of approach I expect people to take. What is the cost to the process whether it be a steel mill or a factory or an industrial gas plant of interrupting for a period of time?

Julien Dumoulin-Smith: Okay, excellent. What else should we be tracking? At a high level, bidding dynamics have gotten some attention. Do you want to comment on that or anything else that is remarkable in the decision?

Joe Bowring: As I said at the outset, there's a fairly broad definition of subsidy. And it clearly distinguishes between state and federal subsidies. I think everyone who has read the Order is aware of that. So making sure that we have the definition of subsidy properly. I don't think it's going to be as difficult as some suggested to figure out what is a subsidy or not. But there are always going to be some difficult calls. So I expect that will be part of it. But I do expect most of those to be clean. I mean most of the subsidized resources we've seen have been pretty clear whether it be RECs or SRECs or ZECs. They're all very clear and explicit.

Julien Dumoulin-Smith: Since you're bringing up the state level various subsidy programs. I would broadly assume that anything that benefits from a REC of offshore program would be applied with the MOPR. It's not saying it won't clear. But it certainly would trigger a MOPR review, right?

Joe Bowring: Yes, absolutely.

Julien Dumoulin-Smith: Right, and let's also clarify this for the purpose of the call. RGGI is not a state subsidy?

Joe Bowring: Right, I was surprised to read all the discussion about RGGI. That - RGGI is not a subsidy is very hard to imagine exactly what was meant by that. But I agree that it's not a state subsidy. But one of the interesting areas that the Commission added here which we've been talking about for some time is they have identified any cost of service revenue as a form of subsidy and requiring a MOPR review. That's an area that had not been previously covered under MOPR rules.

Julien Dumoulin-Smith: Got it. And coming back to the Illinois analysis you did last week. Can you clarify a little bit on what prompted that and the conclusions of that report? I think the timeliness of that was unique. Can you comment a little bit about the context for it? Did someone actually give you a written request to do it? Just sort of curious as to the timing context and the key conclusions.

Joe Bowring: Yes, so the timeliness was purely accidental. We'd been working on that for quite a while trying to make sure it was correct. We actually ran it by PJM to make sure they didn't see any factual errors in it. We wanted to be very careful making sure that we had the definitions of FRR correct and we'd done the analysis correctly. The analyses, even though they seem simple, are actually complicated to do.

So nobody asked us to do it. But we're aware that there's been very explicit discussion in Illinois about an FRR. There's been lots of discussion in the trade press about what an FRR should say or what an FRR would mean. Illinois seemed like the logical place to begin the analysis because we're aware that FRR had been discussed there. We thought it was just important to bring some analysis and data to the question rather than having it be speculative, which is the way it appeared so far.

So as I said, our goal there was not to take a position on it, but simply to let people know. Anyone who was interested in it, what would be involved, what the parameters are, and what potential outcomes would be. And really what happens and one of the things that happens when you create an FRR is to give the local provider of capacity some level of market power. If they're the only provider, if there's only one or two

providers of capacity, then you're saying you're going to rely entirely on them. And the price then becomes a negotiation.

The very first AEP FRR back in the beginning of RPM, AEP was being paid under a regulatory arrangement with Ohio at levels much higher than the capacity market price. And they retained that approach for quite some time. So the key is that ultimately, the amount that any state pays under an FRR will depend on a negotiation between the suppliers and the state.

We also quantified the impact of the dollar value of the subsidies in Illinois particularly if they were extended to the other units for which Exelon indicated they would like to receive subsidies. So we also put a number to that. Again, just so people could get a sense of the range of dollars involved in the combination of the subsidies in the FRR.

Julien Dumoulin-Smith: In looking at this Illinois analysis just to fixate on that quickly. There's the stated goal of 100% clean energy and so I suppose that's clearly in your scenario, one you're using the top end of the net CONE number at $254. And I think the logic and the analysis is saying that's what it would require to or as a proxy for defining what you would need to keep nuclear plants around. That's probably the best thing that one could use at this point.

Can you comment a little bit on how you see that $254 relative to the net ACR for nukes? And then also how do you see in this analysis, non-clean energy participating in an FRR? I know it's super preliminary but obviously the ratio of money paid to clean energy versus call it legacy or fossil assets really drives the customer impact?

Joe Bowring: Right, so the price that the $254/MW data is the dollar value of the current cap applicable to the ComEd LDA. It's significantly higher than ACR. Our ACR numbers for nuclear plants are in the State of the Market report and the net revenue section, the nuclear analysis and we've identified them unit-by-unit. That is, we're drawing that entirely from public Nuclear Energy Institute data. It's substantially lower than these numbers.

So I mean this isn't that clear. And you're right. We did not address the renewable energy in this analysis simply because it's very difficult to know exactly what Illinois does have or does not have in mind and how much they'd be willing to pay for it. This is based on the resources that were actually there in the 2021/2022 Base Residual Auction. And based on their offers and all the details about that.

So we did not make any assumptions about what level of new renewables might be coming online or how much that might cost. But we think nonetheless that the offer cap number we use would be high enough to cover the expected request for payment from a range of resources including the ones that are in the BRA as well as renewables. But, as I said, that is very much a matter of negotiation between the state and the power providers.

Julien Dumoulin-Smith: Got it all right, let's stick with FRR. If you change the price at which you assume Illinois will purchase capacity, would that have any impact on the decline in RTO pricing that you show? I presume the answer is no, right?

Joe Bowring: The answer is no. As you can see, it doesn't differ between our Scenario 1 and Scenario 2. And it would not differ for any other scenario. Once you take that capacity out, the impact on the rest of the market is the same. Now, just to be clear, we assumed that there were no imports from the rest of the market into ComEd assuming that the payment would be the same.

So we assume a single price for all capacity and since it doesn't matter whether it's internal or external, we assume no imports. But that really doesn't change the analysis, but just to be clear. That's part of the basis for the impact on the rest of the market. We think that would be true even if there were imports. If there were imports, then the capacity inside ComEd would be exported back to the RTO.

Julien Dumoulin-Smith: Got it, all right, excellent. A lot of questions still focusing on this RGGI consideration. You're bifurcating RGGI versus ZECs clearly, right? I just want to make sure we understand that, and we hear from you very clearly the logic behind that. Because I think some people are struggling with it.

Joe Bowring: Yes, sure so ZECs are explicit to nuclear power plants. You know, the payment varies by state. The legislation varies between New Jersey and Illinois for example. But it's a clear dollars per MW payment to a particular technology. RGGI is a price for carbon. It changes the cost of producing power from certain power plants in the RGGI states. And it is not a direct payment to any particular unit.

So we simply don't see it as comparable. I know that the idea was that the subsidy language appears to be written fairly broadly, but I don't see how RGGI or carbon price would either logically fit as a subsidy or would fit. Clearly having a carbon price is an economic efficient competitive way to handle the value of carbon if you believe that carbon is negative pollutant that should have a price associated with it. That decision's not been made widely, but if it were made that would simply be a cost of an input in the same way that PJM units are currently paying for RECs and ZECs allowances. So it seems to me to be a very different matter and not at all a subsidy.

Julien Dumoulin-Smith: Can you address, given the FERC Order and absent an FRR election, how the states achieve their clean energy objectives and not overpay for capacity? Maybe we can speak specifically to dynamics in each of the individual states.

Joe Bowring: Sure. So if states decide they want an increased level of renewables, one question to ask is are their renewables competitive? Are they cost effective? Are states being explicit about how much money they're willing to pay over and above market value if that's what they want to do?

So one of the points we've made in the past about state programs and renewables is that they have very different implied prices of carbon embedded in there. The value, for example, the cap on SRECs or RECs. So given some set of state goals for renewables, the impact on the cost will depend in significant part on how ACR is defined, how CONE is defined. And also the level of actual capacity that these resources provide.

So even under our preferred approach under SMR where we said that the appropriate MOPR floor for a renewable would be its net avoidable cost. The impact on the capacity market depends on how much capacity 100 megawatts of solar or 100 megawatts of wind is really providing. So PJM has historically used a pretty significant discount. I've forgotten what the exact number is; 11, 12, 13%, something like that for wind and in the 30s for solar. PJM has realized that is a very crude and inaccurate approach and is developing an approach called ELCC which attempts to actually calculate the incremental value of capacity, doing more sophisticated modeling.

This is the long way of saying that 100 MW of renewables translates into a much smaller amount of MW of capacity. So the extent to which states are paying for capacity twice as you say even if they failed the CONE or the ACR test would be relatively small given that renewables tend to be significantly discounted in their ability to displace thermal resources that can be counted on to be there during the week.

Julien Dumoulin-Smith: What's your sense of the impact to Ohio? I would presume that given that there's a specific payout to a handful of plants that a MOPR would apply. And I think they specifically call out Ohio in the Order as well.

Joe Bowring: Yes, I really haven't looked at individual states. I'm not sure what the impact on Ohio would be.

Julien Dumoulin-Smith: Got it. And what's your understanding of ZECs in New Jersey?

Joe Bowring: It's clearly a subsidy. But our view, excuse me, in general about the nuclear power plants in PJM is that in general I would expect them to clear even with a net ACR number.

Just to be clear, we have not looked at the exact numbers and have not formed a precise opinion about that, but that's what we said in our SMR filing. That in general we would expect them to clear. What were you asking?

Julien Dumoulin-Smith: Yes, just to be clear in the SMR report. You would expect the asset to continue to clear on an economic basis independent of being MOPR'd?

Joe Bowring: Yes, so given that we have proposed net ACR as the offer floor and that's what the Commission also proposed. Under that assumption, we believe that almost without exception the nuclear units are covering their avoidable cost, we would expect them to clear in the capacity auction.

Julien Dumoulin-Smith: And when you say the nuclear units, in specific states or all states?

Joe Bowring: Yes, so we've covered all the units. They're all in a table in the State of the Market report and we show which units we believe we're covering, which are not covering their avoidable cost on a forward-looking basis. So of all the nuclear plants in PJM, there are only two that are not covering their avoidable cost. And actually both of those are in Ohio.

Julien Dumoulin-Smith: Got it. Those are the only ones that presumably could have problems in the context of clearing.

Joe Bowring: Right.

Julien Dumoulin-Smith: On a net ACR basis.

Joe Bowring: Right.

Julien Dumoulin-Smith: If I can come back to the question of FRR elections and what that means. A lot of us are fixated on the potential positive impacts to pricing given the application on policy altogether. But for RTO prices broadly, if you were to have regions decide to FRR, say for instance Illinois as you've evaluated. How do you think about the impact on the RTO pricing if you're pulling out the associated load and supply in that instance?

Joe Bowring: Sure, so what we said, is that in the case of ComEd, regardless of the pricing scenario internally, we expect that would have a significant negative effect on prices in the rest of the RTO. But notice that I'm using rest of the RTO in a technical sense. That is, the rest of the RTO LDA would not have a negative effect on every price. So what we said was the rest of the RTO clearing price decreased by about $62/MW-day, 44% compared to the last BRA.

But that does not include the clearing price and the number of LDAs that price separated. So we have a table in the FRR report which specifies that. But the biggest impact is on the so-called rest of RTO LDA which is a quite significant impact.

Julien Dumoulin-Smith: And to clarify that, that is an RTO-wide price impact. There are other corresponding pricing impacts perhaps that you'd have subsequent price separate in other LDAs and potentially more broadly in the Eastern section.

Joe Bowring: Right, so it's not the entire RTO, the so-called rest of RTO LDA. So but for example, we saw in our simulations a zero impact in ATSI, a zero impact in EMAAC, a zero impact in PSE&G, a zero impact in BG&E, a zero impact in PS and PS North. So if you look at the definition of the rest of RTO as it happened in the '21/'22 BRA, it's a specific identifiable set of LDAs.

So it's not the RTO in just the generic casual sense, it's the rest of RTO in the technical sense of what those LDAs actually were in the '21/'22 auction.

Julien Dumoulin-Smith: How do you frame the concern that's been raised that, given the number of units that will see a MOPR applied to them, that will change bidding behaviors of even those that don't have a MOPR applied to them? Given that they know or at least have a sense as to the policies being applied to other units out there.

Joe Bowring: We haven't evaluated where we think the impact would be on overall prices of clearing or bidding behavior. We have not yet evaluated that, but I don't think there's any reason to believe that there's going to be some massive impact. But we're still in the process of thinking that through. We've had the Order for a few days. We're still trying to digest it and think about what the potential impact would be.

Julien Dumoulin-Smith: Can you comment a little - given the FRR structure, if you were to bifurcate clean energy versus call it legacy, I think in general that proposal has been framed as a customer value proposition, stated broadly. But can you comment a little bit on the other elements in your report?

Specifically, the guarantees in the FRR proposal that around energy and capacity that they'll not go up under the bill, I know that's been a key element under the legislation for a proposal, so I know you're not tied to that legislation per se. But seems to be a key element at the end of the day in mitigating risk.

Joe Bowring: I have not read that legislation in detail and this was not intended to represent any particular legislative proposal. So I'm not sure exactly what it says. But any assurance that total revenue did not go up is fine if that's really what's going to happen, but that means that the price paid to the resources in ComEd would be approximately what they were in the last auction. But how plausible that is given the resources that are there, and given the stated need by the owners of that capacity from where revenue had they been receiving in the current markets, it's very hard to see how that works. Unless, of course you add in a ZEC subsidy for a significant amount of capacity in which case, in my view, you need to think about the total dollars and not arbitrarily breaking into the FRR and then separately subsidies.

So the issue should be from the perspective of customers, how much are they paying in total, regardless of what category the costs fall in.

Julien Dumoulin-Smith: Have you looked at the BGS program in New Jersey at all, in terms of their ability to continue to clear under this program? It seems like the answer earlier precludes the concerns here, where you effectively say, at least from your analysis that Net ACR would allow these units to continue to clear irrespective. But certainly the response and concern that's been stated otherwise and I think that's what you're trying to raise here.

But again, asking specifically on the BGS procurement, do you have any sense as to the ability for them to procure capacity on bilateral basis rather than necessarily directly to its auction? Which at least on summary would seem to be like the backstop that New Jersey has as option?

Joe Bowring: If you're asking me, is the BGS auction a subsidy or would that fall in a broad category, I don't think it would. The BGS auction is simply a way that New Jersey is designed, and Maryland is similar, to acquire capacity to serve various low levels in a competitive way. I don't see how that qualifies as a subsidy and continuing the BGS auction does not strike me as being a form of subsidy. I can't speak for FERC, of course.

Julien Dumoulin-Smith: Right, or rather that it's a mechanism for the state to pursue procurement of these assets regardless of whether they clear they auction in terms of the actual capacity itself?

Joe Bowring: Right, BGS is simply a way to allow the competitive procurement of a bundled energy and capacity for load. It doesn't have anything to do specifically with acquiring the specific assets to serve them.

Julien Dumoulin-Smith: That's fair. Following up on New Jersey, it seems pretty clear that you would have offshore wind and broadly renewable programs included in new cleared capacity and therefore having the MOPR apply. I mean that would seem to be a broad catchall included in this.

Joe Bowring: It really depends on where the line is drawn for grandfathering resources as existing. I need to look back to be a little more careful to just see what exactly the - there's some very specific criteria set forth about what determines that line. And I'm not sure without looking back at it more carefully which side of that line the resource you've just described falls on. So if a contract were assigned, does that make it old or new? If the contract were signed prior to this Order, does that make it old or new, for example. I don't know the answer.

Julien Dumoulin-Smith: Got it, okay. Can you elaborate a little bit on your thoughts around the cycle of events here. I'm trying to start to think about summarizing what you're saying. So obviously applying a MOPR with a lot of assets included in that MOPR would seemingly have an inflationary effect. Again, you can't say definitively and to what extent, but certainly that would be the broad intention - maybe not even intention but result of having a higher bid across a lot of different asset classes.

That being said, one of the corresponding critical criteria that I think folks need to be aware of and your analysis addresses to a certain extent is the corresponding pressure on clearing prices from states electing to pursue FRR as a consequence to this MOPR. Is that fair?

Joe Bowring: Sure, right. So first of all we have not reached a broad conclusion about whether we think the rule by itself, holding aside FRR, is likely to increase prices or decrease prices or leave them where they are. In order to answer that question, you have to think about whether the offers in auctions so far historically, recent auctions have been less than the competitive offer. And if so, how many megawatts does that apply to.

So I'm not sure that is actually the case. So, you know, we will look at that question. But I have not formed an opinion at the moment as to whether I think it would cause an increase, decrease or have a neutral impact on prices. So that's the first thing.

And then secondly, the impact of individual FRRs is going to vary depending on the LDA. So I don't think it's fair to assume that the impact of ComEd, for example, would be the same for another FRR entity. So as we volunteer in this report, if we get other requests to analyze other FRRs which I expect we might, in the coming weeks, we will do that. And that will provide specific information. It's very hard to answer the questions about the FRR impact. In fact it's impossible to answer hypothetically. You actually need to do the analysis. The price outcomes depend on the dynamics of the market structure.

Julien Dumoulin-Smith: Understood. Are there other states that are anticipated to be filing FRR or at least contemplating it in coming weeks?

Joe Bowring: I do not know.

Julien Dumoulin-Smith: Got it, okay. Fair enough. Can you comment a little bit more on some of the other nuances in this MOPR application? What were you expecting, what was surprising? What was not expected in this outcome? Or maybe expected is a tough way to frame it, but what was surprising to you?

Joe Bowring: Answering about surprise depends on me having had a clear idea about what to expect. And I didn't. So no, I wasn't really surprised. But it was mostly because I didn't know what they were going to do. What was interesting is that they ruled out a

couple of broad competing paradigms. One was PJM's re-pricing and another was the sort of suggested resource-specific FRR. So those are both ruled out.

We came back to a clean MOPR approach. We disagree with one key logical element of it. That is net CONE versus net ACR. But other than that, I think it was just a clean application of that logic, a clean and comprehensive application of that logic. And very explicitly ruling out those competing paradigms.

Julien Dumoulin-Smith: Got it, okay. What was your thought on the partial FRR and why was that excluded ultimately, as best you can tell?

Joe Bowring: Well, I don't know why they made the decision but our public analysis of that shows that it was highly price-suppressive. We did a bunch of scenarios under resource-specific and demonstrated, I think, very conclusively that it was highly and significantly price-suppressive in addition to creating all kinds of implementation issues. And what does a unit-specific or resource-specific FRR mean? To me, it simply wouldn't have worked and was presumably unintentionally price suppressive. I'm not sure that it was thought through carefully before, I suppose. It was an idea and I think upon closer scrutiny it was appropriately rejected.

Julien Dumoulin-Smith: Understood. Can you comment a little bit more on how you see resources that are imports being impacted by this? You know, obviously that's at various times wavered, but has been material at some point. How does MOPR apply to imports?

Joe Bowring: I'm not sure I know the exact answer. Every import in PJM has to be unit specific and has to pass in order to participate we have to know exactly what the unit is, what the electrical impact is. I don't recall whether there's anything specifically in order about that. I would assume that all the rules that applied to internal resources that apply to external resources as well.

Julien Dumoulin-Smith: Got it all right. Can we go back to the FRR here? To the extent to which a state were to elect an FRR, obviously they would effectively dictate their procurement and their MOPR rules. And you all wouldn't really have a direct role in establishing or reviewing this. Is that the right way to frame this construct?

Joe Bowring: I think it is. I think once an FRR is determined, then the prices in the FRR are a matter of negotiation between the suppliers of capacity and the state regulatory authorities.

Julien Dumoulin-Smith: Got it, okay, excellent. Can you help provide a little bit of a sense on some of the other asset classes in aggregate that could really move as far as the application of a MOPR policy goes? I know we started the call by talking about this really odd series of events around demand response and energy efficiency. But any other asset classes that merit sort of greater scrutiny under the fact that they might have a net ACR MOPR applied to them?

Joe Bowring: I think at a high level, DR and EE are the two that have previously escaped any scrutiny like this. The other big category are the assets owned by cost of service entities. So anyone with cost of service rate-based, rate of return rate-making is now deemed to be a subsidy in that is a new area, an area that had not been previously included. So I'd say those three things, DR, EE and then cost of service.

Julien Dumoulin-Smith: Can you elaborate how to think about cost of service? I mean historically I generally presume that cost of service is almost been viewed as an FRR look-alike where those assets have been assumed to clear because frankly there's no reason for them not to clear given that they're under, you know, a construct that already pays them. But how do you think about applying a MOPR to a cost of service asset under a variety of context? I mean literally are we going asset by asset or at least in theory they have to apply for MOPR exemption? And look at the specific economics regardless of the cost of service.

Joe Bowring: That's exactly right. It would be unit by unit, resource by resource.

Julien Dumoulin-Smith: Got it. What's the quantum of units that would impact? Because to come back to this point, DR and EE are a sizeable impact already and then the impact from the cost of service assets would be pretty meaningful too, right?

Joe Bowring: Well, the cost of service assets that are in the system now, we put out a very detailed report on the capacity additions and the sources of funding which identifies that number exactly. I've forgotten what it is off the top of my head. But that's in that report. It's in the 20% to 30% range, but those are all existing assets, and so they would be subject to the net ACR approach. So I would expect that to have a de minimis impact. If they were new resources, that would have a like a larger impact marginally. But again, it would depend on the nature of the cost of those assets.

Julien Dumoulin-Smith: Got it. And can you clarify what about the mechanics? So in that report, why are RTO prices lower in the ComEd FRR scenario? Is it simply the removal of more load than supply in the context of ComEd?

Joe Bowring: There are going to be some resources in ComEd that will provide capacity that did not clear in the auction, as an example. And that's a significant source of it. And the other is that there are resources from the rest of RTO that were used to meet load in ComEd that are not going to be used to meet load under an FRR.

Julien Dumoulin-Smith: But said differently, if an asset that hasn't been clearing previously, the idea is that you're just taking away a corresponding amount of load out of the capacity procurement. And presumably they are addressing it with this uncleared capacity and effectively for the purposes of PJM accounting, pulling out that load and assuming that they can deal with their own capacity procurement needs on their own, you're effectively driving down prices. Is there another dynamic at play here?

Joe Bowring: No, it's a matter of - so there's some capacity in ComEd that did not clear, all very public. And that would displace what had been imports from the rest of the RTO. Now, the imports were limited but nonetheless that was a relatively significant number of resources and that's really the source of the impact on the rest of the RTO.

Julien Dumoulin-Smith: Excellent, and again, at risk of getting too detailed here. When you calculated net ACR, what kind of energy price were you using? Was it a historical three-year average energy offset I presume?

Joe Bowring: It was not. We spelled out the method very clearly in the State of the Market report. We've updated this announcement every quarter. We use three year forwards for energy, and we use the known capacity prices for three year forwards. We're looking three years forward using the known capacity prices because those auctions have cleared as well as the forward curves with a basis of adjustment to the individual cost of the plant.

Julien Dumoulin-Smith: Any final overarching comments that you would leave us with? I mean there's definitely a lot to consider here in review.

Joe Bowring: No, I mean look, it's an interesting Order. I think everyone's going to have to think about it very carefully and we will be doing analysis, based on prior dynamics, about what we think the impacts will be. We're gearing up to actually do the work necessary. So it's going to be an interesting time over the next 90 days while PJM gets its compliance Order ready and figures out what the deadlines are going to be and when it's going to run its auction. It's obviously going to be very interesting. So it's just going to be a lot of work for everybody to think this through, but it's an interesting and as I said coherent order. So we all have to begin analyzing in more detail and also think about how to apply it.

Julien Dumoulin-Smith: Right, excellent. With that, I think that's probably a good place to call it. Thank you Joe very much. Thanks everyone for their respective questions sent

in. Really appreciate the participation and we'll talk to you all soon. Have a great holiday season. Cheers.

Joe Bowring: Thank you.

Table 1: Stocks mentioned

BofA Ticker	Bloomberg ticker	Company name	Price	Rating
EXC	EXC US	Exelon Corp	US$ 45.38	A-1-7
NRG	NRG US	NRG Energy	US$ 39.23	B-1-8
PEG	PEG US	Public Service	US$ 58.67	A-2-7
VST	VST US	Vistra Energy	US$ 22.82	B-1-7

Source: BofA Global Research

Price objective basis & risk

Exelon (EXC)

Our $55 PO is based on a SOTP valuation.
Utility: Our base electric peer P/E multiple of 18.6x is grossed up for a year to 2020 by 5% to reflect capital appreciation across the sector. We apply a 1x premium for Pepco and 0.5x for BGE. We apply -1x discount to ComEd. We also apply a 2.0x premium to PHI to account for sustained companywide LT cost reduction efforts and a 0.5x premium to BGE segment.

Our Generation valuation is based on a 2022E SOTP. We start with our EBITDA estimates at each segment and subtract out maintenance capex. We then capitalize this at an 9.0x base multiple (based on the long-term average forward EV/EBITDA in the sector) to which we apply a premium/discount based on our views of the specific region and portfolio while we apply a DCF for nuclear.

Upside/Downside risks: 1) the company may or may not experience adverse regulatory rulings in its future rate cases, 2) Rate making mechanisms may or may not change in the future, 3) the company may or may not experience an increase in the price of key inputs such as natural gas and coal 4) the company may or may not experience a decrease in wholesale power prices 5) the company may or may not have to deal with stricter environmental or safety regulations 6) the company may or may not be able to access capital markets, 7) the company's operations could be materially impacted by weather events.

NRG Energy (NRG)

Our $48/sh PO is based on a 2021E SOTP discounted back one year. We apply a premium/discount to our 9.0x base EV/FCF multiple to each segment based on our views of the specific asset type and region. The 9x reflects a +1x turn prem (to account for generic maintenance capex) against historical 8x EV/EBITDA trend for IPPs.
Our valuation is pro forma for the Transformation Plan and incorporates about $3 Bn of net proceeds from asset sales as well as $4.0 Bn of share buybacks.

Upside risks to our PO: 1) the company may beat the targeted O&M and SG&A savings

2) the company may beat the targeted Retail EBITDA enhancements 3) the company may increase retail margins and retain customers 4) the company may experience a drop in the price of key inputs such as natural gas and coal and 5) the company may experience an increase in wholesale power prices.

Downside risks to our PO: 1) the company may not be able to deliver on the targeted O&M and SG&A savings 2) the company may not be able to execute the targeted Retail EBITDA enhancements 3) the company may not be able to maintain retail margins and retain customers 4) the company may experience an increase in the price of key inputs such as natural gas and coal 5) the company may experience a decrease in wholesale power prices 6) the company may have to deal with stricter environmental regulations 7) the company's operations could be materially impacted negatively by weather events, and 8) the high yield credit market may deteriorate.

Public Service Enterprise Group (PEG)

Our $67 PO is derived from our SOTP val. We value PEG using a SOTP val based on 2022E earnings and 2021E EBITDA. For Power, we use a target 9.0x EV/FCF multiple with a prem/dis based on the generation type/asset quality. We apply discounts for certain CCGTs given lower quality, in line multiples for the peakers given lower quality but favorable geographic locations, and 2x disc for BGSS given lower quality EBITDA. We include the NPV of the nuclear portfolio w/ ZECs in NJ , and DCF of remaining hedges (7% discount rate). For the utility we use a 1x premium to the 19.2x group multiple to value the reg and parent side of the biz. Electric peer P/E multiple is grossed up by 5% to reflect capital appreciation across the sector. PSE&G has meaningful growth capex planned, and while pressure on earned ROEs exists, reg env is favorable. We further add the NPV of our offshore mini model to reflect a potential equity participation with Ocean Wind.

Downside risks to PO 1) int rate increases, 2) unfavorable reg outcome, 3) weather which could all lower PEG's earnings ability, 4) we caution dilutive asset sales, capacity auction uncertainty, and overall power headwinds as potential overhangs on the stock

Vistra Energy (VST)

Our $29/sh Price Objective is based on a 2021E SOTP valuation. We assign a discount/premium to the peer group EV/FCF multiple of 9.0x for each fuel within each geography, depending on our specific views for the asset type and market: We include the full $275mn of margin-enhancing initiatives as well as $200mn optimization benefits and the $275mn of synergies related to the DYN acquisition. We further capitalize our estimated income tax for the combined entity to reflect the higher tax burden than peers, and we include a $50mn NPV of TRA payments (these two items take into account the effect of the reduced corporate tax rate from 35% to 21%). We reflect accretion from the Moss Landing storage project as well.

Upside risks: 1) VST may improve its retail margins and retain customers, 2) VST may beat its margin enhancements initiatives, 3) VST may see a decrease in the price of key inputs such as natural gas and coal, and 4) VST may see an increase in wholesale power prices.

Downside risks: 1) VST may not be able to maintain retail margins and retain customers, 2) VST may not be able to deliver on its margin enhancements initiatives, 3) VST may experience an increase in the price of key inputs such as natural gas and coal, 4) VST may experience a decrease in wholesale power prices, 5) VST may have to deal with stricter environmental regulations, and 6) the company's operations could be materially negatively impacted by weather events.

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North American Utilities, Alternative Energy & LNG Coverage Cluster

Investment rating	Company	BofA Ticker	Bloomberg symbol	Analyst
BUY				
	Alliant Energy Corporation	LNT	LNT US	Julien Dumoulin-Smith
	AltaGas	YALA	ALA CN	Julien Dumoulin-Smith
	Ameren Corporation	AEE	AEE US	Julien Dumoulin-Smith
	American Electric Power	AEP	AEP US	Julien Dumoulin-Smith
	Aqua America	WTR	WTR US	Julien Dumoulin-Smith
	Atlantica Yield	AY	AY US	Julien Dumoulin-Smith
	Black Hills Corporation	BKH	BKH US	Julien Dumoulin-Smith
	Cheniere Energy Inc	LNG	LNG US	Julien Dumoulin-Smith
	Clearway Energy	CWENA	CWEN/A US	Julien Dumoulin-Smith
	Clearway Energy	CWEN	CWEN US	Julien Dumoulin-Smith
	CMS Energy	CMS	CMS US	Julien Dumoulin-Smith
	Emera Inc	YEMA	EMA CN	Julien Dumoulin-Smith
	Entergy	ETR	ETR US	Julien Dumoulin-Smith
	Exelon	EXC	EXC US	Julien Dumoulin-Smith
	First Solar, Inc.	FSLR	FSLR US	Julien Dumoulin-Smith
	NextEra Energy	NEE	NEE US	Julien Dumoulin-Smith
	NRG Energy	NRG	NRG US	Julien Dumoulin-Smith
	OGE Energy Corp	OGE	OGE US	Julien Dumoulin-Smith
	PNM Resources Inc.	PNM	PNM US	Julien Dumoulin-Smith
	Sunnova Energy	NOVA	NOVA US	Julien Dumoulin-Smith
	SunRun	RUN	RUN US	Julien Dumoulin-Smith
	Vistra Energy	VST	VST US	Julien Dumoulin-Smith
	Vivint Solar	VSLR	VSLR US	Julien Dumoulin-Smith
NEUTRAL				
	AES	AES	AES US	Julien Dumoulin-Smith
	Algonquin Power & Utilities Corp	AQN	AQN US	Julien Dumoulin-Smith
	Algonquin Power & Utilities Corp	YAQN	AQN CN	Julien Dumoulin-Smith
	CenterPoint Energy	CNP	CNP US	Julien Dumoulin-Smith
	Consolidated Edison	ED	ED US	Julien Dumoulin-Smith
	Dominion Energy	D	D US	Julien Dumoulin-Smith
	DTE Energy	DTE	DTE US	Julien Dumoulin-Smith
	Edison International	EIX	EIX US	Julien Dumoulin-Smith
	FirstEnergy	FE	FE US	Julien Dumoulin-Smith
	Fortis	YFTS	FTS CN	Julien Dumoulin-Smith
	Fortis Inc	FTS	FTS US	Julien Dumoulin-Smith
	Hannon Armstrong	HASI	HASI US	Julien Dumoulin-Smith
	Idacorp	IDA	IDA US	Julien Dumoulin-Smith
	NextDecade	NEXT	NEXT US	Julien Dumoulin-Smith
	NextEra Energy Partners	NEP	NEP US	Julien Dumoulin-Smith
	NiSource Inc	NI	NI US	Julien Dumoulin-Smith
	Pinnacle West	PNW	PNW US	Julien Dumoulin-Smith
	Portland General Electric Company	POR	POR US	Julien Dumoulin-Smith
	PPL Corporation	PPL	PPL US	Julien Dumoulin-Smith
	Public Service Enterprise Group	PEG	PEG US	Julien Dumoulin-Smith
	Sempra Energy	SRE	SRE US	Julien Dumoulin-Smith
	Southern Company	SO	SO US	Julien Dumoulin-Smith
	Tellurian Inc	TELL	TELL US	Julien Dumoulin-Smith
UNDERPERFORM				
	American Water Works	AWK	AWK US	Julien Dumoulin-Smith
	Avangrid	AGR	AGR US	Julien Dumoulin-Smith
	Avista	AVA	AVA US	Richard Ciciarelli, CFA
	Bloom Energy	BE	BE US	Julien Dumoulin-Smith
	Duke Energy	DUK	DUK US	Julien Dumoulin-Smith
	Evergy, Inc	EVRG	EVRG US	Julien Dumoulin-Smith
	Eversource Energy	ES	ES US	Julien Dumoulin-Smith
	Hawaiian Electric Industries	HE	HE US	Julien Dumoulin-Smith
	NorthWestern Corporation	NWE	NWE US	Julien Dumoulin-Smith
	SunPower Corp.	SPWR	SPWR US	Julien Dumoulin-Smith
	Terraform Power	TERP	TERP US	Julien Dumoulin-Smith
	Unitil Corporation	UTL	UTL US	Julien Dumoulin-Smith
	WEC Energy Group Inc	WEC	WEC US	Julien Dumoulin-Smith
	Xcel Energy Inc	XEL	XEL US	Julien Dumoulin-Smith
RSTR				
	El Paso Electric Company	EE	EE US	Julien Dumoulin-Smith

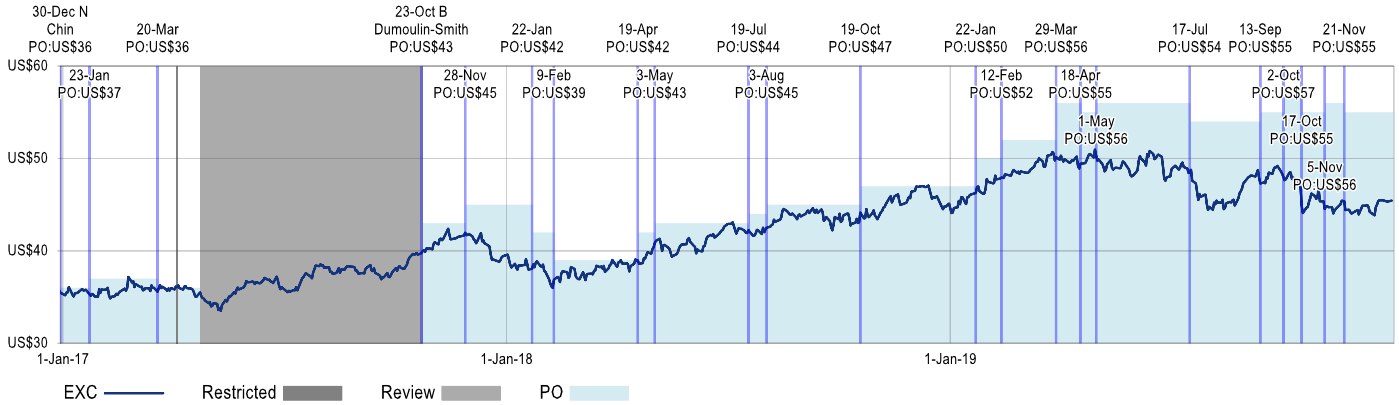
North American Utilities, Alternative Energy & LNG Coverage Cluster

Investment rating	Company	BofA Ticker	Bloomberg symbol	Analyst
	Pattern Energy Group	PEGI	PEGI US	Julien Dumoulin-Smith

Disclosures

Important Disclosures

Exelon Corp (EXC) Price Chart



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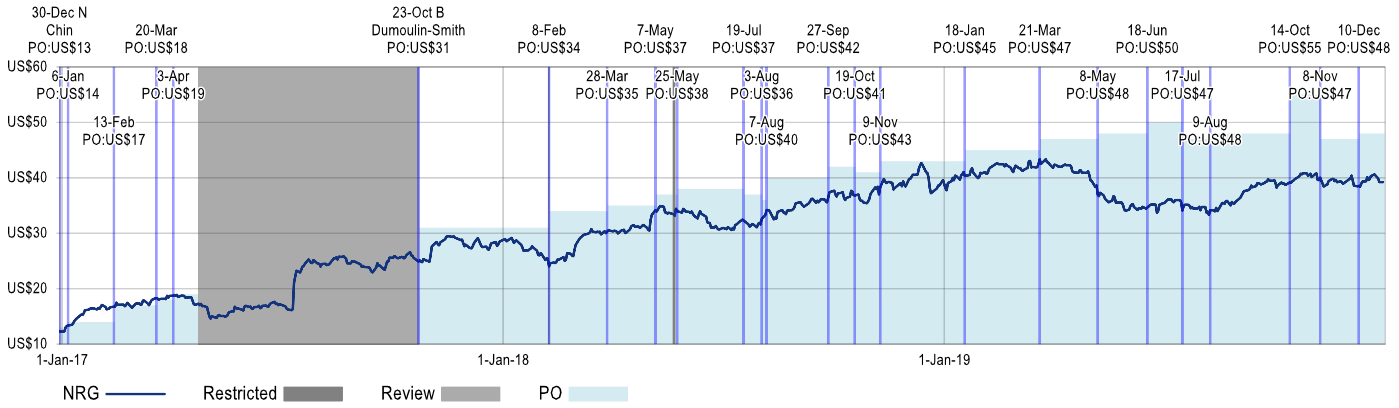
NRG Energy (NRG) Price Chart



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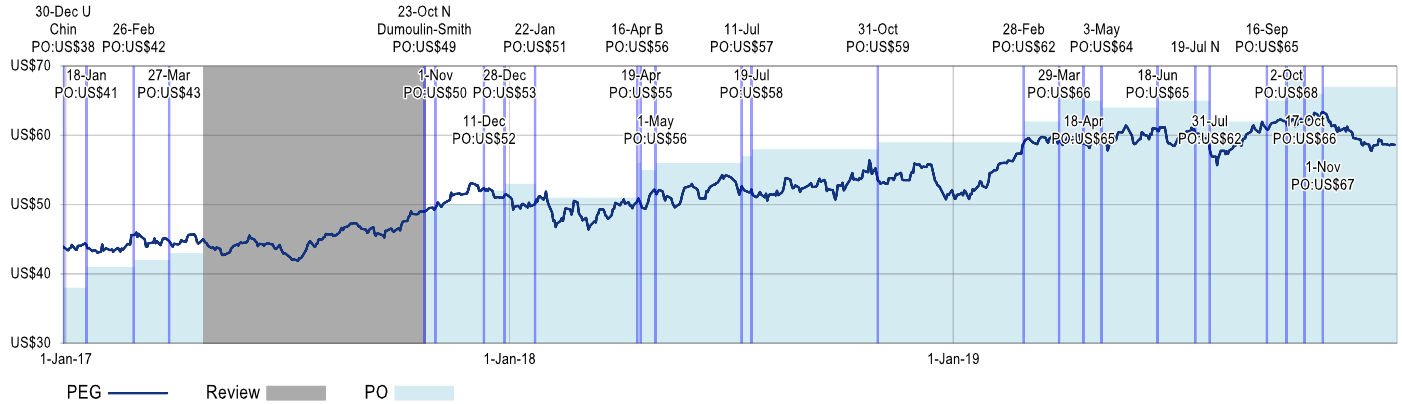
Public Service (PEG) Price Chart



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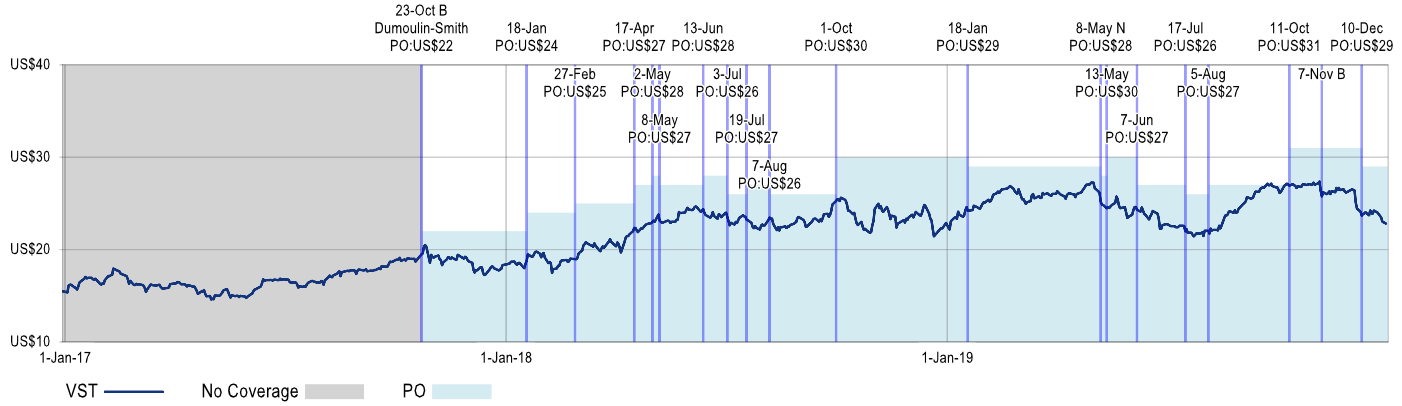
Vistra Energy (VST) Price Chart



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Coverage Universe	Count	Percent	Inv. Banking Relationships*	Count	Percent
Buy	67	47.86%	Buy	51	76.12%
Hold	36	25.71%	Hold	24	66.67%
Sell	37	26.43%	Sell	26	70.27%

Equity Investment Rating Distribution: Global Group (as of 30 Sep 2019)

Coverage Universe	Count	Percent	Inv. Banking Relationships*	Count	Percent
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Hold	680	22.55%	Hold	434	63.82%
Sell	819	27.16%	Sell	408	49.82%

* Issuers that were investment banking clients of BofA Securities or one of its affiliates within the past 12 months. For purposes of this Investment Rating Distribution, the coverage universe includes only stocks. A stock rated Neutral is included as a Hold, and a stock rated Underperform is included as a Sell.

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From: Randazzo, Samuel
To: Vogel, Anne; Dawson, Laurel
Subject: FYI
Date: Monday, June 10, 2019 11:23:14 AM

FYI -- see the note below.

-----Original Message-----
From: Mike Dewine <Mike@silverdollarbaseball.com>
Sent: Sunday, June 9, 2019 9:42 AM
To: Randazzo, Samuel <Samuel.Randazzo@puco.ohio.gov>
Subject:

Sam , what do we know about whether nuclear plants need this boost ? One editorial suggested testimony was not conclusive

Sent from my iPad

From:	Randazzo, Samuel
To:	Mike Dewine
Cc:	Dawson, Laurel
Subject:	Follow Up
Date:	Tuesday, June 11, 2019 6:28:43 AM

Governor, sorry for the slow response. I am also sorry for the length of my e-mail response below (comes with the subject area).

The objective analysis I have reviewed finds that Ohio's two nuclear plants are not generating sufficient revenue to cover their costs. However, all of the "studies" make very influential assumptions and are static (make computations at a fixed point in time). The real world is not static.

The organic financial viability of Ohio's nuclear plants will depend on the future wholesale price of electricity which will be set by the interaction among and between fundamental forces (like the supply and demand of natural gas) as those forces are affected by government actions including those that produce subsidies (financial and operational) for this or that technology.

As things presently stand, the Ohio proposal requires, as a condition for being classified as a clean air resource and getting a boost, the nuclear plants to demonstrate that but for the boost, the plants will be unable to continue to contribute to emission reductions. The proposal also gives the OAQDA the right to imposed conditions on a beneficiary and to rescind certification. There is also a mechanism in the proposal that works to reduce the $9 credit per megawatt hour (MWH) as the average market price of electricity moves above $46 per MWH. So, there are some provisions in the proposal that can be applied to test need for the boost and condition/reduce/adjust/end the amount of the boost. And the length of the program for nuclear now ends (sunsets) in 2026 so the potential total boost is limited by time.

Contextually, there are no similar "need" tests applied to the renewable subsidies in current law or the renewable (solar) subsidy in the proposed legislation.

Some states have required after the fact audits to act as a check on the beneficiaries of the subsidy program. During my senate committee testimony last week, I was asked about these other state audit provisions and we provided the committee with information on what other states have done in this area.

It is my sense that some Senators and staffers are interested in looking at some type of audit to act as a check on the beneficiaries of the financial boost. My experience tells me that the real power of audits or other types of checks is less that one might assume. But, we are supporting Senate efforts to evaluate options that move in this direction.

I hope this reply is helpful. Also, I am available to discuss this or other topics as needed.

Best regards,

Sam

Sam Randazzo PUCO I Phone
614.421-8951
Samuel.Randazzo@puco.ohio.gov

> On Jun 9, 2019, at 9:42 AM, Mike Dewine <Mike@silverdollarbaseball.com> wrote:
>
> Sam , what do we know about whether nuclear plants need this boost ? One editorial suggested testimony was not conclusive
>
> Sent from my iPad

From:	Randazzo, Samuel
To:	Vogel, Anne
Subject:	FW: Letter to PJM Board on Capacity Auctions
Date:	Monday, September 30, 2019 4:28:48 PM
Attachments:	image001.png image002.png image003.png 20190930-multiple-parties-letter-re-possible-expansion-minimum-offer-price-rule.pdf

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FYI

From: Sternisha, Lori <lori.sternisha@puco.ohio.gov>
Sent: Monday, September 30, 2019 4:08 PM
To: Randazzo, Samuel <Samuel.Randazzo@puco.ohio.gov>; Trombold, Beth <Beth.Trombold@puco.ohio.gov>; Elisar, Scott <Scott.Elisar@puco.ohio.gov>; Fleck, Katherine <Katherine.Fleck@puco.ohio.gov>; Hawkins, Angela <angela.hawkins@puco.ohio.gov>
Cc: Ryan, John <John.Ryan@puco.ohio.gov>; Ross, Sarah <Sarah.Ross@puco.ohio.gov>
Subject: Letter to PJM Board on Capacity Auctions

Attached is a recent public letter to the PJM Board from AEP, First Energy Utilities, NRDC etc. requesting that states be given additional time to consider legislative and rule change if FERC decides on an expanded MOPR with an allowance for a resource carve out or FRR.

The authors state that under the most optimistic of timeframes no auctions (including the May 2020 auction) could be held until at least the end of 2020. They claim that all but 3 of the smallest PJM states would need to make legislative changes to allow for a resource carve out or FRR. The authors recognize that this request is subject to the flexibility provided to PJM by FERC in its decision.

Lori Sternisha
Public Utilities Commission of Ohio
Director, Office of the Federal Energy Advocate
(614)644-8060
www.PUCO.ohio.gov

September 27, 2019

Susan J. Riley
Interim President and CEO
PJM Interconnection, L.L.C.
2750 Monroe Boulevard
Audubon, PA 19403

PJM Board of Managers
c/o Ake Almgren, Ph.D., Chairman
2750 Monroe Boulevard
Audubon, PA 19403

Ms. Riley, Dr. Almgren, and the Board:

The undersigned cross-section of Members and stakeholders request that, upon receipt of FERC's anticipated order regarding possible expansion of the Minimum Offer Price Rule ("MOPR"), PJM establish a schedule for its capacity auctions that gives states sufficient time to adopt and implement capacity procurement mechanisms as necessary in response to FERC's order. We appreciate your recent commitment[1] to conduct outreach regarding auction timing, and write at this time to inform PJM's consideration of potential auction schedules as it awaits FERC action. In short, we strongly agree that PJM must "offer a meaningful opportunity for states to consider and pursue alternatives depending on the substance of the FERC order and their policy objectives."[2]

The PJM resource adequacy construct is at a crossroads. The changes to the Reliability Pricing Model ("RPM") under consideration by FERC have the potential to fundamentally alter the ability of load serving entities to rely on PJM's capacity market to ensure resource adequacy while also complying with state laws and policy. Indeed, the very purpose of the resource carve-out proposal[3] is to remove load and associated resources from the capacity market, effectively returning compensation decisions for that capacity to the state. While the undersigned entities are not of one mind on whether this is a good outcome, we do agree that, if FERC adopts an expanded MOPR, states will have to evaluate any resource carve-out options provided by FERC and consider whether new state programs are needed to address the compensation decisions no longer being made by PJM through the capacity market.

The challenges of adopting and implementing these new programs are significant. Where state action is required, the best-case scenario would involve situations in which existing laws already authorize a public utility commission or other agency to implement a capacity compensation mechanism for a state-

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[1] Letter from Sue Riley to Mr. Nicholas K. Akins, *et al*., dated Sept. 12, 2019 (available at https://www.pjm.com/-/media/about-pjm/who-we-are/public-disclosures/pjm-interim-pres-and-ceo-susan-riley-re-to-multiple-parties-re-2022-23-2023-24-capacity-auction.ashx?la=en).
[2] *Id*.
[3] The resource carve-out mechanism proposed by PJM was offered in response to FERC seeking comment in June 2018 on the adoption of a resource-specific alternative to the Fixed Resource Requirement ("FRR"). Many of the undersigned entities submitted comments to FERC stressing that any expansion of the MOPR must be paired with adoption of an FRR alternative that is workable for the states.

From: Randazzo, Samuel
To: Vogel, Anne; Bales, Brad; Dawson, Laurel; Peterson, Lisa
Subject: Ohio Supreme Court Decision Reversing PUCO"s Approval of the FE Distribution Modernization Rider
Date: Wednesday, June 19, 2019 10:32:13 AM
Attachments: FE DMR Reversal.pdf

This decision (attached) may get some attention today as it reverses a PUCO order allowing FirstEnergy's distribution utilities to collect quite a bit of money from customers. The order makes it clear that FE has no refund obligation for the funds already collected but it also makes it clear that the charge is unlawful from the point of the decision forward. The PUCO authorized collection runs through the end of 2019. The PUCO authorized a similar charge for Dayton Power & Light (a separate appeal on the DP&L charge is currently pending at the Court). This decision suggests that the PUCO's order on the DP&L charge will be reversed as well. The history and details are covered in the attached decision.

All of this took place well before the Governor began his term and before my PUCO term commenced.

Happy to discuss.

Sam

SLIP OPINION NO. 2019-OHIO-2401

IN RE APPLICATION OF OHIO EDISON COMPANY, CLEVELAND ELECTRIC ILLUMINATING COMPANY, AND TOLEDO EDISON COMPANY FOR AUTHORITY TO PROVIDE FOR A STANDARD SERVICE OFFER PURSUANT TO R.C. 4928.143 IN THE FORM OF AN ELECTRIC SECURITY PLAN;

SIERRA CLUB ET AL., APPELLANTS; PUBLIC UTILITIES COMMISSION, APPELLEE; OHIO EDISON COMPANY ET AL., INTERVENING APPELLEES.

[Until this opinion appears in the Ohio Official Reports advance sheets, it may be cited as *In re Application of Ohio Edison Co.*, Slip Opinion No. 2019-Ohio-2401.]

Public utilities—Electric-security plan—R.C. 4928.143—Commission's determination that distribution modernization rider constituted an incentive under R.C. 4928.(B)(2)(h) was unlawful and unreasonable—Order affirmed in part and reversed in part and cause remanded.

(Nos. 2017-1444 and 2017-1664—Submitted January 9, 2019—Decided June 19, 2019.)

APPEAL from the Public Utilities Commission, No. 14-1297-EL-SSO.

DONNELLY, J.

{¶ 1} This cause originates from an order of the Public Utilities Commission of Ohio ("commission" or "PUCO") that modified and approved an electric-security plan ("ESP") for the FirstEnergy Companies (Ohio Edison Company, The Cleveland Electric Illuminating Company, and The Toledo Edison Company) (collectively "FirstEnergy" or the "companies"). The central issue before this court is the commission's modification of the ESP to add a distribution modernization rider[1] ("DMR") that was not part of the original application and allows the companies to collect what they estimate to be $168 to 204 million in extra revenue per year. The commission concluded that the DMR was valid under R.C. 4928.143(B)(2)(h) because the revenue it generated would purportedly serve as an incentive for the companies to modernize their distribution systems. Nineteen parties appealed,[2] challenging the addition of the DMR and other aspects of the commission's order approving the ESP.

{¶ 2} For the reasons that follow, we affirm the commission's order in part, reverse it in part as it relates to the DMR, and remand with instruction to remove the DMR from FirstEnergy's ESP.

I. Facts and Procedural History

{¶ 3} R.C. 4928.141(A) requires electric-distribution utilities to make a "standard service offer" of generation service to consumers in one of two ways: through a "market rate offer" (under R.C. 4928.142) or an ESP (under R.C. 4928.143). In early 2016, the commission approved the fourth ESP of the

---

[1] A rider is a temporary, additional charge that is separate from the basic monthly rates.

[2] Appellants include the Northeast Ohio Public Energy Council ("NOPEC"), Sierra Club ("Sierra"), Ohio Manufacturers' Association Energy Group ("OMAEG"), Ohio Environmental Council, Environmental Defense Fund, and Environmental Law and Policy Center (collectively the "Environmental Groups"), and the Office of the Ohio Consumers' Counsel, Northwest Ohio Aggregation Coalition, and its individual member communities (collectively "OCC").

companies. *In re Application of Ohio Edison Company*, Pub. Util. Comm. No. 14-1297-EL-SSO (March 31, 2016) ("ESP Order"). As part of the ESP, the commission authorized a Retail Rate Stability Rider ("Rider RRS"). Rider RRS was proposed as a generation charge that was intended to protect ratepayers from price volatility. Specifically, it was designed to stabilize retail customer rates by providing a financial hedge—a type of insurance—against fluctuating wholesale power prices.

{¶ 4} Less than a month after the commission issued the ESP Order, the Federal Energy Regulatory Commission ("FERC") rescinded a waiver on affiliate power-sales restrictions previously granted to FirstEnergy Solutions, an affiliate of the companies. *Elec. Power Supply Assn. v. FirstEnergy Solutions Corp.*, 155 FERC ¶ 61, 101 (April 27, 2016). As a result, several parties filed applications for rehearing in the ESP case requesting the commission to, among other things, consider the impact of the FERC order on Rider RRS. *See* R.C. 4903.10. The commission granted rehearing.

{¶ 5} On June 29, 2016, the commission's staff proposed that the commission adopt the DMR as an alternative to Rider RRS. The commission's staff was concerned that Rider RRS could be construed as an unlawful transition charge and could also conflict with FERC's authority over wholesale power markets. In addition, staff believed that the DMR would serve as an incentive for the companies to upgrade and modernize their distribution systems.

{¶ 6} By October 12, 2016, the commission had issued its fifth rehearing entry, which eliminated Rider RRS from the ESP. In its place, the commission authorized the companies to implement the DMR. The commission initially authorized the companies to collect $132.5 million annually for three years under the DMR. The commission then ordered that the DMR be adjusted upward to account for federal corporate income taxes, which raised the annual recovery to approximately $204 million. With the passage of the Tax Cuts and Jobs Act of

2017—which reduced the federal corporate income tax rate from 35 percent to 21 percent—this amount was ultimately lowered to an estimated $168 million for 2018 and 2019. *In re Application of Ohio Edison Co.*, Pub. Util. Comm. No. 17-2280-EL-RDR, 2018 Ohio PUC LEXIS 203 (Feb. 28, 2018).

{¶ 7} After four more rounds of rehearing, the commission issued a final, appealable order on October 11, 2017. Appellants then filed these appeals, challenging the commission's decision to approve the ESP. FirstEnergy and Ohio Energy Group have intervened as appellees in support of the commission's decision.

II. Standard of Review

{¶ 8} "R.C. 4903.13 provides that a PUCO order shall be reversed, vacated, or modified by this court only when, upon consideration of the record, the court finds the order to be unlawful or unreasonable." *Constellation NewEnergy, Inc. v. Pub. Util. Comm.*, 104 Ohio St.3d 530, 2004-Ohio-6767, 820 N.E.2d 885, ¶ 50. We will not reverse or modify a PUCO decision as to questions of fact when the record contains sufficient probative evidence to show that the commission's decision was not manifestly against the weight of the evidence and was not so clearly unsupported by the record as to show misapprehension, mistake, or willful disregard of duty. *Monongahela Power Co. v. Pub. Util. Comm.*, 104 Ohio St.3d 571, 2004-Ohio-6896, 820 N.E.2d 921, ¶ 29. The "appellant bears the burden of demonstrating that the commission's decision is against the manifest weight of the evidence or is clearly unsupported by the record." *Id*.

{¶ 9} Although the court has "complete and independent power of review as to all questions of law" in appeals from the PUCO, *Ohio Edison Co. v. Pub. Util. Comm.*, 78 Ohio St.3d 466, 469, 678 N.E.2d 922 (1997), we may rely on the expertise of a state agency in interpreting a law when "highly specialized issues" are involved and when "agency expertise would, therefore, be of assistance in

discerning the presumed intent of our General Assembly," *Consumers' Counsel v. Pub. Util. Comm.*, 58 Ohio St.2d 108, 110, 388 N.E.2d 1370 (1979).

III. Analysis

{¶ 10} Together, appellants raise 25 propositions of law. The main challenges are to the DMR, so we address them first.

A. Whether the commission erred in approving the DMR under R.C. 4928.143(B)(2)(h): Sierra Propositions of Law Nos. 1-3; Environmental Groups Propositions of Law Nos. 1-3; OCC Proposition of Law No. 1; OMAEG Proposition of Law No. 4; NOPEC Propositions of Law Nos. 1-2

{¶ 11} As noted, during the rehearing process, the commission's staff proposed the DMR as an alternative to Rider RRS. The staff intended the DMR to provide FirstEnergy Corporation, through the companies, with funds to improve its credit rating and assure continued access to credit on reasonable terms, which would then allow FirstEnergy Corporation to borrow adequate capital to support the companies' grid-modernization initiatives. According to its staff, the commission could approve the DMR under R.C. 4928.143(B)(2)(h), which allows for:

> Provisions regarding the utility's distribution service, including, without limitation and notwithstanding any provision of Title XLIX of the Revised Code to the contrary, * * * provisions regarding distribution infrastructure and modernization incentives for the electric distribution utility.

{¶ 12} The commission agreed with its staff and found that this section authorized the DMR as a "provision[] regarding distribution infrastructure and modernization incentives for the electric distribution utility." Pub. Util. Comm.

No. 14-1297-EL-SSO, Fifth rehearing entry, ¶ 127 (Oct. 12, 2016). The commission found that the "testimony demonstrates that Staff intends for Rider DMR to jump start the Companies' grid modernization efforts." *Id.* at ¶ 190. According to the commission, "the record demonstrates that Rider DMR is intended to stimulate the Companies to focus their innovation and resources on modernizing their distribution systems." *Id.*

{¶ 13} Appellants collectively raise several challenges to the commission's determination that the DMR is a lawful component of an ESP under R.C. 4928.143(B)(2)(h). The following two of appellants' arguments are well-taken.

1. The DMR does not qualify as an incentive under R.C. 4928.143(B)(2)(h)

{¶ 14} Appellants argue that the DMR does not qualify as a proper incentive under R.C. 4928.143(B)(2)(h) because it does not require the companies to take any action in exchange for receiving the DMR funds. According to appellants, the DMR does not jump-start the companies' grid-modernization efforts because it does not compensate the companies for investing in distribution-modernization projects, require them to undertake any modernization projects, or require them to complete any such projects within a specified time period. After review, we find that the DMR does not serve as an incentive within the meaning of the statute.

{¶ 15} The commission relied on a dictionary definition of " 'incentive,' " as " 'something that stimulates one to take action, work harder, etc.; stimulus; encouragement.' " Pub. Util. Comm. No. 14-1297-EL-SSO, Fifth rehearing entry, ¶ 190 (Oct. 12, 2016), quoting *Webster's New World Dictionary* 682 (3d College Ed.1988). The commission found that under its preferred definition, the DMR qualified as an incentive under R.C. 4928.143(B)(2)(h) because the rider "is intended to stimulate the Companies to focus their innovation and resources on modernizing their distribution systems." *Id.* at ¶ 190.

{¶ 16} Although the commission defined incentive, it did not explain how the DMR operates as an incentive. An incentive generally serves to induce

someone to take some action that otherwise would not be taken but for the incentive. Moreover, the DMR is a financial incentive and "it is inherent in an incentive payment that the recipient must do something to be paid." *Len Stoler, Inc. v. Volkswagen Group of America, Inc.*, 232 F.Supp.3d 813, 822 (E.D.Va.2017). That is, the payment of a monetary incentive is generally conditioned upon completion of a particular action.

{¶ 17} In the context of public-utility regulation, cost-based ratemaking already ensures that the utility will recover its prudently incurred costs of providing service plus a fair rate of return on its capital investments (such as power plants or distribution systems). R.C. 4909.15(A); *Babbit v. Pub. Util. Comm.*, 59 Ohio St.2d 81, 90, 391 N.E.2d 1376 (1979). In contrast, incentive ratemaking uses rewards and penalties that link utility revenues to various standards or goals. For instance, in the ESP Order, the commission had originally approved a 50-basis-point adder to the return on equity in another rider, the Advanced Metering Infrastructure Rider ("Rider AMI"). The commission approved Rider AMI as the mechanism through which FirstEnergy would recover capital expenditures and other distribution-infrastructure investments. The 50-basis-point adder would have provided additional recovery above the companies' incurred costs as an incentive for any investments made for grid modernization in Ohio. The commission also required each company to include a timeline for when it would achieve full smart-meter installation as part of its grid-modernization efforts.

{¶ 18} On rehearing, the commission replaced the 50-point adder with the DMR. As noted, the DMR was designed to provide credit support for the FirstEnergy Corporation—through the companies—so it could borrow capital on more reasonable terms in order to support its grid-modernization initiatives. In finding that the DMR is an incentive, the commission relied solely on its staff's intent "for Rider DMR to jump start the Companies' grid modernization efforts." But the commission pointed to nothing in the record that demonstrates how this

cash infusion incentivizes FirstEnergy to accomplish that goal. The companies will already recover the costs of any future grid-modernization projects under Rider AMI, so the DMR would provide additional revenue beyond what the companies would recover for modernizing their distribution systems. The critical problem is that the companies are not *required* to make any investments to modernize the distribution grid in exchange for DMR revenues. Unlike the 50-point adder, the DMR includes no directives or timelines regarding specific distribution-modernization projects. And in fact, the commission made it clear that there are no plans for FirstEnergy to take on any modernization projects in the immediate future. Nor did the commission place any effective condition or penalty on the companies' receipt of revenues if the DMR funds did not serve the intended purpose. The commission simply authorized the companies to receive DMR funds up front before any infrastructure-improvement projects were undertaken or completed, removing any effective incentive for FirstEnergy to use the DMR funds to modernize its infrastructure.

{¶ 19} We generally defer to the commission's interpretations on rate-related statutory provisions, but only if they are reasonable. *In re Application of Columbus S. Power Co.*, 138 Ohio St.3d 448, 2014-Ohio-462, 8 N.E.3d 863, ¶ 29. The commission's finding that the DMR operates as an incentive under R.C. 4928.143(B)(2)(h) is both unlawful and unreasonable because it lacks evidence and sound reasoning. The commission relied solely on rehearing testimony demonstrating that its staff *intends* for the DMR to jump-start the companies' grid-modernization efforts. But the PUCO staff's intent does not explain how the DMR will encourage the companies to invest in distribution modernization. Utility companies can be expected to respond to financial motivations, but not if the commission awards them money up front with no meaningful conditions attached. Although the DMR may make it possible for FirstEnergy to obtain capital for future infrastructure investment on more favorable credit terms, the evidence cited does

not support the commission's finding that the DMR qualifies as an incentive under R.C. 4928.143(B)(2)(h). The PUCO staff's wishful thinking cannot take the place of real requirements, restrictions, or conditions imposed by the commission for the use of DMR funds.

2. The conditions placed on the recovery of DMR revenue are not sufficient to protect ratepayers

{¶ 20} The commission conditioned recovery of DMR revenue on (1) FirstEnergy Corporation keeping its corporate headquarters and nexus of operations in Akron, (2) no change in the "control" of the companies as that term is defined in R.C. 4905.402(A)(1), and (3) a demonstration of sufficient progress in implementing and deploying grid-modernization programs approved by the commission.

{¶ 21} Appellants challenge those conditions as meaningless and failing to protect ratepayers. FirstEnergy counters that the conditions placed on the receipt and use of DMR revenue ensure that it will be used to jump-start distribution-grid-modernization initiatives. As FirstEnergy sees it, these conditions ensure that the DMR operates as an incentive and not a gift to the companies.

{¶ 22} We agree with appellants that there are no discernable consequences or repercussions if FirstEnergy fails to comply with the conditions imposed for receiving DMR funds. Ostensibly, FirstEnergy would forfeit the DMR if it failed to comply with any of the conditions. But FirstEnergy has been recovering DMR revenue since January 1, 2017, and the commission did not make the DMR subject to refund if FirstEnergy does not meet the required conditions.

{¶ 23} Moreover, despite our finding that the DMR is unlawful, no refund is available to ratepayers for money already recovered under the rider. R.C. 4905.32 bars any refund of recovered rates unless the tariff applicable to those rates sets forth a refund mechanism. *In re Rev. of Alternative Energy Rider Contained in Tariffs of Ohio Edison Co.*, 153 Ohio St.3d 289, 2018-Ohio-229, 106 N.E.3d 1,

¶ 15-20. FirstEnergy's tariffs for the DMR, however, contain no refund mechanism.

a. The commission's audit review of DMR expenditures is not helpful

{¶ 24} The commission did direct its staff to periodically review how the companies and FirstEnergy Corporation use the DMR funds to ensure that such funds are used, directly or indirectly, in support of grid modernization. On rehearing, the commission clarified that its review will be "ongoing and conducted in real time." And to assist in this review, the commission directed its staff to retain a third-party monitor to ensure that DMR funds are expended appropriately. Those reviews, however, do not sufficiently protect ratepayers from possible misuse of DMR funds.

{¶ 25} On December 11, 2017, the commission opened up a docket to review FirstEnergy's DMR charges and expenditures. The commission appointed Oxford Advisors, L.L.C., as the third-party monitor to review FirstEnergy's use of DMR funds. The commission directed Oxford to submit periodic reports documenting whether the companies have implemented the DMR in compliance with its prior orders. Specifically, Oxford is required to submit quarterly updates to the PUCO staff on the use of DMR funds, a midterm report in the event that the companies seek to extend the DMR beyond its initial three-year term, and a final report within 90 days of the termination of the DMR.

{¶ 26} Although the commission authorized any participant in the proceeding to examine Oxford's conclusions, results, and recommendations, those reports will not be available to the parties until they are filed with the commission. This will not occur, however, until FirstEnergy seeks to either extend or terminate the DMR, and so it appears that the parties will not be able to challenge Oxford's findings until well after the DMR funds have been recovered and spent. Thus, it is not clear what remedy would be available should the commission (or this court on appeal) find that FirstEnergy has misused DMR funds.

b. The commission's PowerForward initiative delays the implementation of FirstEnergy's grid-modernization plan

{¶ 27} The commission also conditioned FirstEnergy's receipt of DMR funds on a demonstration of sufficient progress in the implementation and deployment of commission-approved grid-modernization programs. But this condition is essentially meaningless because the commission set up a process in which no projects will be approved until after the commission has completed its PowerForward initiative. PowerForward is a roadmap for the future of electric distribution utility service in Ohio and includes grid modernization as a key component. The commission completed the PowerForward roadmap on August 29, 2018, and is in the process of implementing it through partnerships with Ohio stakeholders and national experts. *See* www.puco.ohio.gov/industry-information/industry-topics/powerforward/ (accessed June 17, 2019).

{¶ 28} The companies did file an application on February 29, 2016, opening up the *FirstEnergy Grid Modernization Business Plan*, Pub. Util. Comm. No. 16-481-EL-UNC. But the commission will take no action in this docket until after it completes the PowerForward initiative. Because the DMR was initially approved for only three years—ending in 2019 unless extended—it is possible, if not likely, that the companies will recover most, if not all, of the DMR revenue before the commission approves any modernization projects for the companies.

{¶ 29} In the end, these conditions on the DMR contain no consequences—and offer no protection to ratepayers—if FirstEnergy fails to honor them. Given the foregoing, we reverse the commission's determination that the DMR constitutes an incentive under R.C. 4928.143(B)(2)(h). On remand, the commission should remove the DMR from FirstEnergy's ESP.

B. Whether the commission erred in approving the DMR on additional grounds:

OMAEG Propositions of Law Nos. 5, 6, and 8; NOPEC Proposition of Law No. 3; Environmental Groups Proposition of Law No. 1

{¶ 30} Appellants raise several other challenges to the commission's determination that the DMR is lawful under R.C. 4928.143. Appellants contend that the DMR is unlawful because its purpose of providing credit support is not contemplated in any of the nine permissible categories under R.C. 4928.143(B)(2) and it lacks an adequate nexus to the provision of distribution service as required by R.C. 4928.143(B)(2)(h). Appellants also maintain that the DMR violates the prohibition against unlawful transition revenue under R.C. 4928.38, fails to advance state electric policies under R.C. 4928.02, and imposes unjust, unreasonable, and unlawful rates in violation of R.C. 4905.22.

{¶ 31} In view of our decision to reverse the commission on the incentive-ratemaking finding and DMR conditions, we need not reach these other matters. Accordingly, we dismiss these arguments as moot. *See In re Application of Columbus S. Power Co.*, 138 Ohio St.3d 448, 2014-Ohio-462, 8 N.E.3d 863, at ¶ 39.

C. Whether the commission erred in excluding the DMR from the significantly-excessive-earnings test, R.C. 4928.143(F):

OCC Proposition of Law No. 2; OMAEG Proposition of Law No. 7

{¶ 32} Appellants argue that the commission erred when it excluded DMR revenues from the significantly-excessive-earnings test ("SEET"). Electric-distribution utilities that opt to provide service under an ESP must undergo an annual earnings review. R.C. 4928.143(F) requires the commission to consider annually whether the plan resulted in significantly excessive earnings compared to companies facing comparable risk. If the ESP resulted in significantly excessive earnings, the utility must return the excess to its customers. R.C. 4928.143(F). In

the proceedings below, the commission found that "DMR revenues should be excluded from SEET calculations." Pub. Util. Comm. No. 14-1297-EL-SSO, Fifth rehearing entry, ¶ 212 (Oct. 12, 2016).

{¶ 33} The commission stated on rehearing that the challenges to the SEET determination in this case are premature, implying that they can be raised in the next SEET proceeding. The fact that there is "ample opportunity later to bring [a] legal challenge at a time when harm is more imminent and more certain," *Ohio Forestry Assn., Inc. v. Sierra Club*, 523 U.S. 726, 734, 118 S.Ct. 1665, 140 L.Ed.2d 921 (1998), supports withholding review at this time. *See also Elyria Foundry Co. v. Pub. Util. Comm.*, 114 Ohio St.3d 305, 2007-Ohio-4164, 871 N.E.2d 1176, ¶ 32 (finding no prejudice stemming from commission's order when the order had no ratemaking effect and parties could challenge the recovery of deferred expenses in next rate case).

{¶ 34} Further, utility customers will not be prejudiced by the failure to immediately address the issue. R.C. 4928.143(F) expressly provides for customer refunds if the ESP resulted in significantly excessive earnings, but that determination can be made only in a SEET proceeding. Appellants have failed to demonstrate that deferring review at this time will result in real harm. Accordingly, we decline to address the SEET issue at this time.

D. Whether the commission properly conducted the statutory test for approving an ESP under R.C. 4928.143(C)(1):
OCC Proposition of Law No. 4; NOPEC Proposition of Law No. 4

{¶ 35} R.C. 4928.143(C)(1) requires the commission to approve an ESP if it is "more favorable in the aggregate" than the expected result of a market-rate offer. The statute, however, "does not bind the commission to a strict price comparison." *In re Application of Columbus S. Power Co.*, 128 Ohio St.3d 402, 2011-Ohio-958, 945 N.E.2d 501, ¶ 27. Instead, "in evaluating the favorability of a

plan, the statute instructs the commission to consider 'pricing and all other terms and conditions.' " (Emphasis deleted.) *Id.*, quoting R.C. 4928.143(C)(1).

{¶ 36} Appellants argue that the commission improperly applied the statutory test by excluding the costs of the DMR and another ESP rider—the Government Directive Recovery Rider—when it weighed the ESP against the market-rate offer. We affirm the commission on this issue for the following reasons.

1. We need not decide whether the commission erred in refusing to consider DMR revenues under the statutory test

{¶ 37} Appellants first argue that the commission unlawfully failed to consider the costs of the DMR when it conducted the statutory test under R.C. 4928.143(C)(1). The commission did not weigh the costs of the DMR to ratepayers under the statutory test because it determined that the same amount of revenue could be recovered by the companies from ratepayers had the companies sought a market-rate offer under R.C. 4928.142 rather than an ESP. Although we question the commission's interpretation of R.C. 4928.142 to exclude the DMR revenues under the ESP-versus-market-rate-offer test, our decision holding that the DMR is unlawful renders this issue moot.

2. The commission did not err in refusing to consider the costs of the Government Directive Recovery Rider under the statutory test

{¶ 38} Appellants also fault the commission for not considering the costs of the Government Directive Recovery Rider when it conducted the ESP-versus-market-rate-offer test. The purpose of the Government Directive Recovery Rider was to allow the companies to recover future unforeseen costs that were required by federal or state mandates. No costs were to be included in the rider until (1) the companies incurred actual costs for complying with the government mandates, and (2) the commission deemed the costs were prudently incurred in a separate proceeding.

{¶ 39} We have upheld the commission's decision to exclude no-cost or placeholder riders from the statutory test when, as here, no costs are recovered under the rider during the ESP term. *In re Application of Ohio Power Co.*, 155 Ohio St.3d 326, 2018-Ohio-4698, 121 N.E.3d 320, ¶ 37. Accordingly, we reject appellants' argument.

E. Whether the commission erred when it found that the companies could withdraw the ESP in response to a mandate from this court: OCC Proposition of Law No. 3

{¶ 40} OCC argues that the commission erred in finding that R.C. 4928.143(C) allowed FirstEnergy to withdraw and terminate its ESP in response to a court-ordered modification on appeal. R.C. 4928.143(C)(1) requires the commission to "approve," "modify and approve," or "disapprove" an ESP application. "If the commission modifies and approves an application," the "utility may withdraw the application, thereby terminating it, and may file a new standard service offer." R.C. 4928.143(C)(2)(a). On rehearing, the commission found that the companies' right to withdraw and terminate an ESP application does not lapse until the conclusion of the rehearing process and appellate review. OCC maintains that the companies have a limited right to withdraw under R.C. 4928.143(C)(2)(a) and that allowing an electric utility to withdraw and terminate the ESP in response to a court decision reversing a commission order would circumvent this court's authority to review commission orders under R.C. 4903.13.

{¶ 41} FirstEnergy, however, has not withdrawn its ESP at this time. Hence, whether the companies may collect ESP rates for some period of time and then withdraw the ESP following an adverse ruling on appeal is a hypothetical question. Because the question is purely hypothetical, we decline to address OCC's third proposition of law. *In re Application of Columbus S. Power Co.*, 128 Ohio St.3d 512, 2011-Ohio-1788, 947 N.E.2d 655, at ¶ 44-49.

F. Whether the commission approved the Government Directive Recovery Rider in violation of commission precedent:

OMAEG Proposition of Law No. 10

{¶ 42} OMAEG claims that the commission departed from its own precedent without sufficient explanation when it approved the placeholder Government Directive Recovery Rider. OMAEG maintains that in a prior ESP proceeding the commission rejected a placeholder rider that recovered the same type of government-mandated costs. *See In re Application of Ohio Power Company*, Pub. Util. Comm. No. 13-2385-EL-SSO (Feb. 25, 2015), at ¶ 59-62.

{¶ 43} Contrary to OMAEG's assertion, the commission explained that the Government Directive Recovery Rider is different because in the prior ESP case AEP Ohio had an existing mechanism to recover government-mandated costs. In contrast, FirstEnergy is operating under an eight-year base distribution rate freeze, so the Government Directive Recovery Rider was approved as the mechanism to allow for recovery of any future government mandated costs. In sum, the commission adequately explained why it did not follow the case cited by OMAEG. As this is the only basis upon which OMAEG attacks the rider, we reject OMAEG's tenth proposition of law. *See In re Application of Columbus S. Power Co.* at ¶ 50-54.

G. Whether the commission's approval of the Delivery Capital Recovery Rider lacked record support:

OMAEG Proposition of Law No. 9

{¶ 44} OMAEG challenges the commission's decision to approve the Delivery Capital Recovery Rider as part of the ESP. The Delivery Capital Recovery Rider allows the companies to accelerate the recovery of distribution investments when compared to recovery through a distribution-base-rate case.

{¶ 45} OMAEG first claims that the commission erred when it approved the Delivery Capital Recovery Rider without record support in violation of R.C.

4903.09. But OMAEG overlooks that the commission *did* cite evidence to support the approval of the Delivery Capital Recovery Rider. Pub. Util. Comm. No. 14-1297-EL-SSO, Fifth rehearing entry, ¶ 248-250 (Oct. 12, 2016).

{¶ 46} OMAEG also claims that the commission allowed the companies to recover through this rider the costs associated with general maintenance of the distribution system, as opposed to only capital investments. OMAEG claims this is error because general-maintenance expenses can be recovered only through a distribution-rate case, not through a distribution rider in an ESP proceeding. OMAEG, however, cites no evidence that the companies are recovering general-maintenance expenses under the Delivery Capital Recovery Rider. OMAEG cites the direct testimony of OCC witness James Williams, but Williams never testified to this. Instead, Williams testified that the Delivery Capital Recovery Rider recovers no distribution-maintenance or operation expenses. Accordingly we reject OMAEG's argument.

H. Whether the decision to allow FirstEnergy to recover lost distribution revenues under the Customer Action Program violated R.C. 4928.66(D): Environmental Groups Proposition of Law No. 4

{¶ 47} The Environmental Groups argue that the commission violated R.C. 4928.66(D), which authorizes the "recovery of revenue that otherwise may be foregone by the utility as a result of or in connection with the implementation by the electric distribution utility of any energy efficiency or energy conservation programs." According to the Environmental Groups, FirstEnergy measured energy saved by the conservation actions of consumers rather than from FirstEnergy's own conservation programs. The Environmental Groups maintain FirstEnergy cannot recover lost distribution revenues under R.C. 4928.66(D) because the revenues were not lost as a result of any programs implemented by FirstEnergy.

{¶ 48} The Environmental Groups, however, never alleged in an application for rehearing that the commission violated R.C. 4928.66(D) by

allowing FirstEnergy to recover lost distribution revenue under this program. It is well settled that setting forth specific grounds for rehearing is a jurisdictional prerequisite for our review. *Consumers' Counsel v. Pub. Util. Comm.*, 70 Ohio St.3d 244, 247, 638 N.E.2d 550 (1994); *Akron v. Pub. Util. Comm.*, 55 Ohio St.2d 155, 161-162, 378 N.E.2d 480 (1978). Moreover, we have strictly construed the specificity test set forth in R.C. 4903.10. *Discount Cellular, Inc. v. Pub. Util. Comm.*, 112 Ohio St.3d 360, 2007-Ohio-53, 859 N.E.2d 957, ¶ 59. Because the Environmental Groups failed to specifically allege a violation of R.C. 4928.66(D) on rehearing, we lack jurisdiction to consider the argument now.

{¶ 49} The Environmental Groups further contend that the commission violated R.C. 4903.09 when it offered no reason on rehearing why lost distribution revenues for the Customer Action Program are justified under R.C. 4928.66(D). Although it is true that R.C. 4903.09 requires the commission to explain its decisions, the Environmental Groups' failure to specifically allege error under R.C. 4928.66(D) in an application for rehearing left the commission with nothing to explain.

I. Whether the commission erred when it approved Rider RRS: OMAEG Propositions of Law Nos. 1 and 2

{¶ 50} OMAEG argues in its first proposition of law that the commission erred when it approved Rider RRS in the ESP Order. In its second proposition of law, OMAEG challenges the commission's approval of tariffs implementing Rider RRS.

{¶ 51} We decline to decide these issues. Although the commission originally approved Rider RRS in the ESP Order, it later eliminated the rider on rehearing and directed the companies to file compliance tariffs removing the rider from their rate schedules. Because Rider RRS is no longer part of the ESP, the arguments challenging it are moot. *See Cincinnati Gas & Elec. Co. v. Pub. Util.*

Comm., 103 Ohio St.3d 398, 2004-Ohio-5466, 816 N.E.2d 238, ¶ 15-18. Therefore, OMAEG's first and second propositions of law are rejected.

J. Whether the commission violated R.C. 4903.10 when it considered FirstEnergy's modified Rider RRS proposal and other alternatives on rehearing:

OMAEG Proposition of Law No. 3

{¶ 52} As a final matter, OMAEG claims that the commission violated R.C. 4903.10 when it granted rehearing to consider FirstEnergy's proposed changes to Rider RRS. We reject OMAEG's arguments for lack of merit.

{¶ 53} First, OMAEG claims that the commission erred because FirstEnergy's application for rehearing did not specifically allege in what respect Rider RRS was unlawful or unreasonable as required by R.C. 4903.10. On rehearing, FirstEnergy challenged the commission's modifications to Rider RRS that were made in the ESP Order and offered alternative modifications to Rider RRS in response to those modifications. According to OMAEG, because FirstEnergy failed to set forth specifically the grounds on which the ESP was unlawful and unreasonable, the commission was required to deny the rehearing application and compel the companies to open a new ESP filing to introduce the modified Rider RRS proposal. In turn, OMAEG argues that because the commission did not have jurisdiction to consider Rider RRS on rehearing, it did not have authority to approve the DMR.

{¶ 54} Contrary to OMAEG's assertions, FirstEnergy did set forth specific grounds on which the commission erred in modifying Rider RRS in the ESP Order. For instance, FirstEnergy alleged that the modifications to the original Rider RRS proposal improperly prohibited the recovery of certain costs of the rider, thereby increasing the companies' risk. The companies objected to the risk transfer as unreasonable, unsupported by the record, and upsetting the balance of interests supporting the ESP stipulation. FirstEnergy also alleged that Rider RRS had been

rendered unreasonable by a recent FERC order that required a review of the power-purchase agreements underlying Rider RRS.

{¶ 55} Second, OMAEG maintains that the commission violated R.C. 4903.10(B) when it allowed FirstEnergy to introduce new evidence on rehearing in support of its alternative Rider RRS proposal. R.C. 4903.10(B) allows the commission to take additional evidence on rehearing, but only if the evidence "with reasonable diligence, could [not] have been offered upon the original hearing." OMAEG asserts that nothing precluded FirstEnergy from offering this new evidence during the original hearing. But as noted, the commission modified Rider RRS on rehearing, which is what prompted FirstEnergy to introduce evidence to support its alternative Rider RRS proposal. Notwithstanding, OMAEG argues that it was prejudiced by having to expend additional time and resources to respond to the alternative Rider RRS proposals on rehearing. But OMAEG overlooks that it would have had to expend additional time and resources if the commission had opened up a new ESP case, which is what OMAEG claims the commission should have done instead of considering the modified Rider RRS proposal on rehearing. Therefore, we reject OMAEG's third proposition of law.

IV. Conclusion

{¶ 56} For the foregoing reasons, we affirm the commission's order in part and reverse in part. On remand, the commission is instructed to immediately remove the DMR from the ESP.

Order affirmed in part
and reversed in part,
and cause remanded.

FRENCH and STEWART, JJ., concur.

DEWINE, J., concurs in judgment only, with an opinion.

KENNEDY, J., dissents, with an opinion.

FISCHER, J., dissents, with an opinion joined by O'CONNOR, C.J.

DEWINE, J., concurring in judgment only.

{¶ 57} I agree with the plurality that the distribution modernization rider ("DMR") at issue in this case is not an incentive and hence is not authorized under R.C. 4928.143(B)(2)(h). I write separately to explain that this result is reached simply by affording the word "incentive" its commonly understood meaning.

We should not give deference to PUCO's interpretation of "incentive"

{¶ 58} This case turns on the meaning of the word incentive. In the view of the Public Utilities Commission of Ohio ("PUCO"), the DMR constitutes an incentive for grid modernization because improving the financial health of FirstEnergy would place FirstEnergy in a position where it could more readily obtain capital that might be used to modernize its grid. To reach this determination, PUCO relied upon a definition of the word incentive as " 'something that stimulates one to take action, work harder, etc.; stimulus; encouragement.' " Pub. Util. Comm. No. 14-1297-EL-SSO, Fifth rehearing entry, ¶ 190 (Oct. 12, 2016), quoting *Webster's New World Dictionary* 682 (3d College Ed.1988). It concluded that the DMR "is intended to stimulate the Companies to focus their innovation and resources on modernizing their distribution systems" and that, therefore, the DMR constitutes an incentive. *Id.*

{¶ 59} The challengers in this case argue that PUCO misconstrued the meaning of the word incentive and that simply providing more money to FirstEnergy did not constitute an incentive for it to modernize its grid. Before we can answer the question of whether the DMR constitutes an incentive, it is necessary to determine what weight we should give to PUCO's interpretation.

{¶ 60} The FirstEnergy companies contend that PUCO's understanding of the DMR as an incentive " 'is entitled to deference as an interpretation of a rate-related statutory provision,' " quoting *In re Application of Columbus S. Power Co.*, 138 Ohio St.3d 448, 2014-Ohio-462, 8 N.E.3d 863, ¶ 29. The plurality accepts this

premise, saying "we generally defer to the commission's interpretations on rate-related statutory provisions, but only if they are reasonable." Plurality opinion at ¶ 19, citing *In re Application of Columbus S. Power Co.* at ¶ 29. Thus, under the plurality's mode of analysis we start with PUCO's reading of the term incentive and ask if that reading is reasonable. If we think that PUCO's interpretation is reasonable, then we must defer to it even if we think another interpretation is better supported by the statutory text.[3]

{¶ 61} As I've mentioned before, I'm skeptical of our deference doctrines generally and think the court ought to take a hard look at those doctrines in an appropriate case. *See, e.g.*, *State ex rel. McCann v. Delaware Cty. Bd. of Elections*, 155 Ohio St.3d 14, 2018-Ohio-3342, 118 N.E.3d 224, ¶ 34 (DeWine, J., concurring in judgment only). But even without such a wholesale examination, it is clear to me that we ought not defer to PUCO's interpretation in this case.

{¶ 62} The principal practical arguments for deferring to an agency interpretation revolve around the specialized expertise that administrative agencies are sometimes thought to possess. *See Consumers' Counsel v. Pub. Util. Comm.*, 58 Ohio St.2d 108, 110, 388 N.E.2d 1370 (1979); *Pension Benefit Guar. Corp. v. LTV Corp.*, 496 U.S. 633, 651-652, 110 S.Ct. 2668, 110 L.Ed.2d 579 (1990); *Skidmore v. Swift & Co.*, 323 U.S. 134, 140, 65 S.Ct. 161, 89 L.Ed. 124 (1944). But here, the question revolves around the meaning of a widely used and commonly understood word. No particular expertise is required to understand what an incentive is, and nothing about the surrounding statutory context raises any doubt that the word is being used in its ordinary sense. In such a case, if a court is to do

[3] Whether we accept the invitation to defer to PUCO's interpretation is not simply an academic question in this case. As I explain below, I conclude that under the ordinary meaning of the term, the DMR does not constitute an incentive. But it is not obvious that PUCO's interpretation is wholly unreasonable. Because I think the ordinary meaning of the word should prevail, I do not address the reasonableness of PUCO's interpretation.

its duty and give effect to the legislature's intent as expressed in the statute's text, it must first look to the ordinary meaning of the statute's words.

{¶ 63} Thus, rather than accepting PUCO's interpretation of the word incentive and asking whether it is reasonable, I start my analysis without any deference to PUCO's interpretation. The question is simply whether the DMR constitutes an incentive under the plain and ordinary meaning of that word. I conclude that it does not.

The DMR is not an incentive

{¶ 64} As the word is commonly used, something is an incentive to perform an act only if it would push a party toward performing that act. As the plurality rightly notes, there are no meaningful conditions on FirstEnergy's access to the DMR funds, nor does the DMR in any way push FirstEnergy to spend the additional money on grid modernization as opposed to using the funds in some other way. Hence the DMR cannot be a distribution infrastructure and modernization incentive because it in no way incents the company to modernize or improve its distribution infrastructure.

{¶ 65} In concluding that the DMR constitutes an incentive, PUCO relied upon the dictionary definition cited above, and based on that definition it equated the word incentive with the word stimulus. It found the DMR to be an incentive because improving FirstEnergy's financial situation would "stimulate the Companies to focus their innovation and resources on modernizing their distribution systems," Pub. Util. Comm. No. 14-1297-EL-SSO, Fifth rehearing entry, ¶ 190 (Oct. 12, 2016).

{¶ 66} By predicating its analysis solely on a single word in a definition from a single dictionary, PUCO provides a good example of how dictionaries can be misused. Except in cases where words have specialized or technical meanings, when interpreting a statute one must look to how words are typically used by ordinary speakers of the English language. *See Great Lakes Bar Control, Inc. v.*

Testa, __ Ohio St.3d __, 2018-Ohio-5207, __ N.E.3d __, ¶ 9-10. This is because the ordinary meaning of a word is not just any meaning that might be supported by some dictionary definition or other but rather what that word ordinarily connotes. *See Smith v. United States*, 508 U.S. 223, 242, 113 S.Ct. 2050, 124 L.Ed.2d 138 (1993) (Scalia, J., dissenting). By failing to take stock of how words are actually used, one runs the risk of making a " 'fortress out of the dictionary,' " and thereby achieving results that are contrary to the intent of the legislature as expressed in the statutory text. *See United States v. Costello*, 666 F.3d 1040, 1043– 44 (7th Cir.2012), quoting *Cabell v. Markham*, 148 F.2d 737, 739 (2d Cir. 1945).

{¶ 67} Here, PUCO appears to be playing the old dictionary definition matching game. According to the rules of that game, one chooses a single definition or part of a definition. Then one squints at the chosen words in isolation until one's sense of the colloquial use of language is sufficiently dulled, and one concludes that the matter at hand could (just maybe) be covered by that definition. From this, a player of the game leaps to the conclusion that this is what the statute means.

{¶ 68} Instead of playing this game, one should stop and take stock of how the word or words are actually used by ordinary speakers of the English language. And it should be plain that an incentive cannot be anything that might stimulate an outcome. Rather, it must direct and motivate a party toward that outcome. Indeed, this goal-directed requirement is evident in the definitions picked out by one of the dissents. Among those definitions are (1) "something that incites or has a tendency to incite *to determination or action*," (2) "a motive or spur," and (3) "serving to encourage, rouse, or move to action : STIMULATIVE : motivative *in a particular direction or course*." (Capitalization sic and emphasis added.) *Webster's Third New International Dictionary* 1141 (2002). That dissent suggests that nothing in these definitions requires an incentive "to be conditioned or restricted or even related to the action being encouraged." Dissenting opinion of Kennedy, J., at

¶ 82. But that can't be right. If an incentive must motivate the company in a *particular direction or course*, it must be related to that direction or course.

{¶ 69} In mistakenly treating "incentive" and "stimulus" as interchangeable, PUCO failed to realize that there are a great many things that we might properly describe as a stimulus but which we would not call an incentive. Sunlight might stimulate plant growth, but we would not say sunlight is an incentive for plant growth. A cut to base tax rates might stimulate economic development, but we would not call the tax cut an incentive for economic development. And while a cringe-worthy joke might stimulate a groan, it's not an incentive for anything. The problem with PUCO's treating incentive as interchangeable with stimulus is that the word stimulus can be used to describe anything that might have an effect on a system. But an incentive is understood more narrowly, as something that affects a system in a particular way—by motivating and directing a party toward a certain course of action. Where PUCO and both dissents err is in failing to distinguish between something that might make an outcome more likely and something that serves as an incentive—that is, something that directs and motivates a party toward an outcome.

{¶ 70} Given how the word incentive is ordinarily used, it is no surprise that in other contexts an incentive must be related to a desired act so as to direct and motivate a party to perform it. For instance, under Federal Energy Regulation Commission policy, an incentive program must be prospective and there "must be a connection between the incentive and the conduct meant to be induced," *California Pub. Util. Comm. v. Fed. Energy Regulatory Comm.*, 879 F.3d 966, 977 (9th Cir.2018). For an incentive plan to be prospective, it must be conditioned on some future behavior. A payment of money without any conditions related to future acts is not prospective and lacks any connection with the conduct meant to be induced.

{¶ 71} In sum, something cannot be an incentive if it does not direct the utility toward a particular desired outcome. Merely giving the utility more money does nothing to direct it toward improving its infrastructure, even if the utility might choose to use the money in that way. With extra money, a utility might increase employee salaries, pay its investors a higher dividend, redecorate its offices, or perhaps, modernize its infrastructure. But because the DMR does not place any meaningful constraints on the money, it does not direct the utility toward infrastructure improvements rather than any of these other things. And the fact that the utility may not be able to do any of these things without the extra money does not change this analysis; more money, in and of itself, does not motivate the utility to do any particular thing at all.

{¶ 72} In contrast, if the money had conditions—if the company had to pay it back if it were not used for grid modernization or if the company only got the money after it started a modernization project—then the DMR would count as an incentive. It would do so, because it would guide the utility toward a particular course of action. But here the DMR does nothing to motivate the utility to spend the additional funds to improve its infrastructure or modernize its grid. It is, therefore, not a distribution infrastructure and modernization *incentive* under any plausible understanding of that phrase. R.C. 4928.143(B)(2)(h) allows for "provisions regarding distribution infrastructure and modernization incentives"—that is, programs that direct and motivate a utility to modernize or improve its infrastructure. The DMR is no such thing.

{¶ 73} I agree with the plurality's resolution of the remaining propositions of law set forth in sections III.B through III.J of the plurality opinion.

KENNEDY, J., dissenting.

{¶ 74} It may be true, as one member of our court has remarked, that "R.C. Chapter 4928 is a labyrinthian scheme that governs Ohio's retail electric service,"

In re Application of Columbus S. Power Co., 147 Ohio St.3d 439, 2016-Ohio-1608, 67 N.E.3d 734, ¶ 72 (O'Connor, C.J., concurring in part and dissenting in part). This case, however, presents only a straightforward question of statutory interpretation: does R.C. 4928.143(B)(2)(h) permit inclusion of the Distribution Modernization Rider ("DMR") in the electric-security plan for the FirstEnergy Companies?

{¶ 75} The answer is yes. R.C. 4928.143(B)(2)(h) provides that an electric-security plan may include provisions regarding the utility's distribution service, including distribution infrastructure and modernization incentives for the utility. The DMR is a provision that relates to the utility's distribution service, and because it is designed to encourage and enable FirstEnergy Companies (Ohio Edison Company, The Cleveland Electric Illuminating Company, and The Toledo Edison Company) (collectively "FirstEnergy" or the "companies") to modernize its electrical grid, it is a distribution infrastructure and modernization incentive. Further, nothing in R.C. 4928.143(B)(2)(h) requires the commission to impose any conditions or restrictions on an incentive in order for it to be included in the electric-security plan.

{¶ 76} For these reasons, the commission did not act unlawfully or unreasonably in including the DMR in FirstEnergy's electric-security plan, and I would affirm its decision.

R.C. 4928.143(B)(2)(h)

{¶ 77} R.C. 4928.143(B)(2) provides that an electric-security plan

> may provide for or include, without limitation, * * *
>
> * * *
>
> (h) Provisions regarding the utility's distribution service, including, without limitation and notwithstanding any provision of Title XLIX of the Revised Code to the contrary, * * * *provisions*

> *regarding distribution infrastructure and modernization incentives for the electric distribution utility*. * * * As part of its determination as to whether to allow in an electric distribution utility's electric security plan inclusion of any provision described in division (B)(2)(h) of this section, the commission shall examine the reliability of the electric distribution utility's distribution system and ensure that customers' and the electric distribution utility's expectations are aligned and that the electric distribution utility is placing sufficient emphasis on and dedicating sufficient resources to the reliability of its distribution system.

(Emphasis added.)

{¶ 78} In construing this statute, our duty is to determine and give effect to the intent of the General Assembly as expressed in the language it enacted. *Griffith v. Aultman Hosp.*, 146 Ohio St.3d 196, 2016-Ohio-1138, 54 N.E.3d 1196, ¶ 18, 23; *Fisher v. Hasenjager*, 116 Ohio St.3d 53, 2007-Ohio-5589, 876 N.E.2d 546, ¶ 20. R.C. 1.42 guides our analysis, providing that "[w]ords and phrases shall be read in context and construed according to the rules of grammar and common usage." In conducting this analysis, a court may not add or delete words. *In re Application of Ohio Power Co.*, 140 Ohio St.3d 509, 2014-Ohio-4271, 20 N.E.3d 699, ¶ 24. Rather, " '[t]he preeminent canon of statutory interpretation requires us to "presume that [the] legislature says in a statute what it means and means in a statute what it says there." ' " *State ex rel. Lee v. Karnes*, 103 Ohio St.3d 559, 2004-Ohio-5718, 817 N.E.2d 76, ¶ 27, quoting *BedRoc Ltd., L.L.C. v. United States*, 541 U.S. 176, 183, 124 S.Ct. 1587, 158 L.Ed.2d 338 (2004), quoting *Connecticut Natl. Bank v. Germain*, 503 U.S. 249, 253-254, 112 S.Ct. 1146, 117 L.Ed.2d 391 (1992). And if the language of the statute is clear and unambiguous, then we must apply it as written, *Pelletier v. Campbell*, 153 Ohio St.3d 611, 2018-Ohio-2121, 109 N.E.3d

1210, ¶ 14, and may not rewrite it in the guise of statutory interpretation, *Doe v. Marlington Local School Dist. Bd. of Edn.*, 122 Ohio St.3d 12, 2009-Ohio-1360, 907 N.E.2d 706, ¶ 29.

{¶ 79} The plurality concludes that "[a]n incentive generally serves to induce someone to take some action that otherwise would not be taken but for the incentive." Plurality opinion at ¶ 16. It asserts that the DMR is not an incentive because it lacks "real requirements, restrictions, or conditions," *id*. at ¶ 19, and it suggests that an incentive must include "rewards and penalties that link utility revenues to various standards or goals," *id*. at ¶ 17. However, these requirements do not appear in the statute. Our role is to apply the statute as enacted by the General Assembly, the sole arbiter of public policy in this state. We may not read words into the statute that the legislature could have written. After all, the judiciary's function is to say what the law is, not what it should be.

{¶ 80} Moreover, the only authority cited in support of the plurality's view is the decision of a single federal district court construing the meaning of an incentive program incorporated in a car-dealer franchise agreement, a *contract* that included express conditions for receiving a bonus. *See Len Stoler, Inc. v. Volkswagen Group of America, Inc.*, 232 F.Supp.3d 813, 817 (E.D.Va.2017).

{¶ 81} The plurality's analysis runs counter to the plain language of the statute. First, R.C. 4928.143(B)(2)(h) permits the electric-security plan to include any "[p]rovisions regarding the utility's distribution service." The commission expressly found that the DMR relates to FirstEnergy's distribution service (rather than generation). It explained that there was "a demonstrated need for credit support for the [FirstEnergy] Companies in order to ensure that the Companies have access to capital markets in order to make investments in their distribution system." Pub. Util. Comm. No. 14-1297-EL-SSO, Fifth rehearing entry, ¶ 185 (Oct. 12, 2016). The DMR seeks to satisfy this need by imposing a charge on customers of FirstEnergy's distribution service in order to enable the utility to maintain and

modernize that service. The DMR is therefore directly related to FirstEnergy's distribution services.

{¶ 82} Second, the word "incentive" is broader than a promise of compensation in exchange for action. The word "incentive" means "something that incites or has a tendency to incite to determination or action." *Webster's Third New International Dictionary* 1141 (2002). It also means "a motive or spur," "INDUCEMENT," and "serving to encourage, rouse, or move to action : STIMULATIVE : motivative in a particular direction or course." (Capitalization sic.) *Id*. Nothing prohibits the offer of an incentive when there might be a preexisting duty to perform, because parties are free to create incentives to perform the act sooner or with more fervor or to prevent nonperformance. Nor does the definition of "incentive" indicate that an incentive has to be conditioned or restricted or even related to the action being encouraged. Rather, an incentive only has to tend to encourage or spur performance. Therefore, a provision in an electric-security plan is a distribution infrastructure and modernization incentive if it tends to encourage or spur the electric distribution utility to modernize its distribution infrastructure.

{¶ 83} The commission found the DMR to advance the policy of this state to encourage innovation and market access for cost-effective retail electric service, including the use of smart grid programs and implementation of advanced metering infrastructure, by encouraging and enabling FirstEnergy to modernize its grid. *See* R.C. 4928.02(D). The commission also found that "the record demonstrates that Rider DMR is intended to stimulate the Companies to focus their innovation and resources on modernizing their distribution systems." Pub. Util. Comm. No. 14-1297-EL-SSO, Fifth rehearing entry, ¶ 190 (Oct. 12, 2016). The rider, the commission pointed out, is needed to allow FirstEnergy to access credit markets to obtain the funds to jump-start grid modernization, while a downgrade in its investment rating could lead to a reduction in funds available for modernization, jeopardizing those efforts. Essentially, the commission examined FirstEnergy's

financial situation and found that without the DMR, grid modernization might not occur. It then decided to provide the rider as an incentive to spur and speed up the utility's efforts to modernize the grid. The DMR therefore gives FirstEnergy an incentive to modernize its grid by providing the support needed to make it possible.

{¶ 84} Further, R.C. 4928.143(B)(2)(h) is devoid of language conditioning payment of a distribution infrastructure and modernization incentive on any particular action by the utility. Contrary to the plurality's premise, implementation of a distribution infrastructure and modernization incentive under R.C. 4928.143(B)(2)(h) does not require the commission to impose directives, timelines, or penalties related to the receipt of the incentive payments. Nor does the statute preclude the payment of an incentive that would "provide additional revenue beyond what the companies would recover for modernizing their distribution systems." Plurality opinion at ¶ 18. And the statute does not prohibit payment of a distribution infrastructure and modernization incentive "up front before any infrastructure-improvement projects were undertaken or completed." Plurality opinion at ¶ 18.

{¶ 85} Rather than dictating any specific conditions on the form that an incentive may take, R.C. 4928.143(B)(2)(h) broadly authorizes an electric-security plan to include a provision regarding a distribution infrastructure and modernization incentive "without limitation and notwithstanding any provision of Title XLIX of the Revised Code to the contrary." The only requirement of the commission included in R.C. 4928.143(B)(2)(h) is that it "shall examine the reliability of the electric distribution utility's distribution system and ensure that customers' and the electric distribution utility's expectations are aligned and that the electric distribution utility is placing sufficient emphasis on and dedicating sufficient resources to the reliability of its distribution system," *id*. The commission satisfied that requirement when it found that "Staff has completed an examination of the reliability of the Companies' distribution system and ensured that the

customers' and the Companies' expectations are aligned." Pub. Util. Comm. No. 14-1297-EL-SSO, Fifth rehearing entry, ¶ 191 (Oct. 12, 2016).

{¶ 86} The plurality faults the commission for "point[ing] to nothing in the record that demonstrates how this cash infusion incentivizes FirstEnergy to accomplish [the] goal" of grid modernization. Plurality opinion at ¶ 18. However, the commission's order pointed to the testimony of Hisham M. Choueiki, Ph.D., P.E., the commission's expert on utility rates, that the DMR "will enable" the companies to obtain funds to "jumpstart" grid modernization. Pub. Util. Comm. No. 14-1297-EL-SSO, Fifth rehearing entry, ¶ 192 (Oct. 12, 2016). Choueiki further testified that the DMR was an incentive designed to speed up the utility's efforts at grid modernization. The commission also cited the testimony of Eileen M. Mikkelsen, the person responsible for rate and regulatory activities for all of FirstEnergy Corp.'s utility subsidiaries, who explained that the DMR would enable the utility to fund significant investments to modernize the distribution system.

{¶ 87} "Our function is not to weigh the evidence or to choose between alternative, fairly debatable rate structures." *Cleveland Elec. Illum. Co. v. Pub. Util. Comm.*, 46 Ohio St.2d 105, 108, 346 N.E.2d 778 (1976). We do not set rates but only ensure that the rates set are not unlawful or unreasonable. *Ohio Consumers' Counsel v. Pub. Util. Comm.*, 127 Ohio St.3d 524, 2010-Ohio-6239, 941 N.E.2d 757, ¶ 13. "A decision is unreasonable if there is no sound reasoning process that would support that decision. It is not enough that the reviewing court, were it deciding the issue *de novo*, would not have found that reasoning process to be persuasive." *AAAA Ents., Inc. v. River Place Community Urban Redevelopment Corp.*, 50 Ohio St.3d 157, 161, 553 N.E.2d 597 (1990). And this court will not reverse the commission's findings "when the record contains sufficient probative evidence to show that the commission's decision was not manifestly against the weight of the evidence and was not so clearly unsupported by the record as to show misapprehension, mistake, or willful disregard of duty." *In re Application of*

Columbus S. Power Co., 147 Ohio St.3d 439, 2016-Ohio-1608, 67 N.E.3d 734, ¶ 10.

{¶ 88} Here, the DMR is lawful because it is authorized by R.C. 4928.143(B)(2)(h) as a provision regarding distribution service and as a distribution infrastructure and modernization incentive. And it is reasonable because the commission, after reviewing the evidence, determined that FirstEnergy would not be able to modernize its grid without access to affordable financing, so to prevent higher rates for customers in the future, the commission spurred FirstEnergy's grid-modernization effort by ensuring that financing would be available to pay for it. These findings are not so clearly unsupported by the record as to show misapprehension, mistake, or willful disregard of duty, nor are they unreasonable, and the court should not substitute its judgment for the commission's in this matter.

Conclusion

{¶ 89} Justice Oliver Wendell Holmes Jr. once remarked that "[g]reat cases, like hard cases, make bad law." *N. Secs. Co. v. United States*, 193 U.S. 197, 400, 24 S.Ct. 436, 48 L.Ed. 679 (1904) (Holmes, J., dissenting). And the case before us today is no doubt great and hard—great, because a utility on which numerous Ohio businesses and households depend is at risk of a credit-rating downgrade that would bring with it considerable financial difficulties, and hard, because the means suggested to avert that downgrade—called "credit support" by some and a "bailout" by others—will be borne by ratepayers.

{¶ 90} But no matter how great the case or how hard the facts, our duty here is the same—to interpret and apply the words of the statute. R.C. 4928.143(B)(2)(h) authorizes FirstEnergy's electric-security plan to include a provision relating to its distribution service, including distribution infrastructure and modernization incentives. Acting on that authority and upon review of the evidence presented by the parties, the commission designed the DMR and included it in FirstEnergy's electric-security plan to jump-start investment in grid

modernization. Because that decision is neither unlawful nor unreasonable, I would affirm the commission's decision.

FISCHER, J., dissenting.

{¶ 91} R.C. 4928.143, which outlines the process for an electric-distribution utility to obtain approval of an electric-security plan ("ESP"), establishes that an ESP may include "[p]rovisions regarding the utility's distribution service, including, without limitation and notwithstanding any provision of Title XLIX of the Revised Code to the contrary, * * * provisions regarding distribution infrastructure and modernization incentives." R.C. 4928.143(B)(2)(h). In my view, we can resolve the issue presented in this case simply by applying this clear statutory language.

{¶ 92} The statute permits the type of rider at issue in this case. The distribution modernization rider ("DMR") relates to the utility's distribution service, and because it is designed to foster modernization of Ohio's electrical grid, it is an incentive for modernization. I would affirm on the bases that the DMR is permissible under R.C. 4928.143 and the Public Utilities Commission of Ohio ("the commission") acted under law and with reason.

{¶ 93} We must give effect to the intent of the General Assembly, which is embodied in the statutes of the Revised Code. *Hulsmeyer v. Hospice of Southwest Ohio, Inc.*, 142 Ohio St.3d 236, 2014-Ohio-5511, 29 N.E.3d 903, ¶ 21. When the language of a statute is unambiguous, we must apply it as written. *Id.* at ¶ 23. This court "must give effect to the words used, making neither additions nor deletions from words chosen by the General Assembly." *Id.*, citing *Columbia Gas Transm. Corp. v. Levin*, 117 Ohio St. 3d 122, 2008-Ohio-511, 882 N.E.2d 400, ¶ 19, citing *Cline v. Ohio Bur. of Motor Vehicles*, 61 Ohio St.3d 93, 97, 573 N.E.2d 77 (1991).

{¶ 94} The plurality opinion is premised upon a conclusion that the DMR does not constitute an incentive under R.C. 4928.143(B)(2)(h). I would conclude

that the commission's finding that the rider is an incentive was neither unlawful nor unreasonable. The word "incentive" is not defined in the statute. An undefined term used in a statute is to be given its common, everyday meaning. *State v. Dorso*, 4 Ohio St.3d 60, 62, 466 N.E.2d 449 (1983); *Am. Fiber Sys., Inc. v. Levin*, 125 Ohio St.3d 374, 2010-Ohio-1468, 928 N.E.2d 695, ¶ 24. It is clear from the statute that the word has a common-sense meaning of inducing an action.

{¶ 95} The commission specifically noted that the DMR relates to distribution service. Pub. Util. Comm. No. 14-1297-EL-SSO, Fifth rehearing entry, ¶ 190 (Oct. 12, 2016). And the commission found that the DMR was added to encourage innovation and modernization to the system. *Id.* Thus, the commission made a determination, supported by evidence, that the DMR induces an action. Based on the language of R.C. 4928.143(B)(2)(h), the commission's findings are neither unlawful or unreasonable.

{¶ 96} Moreover, R.C. 4928.143(B)(2)(h) does not impose any additional requirements related to the receipt of the incentive payments. This broad statute does not prevent an upfront payment of that incentive and it does not specify any conditions or the type of incentive that may be designed. The single requirement found in R.C. 4928.143(B)(2)(h) is for the commission to examine the reliability of the utility and ensure aligned expectations and sufficient resources:

> As part of its determination as to whether to allow in an electric distribution utility's electric security plan inclusion of any provision described in division (B)(2)(h) of this section, the commission shall examine the reliability of the electric distribution utility's distribution system and ensure that customers' and the electric distribution utility's expectations are aligned and that the electric distribution utility is placing sufficient emphasis on and dedicating sufficient resources to the reliability of its distribution system.

Id. According to the record, the commission complied with this statutory requirement, as it specifically noted that its staff completed an examination of the reliability of the distribution system and ensured that the relevant expectations are aligned. Pub. Util. Comm. No. 14-1297-EL-SSO, Fifth rehearing entry, ¶ 191 (Oct. 12, 2016).

{¶ 97} This court historically has affirmed the commission whenever the record contains probative evidence sufficient to show that the commission did not act against the manifest weight of the evidence. *See Monongahela Power Co. v. Pub. Util. Comm.*, 104 Ohio St.3d 571, 2004-Ohio-6896, 820 N.E.2d 921, ¶ 29. The applicable statute in this case, R.C. 4928.143(B)(2)(h), specifically authorizes an ESP to include provisions relating to modernization incentives. The commission simply created a rider to do just that. As the commission acted under law by fulfilling and following the applicable statute and acted within reason, I conclude that the record contains probative evidence sufficient to show that the commission did not act against the manifest weight of the evidence, and I would accordingly affirm.

O'CONNOR, C.J., concurs in the foregoing opinion.

Walter Haverfield, L.L.P., and Mark I. Wallach; and Shannon Fisk, for appellant Sierra Club.

Bruce J. Weston, Consumers' Counsel, Maureen R. Willis and William Michael, Assistant Consumers' Counsel, for appellant Ohio Consumers' Counsel.

Thomas R. Hays, Leslie Kovacik, and John Borell, for appellants Northwest Ohio Aggregation Coalition, City of Maumee, City of Northwood, City of Oregon, City of Perrysburg, City of Toledo, City of Waterville, Lake Township Board of Trustees, Lucas County Board of Commissioners, Perrysburg Township Board of Trustees, Village of Holland, and Village of Ottawa Hills.

Bricker & Eckler, L.L.P., Glenn S. Krassen, and Dane Stinson, for appellant Northeast Ohio Public Energy Council.

Carpenter Lipps & Leland, L.L.P., and Kimberly W. Bojko, for appellant Ohio Manufacturers' Association Energy Group.

Gupta Wessler, P.L.L.C., and Rachel Bloomekatz, for appellants Ohio Environmental Council, Environmental Defense Fund, and Environmental Law & Policy Center.

John Finnigan, for appellant Environmental Defense Fund.

Trent Dougherty and Miranda Leppla, for appellant Ohio Environmental Council.

Madeline Fleisher, for appellant Environmental Law & Policy Center.

Dave Yost, Attorney General, Thomas W. McNamee, William L. Wright, Thomas G. Lindgren, and Steven L. Beeler, Assistant Attorneys General, for appellee, Public Utilities Commission of Ohio.

Calfee, Halter & Griswold, L.L.P., James F. Lang, and N. Trevor Alexander; Jones Day, and Yvette McGee Brown; and Scott J. Castro, for intervening appellees Ohio Edison Company, Cleveland Electric Illuminating Company, and Toledo Edison Company.

Boehm, Kurtz & Lowry, Michael L. Kurtz, and Jody Kyler Cohn, for intervening appellee Ohio Energy Group.

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supported resource. In such situations, it would typically take four to six months for the state to act given the need to take comment on proposals prior to finalizing and implementing procurement programs. This process cannot begin in earnest until FERC has issued its order, PJM has evaluated the perspectives of the Members and stakeholders who now must react to the order, PJM has developed a compliance filing that takes those perspectives into account, and FERC has addressed PJM's compliance filing. The time needed to evaluate the order, conduct that process, and then implement an entirely new state program is likely to extend late into 2020 given FERC's continued delay in issuing its order. As a result, if PJM were to hold its Base Residual Auctions ("BRAs") for the 2022/23 and 2023/24 Delivery Years too soon, states would have no practical ability to utilize the resource carve-out mechanism, if adopted.

But this best-case scenario may not apply in many of the states. In some states with resources subject to an expanded MOPR, legislation will be required before the state can initiate the agency process to adopt a capacity compensation program. This means that a minimum of another four to eight months likely would be required for legislation to be drafted, considered, enacted, and signed, bringing the total time needed by the state to over one year. As a result, holding the next capacity auctions before the end of2020 will be unworkable for these states even under the most favorable timeframe. Given that annual customer capacity costs across PJM are more than $9 billion, holding even a single auction before these processes are complete could be very costly for customers.

This timing problem is not isolated to one or two states in the PJM region – quite the opposite. All but three states with load served by PJM have clean or renewable energy programs that may need adjustment in order to avoid the procurement of duplicate capacity by PJM as a result of MOPR expansion. The remaining three states represent less than 10 percent of PJM load, and even these states would be impacted should FERC extend the MOPR to vertically integrated utilities self-supplying generation, as some have argued. It is therefore incumbent on PJM to appreciate the implications of FERC's order for each individual state before scheduling its capacity auctions so that the states' timing needs can be accommodated.

How this accommodation should be provided is not yet clear given that FERC has not issued its order. Regardless of how FERC acts, however, PJM will need to consider the order's impact on multiple capacity auctions. The BRA for the 2022/23 Delivery Year is currently suspended pending direction from FERC and its scheduling undoubtedly will impact the 2023/24 BRA. Depending on the timing of the 2023/24 BRA, subsequent BRAs also may need to be adjusted. And given the substantial amount of pre-auction activity leading up to each BRA, the schedules for each of these auctions will need to be coordinated with state activity to allow for orderly management while providing states with a meaningful opportunity to take action in response to FERC's MOPR order, and for resource owners to understand the implications of those actions.

Some may argue, as they have before FERC, that any delay in the auction schedules would be inconsistent with the intent to provide three-year forward price signals through the capacity market. There is, however, no immediate reliability need demanding that the capacity auctions be held quickly. Any thermal resource intending to come online in 2022/23 is already under construction and is clearly willing to take the risk of proceeding with development in the face of a changing capacity market construct. Other resources are deferring investments until they fully understand the rules and know

how states will use the resource carve-out option, if adopted, or re-assert responsibility for all resource adequacy through the existing FRR construct. If PJM rushes forward with its capacity auctions, the resources seeking to defer investment will be forced to bid prior to the resource carve-out or FRR mechanism being established and, as a result, respond to one-year price signals that do not reflect the longer-term implementation of the new RPM rules. The same is true for resource owners considering retirement, which must make similar investment decisions based on the results of each auction. In either case, developers moving forward with investments are choosing to do so, and those choosing otherwise should not be pressured to do so. A rushed auction process would lead to skewed price signals that undermine economically rational behavior while reinforcing the high level of perceived (if not real) conflict that currently exists between PJM and the states.

We therefore request that, to the extent its discretion regarding auction scheduling is not limited in some way by FERC's order, PJM establish a schedule for its capacity auctions that gives states enough time to adopt and implement resource carve-out or FRR programs in reaction to FERC's order. In making this request, we emphasize that we are not asking PJM to put one resource owner's interest over another. The issue here is not one of conflict between resource owners – it is a conflict between the structure of RPM and the energy policies adopted by PJM states, with the latter taking into account resource attributes that the former does not. Because the states are unable to rely on PJM's capacity market to achieve their goals, they must be given a meaningful opportunity to do so outside of that market.

Thank you for your attention to this important and pressing issue. We look forward to working with PJM's leadership and staff with respect to how to schedule the capacity auctions in a way that accommodates states seeking to respond to FERC's MOPR order.

American Electric Power Service Corporation
Avangrid Renewables
Illinois Citizens Utility Board
Division of the Public Advocate of the State of Delaware
Dominion Energy
EDP Renewables
Exelon Corporation
FirstEnergy Utilities
Natural Resources Defense Council
Nuclear Energy Institute
Office of the People's Counsel of the District of Columbia
Public Service Enterprise Group
Sierra Club

From: Randazzo, Samuel
To: Vogel, Anne
Subject: Investment Analyst on Ohio Supreme Court DMR Ruling FYI
Date: Thursday, June 20, 2019 3:18:29 PM
Attachments: Wolfe on DMR Ruling.pdf

FYI – not for distribution --

WOLFE RESEARCH

Regulateds – Market Underweight
Integrateds – Market Overweight
IPPs – Market Overweight
Gas/Power Infrastructure – Market Overweight

June 19, 2019

UTILITIES & POWER

DM-aRgh! Ohio court ruling impacts FE and AES

OH Supreme Court orders removal of FE's DMR; minimal impact for FE, worse for AES. This morning, the OH Supreme Court issued a 4-3 ruling ordering the removal of FE's distribution modernization rider (DMR) from customer rates. The majority found that in authorizing the DMR, the Public Utilities Commission of OH (PUCO) "failed to place any conditions on the additional funds that would allow the rider to act as an incentive". Our understanding is that the order is effective immediately, with the DMR benefit ended only on a prospective basis. FE's $132.5M/yr (post-tax) DMR was originally put into place to help keep its balance sheet healthy while enabling grid mod investment. AES $83M/yr (post-tax) DMR was specifically put in place to de-lever DPL in order to allow for a financially stable utility (prev junk rated). Both have extension requests pending, but only AES embeds approval within its forward guidance.

AES embeds a DMR extension in forward outlook, worth ~$0.10 of EPS. While the decision today only pertains to FE, AES has a similar DMR that expires in Oct. 2020. AES filed for a two-year extension earlier this year and the company's 7-9% EPS growth projection through 2022 embeds an approval. The risk now is that PUCO rejects the extension in light of the Supreme Court's recent decision. Using the current DMR as a proxy, removal of the DMR would be ~$0.10 hit to EPS in 2021 (7% of EPS). See more detail on pg 2.

Cutting FE 2019E by $0.13, minimal impact long-term. Given the DMR is now suspended immediately, FE effectively loses half of the $0.25/sh embedded in 2019 guidance and our estimate. As such, we lower our estimate to $2.48 from $2.61. However, despite FE's application for a two-year DMR extension, any earnings uplift was excluded from long-term guidance (6-8% EPS growth through 2021), and our estimates in 2020 and beyond, as the company deemed it as low probability. The primary impact is a ~$70M one-time hit to cash flow, which should be manageable within the plan for no equity. There is no impact on our valuation and we still see this as a value play.

Supreme Court's opinion potentially leaves room open to structure DMR differently. By our read of it, much of the Supreme Court's decision hinged on the interpretation of the word "incentive". PUCO relied on the definition of "incentive" as something that stimulates action – the court found that the DMR did not constitute as an incentive because FE was not required to use the money for any specific purpose. Feasibly, the extension requests could be amended to satisfy the court's requirements for the DMR to be deemed an "incentive" by law.

Exhibit 1: DMR impact on estimates

	New	Old
FE 2019E	$2.48	$2.61

	2020	2021
FE DMR in est	$0.00	$0.00
AES DMR in est	$0.10	$0.10

Source: Wolfe Research Utilities & Power Research

Steve Fleishman
(646) 582-9241
SFleishman@WolfeResearch.com

Michael Sullivan, CFA
(646) 582-9245
MSullivan@WolfeResearch.com

David Peters
(646) 582-9246
DPeters@WolfeResearch.com

The DMR and what it means to AES

AES underperformed the UTY index today by 230bps following the OH Supreme Court's ruling. While there was no direct impact to AES, the key risk is that the ruling will be used as a negative read-through for when PUCO issues an order on the company's extension request late this year / early next. Below we highlight a few things to consider:

- **The DMR is embedded in AES forward guidance; levers to pull in a worst-case scenario.** AES 7-9% EPS growth rate through 2022 bakes in approval of its DMR extension request. Using the current DMR as a proxy, removal of the DMR would be ~$0.10 hit to EPS in 2021 (7% of EPS). That said, AES has highlighted that its portfolio is much more resilient than in year's past. Recall, AES announced an incremental $100M cost cutting initiative (most to take place 2021 / 2022) on its Q1 earnings call. There is also $0.03 worth of LNG capacity yet to be contracted in Central America. Both are upsides to the plan and could help offset a draconian scenario.

- **Without the DMR, DPL / DP&L would be junk-rated by the credit agencies…** In the past year, all three rating agencies have taken action to upgrade both DPL (parent co) and DP&L (the utility) following its most recent rate settlement. DP&L is rated investment grade by all three agencies – Moody's (Baa2), S&P (BBB-) and Fitch (BBB). DPL is one notch above investment grade at all agencies except Moody's (Ba2). Each rating agency has noted the utility's material reliance on the DMR and that is was critical to maintain its financial metrics. We believe both the holdco and utility would be returned to junk if the DMR were removed.

- **…DPL would also likely pull its Distribution Modernization Plan.** At the beginning of 2019, DPL filed its Distribution Modernization Plan (DMP) which calls for $576M of investment over the next decade. The filing is aligned with PUCO's PowerForward roadmap. It is also the foundation for AES' expectation that DPL will grow its rate base in the "high single digits" over the coming years. Without approval of the DMR extension, DPL reserved the right withdraw its DMP application.

- **AES' current DMR is being challenged.** Similar to FE, AES' current DMR is being challenged at the Ohio Supreme Court. If the Supreme Court were to deem the DMR illegal, AES would revert back to previous ESP rules where the DMR would be reduced from $105M/yr (pre-tax) to $76M/yr (pre-tax). This would result in a $0.03-0.04 EPS hit in 2020, assuming a full-year impact. AES' case is much further behind FE though; it is unclear when a decision will be issued and is likely months away.

Potential path to remove overhang?

- **Amend the DMR extension request?** By our read of it, much of the Supreme Court's decision hinged on the interpretation of the word "incentive". It is our understanding that AES could potentially amend their extension request in order to satisfy the court's requirement for the DMR to be deemed an "incentive" by law. In doing so, the company could effectively make their legal argument more airtight. That said, PUCO would still need to approve the extension request.

- **AES and FE case not necessarily the same**. It is possible that the Supreme Court views the cases for the current DMRs differently. AES has been unambiguous that its DMR proceeds are being used to fix DPL's balance sheet in order to make it a financially viable utility. In addition, the credit agencies have noted that DPL / DP&L's current IG ratings are contingent upon the DMR being in place. Simply put, DPL's financial situation is different than FE's utilities. As noted above, its unclear when the Supreme Court will issue a ruling in AES' case as it was just filed at the beginning of 2019. In the meantime, we would expect the overhang on AES to persist.

DISCLOSURE SECTION

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Price Chart with Ratings and Target Price History

Note: OP = Outperform; PP = Peer Perform; UP = Underperform

Wolfe Research, LLC Fundamental Valuation Methodology:

Company:	Fundamental Valuation Methodology:
AES US Equity	Average of SOTP and target FCF yield
FE US Equity	Forward P/E excluding Ohio DMR

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Company:	Risks That May Impede Achievement of the Recommendation, Rating or Target Price:
AES US Equity	Currencies, commodity prices, country-specific risks, development risks
FE US Equity	Merchant generation exit, balance sheet weakness, load growth

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Company:	Research Disclosures:
AES US Equity	1,9
FE US Equity	None

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From:	Elisar, Scott
To:	Hoskinson, Beverly; Patterson, Susan; Hawkins, Angela; Wolf, James; Schilling, Matt; Ryan, John; Fleck, Katherine; Vogel, Anne; Bales, Brad; PUCO Commissioners-Aides
Subject:	HB 166 - Senate Finance- PUCO appropriation and language
Date:	Tuesday, June 11, 2019 2:06:21 PM
Attachments:	HB 166 - Senate Finance.pdf

Good afternoon.

Attached please find the appropriation spreadsheet and LSC Comparison Document for the PUCO operating budget contained in House Bill 166.

Per the attached documents:

- No change in appropriation from House to Senate Finance.
- Language changes include the following:
    - Removed House language regarding consumer rights regarding electric usage data (PUCCD3)
    - No change to House language regarding SEET (PUCCD2)
    - Added language regarding biologically derived methane (PUCCD4)
    - No change to Executive language regarding Nuclear electric facility assessment (PUCCD1)

As always if you have any questions – please do not hesitate to contact us.

Thank you

Scott

Scott Elisar
Public Utilities Commission of Ohio
(614) 728-5049 (office)
(614) 502-9281 (cell)
scott.elisar@puco.ohio.gov
www.PUCO.ohio.gov

FY 2020 - FY 2021 Appropriations -- Comparison of House to Senate

All Fund Groups

Totals by Agency		FY 2018	Estimate FY 2019	House FY 2020	Senate FY 2020	House to Senate $ Change	House to Senate % Change	House FY 2021	Senate FY 2021	House to Senate $ Change	House to Senate % Change
LIB	State Library Board	$ 20,025,221	$ 21,885,780	$ 21,891,780	$ 21,891,780	$ 0	0.00%	$ 21,891,780	$ 21,891,780	$ 0	0.00%
LCO	Liquor Control Commission	$ 778,556	$ 851,269	$ 873,607	$ 873,607	$ 0	0.00%	$ 905,916	$ 905,916	$ 0	0.00%
LOT	Ohio Lottery Commission	$ 454,077,856	$ 367,838,398	$ 374,225,454	$ 374,225,454	$ 0	0.00%	$ 379,653,052	$ 379,653,052	$ 0	0.00%
MHC	Manufactured Homes Commission	$ 501,100	$0	$0	$0	$0	N/A	$0	$0	$0	N/A
MCD	Department of Medicaid	$ 23,514,273,287	$ 24,182,024,302	$ 24,981,593,279	$ 24,973,493,490	($8,099,789)	-0.03%	$ 26,098,479,395	$ 26,273,494,278	$ 175,014,883	0.67%
MED	State Medical Board	$ 9,245,335	$ 10,341,000	$ 10,862,471	$ 10,862,471	$ 0	0.00%	$ 11,302,171	$ 11,302,171	$ 0	0.00%
MHA	Department of Mental Health and Addiction Services	$ 670,708,054	$ 789,207,049	$ 894,252,889	$ 864,486,389	($29,766,500)	-3.33%	$ 825,124,825	$ 820,174,825	($4,950,000)	-0.60%
MIH	Commission on Minority Health	$ 2,472,535	$ 2,642,851	$ 4,624,287	$ 4,624,287	$ 0	0.00%	$ 4,644,534	$ 4,644,534	$ 0	0.00%
CRB	Motor Vehicle Repair Board	$ 573,786	$ 609,101	$ 623,948	$ 623,948	$ 0	0.00%	$ 636,389	$ 636,389	$ 0	0.00%
DNR	Department of Natural Resources	$ 353,258,166	$ 374,180,756	$ 495,861,684	$ 497,861,684	$ 2,000,000	0.40%	$ 414,439,755	$ 414,439,755	$ 0	0.00%
NUR	Board of Nursing	$ 9,771,174	$ 10,835,858	$ 11,362,225	$ 11,362,225	$ 0	0.00%	$ 11,805,032	$ 11,805,032	$ 0	0.00%
PYT	Occupational Therapy, Physical Therapy, and Athletic Trainers Board	$ 812,339	$ 1,059,477	$ 1,137,397	$ 1,137,397	$ 0	0.00%	$ 1,168,045	$ 1,168,045	$ 0	0.00%
OOD	Opportunities for Ohioans with Disabilities Agency	$ 228,991,988	$ 234,717,565	$ 268,053,845	$ 268,103,845	$ 50,000	0.02%	$ 279,922,155	$ 279,972,155	$ 50,000	0.02%
ODB	Ohio Optical Dispensers Board	$ 225,448	$0	$0	$0	$0	N/A	$0	$0	$0	N/A
OPT	State Board of Optometry	$ 225,036	$0	$0	$0	$0	N/A	$0	$0	$0	N/A
OPP	State Board of Orthotics, Prosthetics, and Pedorthics	$ 153,648	$0	$0	$0	$0	N/A	$0	$0	$0	N/A
PEN	Pension Subsidies	$ 20,346,475	$ 25,900,000	$ 34,703,000	$ 34,703,000	$ 0	0.00%	$ 35,053,000	$ 35,053,000	$ 0	0.00%
UST	Petroleum Underground Storage Tank Release Compensation Board	$ 1,154,094	$ 1,374,270	$ 1,410,740	$ 1,410,740	$ 0	0.00%	$ 1,469,195	$ 1,469,195	$ 0	0.00%
PRX	State Board of Pharmacy	$ 12,820,489	$ 15,869,981	$ 17,348,104	$ 17,348,104	$ 0	0.00%	$ 17,136,587	$ 17,136,587	$ 0	0.00%
PSY	State Board of Psychology	$ 600,643	$ 665,390	$ 665,390	$ 665,390	$ 0	0.00%	$ 696,615	$ 696,615	$ 0	0.00%
PUB	Ohio Public Defender Commission	$ 97,921,636	$ 101,014,700	$ 167,437,612	$ 167,437,612	$ 0	0.00%	$ 204,306,896	$ 204,306,896	$ 0	0.00%
DPS	Department of Public Safety	$ 77,071,557	$ 165,504,517	$ 154,289,865	$ 155,679,865	$ 1,390,000	0.90%	$ 154,372,271	$ 155,622,271	$ 1,250,000	0.81%
PUC	Public Utilities Commission of Ohio	$ 51,221,252	$ 59,967,492	$ 59,104,071	$ 59,104,071	$ 0	0.00%	$ 59,978,878	$ 59,978,878	$ 0	0.00%
PWC	Public Works Commission	$ 251,698,074	$ 262,058,895	$ 275,007,779	$ 275,007,779	$ 0	0.00%	$ 277,346,186	$ 277,346,186	$ 0	0.00%
RAC	Ohio State Racing Commission	$ 27,891,932	$ 30,333,043	$ 30,596,415	$ 30,596,415	$ 0	0.00%	$ 30,633,043	$ 30,633,043	$ 0	0.00%
DRC	Department of Rehabilitation and Correction	$ 1,789,510,485	$ 1,856,945,596	$ 1,916,297,440	$ 1,916,463,657	$ 166,217	0.01%	$ 1,988,603,163	$ 1,987,460,880	($1,142,283)	-0.06%
RCB	Respiratory Care Board	$ 294,034	$0	$0	$0	$0	N/A	$0	$0	$0	N/A
RDF	State Revenue Distributions	$ 7,629,354,992	$ 7,793,702,791	$ 7,709,204,080	$ 7,716,704,080	$ 7,500,000	0.10%	$ 7,856,218,203	$ 7,861,018,203	$ 4,800,000	0.06%
SAN	State Board of Sanitarian Registration	$ 47,863	$0	$0	$0	$0	N/A	$0	$0	$0	N/A
OSB	Ohio State School for the Blind	$ 10,742,076	$ 12,461,031	$ 14,084,081	$ 14,084,081	$ 0	0.00%	$ 14,230,088	$ 14,230,088	$ 0	0.00%
OSD	Ohio School for the Deaf	$ 11,251,453	$ 12,363,591	$ 13,938,679	$ 13,938,679	$ 0	0.00%	$ 14,455,847	$ 14,455,847	$ 0	0.00%

Executive	As Passed by the House	In Senate Finance
PUCCD3 **Consumer rights regarding electric usage data**		
No provision.	**R.C. 4928.02** Adds to the competitive retail electric service policy of the state that it 1) encourages cost-effective, timely, and efficient access to and sharing of customer usage data with customers and suppliers, and 2) seeks to ensure that a customer's data is provided in a standardized format and provided to third parties approximately in real time in order to spur investment and improve energy options of customers. **Fiscal effect: None.**	No provision.
PUCCD2 **Electric utility signficantly excessive earnings**		
No provision.	**R.C. 4928.143** Specifies that, where current law requires the Public Utilities Commission (PUCO) to determine whether an electric distribution utility had or is likely to have significantly excessive earnings, for affiliated utilities that operate under a joint electric security plan, the total of the utilities' earned return on common equity must be used. Permits the PUCO, in making such a determination, to consider the revenue, expenses, or earnings of any affiliate that is an Ohio electric distribution utility. **Fiscal effect: No direct fiscal effect**	**R.C. 4928.143** Same as the House. **Fiscal effect: Same as the House.**

Executive	As Passed by the House	In Senate Finance
PUCCD4 **Biologically derived methane**		
No provision.	No provision.	**R.C. 4929.18** Provides that a natural gas company's property, equipment, or facilities that enable either 1) interconnection with or receipt from any property, equipment, or facilities used to generate, collect, gather or transport biologically derived methane gas, or 2) the supply of biologically derived methane gas to consumers within Ohio, may be treated as instrumentalities and facilities for distribution service if PUCO determines that treatment is just and reasonable. Provides that, if PUCO makes that treatment determination, the property, equipment, or facilities shall be considered used and useful in providing public utility service. **Fiscal effect: Potential increase in natural gas distribution rates paid by ratepayers, so potential increase in costs to the state and local governments served by natural gas companies that employ such facilities.**
PUCCD1 **Nuclear electric facility assessment**		
R.C. 4937.05, 4937.01	**R.C. 4937.05, 4937.01**	**R.C. 4937.05, 4937.01**
Attempts to maintain the Utility Radiological Safety Board's (URSB) ability to make assessments against nuclear electric utilities after they stop producing electricity, by granting URSB authority to make assessments against those utilities based upon the utility decommissioning budgets.	Same as the Executive.	Same as the Executive.
Adds to the definition of "nuclear electric utility" under URSB law persons engaged in the storage of spent nuclear fuel arising from the production of electricity using nuclear energy.	Same as the Executive.	Same as the Executive.

Executive	As Passed by the House	In Senate Finance
Fiscal effect: Attempts to keep the URSB funded up to a maximum annual level of $2.9 million, as specified in Section 514.10 of the bill, but actual outcomes will depend on whether the U.S. Nuclear Regulatory Commission regards URSB funding as an allowable use of nuclear decommissioning trust fund assets. The provision is only applicable if one or both of Ohio's two nuclear electric facilities ceases operations. FirstEnergy previously announced its Davis-Besse Nuclear Power Station in Oak Harbor will close by May 31, 2020, and its Perry Nuclear Power Plant in Perry will close by May 31, 2021.	Fiscal effect: Same as the Executive.	Fiscal effect: Same as the Executive.

From: Randazzo, Samuel
To: Dawson, Laurel; Vogel, Anne
Subject: PJM Study on Wholesale Energy Price Impacts of Closure of Ohio and PA Nuclear Plants
Date: Wednesday, June 5, 2019 9:14:29 AM
Attachments: attachment 1.pdf

Please share with others as you see fit. As I read this, wholesale energy prices rise if the Ohio nuclear plants are shut down. The analysis also indicates impacts on emission reductions.

I suspect that this report will get a lot of attention today so I encourage timely distribution.

Sam

PJM Interconnection Response to the Pennsylvania Public Utility Commission & Ohio Consumers' Counsel Requests to Analyze Certain Impacts of Nuclear Power Plant Retirements

June 5, 2019

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Contents

Summary of Findings

- In response to separate requests from the Pennsylvania Public Utility Commission (PA PUC) and the Ohio Consumers' Counsel (OCC), PJM Interconnection studied cost and emission impacts of potential nuclear power plant retirements in Pennsylvania and Ohio.
- To evaluate these impacts, PJM simulated market results for the year 2023 under various resource mixes, including what exists today, projected conditions for the future and several combinations of potential nuclear unit retirements.
- The PJM base case includes the announced retirements of nuclear units in Pennsylvania and Ohio: Three Mile Island (TMI), Beaver Valley 1 & 2, Davis-Besse and Perry, and also includes new generation with a planned in-service date of 2023 and an executed Interconnection Service Agreement.
- Modeling the base case, considering retirements and new entry, shows that wholesale energy market net-load payments would decrease by $1.6 billion across the PJM region compared to today's system due to the significant entry of new, efficient resources.
- PJM executed three simulations of the requested nuclear unit retirement scenarios. These scenarios assume the requested combinations of nuclear unit retirements occur and also assume that those generators in the queue that have executed an Interconnection Service Agreement and are planned to come online between 2020 and 2023 would enter the market as scheduled. The results of these simulations for the PJM region, (without including the cost of a possible subsidy) are:
    - Beaver Valley 1 & 2 remain online: $210 million decrease in load payments from the base case
    - Davis-Besse and Perry remain online: $277 million decrease in load payments from the base case
    - Beaver Valley 1 & 2, Davis-Besse, and Perry remain online: $474 million decrease in load payments from the base case
- PJM executed three additional simulations accounting for the same nuclear unit retirement scenarios and included an additional sensitivity assumption regarding the impact of subsidies on new entry. To represent what PJM believes to be the market's likely, long-term reaction to out-of-market subsidies that retain substantial quantities of generation that would have otherwise retired, we discounted by 50 percent the planned natural-gas generation otherwise scheduled to come online between 2020 and 2023. We assumed these projects would be canceled or deferred and in any event, were assumed to not enter the market. The results of these simulations for the PJM region, (again without including the cost of a possible subsidy) are:
    - Beaver Valley 1 & 2 remain online and new entry of natural gas is discounted by 50 percent: $240 million increase in load payments from the base case
    - Davis-Besse and Perry remain online and new entry of natural gas is discounted by 50 percent: $164 million increase in load payments from the base case
    - Beaver Valley 1 & 2, Davis-Besse and Perry remain online and new entry of natural gas is discounted by 50 percent: $91 million decrease in load payments from the base case
- Detailed tables in the report show the changes in emissions for each simulation case.

Background Information

Ohio

On April 22, 2019, the OCC sent a letter to PJM requesting that PJM analyze the following:

1. If the Ohio nuclear power plants Perry and Davis-Besse were permanently shut down, what would be the expected impact on PJM's wholesale capacity and energy market prices?
2. If the Perry and Davis-Besse nuclear power plants were permanently shut down, what would be the expected impact on retail electric prices for Ohio consumers?

Given the limited time to produce the requested analysis, PJM focused on the Energy Market and emissions impacts of the requested study scenarios. PJM also focused on wholesale market impacts of the retirement scenarios rather than retail, given the many assumptions that would be required in order to estimate the impacts on retail electric prices. However, it is reasonable to assume that retail price impacts would follow in the same direction as wholesale market impacts.

Pennsylvania

On April 29, 2019, the PA PUC sent a letter to PJM requesting that PJM analyze the impacts of nuclear generation retirements in Pennsylvania. The letter asked PJM to quantify the impacts of retired nuclear generation on wholesale power prices as well as on emissions – carbon monoxide, lead, ground-level ozone, particulate matter, nitrogen oxide, sulfur dioxide and carbon dioxide.

The PA PUC asked PJM to model the following scenarios using calendar year 2023 as the base year and assuming in the base case that:

1. TMI and Beaver Valley 1 & 2 remain online
2. TMI, Beaver Valley 1 & 2 and the Ohio plants Perry and Davis-Besse remain online

The PA PUC initially requested that PJM provide its analysis by May 17, 2019, if possible. To provide the analysis relatively close to that timeframe, an exhaustive analysis of each market could not be performed. Rather, PJM focused on the Energy Market and emissions impacts associated with the scenarios studied.

On May 8, 2019, Exelon Generation announced that TMI Generating Station Unit 1 would shut down by September 30, 2019. For this study, PJM therefore assumed that TMI would be retired in all scenarios (See Table 1).

PJM's analysis is confined to wholesale power prices and does not consider the added cost to consumers that would result from the imposition of any subsidy or non by-passable charge at the retail level.

Study Assumptions

PJM uses PROMOD software to simulate energy market impacts in future years. The PROMOD production cost simulation tool models an hourly security-constrained generation commitment and dispatch.

For this study, PJM used the input parameters and forecast assumptions from the best-available market-efficiency base case agreed upon by the PJM Transmission Expansion Advisory Committee (TEAC). Details regarding the PJM market efficiency input assumptions can be found in the white paper posted with the materials for the May 2019 TEAC, Market Efficiency Process Scope and Input Assumptions (2019 Mid-Cycle Update).

Nuclear Retirements

PJM considered the following retirement scenarios to evaluate the impacts of the combinations of nuclear unit retirements, as described in the Summary of Findings section:

1. Announced retirements of Beaver Valley 1 & 2 are withdrawn only
2. Announced retirements of Davis-Besse and Perry are withdrawn only
3. Announced retirements of Beaver Valley 1 & 2, Davis-Besse and Perry are withdrawn

PJM executed two sets of these scenarios. The first set of scenarios assumed that all planned new generation capacity (having executed an Interconnection Service Agreement) announced to come online between 2020 and 2023 enters the market as scheduled. In the second set of scenarios, to account for the market's potential reaction to out-of-market subsidies implemented in order to retain nuclear generation that would otherwise retire, PJM assumed that roughly 50 percent of natural gas capacity planned to come online between 2020 and 2023 did not enter the market.

Table 1. Nuclear Units Included in the Study

Name	Area	State	Max. Cap. (MW)
Davis-Besse:1	FirstEnergy ATSI	OH	896
Perry (OH):1	FirstEnergy ATSI	OH	1,247
Beaver Valley:2	Duquesne Light Company	PA	903
Beaver Valley:1	Duquesne Light Company	PA	910

Transmission Upgrades

For each scenario, PJM modeled any new electric transmission system investments necessary to preserve a reliable electric transmission system, given the announced nuclear retirements in Pennsylvania and Ohio. Any such reinforcements were included in all of the scenarios, including those in which the nuclear units were assumed to have retired, as well as those in which the nuclear units were assumed to remain in operation.

Planned Generation

Planned generation in the scenarios was composed of all proposed generating units in the PJM queue with a planned in-service date by 2023 and an executed Interconnection Service Agreement. Pennsylvania nuclear power station TMI was retired in all scenarios. As indicated above, two sets of scenarios were executed for each nuclear unit retirement combination.

The second set of scenarios, in which only half of the planned natural gas units is retained, is informative and based on a credible assumption because it can reasonably be expected that imposing additional out-of-market subsidies to

retain generation that would otherwise retire would have a chilling effect on new investment in the longer term. While PJM believes this is a reasonable expectation, we acknowledge that accurately forecasting how new investment will react to out-of-market intervention is difficult, at best. Therefore, in this report, PJM presents the second set of scenarios as a sensitivity showing the impact of a decrease in new entry by half of what is expected, so that readers of this report may interpolate the effects of various levels of new entry on the overall cost to consumers as well as emissions (see Table 2 and Table 3).

Table 2. Assumed Retirements

2023 Market Efficiency Base Case Retirements	2023 Base Case All Announced PJM Nuclear Retirements Occur (MW)	Beaver Valley 1 & 2 Not Retired (MW)	Davis-Besse + Perry Not Retired (MW)	Beaver Valley 1 & 2 + Davis-Besse + Perry Not Retired (MW)
Retired Coal	11,882	11,882	11,882	11,882
Retired Gas	1,768	1,768	1,768	1,768
Retired Nuclear	5,387	3,575	3,244	1,432
Nuclear not Retired	-	1,812	2,143	3,955

Table 3. Assumed New Generation Additions*

2023 Market Efficiency Base Case Additions	2023 Base Case All ISA Units Included (MW)	Generation Conditions as of End of 2019 (MW)	No Market Reaction (All New Gas Goes In-Service as Scheduled) (MW)	Some Market Reaction (50% Planned Gas Does Not Enter the Market)** (MW)
New Coal	-	-	-	-
New Gas (in-service 2018 and 2019)	11,415	11,415	11,415	11,415
New Gas (in-service 2020 and beyond)	10,514	-	10,514	4,618
Total New Gas	21,929	11,415	21,929	16,033
New Wind	3,235	3,235	3,235	3,235
New Solar	3,933	3,933	3,933	3,933

*PJM assumed status quo for energy efficiency and renewables forecasts.
**Assumption: 50 percent of new entrants do not materialize if nuclear units are kept in service (i.e., 5,896 MW – 50 percent of megawatts – capacity of 10,514 MW ISA units with in-service date of 2020 and beyond).

Simulation Results

Base Case

The PJM base case includes the stated retirements of nuclear units in Pennsylvania and Ohio – TMI, Beaver Valley 1 & 2, Davis-Besse, and Perry and also includes new generation with a planned in-service date of 2023 and an executed Interconnection Service Agreement.

This base case shows that under these conditions, when compared to today's system, wholesale energy market net-load payments would decrease by $1.6 billion across the PJM region due to the significant quantity of new, more efficient generation that is expected to enter the market. Emissions of carbon dioxide would decrease by

4,300,000 tons, nitrogen oxides would decrease by 37,900 tons, and sulfur dioxide would decrease by 18,200 tons compared to the base case (see Table 4).

The nuclear retirement scenario results are all compared to this base case. If a given nuclear retirement scenario indicates that net-load payments increase compared to the base case, that result could also be articulated as net-load payments would not be expected to decrease as much from today.

Table 4. Simulation Results Base Case

Category	Item	Base Case	End of 2019 Case	Change
Nuclear Unit Status	TMI (PA)	Retired	Retired	
	Beaver Valley 1 & 2 (PA)	Retired	In-Service	
	Perry (OH)	Retired	In-Service	
	Davis-Besse (OH)	Retired	In-Service	
Nuclear Capacity Retired (MW)		3,955	1,432	
Planned New Gas Capacity (MW)		10,514	-	
Delta in Effluent Tons	Ohio CO_2 (millions)	80.17	74.75	(5.4)
	Ohio SO_2 (thousands)	87.09	87.85	0.8
	Ohio NOx (thousands)	48.13	48.18	0.1
	Pennsylvania CO_2 (millions)	102.24	98.63	(3.6)
	Pennsylvania SO_2 (thousands)	62.71	71.54	8.8
	Pennsylvania NOx (thousands)	86.20	108.94	22.7
	PJM CO_2 (millions)	383.06	387.36	4.3
	PJM SO_2 (thousands)	284.64	302.89	18.2
	PJM NOx (thousands)	247.01	284.95	37.9
Delta in Load Payments ($ millions)	AEP	$4,409	$4,653	$244
	APS	$1,718	$1,834	$116
	FE-ATSI	$2,316	$2,435	$119
	DAY	$591	$627	$36
	DEOK	$901	$959	$58
	DUQ	$471	$503	$31
	METED	$526	$565	$40
	PECO	$1,396	$1,494	$98
	PENELEC	$579	$615	$36
	PLGRP	$1,364	$1,474	$110
	Ohio	$5,485	$5,790	$305
	Pennsylvania	$5,271	$5,647	$375
	PJM	$26,797	$28,394	$1,597
Delta in Load-Weighted LMP ($/MWh)	AEP	32.39	34.20	$1.81
	APS	32.84	35.00	$2.17
	FE-ATSI	33.48	35.20	$1.72
	DAY	33.10	35.09	$1.99
	DEOK	32.07	34.13	$2.07
	DUQ	32.37	34.52	$2.14
	METED	32.43	34.86	$2.43
	PECO	32.85	35.15	$2.31
	PENELEC	32.09	34.15	$2.06

Category	Item	Base Case	End of 2019 Case	Change
	PLGRP	32.17	34.76	$2.60
	Ohio	0.00	0.00	$0.00
	Pennsylvania	0.00	0.00	$0.00
	PJM	32.88	34.83	$1.96

First Set of Simulations

The first set of simulations was executed with the assumption that all new gas generators enter the market as scheduled (see Table 5).

Beaver Valley 1 & 2 Retirement Withdrawn

If the stated retirement of Beaver Valley 1 & 2 is withdrawn and the units remain online:

Energy Market Impacts: Results show an annual decrease in net-load payments of $210 million from the base case for the entire PJM region. Of that decrease, $45 million would occur in Pennsylvania and $62 million would occur in Ohio. Said another way, load payments would decrease by an additional $210 million for the PJM region, $45 million for Pennsylvania and $62 million for Ohio from the base case if the Beaver Valley 1 & 2 units are retained and if all anticipated new generation entry into the market occurs as is expected today. This reduction in customer payments, however, is not netted against the cost of a potential subsidy to consumers in a particular state.

Emissions Impact: In Pennsylvania, emissions of carbon dioxide would decrease by 2,100,000 tons, nitrogen oxides would decrease by 2,100 tons, and emissions of sulfur dioxide would decrease by 1,300 tons compared to the base case (or more than they otherwise would if Beaver Valley 1 & 2 retire).

In Ohio, emissions of carbon dioxide would decrease by 1,500,000 tons, nitrogen oxides would decrease by 500 tons, and sulfur dioxide would decrease by 700 tons (see Table 5).

Davis-Besse and Perry Retirements Withdrawn

If the stated retirements of Davis-Besse and Perry are withdrawn and the units remain online:

Energy Market Impacts: Annual load payments would decrease by $277 million over the base case for the entire PJM region. Of that decrease, $50 million would occur in Pennsylvania and $95 million would occur in Ohio. Said another way, load payments would decrease by an additional $277 million from the base case for the PJM region, $50 million in Pennsylvania and $95 million in Ohio if the Davis-Besse and Perry units are retained and if all the anticipated new generation entry into the market occurs as is expected today. This reduction in customer payments, however, is not netted against the cost of a potential subsidy to consumers in a particular state.

Emissions Impact: In Pennsylvania, emissions of carbon dioxide would decrease by 2,300,000 tons, nitrogen oxides would decrease by 2,000 tons and emissions of sulfur dioxide would decrease by 2,000 tons.

In Ohio, emissions of carbon dioxide would decrease by 2,300,000 tons, nitrogen oxides would decrease by 1,700 tons and sulfur dioxide would decrease by 2,600 tons (see Table 5).

Beaver Valley 1 & 2, Davis-Besse and Perry Retirements Withdrawn

If the stated retirements of Beaver Valley 1 & 2, Davis-Besse and Perry are all withdrawn and the units remain online:

Energy Market Impacts: Annual load payments would decrease by $474 million over the base case for the entire PJM region. Of that annual decrease, $95 million would occur in Pennsylvania and $155 million would occur in Ohio. Said another way, load payments would decrease by an additional $474 million for the PJM region, $95 million in Pennsylvania and $155 million in Ohio from the base case if Beaver Valley 1 & 2, Davis-Besse, and Perry are all retained and if all the anticipated new generation entry into the market occurs as is expected today. This reduction in customer payments, however, is not netted against the cost of a potential subsidy to consumers in a particular state.

Emissions Impact: In Pennsylvania, emissions of carbon dioxide would decrease by 4,700,000 tons, nitrogen oxides would decrease by 5,000 tons and emissions of sulfur dioxide would decrease by 3,300 tons.

In Ohio, emissions of carbon dioxide would decrease by 3,700,000 tons, nitrogen oxides would decrease by 2,400 tons and sulfur dioxide would decrease by 3,500 tons (see Table 5).

Table 5. Simulation Results Base Case (No Market Reaction Regarding New Entrants)

Category	Item			
Nuclear Units Status	TMI (PA)	Retired	Retired	Retired
	Beaver Valley 1 & 2 (PA)	In-Service	Retired	In-Service
	Perry (OH)	Retired	In-Service	In-Service
	Davis-Besse (OH)	Retired	In-Service	In-Service
Nuclear Capacity Not Retired (MW)		1,812	2,143	3,955
Planned Gas Capacity Removed (MW)		-	-	-
Delta in Effluent Tons	Ohio CO_2 (millions)	(1.5)	(2.3)	(3.7)
	Ohio SO_2 (thousands)	(0.7)	(2.6)	(3.5)
	Ohio NOx (thousands)	(0.5)	(1.7)	(2.4)
	Pennsylvania CO_2 (millions)	(2.1)	(2.3)	(4.7)
	Pennsylvania SO_2 (thousands)	(1.3)	(2.0)	(3.3)
	Pennsylvania NOx (thousands)	(2.1)	(2.0)	(5.0)
	PJM CO_2 (millions)	(6.6)	(8.1)	(15.1)
	PJM SO_2 (thousands)	(2.9)	(5.3)	(8.5)
	PJM NOx (thousands)	(3.7)	(4.8)	(9.7)
Delta in Load Payments ($ millions)	AEP	$(37.85)	$(52.48)	$(88.49)
	APS	$(20.91)	$(21.71)	$(42.19)
	FE-ATSI	$(39.11)	$(61.93)	$(99.63)
	DAY	$(4.20)	$(6.58)	$(10.55)
	DEOK	$(5.69)	$(8.75)	$(14.16)
	DUQ	$(11.77)	$(8.33)	$(19.53)
	METED	$(2)	$(3)	$(5)
	PECO	$(7)	$(8)	$(15)
	PENELEC	$(6)	$(9)	$(15)
	PLGRP	$(6)	$(7)	$(14)
	Ohio	$(62)	$(95)	$(155)
	Pennsylvania	$(45)	$(50)	$(95)
	PJM	$(210)	$(277)	$(474)
Delta in Load-Weighted LMP ($/MWh)	AEP	$(0.28)	$(0.39)	$(0.66)
	APS	$(0.41)	$(0.42)	$(0.79)

Category	Item			
	FE-ATSI	$(0.57)	$(0.90)	$(1.45)
	DAY	$(0.24)	$(0.37)	$(0.60)
	DEOK	$(0.21)	$(0.33)	$(0.54)
	DUQ	$(0.82)	$(0.59)	$(1.37)
	METED	$(0.16)	$(0.18)	$(0.32)
	PECO	$(0.16)	$(0.18)	$(0.35)
	PENELEC	$(0.33)	$(0.51)	$(0.84)
	PLGRP	$(0.15)	$(0.16)	$(0.32)
	Ohio	$(0.37)	$(0.57)	$(0.93)
	Pennsylvania	$(0.28)	$(0.31)	$(0.58)
	PJM	$(0.26)	$(0.34)	$(0.58)

Second Set of Simulations

The second set of simulations was executed assuming that 50 percent of new gas does not enter the market (see Table 6).

Beaver Valley 1 & 2 Retirement Withdrawn and 50 Percent of New Gas Does Not Enter Market

If the stated retirement of Beaver Valley 1 & 2 is withdrawn and the units remain online:

Energy Market Impacts: Results show an annual increase in load payments of $240 million over the base case for the entire PJM region. Of that increase, $43 million would occur in Pennsylvania, and $52 million would occur in Ohio. Said another way, load payments would increase by $240 million from the base case if the Beaver Valley 1 & 2 units are retained, given the anticipated reduction in new entry that would otherwise occur. The load payment increases would result from by higher-cost marginal units setting the zonal locational marginal prices in the absence of expected new entrants we assumed will not enter due to the existence of the subsidies. This increase in customer payments does not include the cost of a potential subsidy to consumers in a particular state — the subsidy would be an additional cost on top of the increase in wholesale energy prices.

Emissions Impact: In Pennsylvania, emissions of carbon dioxide would decrease by 2,800,000 tons, nitrogen oxides would increase by 3,000 tons, and emissions of sulfur dioxide would increase by 1,400 tons. Increases in nitrogen oxides and sulfur dioxide reflect coal generation, which is uneconomic in the base case, being dispatched when less new entry from natural gas occurs.

In Ohio, emissions of carbon dioxide would decrease by 2,200,000 tons, nitrogen oxides would decrease by 300 tons, and sulfur dioxide would decrease by 400 tons (see Table 6).

Davis-Besse and Perry Retirements Withdrawn and 50 Percent of New Gas Does Not Enter Market

If the stated retirements of Davis-Besse and Perry are withdrawn and the units remain online:

Energy Market Impacts: Results show an annual increase in load payments of $164 million over the base case for the entire PJM marketplace. Of that increase, $39 million would occur in Pennsylvania, and $16 million would occur in Ohio. The analysis shows that load payments would increase by $164 million from the base case if the Davis-Besse and Perry units were retained, given the anticipated reduction in new entry that would otherwise occur. The

load payment increases would result from higher-cost marginal units setting the zonal LMPs in the absence of expected new entrants that we assume will not enter due to the existence of the subsidies. This increase in customer payments does not include the cost of a potential subsidy to consumers in a particular state – the subsidy would be an additional cost on top of the increase in wholesale energy prices.

Emissions Impact: In Pennsylvania, emissions of carbon dioxide would decrease by 3,000,000 tons, nitrogen oxides would increase by 2,700 tons, and emissions of sulfur dioxide would increase by 1,400 tons.

In Ohio, emissions of carbon dioxide would decrease by 2,800,000 tons, nitrogen oxides would decrease by 800 tons and sulfur dioxide would decrease by 1,000 tons (see Table 6).

Beaver Valley 1&2, Davis-Besse and Perry Retirements Withdrawn and 50 Percent of New Gas Does Not Enter Market

If the stated retirements of Beaver Valley 1 & 2, Davis-Besse and Perry are all withdrawn and the units remain online:

Energy Market Impacts: Results show an annual decrease in load payments of $91 million from the base case for the entire PJM marketplace. Of that annual decrease, $15 million would occur in Pennsylvania, and $56 million would occur in Ohio. Said another way, load payments would decrease by an additional $90 million for the PJM region, $15 million in Pennsylvania and $56 million in Ohio from the base case if the Beaver Valley 1 & 2, Davis-Besse and Perry units were retained, even if a reduction in new entry were to occur. This is because the retention of all the nuclear plants and their associated energy production is sufficient to offset the impact of the reduced new entry. This reduction in customer payments, however, is not netted against the cost of a potential subsidy to consumers in a particular state.

Emissions Impact: In Pennsylvania, emissions of carbon dioxide would decrease by 5,500,000 tons, nitrogen oxides would show very little change and emissions of sulfur dioxide would decrease by 300 tons.

In Ohio, emissions of carbon dioxide would decrease by 4,000,000 tons, nitrogen oxides would decrease by 1,400 tons and sulfur dioxide would decrease by 1,800 tons (see Table 6).

Table 6. Simulation Results Base Case (50 Percent of New Entrants Don't Enter Market)

Category	Item			
Nuclear Units Status	TMI (PA)	Retired	Retired	Retired
	Beaver Valley 1 & 2 (PA)	In-Service	Retired	In-Service
	Perry (OH)	Retired	In-Service	In-Service
	Davis-Besse (OH)	Retired	In-Service	In-Service
Nuclear Capacity Not Retired (MW)		1,812	2,143	3,955
Planned Gas Capacity Removed (MW)		5,896	5,896	5,896
Delta in Effluent Tons	Ohio CO_2 (millions)	(2.2)	(2.8)	(4.0)
	Ohio SO_2 (thousands)	(0.4)	(1.0)	(1.8)
	Ohio NOx (thousands)	(0.3)	(0.8)	(1.4)
	Pennsylvania CO_2 (millions)	(2.8)	(3.0)	(5.5)
	Pennsylvania SO_2 (thousands)	1.4	1.4	(0.3)

Category	Item			
	Pennsylvania NOx (thousands)	3.0	2.7	0.0
	PJM CO_2 (millions)	(4.1)	(5.2)	(12.5)
	PJM SO_2 (thousands)	1.7	0.9	(3.0)
	PJM NOx (thousands)	3.8	2.9	(1.9)
Delta in Load Payments ($ millions)	AEP	$45.29	$27.98	$(17.17)
	APS	$15.67	$14.84	$(7.94)
	FE-ATSI	$13.67	$(10.85)	$(54.05)
	DAY	$8.20	$5.49	$0.15
	DEOK	$13.14	$9.88	$2.22
	DUQ	$0.08	$3.67	$(9.02)
	METED	$5	$5	$1
	PECO	$13	$12	$3
	PENELEC	$5	$2	$(5)
	PLGRP	$12	$11	$2
	Ohio	$52	$16	$(56)
	Pennsylvania	$43	$39	$(15)
	PJM	$240	$164	$(91)
Delta in Load-Weighted LMP ($/MWh)	AEP	$0.34	$0.21	$(0.13)
	APS	$0.27	$0.28	$(0.18)
	FE-ATSI	$0.20	$(0.16)	$(0.78)
	DAY	$0.46	$0.31	$0.00
	DEOK	$0.47	$0.34	$0.06
	DUQ	$0.00	$0.25	$(0.63)
	METED	$0.30	$0.28	$0.07
	PECO	$0.31	$0.30	$0.07
	PENELEC	$0.27	$0.09	$(0.28)
	PLGRP	$0.27	$0.27	$0.06
	Ohio	$0.31	$0.10	$(0.33)
	Pennsylvania	$0.27	$0.24	$(0.09)
	PJM	$0.29	$0.20	$(0.11)

Table 7. Summary of all Simulation Results

Category	Item	Scenarios						
Nuclear Units Status	TMI (PA)	Retired	Retired	Retired	Retired	Retired	Retired	Retired
	Beaver Valley 1&2 (PA)	In-Service	In-Service	Retired	In-Service	In-Service	Retired	In-Service
	Perry (OH)	In-Service	Retired	In-Service	In-Service	Retired	In-Service	In-Service
	Davis-Besse (OH)	In-Service	Retired	In-Service	In-Service	Retired	In-Service	In-Service
Nuclear Capacity not Retired (MW)		3,955	1,812	2,143	3,955	1,812	2,143	3,955
Planned Gas Capacity Removed (MW)		10,514	-	-	-	5,896	5,896	5,896

Category	Item	Scenarios						
Delta in Effluent Tons	Ohio CO_2 (millions)	(5.4)	(1.5)	(2.3)	(3.7)	(2.2)	(2.8)	(4.0)
	Ohio SO_2 (thousands)	0.8	(0.7)	(2.6)	(3.5)	(0.4)	(1.0)	(1.8)
	Ohio NOx (thousands)	0.1	(0.5)	(1.7)	(2.4)	(0.3)	(0.8)	(1.4)
	Pennsylvania CO_2 (millions)	(3.6)	(2.1)	(2.3)	(4.7)	(2.8)	(3.0)	(5.5)
	Pennsylvania SO_2 (thousands)	8.8	(1.3)	(2.0)	(3.3)	1.4	1.4	(0.3)
	Pennsylvania NOx (thousands)	22.7	(2.1)	(2.0)	(5.0)	3.0	2.7	0.0
	PJM CO_2 (millions)	4.3	(6.6)	(8.1)	(15.1)	(4.1)	(5.2)	(12.5)
	PJM SO_2 (thousands)	18.2	(2.9)	(5.3)	(8.5)	1.7	0.9	(3.0)
	PJM NOx (thousands)	37.9	(3.7)	(4.8)	(9.7)	3.8	2.9	(1.9)
Delta in Load Payments ($millions)	AEP	$244.18	$(37.85)	$(52.48)	$(88.49)	$45.29	$27.98	$(17.17)
	APS	$115.51	$(20.91)	$(21.71)	$(42.19)	$15.67	$14.84	$(7.94)
	FE-ATSI	$118.82	$(39.11)	$(61.93)	$(99.63)	$13.67	$(10.85)	$(54.05)
	DAY	$35.51	$(4.20)	$(6.58)	$(10.55)	$8.20	$5.49	$0.15
	DEOK	$58.44	$(5.69)	$(8.75)	$(14.16)	$13.14	$9.88	$2.22
	DUQ	$31.20	$(11.77)	$(8.33)	$(19.53)	$0.08	$3.67	$(9.02)
	METED	$40	$(2)	$(3)	$(5)	$5	$5	$1
	PECO	$98	$(7)	$(8)	$(15)	$13	$12	$3
	PENELEC	$36	$(6)	$(9)	$(15)	$5	$2	$(5)
	PLGRP	$110	$(6)	$(7)	$(14)	$12	$11	$2
	Ohio	$305	$(62)	$(95)	$(155)	$52	$16	$(56)
	Pennsylvania	$375	$(45)	$(50)	$(95)	$43	$39	$(15)
	PJM	$1,597	$(210)	$(277)	$(474)	$240	$164	$(91)
Delta in Load-Weighted LMP ($/MWh)	AEP	$1.81	$(0.28)	$(0.39)	$(0.66)	$0.34	$0.21	$(0.13)
	APS	$2.17	$(0.41)	$(0.42)	$(0.79)	$0.27	$0.28	$(0.18)
	FE-ATSI	$1.72	$(0.57)	$(0.90)	$(1.45)	$0.20	$(0.16)	$(0.78)
	DAY	$1.99	$(0.24)	$(0.37)	$(0.60)	$0.46	$0.31	$0.00
	DEOK	$2.07	$(0.21)	$(0.33)	$(0.54)	$0.47	$0.34	$0.06
	DUQ	$2.14	$(0.82)	$(0.59)	$(1.37)	$0.00	$0.25	$(0.63)
	METED	$2.43	$(0.16)	$(0.18)	$(0.32)	$0.30	$0.28	$0.07
	PECO	$2.31	$(0.16)	$(0.18)	$(0.35)	$0.31	$0.30	$0.07
	PENELEC	$2.06	$(0.33)	$(0.51)	$(0.84)	$0.27	$0.09	$(0.28)
	PLGRP	$2.60	$(0.15)	$(0.16)	$(0.32)	$0.27	$0.27	$0.06
	Ohio	$1.83	$(0.37)	$(0.57)	$(0.93)	$0.31	$0.10	$(0.33)
	Pennsylvania	$2.32	$(0.28)	$(0.31)	$(0.58)	$0.27	$0.24	$(0.09)
	PJM	$1.96	$(0.26)	$(0.34)	$(0.58)	$0.29	$0.20	$(0.11)

From:	Randazzo, Samuel
To:	Dawson, Laurel; Bales, Brad; MichaelHall@governorohio.gov
Cc:	Elisar, Scott
Subject:	SEET exclusions and HB technical suggestions
Date:	Wednesday, May 8, 2019 10:47:22 AM
Attachments:	SEET Exclusions.pdf HB 6 technical suggestions.pdf

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Good morning:

The first attachment is a list of the items that the PUCO has excluded from the operation of the Significantly Excessive Earnings Test (SEET). The important thing to remember about this list is that the exclusions result in a computation that is different from the general method of computing earnings on common equity. But for the exclusions, the SEET computation would show a higher return on common equity. From a bigger picture perspective, utilities can avoid a SEET problem by doing things like increasing expenses and increasing the amount of equity. And these things would tend to increase the electric bills customers pay.

The second attachment is the list of suggested sub HB 6 changes that we provided to the Ohio House late yesterday. Most of the concerns we have identified can be easily addressed and should be addressed in my opinion. Please note that our suggested changes include sunset language (the program ends 12/31/30 unless the GA acts to extend). As we have seen with the current portfolio mandates or requirements, it is very hard to change these programs, regardless of a legitimate need to do so, once they are set in motion even. There was a sunset provisions in prior legislative proposals more narrowly focused on nuclear generation.

Based on prior experience, I suspect that the House staff is under siege by stakeholders seeking this or that amendment.

Please distribute to others on your team as you see fit. I don't yet have everyone's e-mail address.

I hope this is useful

Sam

Sam Randazzo
PUCO and OPSB Chairman
Samuel.Randazzo@puco.ohio.gov
(614) 466-3362 (office)
(614) 421-8951 (mobile)

SEET Exclusions **5/8/2019**

Duke-Ohio

1. Purchase accounting recorded pursuant to the Duke Energy/ Cinergy merger;
2. Refunds to customers pursuant to RC 4928.143(F)
3. Revenue collected attributable to prior under-earnings;
4. Eliminate the impacts of its natural gas distribution business
5. Common Equity used in the calculation will be the beginning and ending average common equity of Duke Energy Ohio on a stand-alone basis (i.e. equity associated with subsidiaries will be excluded and common equity will be allocated between gas and electric service to the extent practicable);
6. Equity will be adjusted to eliminate the acquisition premium recorded to equity pursuant to the Duke/Cinergy Crop. Merger.
7. Extraordinary items

Dayton Power and Light

1. DMR rider revenue
2. Extraordinary items.
3. Refunds to customers pursuant to RC 4928.143(F)

Cleveland Electric and Illuminating, Ohio Edison and Toledo Edison

1. Pension and OPEB normalization
2. Shared Savings (energy efficiency programs)
3. DMR rider
4. Refunds to customers pursuant to RC 4928.143(F)
5. Affiliated Company earnings
6. Extraordinary items

Ohio Power

<u>Income Adjustments</u>

1. Remove phase in recovery rider (PIRR)
2. Refunds to customers pursuant to RC 4928.143(F)
3. Affiliate earnings
4. Extraordinary items.

Page 7, line 189

After with add transmission grid subject to operational control of

- 'Facility' isn't connected with PJM – transmission grid is connected.

Page 9, line 238

(c) Ohio clean air program sunsets December 31, 2030

Page 15, Line 400

"(1) NET costs prudently incurred for contractual obligations . . ."

- EDUs sell the energy, capacity and ancillary services from long-term contractual obligations into the respective PJM markets. This language would ensure that EDUs recover their costs of such contractual obligations minus any revenue received from PJM for energy, capacity and ancillary services.

Page 15, Line 404

"(2) NET costs prudently incurred by an electric distribution . . ."

- The EDUs bid the energy efficiency savings into the PJM capacity markets and receive revenue for the energy savings. This language would ensure that EDUs recover their costs minus any revenue received from PJM.

Page 15, Line 408

",including any NET costs to discontinue..."

Page 15, Line 411/412

'Prudently incurred NET costs..

Page 16, Line 429 or there about

Suggestion to use the GATS (Generation Attributes Tracking System) to operate as a registry for clean air credits – much like we do for RECS in 4928.65

Page 13, Line 344

"~~Chapter 119.~~ SECTION 111.15 of the Revised Code to determine the amount of time . . ."

Page 17, Line 474

"this section, the authority shall adopt rules under ~~Chapter 119.~~ SECTION 111.15 . . ."

Page 18, Line 486

"under ~~Chapter 119.~~ SECTION 111.15 of the Revised Code that are necessary for . . ."

Page 20, Lines 545-546

"of this section, the commission shall promulgate rules ~~under Chapter 119. of the Revised Code~~ as necessary to begin the . . ."

- These four changes would allow the Commission and OAQDA to complete the rulemakings in the required timeframes.

Page 20, Lines 559-561

"and commercial customers shall be decoupled to the base distribution revenue and revenue resulting from implementation of section 4928.66 of the Revised Code, EXCLUDING PROGRAM COSTS AND SHARED SAVINGS, and recovered pursuant to . . ."

Page 21, Line 567

After mechanism, TO THE EXTENT IT FINDS THE APPLICATION TO BE JUST AND REASONABLE BASED ON THE REQUIREMENTS WITHIN, filed...

Page 21, Lines 576-578

"rates, The decoupling mechanism shall recover an amount equal to the base distribution revenue and revenue resulting from implementation of section 4928.66 of the Revised Code, EXCLUDING PROGRAM COSTS AND SHARED SAVINGS, and"

- These changes would allow EDUS to recover lost distribution revenue resulting from the implementation of energy efficiency and peak demand reduction programs. Remaining program costs (and costs to terminate the energy efficiency and peak demand reduction programs) could still be recovered through proposed section 4928.66(G). Additionally, would permit the PUCO to review the applications for reasonableness to insure they meet the statutory requirements.

Page 21, Lines 586-589

Strike the first sentence beginning (C) THE COMMISSION'S...

- Change would prevent the opportunity for potential 'double recovery' problems.

From: Randazzo, Samuel
To: Elisar, Scott
Cc: Vogel, Anne; Turkenton, Tamara
Subject: RE: BlueScope
Date: Monday, July 29, 2019 5:34:05 PM

The Bluescope steel making facility was built by North Star BHP Steel, LLC in the late 90s. The facility originally obtain electricity from Toledo Edison through a reasonable arrangement (see Case No. 95-0910-EL-AEC - http://dis.puc.state.oh.us/TiffToPDf/F2IKH7IKHVH1V5R6.pdf) that provided a significant discount on its total electricity bill through an interruptible credit. The term of the prior reasonable arrangement was 10 years. In that case, the PUCO said that it would evaluate the appropriateness of recovery of the cost of the discount from Toledo Edison's other customers in a rate case proceeding (the discount was not paid for by other customers).

In Case No 97-1585-EL-AEC, the PUCO approved another reasonable arrangement for North Star Recycling Company to encourage North Star to expand in Ohio rather than Michigan. The arrangement was viewed as a "competitive response" arrangement which means the cost of the authorized discount fell on Toledo Edison (was not picked up by customers).

http://dis.puc.state.oh.us/TiffToPDf/CA82WRN$B68PHXKT.pdf

Along the way, I asked Bluescope's representatives if this facility had previously received benefits through a reasonable arrangement. I was told that it had not previously received benefits through a reasonable arrangement.

In the case of Ormet and Globe (and perhaps others), the PUCO has not been welcoming to requests that the PUCO approve successive reasonable arrangements.

From: Randazzo, Samuel
Sent: Monday, July 29, 2019 4:53 PM
To: Elisar, Scott <Scott.Elisar@puco.ohio.gov>
Cc: Vogel, Anne <Anne.Vogel@governor.ohio.gov>; Turkenton, Tamara <Tamara.Turkenton@puco.ohio.gov>
Subject: BlueScope

https://www.toledoblade.com/business/2018/08/13/Delta-North-Star-steel-plant-may-get-700M-upgrade/stories/20180813112 (article from August 2018 regarding potential expansion project)

"In its presentation, BlueScope said the North Star facility's profit margin is now at about 19.3 percent, compared to its peers' average profit margin of 9.4 percent. According to Bloomberg News, the Ohio plant is North America's most profitable steel mill."

Sam Randazzo
PUCO & OPSB Chair
614.466.3362 (office)
614.421.8951 (mobile)
Samuel.Randazzo@puco.ohio.gov

Thomas C. Sullivan, Jr.

December 9, 2021

Mr. Mark Naymik
WKYC-TV
1333 Lakeside Avenue
Cleveland, OH 44114

Dear Mark,

I read with interest your article entitled "Lake Erie Wind Turbine Project Subject to Upcoming Ohio Supreme Court Hearing," and I also watched the video that you provided. I have to say that this is the most comprehensive report that tries to be fair and balanced, out of all that I have seen on the LEEDCo Icebreaker project. All I have seen typically favors only LEEDCo Icebreaker proponents.

This letter and the enclosures are for your review, and they represent the thoughts of tens of thousands of Ohioans and citizens of other states and Canada, who are opposed to the Icebreaker project.

My own journey with the Icebreaker project started out with my attendance at a public meeting on the project on November 21, 2013 at Cleveland Public Library. At the time, proponents of LEEDCo were heavily pushing the project, and I made an inquiry as to whether or not they felt one of these wind turbines would snap like a toothpick, in one of the years when the lake was frozen over and submitting millions of pounds of pressure from the ice flows. My query was immediately challenged and called false by Lorry Wagner, President of LEEDCo at the time, and their attorney. I was accused of being a "plant," not faithful to the project. As this alarmed me, from that point on, I tried to study and learn as much as I could from the information available in the public realm, regarding this proposed project, directly affecting Ohio's gem, Lake Erie. Finally, in June of 2016, as the project gained more steam in the approval process, I put together a lot of information that I had gathered and started contacting important local state and federal leaders, to ask additional questions about this project. I also started working with several grassroots Ohio organizations opposed to the project as well.

As the case is coming up once again for final approval, and if you will bear with me, I wanted to take you through a number of outstanding issues and significant concerns surrounding OPSB Case # 16-1871-EL-BGN, Project Icebreaker Wind Facility, as presented by Norwegian company, Fred Olsen Renewables. The below asterisks and the enclosures that I have included with this letter, will hopefully provide you with more insight to this project, and why, at a minimum, more information and a referendum by Ohio citizens under a full vote should be considered, before this project is funded and approved.

Global Fresh Water Supply/Cleveland Water Crib

- According to most any study that you read, 97.5% of the Earth's surface is salt water, which you cannot drink because you will die. 2.5% of the world's water is fresh drinking water. 20% of the world's fresh drinking water is located in the Great Lakes. Lake Erie today has 147 trillion gallons of fresh drinking water and supplies millions of U.S. citizens, Clevelanders, and other residents in the surrounding area with fresh drinking water. Many in the world today are saying that fresh water is the "new oil." Our gem, Lake Erie, is the 11th largest freshwater lake in the world, and it should be protected and kept clean. The advocates for the industrial wind turbines in Lake Erie claim that this will be one of the world's first freshwater wind farms. This begs the question: Why have all the other offshore wind

projects worldwide been in saltwater, brackish water, or the ocean? The simple answer is because freshwater is that which people can drink, and they do not want to foul it up with hulking, bottom-piercing, rusting, inefficient and monstrous wind towers, which can be susceptible to problems that can ruin all of the supply of fresh drinking water, and wildlife habitats in the area in which they are placed. Also, salt water, with the exception of the water in northernmost seas, does not freeze. The fresh water in Lake Erie will freeze over, as it always does every couple of years, which will potentially snap these 500-foot wind turbine poles like toothpicks. Who will clean up this type of massive pollution, eyesore, and environmental disaster when this happens? The Icebreaker project itself calls for wind turbines to be 8 miles offshore of Cleveland in Lake Erie, and unfortunately, halfway out to the site, sits the City of Cleveland's water intake crib. The Cleveland Water Crib provides 168 million gallons of drinking water to Cleveland residents and millions of Ohioans every day. That is approximately 11 million citizens a day. The Cleveland Water Crib is an impressive feat of civil engineering that was built to supply millions of Ohioans with fresh water from Lake Erie. The Water Crib project was built from 1896 to 1903, approximately 3.5 miles off Cleveland, Ohio and in Lake Erie. At the time, Lake Erie and the nearby shore ways and water intakes had been disastrously polluted by raw sewage, industrial waste, and garbage that was being dumped into Lake Erie during the late 19th century through the early 20th century. The original engineering feat of the Cleveland Water Crib solved this problem at the time.

Lake Erie Started the EPA/Messing with Toxic Sludge

- Today, Lake Erie is the shining example of the entire environmental movement in the United States. In 1969, the Cuyahoga River caught on fire and signaled to the local community, the Ohio government, and the federal government that something should be done to finally clean up Lake Erie. From this disaster, emerged the Clean Water Act, and the creation of the EPA itself in the early 1970's. All of the pollution from Cuyahoga River was sent out and placed in Lake Erie, and it is sitting at the bottom, at the point where the massive suction boxes will be slammed into the lakebed, churning up this toxic sludge of PCB's, dioxins, mercury, methane gas, lead, magnesium, and God knows what other concentrations of toxic sludge, that is currently settled, and undisturbed, in what is called "The Dead Zone." Once this dead zone area is disturbed, stirring up Lake Erie's fresh water and sludge, what will that look like and how will it affect the current quality of fresh water in the lake today? This, with the turbines so close to the Cleveland Water Crib intake system.

Bird Slaughter

- Recent bird studies in North America have shown alarming data that the number of birds is down by 29%, or 2.9 billion birds. These birds are missing since the last count in 1970. There is nothing in this study attributed to the now 63,000 industrial wind turbines in operation in North America. These monstrosities surely account for a portion of this avian slaughter. Rachel Carlson's prophetic call in her book, "Silent Spring," has moved from pesticides and habitat loss for birds, to the "whoosh-whoosh" slaughter of birds, and the new public awareness that nature is vulnerable to human intervention, by the placement of these industrial wind turbines throughout the US and Canada today. According to the Nature Conservancy, the water basin of Lake Erie supports one of the largest bird migrations in North America, with millions of birds migrating every year. The 500-foot high, 300-foot blade industrial wind towers to be placed 8 miles out from the Cleveland shoreline, and spaced 20 miles apart off the shores of East Cleveland, Lakewood, Rocky River, and Bay Village, will create a 20-mile killing field for all species of birds, bats, and butterflies, that normally use this route for migration. AND - There can be no count for this slaughter, as these beautiful creatures, once killed, will simply sink to the bottom of Lake Erie, unaccounted for. The full scale of this project is for 1,200 industrial wind turbines, to be placed in Lake Erie, which will completely industrialize and destroy, to the point of extinction, the unique species of birds, bats, and butterflies, which cross Lake Erie on their migratory routes each year. Again, when LEEDCo was asked about birds, bats, and butterflies in their application for the project, a LEEDCo

study estimates that 21-42 birds would be killed per year, due to the Icebreaker project. This is an outrageous statement, that in and of itself should disqualify this entire project.

Birds/Sandy Sullivan

- Wind turbines in Wood County, Ohio are already killing bald eagles, as recently as January 2020, which is under investigation by the ODNR. Killing bald eagles is against federal law, as the bald eagle is federally protected under the Eagle Act, the Migratory Bird Treaty, and the Lacey Act. The nesting habitats and populations of bald eagles along the north shore of Ohio is growing steadily. These great birds, a great symbol of America, will be wiped out completely by this 20-mile killing field set up by LEEDCo. I carry with me a strong love of birds that was instilled in me by my mother, Sandy Sullivan. Along with being a great philanthropist for youth education in Northeast Ohio, Sandy was a true birder, and she passed her love of birds to me in my youth. When I was 10 years old in the 1970's, my mother and I found an almost dead abandoned baby robin in our driveway. Over the next 6 weeks, we raised the bird in a shoebox filled with straw in my bedroom, feeding it Alpo dog food from a medicine dropper. When the young robin grew feathers and was healthy enough to fly, we took him to the Cleveland Metroparks nature reserve, where he made a full recovery and was put back into the wild. Today, I live on the shores of Lake Erie, in Bay Village, Ohio, just west of Huntington Beach Metroparks area. In the spring of 2020, on the Bay Village shores of Lake Erie, right where the proposed Icebreaker will be sitting offshore, we have experienced a birding season my wife, Mary, and I have not seen in years. Along with the normal nesting of Sparrows, Robins, Goldfinch, Barn Swallows, Crows, Starlings, Doves, Blue Jays, Redwing Blackbirds, Downey Woodpeckers, Hummingbirds, Seagulls, Wood Ducks, Mallard Ducks, Canadian Geese, Loons, rare Kingfishers, Snow Geese, and big Whitetail Swallows. Lurking in the air above are the raptor species, including Redtail Hawks, Turkey Vultures, Peregrine Falcons, Bald Eagles, and for the first time, a pair of Ospreys, patrolling over the water and landmass. At night, the Great Horned Owl rules. This is just a sampling of the birds that will be massacred with the approval of this project.

Walleye Stocks/No Power Needed

- Another major issue surrounding the fresh water will be the severe stress put on the world's largest stock of Walleye, Perch, and Steelhead Trout that thrive in Lake Erie today. The effects of this would be devastating, poisoning the freshwater fishing industry, creating inedible fish that have ingested the toxic sludge kicked up by these monstrous, hulking poles being slammed into the bottom of Lake Erie. First, six 500-foot poles, and then 1,200 in total. Can you imagine the environmental disaster? The other thing about this project, Mark, is that Ohio citizens do not need additional power sources at this time. We have 2 of the largest clean, zero CO2-producing, emission-free nuclear power plants just miles from where the project is being considered. To the east is the Perry Nuclear Power Plant, and to the west is the Davis-Besse Nuclear Power Plant. These 2 plants are 2 of the largest, clean, and green nuclear power plants in North America, producing 776 GWH and 858 GWH of clean, storable, reliable energy for millions of Ohioans and other U.S. residents in the surrounding states today. Newsflash: This is clean, green energy with zero emissions. Also, online, due to fracking, are reliable, abundant, and affordable sources of natural gas, for all Ohioans to use as energy. We do not need the power.

Submerged Land Lease/Local Support for 1,200 Wind Turbines/Conflict of Interest?

- LEEDCo and Icébreaker have already been granted a submerged land lease by the State of Ohio and the ODNR for a period of 50 years, to put industrial wind turbines on the bottom of our Lake Erie. This lease agreement was initially approved by the ODNR in 2014, and was reapproved, amended, and signed by Mary Mertz, Director of the ODNR, on December 30, 2019. AND, to put industrial wind turbines on the bottom of Lake Erie, for 50 years, the price, going to the citizens and State of Ohio, the owners of the lakebed through the Ohio Public Trust Doctrine, is: Roughly $7,900 per industrial wind

turbine, per year. That's it! One day, the legacy of the destruction of Lake Erie will be referred to as the ODNR's or Mertz's Lake Erie Folly, the beginning of the complete industrialization and destruction of our natural gem, Lake Erie. Two of the project's biggest proponents include Cleveland Foundation President and CEO, Ron Richards, who, upon his arrival in Cleveland, looked directly at Lake Erie and thought, what a great "fixed asset." We could use the lake for a new electrical grid, powered by industrial wind power. At a ceremony where she was accepting a $40M DOE grant for the project, Congresswoman Marcy Kaptur said that it was the beginning of a new wind powered energy grid, along the Southern shores of the Great Lakes, from Buffalo to Toledo initially, but then extending into Canada and all points, as well. Thus, these 2 leaders, Richards and Kaptur, do not represent the people, but instead their own interests, with the Cleveland Foundation itself donating $4M for the project, with Ron Richards sitting as LEEDCo's Chairman, and at the same time, President and CEO of the Cleveland Foundation. Perhaps you could investigate this, Mark, to determine any possible conflict of interest there. Richards wants to see thousands of lake-based wind turbines as an environmental asset, replacing coal burning power plants, but he makes no mention as to the impact of industrializing Lake Erie, or what happens to the birds, bats, and butterflies, and their surrounding habitats. There is also no explanation as to how this vision fits into the Ohio Public Trust Doctrine, purporting Lake Erie to be for the use of the citizens of Ohio. LEEDCo has now turned into a private/public partnership, which apparently is now going to be bought by Fred Olsen Renewables, once LEEDCo and Icebreaker receive the green light to proceed. With this purchase, the Lake Erie Submerged Land Lease, granted by the Mertz ODNR, will transfer to Fred Olsen Renewables, or any other developer out there globally who wants to own the rights to the bottom of our gem, Lake Erie. How is this possible? AND, who are the LEEDCo shareholders? How much money will the LEEDCo shareholders receive for the sale of their PPP? The LEEDCo PPP becomes the doorway for the developers to enter into, to secure the industrial development of Lake Erie. Is this an open bid for 50-year development rights, for the bottom of Lake Erie? AND, will any LEEDCo shareholders recuse themselves of any conflicts of interest, on any sale of the PPP? A lot of big issues to unpack here, Mark.

Ohio Public Trust Doctrine

- This project seems to violate the letter of the law of the Ohio Public Trust Doctrine, as it applies to submerged Lake Erie lands in Ohio. Lake Erie is arguably Ohio's greatest natural resource, and it is vitally important to Ohio's economy. The drinking water, commercial shipping, fishing, transportation, and the billions of dollars a year attributed to Lake Erie tourism, are all rights in and to the waters of Lake Erie, and the underlying lakebed, which are restricted by a common law principal known as the Public Trust Doctrine. Essentially, the Public Trust Doctrine reserves rights for the submerged land of Lake Erie, for public use and enjoyment, such as navigation, commerce, fishing, and recreation. In Ohio, these rights are protected, determined, and enforced under Chapter 15 of the Ohio Revised Code, and in accordance with the tenants under the Public Trust Doctrine, which state that the literal owners have rights to the reasonable use of the waters of Lake Erie, in front of or flowing past lands for the purposes of incidental use and enjoyment. This project surely pierces the Ohio Public Trust Doctrine, providing a 20-mile use in total of the lake and lakebed, along the shores of Lake Erie that will dramatically affect tourism, swimming, fishing, drinking water, birdwatching, and the destruction of local wildlife within this area, with no vote, and no voice from the public at all on this matter. This is no "small demonstration project." It will be the size of the Cleveland skyline.

Petition Against Icebreaker/Mono Bucket/Blight

- Your article, Mark, and really, the point from the media, and from the proponents of this project make it sound like there is only 1 person against this project, Sue Dempsey, who is a great advocate of putting a stop to this project. She is surely one along with other groups, opposing this through the courts. There are other unreported grass roots efforts. For example, on April 27, 2020, ODNR Director Mary Mertz and her fellow Board Members, along with Governor Dewine, received a 170-page petition, containing

6,729 signatures from Ohioans and Americans, signatures that were gathered over the past 3 years, to stop the construction of the Icebreaker Wind Facility, and to demand that an Environmental Impact Study (EIS) be performed. These signatures were gathered from the website: https://www.saveourbeautifullake.org/, and also collected face-to-face at the Cedar Point Boat Show, in 2019. Also enclosed for you, Mark, is a copy of the petition showing these signatures. The main concern was that the project poised to be granted to billionaire Norwegian developer, Fred Olsen Renewables, using their mono bucket construction method, in setting of the wind turbines into the lakebed of Lake Erie. You should take note of Fred Olsen's recent failure of his mono bucket method, on a demonstration project in the German Norse Sea, in March of 2020. They are going to use this method with Lake Erie as a guinea pig, knowing that this mono bucket procedure has been cancelled, on other projects worldwide. Fred Olsen Renewables proposes the untested use of the mono bucket securing process, at the bottom of Lake Erie, through what has been over 100 years of settled environmental waste, sludge, PCB's, and poisonous toxins, when disturbed, these things will end up in the Cleveland Water Crib. The LEEDCo permit application should be withdrawn for this reason alone. This petition of 6,729 Ohioans and US citizens signing up against this project, shows that the issue of saving Lake Erie, should be put out as a referendum, for the voters of Ohio to decide. We sent this information to Cleveland.com, lead editor, Elizabeth Sullivan, and the entire group over there. They have never printed or included in internet versions, any article or opinion piece that is anti-LEEDCo or Icebreaker. Their view is that killing bald eagles and all kinds of other birds and waterfowl, as well as Lake Erie water quality, is worth "free, green energy," but clearly, with the destruction of Lake Erie, there is nothing free about this project. Blight is one of the major reasons that offshore windfarms have been rejected near major cities and in fresh water, as well as saltwater. These 500-foot monstrosities will feature towering flashing red lights, which will obliterate any stargazing, and beautiful nighttime views of Lake Erie that now exist over Cleveland. This "small project" will be as big as the Cleveland skyline itself. There are currently many states in America and local citizens who have understood the potential disastrous implications of windfarms early on and have acted against them. For example, the "clean green" State of Vermont, one of the world's most environmentally friendly states, has rejected numerous wind turbine farms for years because of the blight they cause on the landscape. In March 2015, The Northeastern Vermont Association and Regional Planning Commission, which covers 21% of the state's land, voted in favor of a resolution to allow no further development of industrial scale wind turbines, throughout the entire state of Vermont, and surrounding region. Vermont state legislatures also introduced bills to ban large wind turbine projects completely. Many similar proposals are being introduced in states like Iowa, whose countryside is already terribly scarred, due to industrial wind turbines, to Maine, and small towns across the USA. In the Providence of Ontario, Canada, there is a moratorium on the construction of wind turbines on the Canadian side of Lake Erie, due to environmental concerns. Also, New York state's citizens are overwhelmingly opposed to wind turbines in Lake Erie, due to potential threats to fresh drinking water, fish, and wildlife habitats.

Jobs/NEPA Report

- On the jobs issue that Icebreaker will bring, the Unions have been duped. The proponents of this project claim that this project will create over 500 jobs and pump money into the local economy. The LEEDCo application with the NEPA Report of August 2017 states that the jobs for this project will only number 159 to construct the project, plus 9 more full-time jobs allotted to maintenance, after completion, for a total of 168 jobs, with the majority of the workers from Fred Olsen leaving for Denmark or Europe upon completion of the project. That leaves 9 full-time jobs, for maintenance positions. It is also interesting that the NEPA report, under water quality, indicates that there is expected to be "short-term" impact on local drinking water, and water supply. This, with all these huge poles and blades, made in China, and with the suction-cup method being used to slam into the bottom of Lake Erie's toxic sludge, dead zone, and toxic blob area, which will find its way into the Cleveland Water Crib. The NEPA reference to water quality is the only one that I have seen from any public information on this project. The citizens need more information on this project.

Power Deal/No Break Even Ever

- Mark, you were told that the LEEDCo goal is to provide power for 7,000 homes. This is a pipedream, and down from 17,000 homes, which is what they claimed in 2016. Power from these industrial wind turbines will provide a 500% increase in energy costs, through an unpublished deal with Cleveland Public Power, who will initially provide this power to those who cannot afford it, the poor African Americans on the near East side, and the poor Latin Americans on the near West side of Cleveland. And once again, it will be mostly subsidized by Ohio taxpayers. So, at a starting cost of $170 million for the Icebreaker project, and over $28 million per wind turbine, paid for by taxpayer money from Ohioans and U.S. federal taxpayers, with the ultimate goal of having a total of 1,200 wind turbines, x $28 million, equals $33.6 billion. This project, based on the electricity produced and used, will NEVER EVER break even (don't parrot the "wind is free" line). This will always be a loser, subsidized by the taxpayers, and destroying our gem Lake Erie in the process. Some will get rich here for sure, but not the citizens of Ohio, with a supposed reduction in power cost from wind.

Shipping Lanes

- What would 1,200 500-foot towers do to the shipping lanes in Lake Erie, and the Great Lakes? No doubt it would decimate the shipping industry, and all the onshore ports and businesses associated with the Great Lakes shipping industry. You quote the port CEO, and LEEDCo-Icebreaker board member, Will Freeman, as saying the bird issue is a red herring. This is false. He says that he is a supporter of Icebreaker, but he does not explain how it is going to affect all the shipping lanes, his customers and the shippers who use the Cleveland Port to go in and out to various points on Lake Erie. How will the great iron ore ships navigate around these things, especially in stormy weather? The port of Cleveland itself will be made almost useless, after these things go in. This is no small project. It is as big as the Cleveland skyline. The pictures in the local PD representing this project are not one tenth the size of these things. Also, with Mr. Freeman sitting on the Board of LEEDCo, you think he is speaking for LEEDCo more than the Port of Cleveland, when supporting the project. Which hat are you wearing, Mr. Freemen?

Cleveland Air Show

- Additionally, Mark, are you a fan of the Cleveland Air Show, like the tens of thousands of Clevelanders who have watched the show over the years? Attached is a letter on the project that I sent to the Cleveland Air Show CEO, Board of Trustees, and friends. In the letter, I say with a heavy heart, as someone who has watched and enjoyed the Cleveland Air Show from when I was a child to now, as well as one who recognizes the millions of dollars that it brings to the city every year, that unfortunately, approval of the Icebreaker Wind Facility, with the 6 500-foot towers and blades the size of football fields, will, in effect, shut down the Cleveland Air Show for all future showings. There is no way that the Navy's Blue Angels, or the Airforce's Thunderbirds, will even go near these things, on a set flight path or otherwise. Icebreaker will doom the Cleveland Air Show, the memories of young and old Clevelanders, and the millions of dollars the event generates for the city each year. Another casualty for climate change, Mark?

Accountability/Civil Rights/OPSB Testimony

- So why does Cleveland get the honor of the first freshwater industrial wind farm? And why in Lake Erie, the 11th largest freshwater lake in the world today? I know why. It is because it has been done under the radar, and our local leaders, bureaucrats and politicians are selling us out in the name of green energy. Of course, when the accountability comes, after these things get smashed up by the lake ice

ENCLOSURES REFERENCED IN LETTER

TO MARK NAYMIK

DATED DECEMBER 9, 2021

Thomas C. Sullivan Jr.
29360 Lake Road
Bay Village, Ohio 44140

May 17, 2019

Governor Mike DeWine
Riffle Center, 30th Floor, 77
South High Street
Columbus, OH 43215-6117

RE: OPSB Case No.: 16-1871-EL-BGN
Project: Icebreaker Windpower Inc.
Location: In Lake Erie (submerged 60 feet deep) 5 – 6 nautical miles off the coast of Cleveland, Ohio, Cuyahoga County.

Dear Governor DeWine,

I would like to congratulate you on your election. I was pleased to be part of the crowd that was with you and President Trump, at the IX Center in Cleveland on Monday, November 5, 2018.

I am writing to you per the above OPSB Case No.: 16-1871-EL-BGN, pending approval by the Ohio Power Sitting Board to slam 6, 500' poles into the bottom of Lake Erie, releasing decades of carcinogens into the drinking water, flowing into the Cleveland Water Crib, in the Dead Zone of Lake Erie, where these monstrous poles, and environmental decimating project will occur, in our beautiful Lake. Please take action with your team to put a stop to this project.

President Trump has already pledged $300 million to the Great Lakes, to assist in stopping fresh drinking water problems. The government has additionally granted Flint, Michigan, $100 million to fix their fresh water lead contamination issue, which happened because a government decision in a fresh water drinking resource went horribly wrong, and hit the 96,000 citizens of Flint, Michigan directly.

Lake Erie's 147 trillion gallons of fresh drinking water, is for the benefit of the citizens of Ohio, per the Ohio Public Trust document. This fresh drinking water is at great risk with this project, and to be followed by the $24 billion placement, at tax payer expense, of 1,600 similar 500' industrial wind towers into Lake Erie, completely industrializing Lake Erie, and completely destroying it, under your administration's approval.

The fresh drinking water supply will be directly affected, poisoning millions of Ohioans, Americans and Canadian citizens, by these 6, 500' industrial wind towers, with their blades, with their flashing lights, this will make Lake Erie look like a giant airport, in the serenity of the night. This "Pilot" project will be as large as the Skyline of Cleveland itself. One of Leeedco's many lies is that the project will "Look like the size of a dime from the shore." A Lie.

The slashing blades will kill thousands of migratory birds, bats and butterflies that use Lake Erie as their migratory route today, and in the future.

I was pleased to have the opportunity to have lunch with you at the Cleveland Union Club in the summer of 2017, to discuss my direct concerns with regards to this project, and the effect on the 168 million gallons of fresh drinking water, used by Cleveland Residents, and millions of Ohioans every day, that is required from Lake Erie.

The other item of great affect will be the $Billions of dollars of Lake Erie Tourism, with this pilot project, and bringing in over 1,600 industrial wind towers, to industrialize Lake Erie, to destroy the beauty, wildlife and waters of Lake Erie, as well as the Ohio tourist industry on Lake Erie. Please do not let this begin under your administration.

The Lake Erie Ohio Public Trust, through the ODNR, and through Leedco, has already granted, without citizen review or transparency, a 50 year submerged land lease, to a Foreign Billionaire, Fred Olsen, of Fred Olsen Renewables. This lease will allow a Norwegian Company to hold on to Lake Erie and destroy the beautiful environmental habitat, and the fresh drinking waters that millions crave every day for the next 50 years! How is this happening? Green Marxists say that wind is free energy? Nothing is free! How can you call freedom giving the rights to the bottom of our Lake Erie for 50 years, to a Foreign Billionaire free?

The "Pilot" project is said to also provide 500 to 1000 jobs and a potential manufacturing base for 500' industrial wind turbines in Ohio, which are currently made in China. The fact from the NEPA report, is that the project planners expect only 157 jobs, 9 permanent, and most jobs will go to out of the state and out of country workers. The opposition to this project has come directly from grass roots Ohioans, who voted for you as Governor like myself. Not the Coal industry. LEEDCO is using a $50 million grant (of our tax dollars granted under the Obama administration) to hire lawyers, industrialists, employ all types of political forces, and build their own reports, and staff for this project, with the media in cahoots, similar to how they attack President Trump, saying their opponents are with the Coal lobby, another Leedco lie.

The very incredible thing about this Governor DeWine, your Ohio citizens do not need the power. We have two of the largest nuclear power plants in all of North America, within 90 miles of the proposed project. To the East the Perry Nuclear Power Plant, and to the West the Davis-Besse Nuclear Power Plant. This is clean zero CO^2 producing, emission free power, that the far Green Marxist leftist, who believe they are going to die in 12 years, are convinced that these two Nuclear Power Plants will be torn down. Many in the Ohio EPA today also believe that these Nuclear plants should be torn down. The same Ohio EPA who says that our Lake Erie drinking water will be fine, after industrializing Lake Erie. They offer no explanation for this hypocrisy vs. Nuclear Power.

Power from these industrial wind turbines will provide a 500% increase in energy costs, through a secret deal with Cleveland Public Power, who will initially provide this power to those who most cannot afford it, the poor African Americans on the near East side, and the poor Latin Americans on the near West side of Cleveland, Ohio, and subsidized by taxpayers again. This does not bother the Green Marxists who are for this project, as they are so hypocritical about not caring about the cost, wildlife, the habitat, and the people in poverty, who will be directly affected by this project, as long as it can be rammed through in the name of assisting with climate change, which is undecided science. I am not going to teach my 11 and 13 year old sons, that they are going to die in 12 years. This is ludicrous. Kill Lake Erie, to save the earth, they say.

The other ironic thing about this project is that Lake Erie is already the shining example of the environmental movement. In 1969 the Cuyahoga River caught on fire, and it signaled to the local community, the Ohio government and the Federal government that something should be done. From this disaster in Lake Erie emerged the Clean Water Act, and the EPA itself was created, in the early 1970s. All of this pollution from the Cuyahoga River was sent out and placed in Lake Erie, and is sitting undisturbed at the bottom of Lake Erie. At this point in time, these 6, 500' poles, with dozens of football field sized massive suction boxes, will be slammed to the bottom of Lake Erie, and stir up this toxic sludge, and the Lake Erie floating toxic blob, which will go directly into the Cleveland Water Crib. Can your administration take the chance of this disaster occurring?

When this happens, as the fire bells went off in Flight, Michigan, with their lead poisoning water problem, who is going to fix this problem for the people of Cleveland, and citizens of Ohio, 4 border states, and Canada? This fix will be more than $100m, x 10, and who will be liable?

The other issue under severe stress will be the world's greatest stock of walleye fisheries, and perch and steal head trout. The effects of which would be devastating, poisoning the fresh water fish industry, with inedible fish, ingested with toxic sludge, kicked up by these monstrous hulking poles, being slammed into the bottom of Lake Erie.

All of the offshore industrial wind turbines today are in salt water, or brackish water, because people do not drink salt or brackish water, because they will die, and only 2.5% of the world's surface water today is fresh water (fresh water is the new oil). Typically, salt and brackish water will not freeze over in the watersheds where these things are placed off shore. Lake Erie will freeze up completely, and these giant poles will be snapped in half with ice flows. Who is going to be responsible to clean up all this decimation, filth and pollution of our great Lake Erie?

Governor DeWine, we have come down to decision time on this issue, and you are, other than President Trump, the last one who is able to stop this project from occurring.

At the very least, this issue should go out to a State vote and referendum, for the entire State and the people of Ohio to vote on and decide. This issue is being promoted by the Green Marxist leftists, and people who want to be enriched at taxpayer expense, for another green crony capitalist project. This does not make sense that LEEDCO, a not-for-profit organization, was able to obtain ODNR approval, to transfer a 50 year submerged land lease for the bottom of our Lake Erie, to a Foreign Billionaire, Fred Olson, and his for profit company, Fred Olsen Renewables. A 50 year submerged land lease, already granted, to destroy the Lake Erie drinking water, environmental habitat and beauty forever.

The reason Fred Olson Renewables is coming over to the USA, at the invitation of our Green Marxist leftist climate change lobby, is because his projects are failing or being decommissioned all over Europe at an alarming pace for him. These things have been placed on shore, and offshore in salt water, throughout the entire European continent, with the decimation of wildlife, beauty, triple energy prices, especially in Germany. The people in Germany have found themselves in energy poverty, and are now scoffing at these hulking, ugly, inefficient, and never to break even, government subsidized disasters, by building new coal plants for power.

Governor DeWine please put your hat in the ring to be the honorable decision maker, who stops the destruction and disaster of Ohio's beautiful gem and greatest natural resource, Lake Erie.

I have listed many items that are contained about this project on the website: **nolakeriewindfarm.org**. Also these are additional websites: **SaveOurBeautifulLake.org**; **www.na-paw.org**; and **greatlakeswindtruth.org**. We are a coalition of thousands of concerned Ohio Citizens, not 2 people against this project, on behalf of Coal, another Leedco lie.

I have carbon copied your Director of ODNR, Ms. Mary Mertz and her assistant and ask them to please post this letter, to the Ohio Power Sitting Board website page, for people looking for information for or against, this project: OPSB Case No.: 16-1871-EL-BGN; Project: Icebreaker Windpower, Inc., in Lake Erie. And have copied President Trump, who has discussed the folly of Industrial Wind Turbines during a recent rally in Indiana, and views like you, the trillions of gallons of fresh water in Lake Erie today, as a matter of National Security.

With the very most respect, and Congratulations once again on your successful election as Governor, for the Great State of Ohio.

LONG LIVE ERIELHONEN!
The Iriqoian Indian name for Lake Erie.

Sincerely yours,

Thomas C. Sullivan, Jr.

Enclosure

cc: Mary Mertz, Director, Ohio Department of Natural Resources
Paula Farrell, Ohio Department of Natural Resources
President Donald J. Trump, United States of America

Thomas C. Sullivan Jr.
29360 Lake Road
Bay Village, OH 44140

June 14, 2016

Senator Rob Portman
448 Russell Senate Office Building
Washington, DC 20510

robe robportman.com

ROB PORTMAN
UNITED STATES SENATOR
OHIO

ROB@PORTMAN.SENATE.GOV
(202) 224-3353
WWW.PORTMAN.SENATE.GOV

Dear Senator Portman,

"Help Me I'm Dying Lake Erie! It's Cleveland - Who Cares?!"

"Imminent Disaster Awaits Industrializing Lake Erie with Thousands of Wind Turbines!"

This note will highlight how the new wind farm that is currently being built in the fresh waters of Lake Erie, will bring potential disaster to the people who rely on this water in the City of Cleveland and surrounding areas in Northeast Ohio, Ohio, 4 border states and Canada. This wind farm will potentially bring a far worse clean drinking water issue, than the current clean water drinking crises, which is currently affecting thousands of citizens in Flint, Michigan, with their lead water issue. Additionally this wind farm will kill thousands of species of migrating birds, that rely on the fresh waters and clean flying area across Lake Erie every year. Unfortunately the loss of these birds will not be able to be counted, as they will sink and go to the bottom of Lake Erie. Additionally the wind farm will kill the world's greatest fresh water stocks for walleye and perch fishing in North America, and probably the world. Other fish will be affected as well, including the steelhead trout, whose fishing is so prevalent in Lake Erie and the rivers surrounding Lake Erie.

<u>The Worlds Fresh Water Status – 2016</u>

Today, according to most any studies that you read, 97.5% of the earth's surface water is salt water. You can't drink salt water, or you will die. 2.5% of the world's water is fresh drinking water. 20% of the world's fresh drinking water today is located in the Great Lakes. Lake Erie today has 147 trillion gallons of fresh drinking water, and supplies millions of US Citizens, Clevelanders, and other residents surrounding Lake Erie's 871 mile perimeter coastline, and 45 miles across to Canada, with depths ranging from 5 feet deep, to nearly 210 feet deep.

Today many in the world are saying that, "fresh water is the new oil." This is because of water scarcity, and the world's growing population's thirst for fresh drinking water, either to live, for crops, manufacturing, all types of industries, rural and urban life. Lake Erie is truly a Gem to be protected and kept clean.

Why Build a Wind Farm in the Fresh Drinking Waters of Lake Erie?

So the question is, why are environmental advocates for green energy pushing and pursuing a wind farm and the industrialization of Lake Erie? The current Lake Erie wind farm project, plans to build 6, 500 foot wind towers to start with, at a cost of $120M (with over 50M$ of this money coming from US taxpayers) at $20M per wind tower. With this total of 6, 500 foot towers being put in place at a total cost of $120M, the final goal of Lake Erie's industrialization is for 1200 wind towers, possibly completely destroying Lake Erie's fresh drinking water, wildlife, both in the air and in the water, and beauty, for a total, never to be re-paid by electricity used or other energy costs, and never to break even, for a total cost of 1200 wind towers, X $20M, equaling $24 billion dollars, WOW! And Why?

The advocates for this wind farm say that they want to use Lake Erie as a clean energy field because "this will be one of the world's first fresh water wind farms." This begs the question, why have all the other offshore wind projects been in salt water, or brackish water, or in the ocean? Why have there been no large scale fresh water wind farms? The answer is simple: Because it's fresh water, and people drink fresh water, and they don't want to foul it up, with hulking, bottom piercing, rusting, inefficient, monstrous wind towers, that can be susceptible to ruining all of the fresh drinking water, and wildlife habitats, in which these wind towers are placed.

Also, salt water does not freeze over. The fresh water in Lake Erie will freeze over, as it does every couple of years, which will potentially snap these 500 foot wind turbine poles like toothpicks. Who will clean up this type of massive pollution, eyesore and environmental disaster, if this happens?

If Lake Erie drinking water turns into the next Flint, Michigan water issue, but on a much more massive scale, who is going to be responsible? I guess the real answer to that question is, who cares? This is being done to save the planet, remember? Also, it is being done off the shores of Cleveland, and who really cares about Cleveland, Ohio?

The "Cleveland Water Crib" and the Lake Erie "Dead Zone"

Not many people have been to the exact location on Lake Erie where they are currently going to put up the 6, 500 foot towering windmills in Lake Erie, in 65 feet of water.

I've been out there, on the water in the exact location of the proposed wind towers on Lake Erie, have you? Have you been out there Senator Brown? Have you been out there Governor Kasich? Have you been out there Mayor Jackson? Have you been out there Congresswoman Kaptur? Have you been out there Congressman Joyce? Have you been out there County Executive Budish?

I was out there at the site on August 29, 2015, on my Seadoo, watching the DOSECCA taking their soil samples from the bottom of Lake Erie. There are a few issues with the location that all Clevelander's and politicians, who I am copying on this email, who have approved and funded this project, with our tax dollars, should consider:

The project itself sits about 6 to 7 miles offshore of Lakewood, Ohio, AND unfortunately half way out to the site sits the City of Cleveland's Water Intake Crib. You know, the Water Crib that provides 168 million gallons of drinking water to Cleveland residents and millions of Ohioans every day, 11 million citizens a day.

Approximately 3 miles from this crib is where the 6 "$20M a piece, $50M in taxpayer funded wind towers", will be drilled and placed into the bottom of what's known as "the Dead Zone of Lake Erie."

Now how deep are the footings, or the base boxes of the towers going to go down, when they are drilled directly into what's known as the Dead Zone, into the bottom of Lake Erie's Bed Rock? Or placed in boxes that are fastened to settle on the bottom of Lake Erie, thru 50 to 100 to 150 years of toxic sludge, in the Dead Zone. We do know that the footings for the new Cleveland Browns Stadium along the lake, on shore, had pilings of over 340 feet deep. So how deep does a company from Norway mind you, not America, yes this US$ taxpayer funded project is going to a company from Norway, how deep is this Norway company going to have to drill into Lake Erie's bottom, to secure just one 400 foot to 500 foot tall wind tower, at 65 foot water depth, under the fresh drinking waters of Lake Erie? The project will be done with pilings, or an unproven box method, that our leaders are happy to experiment with, in our 147 trillion gallons of fresh drinking water, aka our awesome natural resource, Lake Erie.

Now why do they call this area in Lake Erie the Dead Zone? It's called the Dead Zone because of what sludge sits there above and on the bottom of Lake Erie, after the years of abuse of Lake Erie during Ohio's industrialization, from the mid to late 1800's, to the early 1900's, all the way to the 1970's. This abuse continued until local residents, state governments, and the federal government did an excellent job of cleaning up Lake Erie, which makes Lake Erie one of the cleanest fresh drinking watersheds in the world today. So why mess with this fresh drinking water?

So back to the Dead Zone. How deep is the Dead Zone before you get to the bottom? What is in the Dead Zone? The Dead Zone consists of layers of over 30, 50, 100, and by some counts 150 years of cumulated carcinogens sitting on top of themselves, such as lead, magnesium, arsenic, mercury, and many different hazardous toxic chemicals, that have finally settled down nicely, at the bottom of Lake Erie after years of abuse, finally not harming Lake Erie's current fresh drinking water.

What's going to happen when this toxic sludge in the Dead Zone, is all hammered through and pierced by the first of the 6 proposed wind towers? Not to even talk about the planned 1200 wind towers to ruin our water, kill the migratory birds, kill the fish stock, and destroy the beauty of Lake Erie?

The thing about the current location in Lake Erie for this project, is all of this sludge, and all of this toxic waste and chemicals that have built up in the Dead Zone over the past 100 years is potentially going to be stirred up, and flow directly into the Cleveland Water Crib, thus polluting, toxifying, and

poisoning millions of Ohio, New York, Indiana, Pennsylvania, and Michigan's (all states who boarder Lake Erie today), children, young adults, adults and elder people. This is not even mentioning Canadian waters, for those Canadians who count on Lake Erie's fresh water, plus the run off of potentially contaminated Lake Erie water, flowing over Niagara Falls into Lake Ontario, potentially contaminating all of Lake Ontario as well.

We are talking lead, mercury, PCBs, dioxins, magnesium, arsenic and potentially the release, and explosion of underwater Lake Erie natural gas wells, that will be pierced upon the drilling into the Lake Erie bed rock, and in the Lake Erie Dead Zone today. Due to the industrial age, all of these toxic chemicals have been deposited in Lake Erie, in one form or another, since the mid to late 1800's, early 1900's and to the 1970's.

What public scientific studies have been completed to prove that a drinking water disaster will not happen? None, Zero, that I have seen published. What are the findings of the DOSECCA's soil samples, taken from the bottom of Lake Erie in August 2015?

If this all goes foul, and the water goes foul, and flows into the Water Crib, and there are explosions from gas wells, that kill 10 or 20 workers, if they are from Norway, or subcontracted US workers, who, what politicians, what mayor, what congressman, what senators, what governor, what corporations, LEEDCO, Who is going to be civilly and criminally liable to those citizens who are directly affected? And to the taxpayers of the State of Ohio and the United States, who are funding this project?

WHY Lake Erie and Cleveland, Ohio?

Now, our President Obama, during the White House correspondence dinner in the Spring of 2016 said, and I quote "It will be interesting to see what happens at the Republican National Convention in Cleveland this summer, if It (Cleveland) still exists after the convention", to which there was arousing laughs of amusement. That the President of the United States is able to insinuate that an entire American city, under a joke to the national press and a government audience, is about to endure rioting and burning and destruction, of an American city, "if "It" still exists" after a major national event. This discourse is unfathomable, disrespectful, and tells you what the President of the United States thinks about Cleveland, what the Government thinks about Cleveland. This is Government bureaucrats pushing this entire green agenda down the throats of the American people, Clevelanders and Ohioans.

The bottom line is, that this fresh water wind farm, being constructed right in the middle of trillions of gallons of the people's fresh drinking water habitat, is being done in Cleveland of course, because no one, either locally or on a national basis, gives a damn about Cleveland, Ohio!

I give a damn about Cleveland, Ohio! My kids have grown up drinking the water of Lake Erie. We see the beauty of Lake Erie, the most beautiful sunsets anywhere, we boat on Lake Erie, we fish in Lake Erie, and we see the threat that this wind farm has to the thousands of migratory birds that

cross Lake Erie every season, but most importantly the imminent threat to the fresh drinking water for millions of Americans, and Canadians.

Of course, when the environmentalist who don't live in Cleveland, and the Norwegian firm that doesn't even exist in the United States, that's receiving $50M of our tax dollars, to build these 6, 500 foot towering offshore wind turbines, that potentially will foul up our drinking water, of course when they looked around the whole of the US, and said, where could we get away with doing this in the United States today? Let's look at the map: Cleveland, Ohio, no one gives a damn about Cleveland, Ohio. News flash, millions of people do. But Cleveland is the mistake by the lake, it's a national joke. Where can we get away with putting a monstrous wind farm, piercing the bottom of Lake Erie's Dead Zone, potentially fouling up an entire fresh water drinking waterway, that is a fresh water supply for millions of American citizens? What fresh water habitat shall we use, so we can prove that wind farms can exist is fresh water? Where can we get away with this, and where should we do it? Answer, nobody cares about Cleveland, Ohio, do it in/to Cleveland, Ohio.

Back to the Cleveland Water Crib

Let's talk about the Cleveland Water Crib. This impressive civil engineering feat was built to supply millions with fresh water. The Cleveland Water Crib project was built from 1896 to 1903, approximately 3 ½ miles off of Cleveland, Ohio in Lake Erie.

This Water Crib was built to catch fresh water, out in the middle of one of the largest fresh water lakes in the world, Lake Erie, because at the time, all of the Lake Erie near shore water intakes had been polluted by raw sewage, industrial waste, and garbage, that was being dumped into Lake Erie, during the late 19th, into the 20th century. So the Water Crib was built 3 ½ miles off the Cleveland shoreline to deliver fresh drinking water to Ohioans.

The Water Crib intake, has a 10 foot tunnel on the bottom of Lake Erie, that runs 5 miles from the Water Crib, with fresh water, to the Kirtland water intake, where it supplies 168 million gallons of fresh water a day, to quench the thirst and wash the Babies of millions of Ohioans every day.

During the building of the Cleveland Water Crib, and the 5 mile tunnel to Kirtland, Ohio in 1896 to 1903, the men who built the crib and the tunnel had to drill some 350 feet into the bottom of Lake Erie, to secure the Water Crib where it is today, and to build the 10 foot wide, 5 mile tunnel extending to the Kirtland water intake area, to supply Lake Erie's fresh drinking water to Ohioans.

What happened many times during the drilling to the bottom of Lake Erie? There were a number of explosions, and fires, that included methane and natural gas explosions, based on the drilling into the bottom of Lake Erie in unknown areas. The result, 38 brave men were killed during the building of the Cleveland Water Crib, and the 5 mile tunnel to Kirtland, from 1896 to 1903. These men were burned alive, or suffocated to death during construction.

If drilling to the bottom of Lake Erie, in the late 19th Century, to build the current Cleveland Water Crib, and the 5 mile fresh water tunnel to Kirtland, killed 38 men, what is the drilling to the bottom of Lake Erie, to secure the tower bases, or boxes in the Dead Zone, starting with 6, 500 foot wind towers, going to result in today? How many men or women will die during this wind farm construction, and who will be responsible for this? What toxic sludge will this stir up?

As discussed before, we know the drilling is going to go right through the industrial sludge of potential PCBs, dioxins, mercury, methane gas, lead, magnesium and God knows what other concentrations of sludge, that are CURRENTLY SITTING QUIETLY AND UNDISTURBED, at the bottom of Lake Erie, in the Dead Zone.

Once this Dead Zone area is disturbed, and Lake Erie's fresh water and this sludge is stirred up, what is this going to look like, and how will this affect the current quality of fresh water in Lake Erie today? Particularly with the proposed wind farm so close to the Cleveland Water Crib intake system?

Who Will Bear the Responsibility?

What will this water look like and contain in toxicity compared to the water in Flint, Michigan? And if this water is not potable or drinkable for millions of Clevelanders and Ohioans, Americans or Canadians, and the People and their Children are harmed, who will be at fault? Will it be LEEDCO? Cleveland Mayor Jackson? Senator Sherrod Brown? Governor John Kasich? Congresswoman Kaptur? Congressman Joyce? County Executive Budish? And more?

Who has thrust this great honor upon Cleveland and Lake Erie, one of the world's largest and most reliable source of fresh drinking water resources in the world today, to host the first fresh water wind farm in the United States upon us, and potentially destroy our beautiful natural resource, Lake Erie, the drinking water, the fish stocks, and the migrating birds, and the beautiful sunsets?

Beautiful Lake Erie Today – 2016

Today Lake Erie provides drinking water daily to over 11 million people, that's on a daily basis! Lake Erie today has a shoreline of 871 miles, and holds on average 147 trillion gallons of fresh drinking water. Remember only 2.5% of the world's surface holds fresh drinking water today.

Lake Erie is one the most important natural resources in the Midwest, in the United States, Canada, and the World today, for fresh drinking water.

Did I mention Canada? Do we realize that the same potential fouled up water, and the killed fish stocks, migrating birds, will have the same effect on all of our friends up north in Ontario, Canada, and the subsequent potential flow of toxic sludge over Niagara Falls, polluting Lake Ontario? Who in the US Government cares about Canada, the people of Ontario, and our Global citizens up north?

Lake Erie is already experiencing major toxic algae blooms, from agricultural runoff, it's polluting the lake, and causing major problems with our drinking water. AND now we will also host this potential burden of an off-shore wind farm, in fresh drinking water as well? No Thank You!

Lake Erie – Is Already the Shining Example of the Environmental Movement

Lake Erie is the shining success of the environmental movement from the 1970's, after local, state and federal clean-up pollution efforts banded together, after the Cuyahoga River caught on fire in 1969 from a massive oil streak, caused by one of the local steel plants. This garnered Cleveland national attention as being famous for having one of only two major rivers in world history catching on fire: 1) the Cuyahoga River, and 2) the Nile River, when God set it afire, with flaming hail, as part of one of the plagues to let Moses' people free, out of Egypt. This worked out well for the Old Testament Jewish people, however; the Cuyahoga River catching on fire did not work out so well for Clevelanders. For years we have endured, as Clevelanders, the wrath of the nation, mistake by the lake, the Cuyahoga River, the burning river, a lake and city so disgusting and so foul and so polluted, that why would anyone want to live in Cleveland?

The incredible Environment Success, honor and the pride of the local Cleveland, Ohio State, and Federal Government people and programs that cleaned up Lake Erie, from the disaster that it was in the 1960's and the 1970's, is now in jeopardy. Why? By massive wind turbine poles, or untested boxes, piercing to the bottom of Lake Erie, just 3 miles from the Cleveland Water Crib, potentially dredging up almost a centuries worth of carcinogens, too many to list, flowing into the Cleveland Water Crib, and affecting our drinking water, and other US States, and Canadians drinking water.

If this occurs, "It" will be a natural disaster beyond comparison, certainly to Flint, Michigan, which has gotten so much press, and empathy. In Flint, there is a search on to punish those responsible, not only by the EPA, but also among the many leaders and politicians, who stood by so stupidly, and let Flint, Michigan's fresh drinking water be poisoned with lead, right under the noses of Flint's citizens, and taxpayers.

LEEDCO Project Compared to Flint, Michigan

Is the EPA, local mayor, county executive, congressmen, senators, and governor going to sit by and let this potential disaster happen to Cleveland, and Ohioans on a massive scale once again? What are the consequences involved in the fouling up of Lake Erie's fresh drinking water.

In Flint, Michigan 100,000 residents, 3 times a day have to traverse across town to get fresh bottled water in big 5 gallon jugs, for drinking, for bathing, and to fulfill their daily ration. Why? They can't drink their tap water. Why is this? Because a government body let a taxpayer funded decision happen, in Flint, Michigan, mostly under the radar, without input from its citizens, or what thoughts could happen to their fresh water supply.

The same question should go to LEEDCO and all of the sponsors, politicians and business leaders, who would potentially foul up our own fresh drinking water supply from Lake Erie, by installing 6, 500 foot wind turbine tower poles, in the Lake Erie Dead Zone, bringing up sludge contaminated by lead, mercury, PCBs, dioxins, magnesium, methane gas, and God knows what else, over the past 100 years. Who is going to answer for this potential natural disaster, and the human hardship that this is potentially going to cause, to not 100,000 residents like in Flint, but potentially millions?

The EPA has responded to Flint by forcing their district manager in Flint, Michigan to resign. If the wind farm, near the Cleveland Fresh Water Crib intake for Cleveland, fouls up the awesome fresh drinking water that exists in Lake Erie today, who will take responsibility? Who will be fired? Voted out of office? Face civil fines? Go to jail? Because of Flint, Michigan, US citizens and taxpayers have eyes wide open!

Why Lake Erie?

So again the question has to be asked, why put a wind farm in one of the world's largest fresh drinking water lakes, when the world today only has 2.5% of fresh water left on its entire surface? The answer is to push for renewable energy sources as a nationwide plan, so that some of the tens of thousands of wind turbines planned, by the renewable energy promoters in the United States, can be proven to work in fresh water, where the water freezes, and then we will see if the towers gets cracked down, causing a further environment disaster. Basically a $50M+ taxpayer funded project in 147 trillion gallons of American's fresh drinking water, to see if it works. WOW! I wonder where else this $50M could be used for good use, maybe Cleveland Public Schools? Maybe to American Veterans? Talk about government wasteful/useless spending, with no thoughts or scientific studies on the potential disaster of such a plan, in an area where the citizens have some of the most abundant, green, low cost energy right on-line today.

And why was this area of the country chosen for this "$50M trial," because again it's Cleveland, and no one cares!

Does Cleveland and North East Ohio Need This Additional Energy Source On-line – NO!

The biggest question is, why are we putting a wind farm in Lake Erie at all, when Ohioans have some of the most abundant, green and low cost energy resources already on line?

There are 2 ZERO EMISSION producing Nuclear Power Plants within miles, on the shores of Lake Erie already producing "green" low cost energy for millions of Americans. These 2 Nuclear Power Stations are located just miles away from the proposed wind farm site in Lake Erie.

The Davis Bessie Nuclear Power Station to the West of Cleveland produces 776 GWH of energy, and the Perry Nuclear Power Station to the East of Cleveland provides 858 GWH of energy, (one of the largest Nuclear Power Stations in the US), providing abundant energy to millions of residents of Cleveland, Ohio, and other surrounding states, with zero emissions, providing power to tens of

millions of American citizens, businesses, and industries throughout the Midwest, with a very low cost sustainable, delivery and storage mode of energy. AND news flash, this is clean/green energy – ZERO EMISSIONS!

And why is First Energy in the process of closing 6 coal fired power plants, 4 locally in Cleveland and Ohio? Ohio plants in Ashtabula, Oregon, and Eastlake, Ohio, killing 600 jobs, and affecting thousands of families? Because these coal fired power plants do not meet new EPA regulations for clean air. These EPA regulations (Which are currently under US Supreme Court scrutiny, due to the EPA's Overreach of existing law under the US Constitution) are designed to reduce emissions such as mercury and other carcinogens. Could it be these same carcinogens, mercury and others are lurking in the Dead Zone of Lake Erie, and will now come direct to Clevelanders via our drinking water supply for consumption?

So why is First Energy closing these coal plants, due to EPA government overreach? Why are they forcing 600 people out of work and affecting thousands of families throughout Ohio, due to EPA government overreach? And the local energy available is abundant and costs are down. Why? Because many utilities have switched from coal to low emitting natural gas, without impacting customer's energy bills, and in fact lowering energy bills.

So with the abundance of natural gas, at the lowest cost levels in years, and 2 local Nuclear Power plants nearby, why build a wind farm, in one of the largest fresh drinking water lakes in the world? Because it's Cleveland, and the Government can do it, whether or not "It" messes with Cleveland, and the fresh drinking water that Lake Erie provides to millions of inhabitants throughout the City of Cleveland, the State of Ohio, and many other local states. No one cares! That is if "It" all goes well?

If this project does not go as exactly planned, and fouls up Lake Erie's drinking water, who will be in line to take the fall?

So Again – Why Cleveland?

Not to get off point here, but look what the NFL did to the Cleveland Browns. How could they move an NFL franchise overnight, the Browns, because they knew they could do it in a city where you know you could get away with it, Cleveland, Ohio. But if Cleveland becomes the new Flint, Michigan, who is going to pay the bill for the cleanup, who is going to be held civilly responsible $, who is going to be held criminally responsible and go to jail, for fouling up trillions of gallons of fresh drinking water? What politician will have to answer for Lake Erie, during their next re-election campaign?

So Why Wind Farms in Fresh Drinking Water?

So why wind farms, in fresh drinking water? With a 500 foot pole, with turbines on it, and in the middle of one of the world's largest fresh drinking water lakes in the world, why not do it on land?

A similar project for offshore wind, in Lake Ontario, Canada was defeated in 2007, by thousands of local Ontario Canadian residents. Why did they reject their government proposed offshore wind project? Because it was going to foul up their fresh water. And there was no scientific evidence or research pointing to the facts otherwise. The other issues of the Ontario residents where the safety of their local fish stocks, bird migration, and disruption of the beauty and views of the area, not to mention the noise these huge turbines make when spinning. Try star-gazing, or watching the sun set, with a loud Wump! Wump! Wump! noise reverberating across miles, of one of the World's largest resources of fresh drinking water.

So, without Lake Ontario to put up a fresh water wind farm, what do the government bureaucrats, and renewable energy people, and their industry, and their leaders need? An example where a wind farm in fresh drinking water works. And where can this test case happen for North America's first major offshore wind farm, approved by politicians, and local leaders under their citizen's noses? Why of course, Lake Erie off the coast of Cleveland, Ohio. Why? Because we can screw Cleveland and no one cares nationally. If it goes awry, who cares? No one. Not even the leaders of this region, who are acting plain stupid, by not seeing the potential obvious reasons, not to mess with Lake Erie's fresh drinking water. This is a potential Worldwide Environmental Disaster waiting to happen.

Myself and thousands of other Ohioans and Canadians completely reject this decision to place this wind farm in the fresh drinking waters of Lake Erie. With this in mind, I am sending this note, to the Plain Dealer, LEEDCO, Ohio Congressmen, Ohio Senators, both Ohio US Senators, Ohio's Governor and the head of the EPA, and other leaders and media involved. We're going into this project with eyes wide open. If Flint, Michigan happens in Cleveland, on a more massive scale (X1000) many people will now know of the potential disasters, that can occur here on Lake Erie, due to this wind farm project.

Wind Farm Project Hatched Under the Radar, Away From Citizen/Taxpayer Scrutiny and Awareness

Now, what no one talks about, that I was privy to with about 50 other concerned citizens in attendance, was a very lowly advertised public information meeting, at the Cleveland Public Library, some 2 years ago about this project, put on by the sponsors of this project, so they could check the public awareness box. Presented at this meeting was this $120M, partially tax funded, 6, 500 foot windmills going up in Lake Erie, at $20M per windmill. And this was explained at the meeting as the test project for what? It's the test project to industrialize Lake Erie, by putting up 1200, 500 foot windmills at a cost of $24 billion! The next American "New Deal," but this time for green energy. Why? Because we need the power locally? No, that's not the answer. Why? Because it's Cleveland, Ohio and Lake Erie, and we can screw the Citizens, and their drinking water, and the Sportsmen, and the fish stocks, and the bird migration in the name of clean energy! Yes, only in Cleveland.

We believe that this is completely moronic, ironic, unfounded thinking, with no reason, with no payback, no supporting science, and a disaster waiting to happen!

Will there be a LEEDCO employee, or a government bureaucrat on video tape sometime in the future saying, "We knew from our studies that there was a chance to foul up the fresh drinking water of Cleveland and Lake Erie, but if the citizens and taxpayers knew this, they never would have approved or funded this wind farm project in the first place."

Rise Up!

Ohio Citizens, I urge you to Rise Up in opposition to this wind farm, planned foolishly in one of the world's greatest and largest fresh drinking water Lakes in North America, and the world.

Lake Erie is the State of Ohio's Greatest Natural Resource, and it must be protected!

Blight

One of the other reasons that offshore wind farms have been rejected, mostly in salt water, has been based on Blight and ruining of beautiful scenic waterways and views around the world. Why ruin the scenic beauty of Lake Erie with 500 foot skyscraper wind towers, Blighting Lake Erie and its beauty? Can you imagine 1200 of these 500 foot wind mills all over Lake Erie?

"It" will create on Lake Erie, the clean energy equivalent and disaster of Lake Maracaibo, in Venezuela.

There are many American states, and local citizens who have understood the potential disastrous implications of wind farms early on, and taken action against wind farms on their land. For example, the State of Vermont, one of the world's most environmentally friendly and green states, has rejected numerous wind turbine farms for years because of Blight. In March 2015, the North Eastern Vermont Association, a regional planning commission, which covers 21% of the state's land area, voted in favor of a resolution to allow no further development of industrial scale wind turbines in the entire region of the State of Vermont. Vermont's state legislators are also introducing bills to ban large wind projects completely. The State of Vermont is taking these measures, because they believe that wind turbines create Blight and contradict the state's main income of tourism. It also protects Vermont's rural dark skies ordinances, for stargazing. Many similar proposals are being introduced in states from Iowa to Maine, and in providences in Canada, across small towns, and to the state levels, to ban wind turbines and wind farms outright. And these are wind farm projects going on land, not even considering destroying fresh drinking water, fish stocks, and over water migrating bird's entire flocks.

Who Will Bear the Responsibility If Disaster Strikes!?

So why does Cleveland get the honor of the first fresh water wind farm, and why in Lake Erie, one of the largest fresh water lakes in the world today? Because it's been done under the radar and no one cares. Again, it's Cleveland, remember? ("It may not exist.") Our local leaders, bureaucrats, and politicians are selling us out, in the name of green energy, or they are just plain stupid, to be taking such a risk, with their own careers, and the potential civil and criminal penalties, that may occur from their approval of this misplaced green energy project, that could be a an Environmental Disaster on a Global scale, waiting to happen?

On the campaign trail, Democratic presidential candidate Hillary Clinton expressed outrage, and framed the Flint, Michigan water disaster as a civil rights issue. Will presidential candidate Hillary Clinton frame a similar disaster in Lake Erie, due to the building of 500 foot wind towers piercing the Dead Zone of Lake Erie, fouling up Lake Erie's drinking water, similar to the Flint disaster, will she also frame this wind farm project as a civil rights issue?

What government officials should be held accountable personally, civilly, and their agencies to pay the civil fines, and indict specific officials on a criminal basis, if Lake Erie's fresh drinking water is poisoned? Who will be held accountable for Lake Erie's fresh drinking water to Cleveland, the surrounding communities, and the 11 million people that rely on Lake Erie's fresh water daily, if it is fouled up by this industrial "green" offshore wind farm?

Where is the Public Record of Who Will Profit from this US Taxpayer $50M Funded Project?

According to John Funk, from an article in the Cleveland Plain Dealer, the Norwegian Wind Company to build the LEEDCO offshore turbine wind farm project, is Fred.Olsen Renewables Lake Erie Energy Development Company. This is a Norwegian company, with experience in building in the North Sea, mostly salt water offshore wind farms.

The Plain Dealer article also states that Fred.Olsen will buy the non-profit LEEDCO assets, but for how much $? The article does not state how much the Fred.Olsen Company will buy the LEEDCO assets for. This is an undisclosed amount. How much taxpayer money is to be used for this purchase of LEEDCO, and what specific executives of LEEDCO, and what affiliated parties, including business people who invested in LEEDCO and politicians, will share if any, in the purchase price of Fred.Olsen Renewables Company purchase of LEEDCO? Has LEEDCO donated money to the campaign funds of local, state or US representatives?

This could be a good investigative story to pursue by John Funk, or others at the Plain Dealer, or at the Wall Street Journal, or other media outlets copied here, just to make sure that $50M in American taxpayer dollars $ are being used correctly, and no fraud or payoffs are involved, similar to what we have seen with other renewable green energy projects, that have received Billions of dollars $ of American's taxpayers money, with no accountability. This list includes Solyndra Solar's owners,

investors and executives as one example, and also the acclaimed Billionaire, who uses US$ taxpayer's subsidies, for his fledgling electric car brand, Tesla.

This is Green Crony Socialism $! - Follow the money!

50 Year Lease?

Does anybody know, that Fred.Olsen has a 50 year lease on Lake Erie from the State of Ohio? Was this project and timeframe (50 years) granted by the Ohio State Legislature? Why does the Fred.Olsen Company need a 50 year lease, when they are going to build a pilot project of 6, 500 foot wind turbines, located 8 to 10 miles northwest of Downtown Cleveland, to be completed by 2018? Could it be that this 50 years is the timeframe needed for the future project to put up 1200, 500 foot wind turbines, to completely industrialize Lake Erie? 50 years? My God, what a disaster that would be! Has this 50 year lease been granted by the State of Ohio for one half of Lake Erie, to a foreign company based out of Norway? (The other half of Lake Erie is of course Canadian sovereign property). How about some good old fashioned journalism here, or an Ohio Senate investigation of this project here? What says the Army Corp. of Engineers, or the Great Lakes Water Compact about this project, and 50 year lease? What would 1200, 500' towers do to the shipping lanes in Lake Erie and the Great Lakes? Decimate the shipping industry, and the on-shore ports and businesses as well?

Which Direction Should These Massive Towers be Facing? – How to Store the Energy?

The other big question for the Fred.Olsen Company, is which direction are they planning to face these huge wind turbines? A lot of times the wind coming across Lake Erie comes directly from the West. We know this because when you look at the weather map, and you want to see the weather coming into Cleveland, you typically look to see what's going on in Chicago west of here, and the weather is somewhat the same coming to Cleveland. However; the wind comes a lot across Lake Erie from the northeast, or easterly, so do you face 2, 500 foot towers West, and 2, 500 foot towers East? Also when the water is dead flat on Lake Erie, you know the wind is coming directly from the South, or that there is no wind at all.

If you look at the hulking wind turbines that are located off of I-90 near Euclid, Ohio, many of them are sitting idle even when the wind is blowing 20 mph. Why? Because the wind is not blowing in the direction that they are sitting, to turn and generate any power. So these huge hulking towers much of the time are just sitting there doing nothing. Not turning, not creating energy, and not storing energy, even in very windy conditions. Just sitting there, looking Big and Ugly!

Guess what? Even when these wind towers are generating energy from a stiff breeze and turning, they cannot be relied on to store excess energy, as there is no excess energy storage for the wind turbine energy industry. The energy must be used immediately, or it will simply vanish. This is a huge dirty secret of renewable energy. Wind energy has zero excess storage capacity. This is why they need government subsidies, our tax $, because: There Is No Break Even on this costly energy,

as it cannot be stored for future use, and the efficiency of when and where the energy is to be produced, is not even known.

This Wind Farm Project Will Never Make Money $!

Now why does a company have to come all the way from Norway to do this wind farm project? Why not use First Energy or one of the great local American energy companies to do a similar project? Surely they could sub-contract a foreign firm with experience to do this project. The answer is because: There Is No Break Even to this project, and also the Potential Liability. The energy produced and charged to consumers will never provide enough funds to pay for this project, let alone generate a profit for the companies who run these turbines, Ever!

And what consumers are going to pay triple the cost for wind energy for their homes, when they can get natural gas or Nuclear Power locally at 1/3 of the price? The answer: Very stupid consumers, or consumers who will have these energy price increases jammed down their throats. Remember President Obama promised that "electricity prices would necessarily skyrocket… triple in costs… under his administration."

More of Lake Erie's Bottom Sludge Kicked Up to the Surface

Now let's talk about the proposed way in which the wind turbine energy will be transferred to the shore, once these massive poles pierce the bottom of Lake Erie in the Dead Zone. 10 miles of cable are to be placed on the bottom of Lake Erie, all the way to the shore. These cables sitting on the bottom of Lake Erie are going to dredge up even more sludge, PCBs, dioxins, carcinogens, and drinking water issues in all the areas that they touch, and where these cables are secured to the bottom of Lake Erie. Think of the hundreds of miles of cable needed to be fastened to the bottom of Lake Erie, for 1200 wind towers!

In Summary

The Lake Erie wind farm project in itself is to be subsidized by me and you, the US taxpayers, with our hard earned money going to a foreign corporation, that is potentially going to foul up the fresh drinking water, in one of the World's greatest fresh water natural resources, and largest reservoirs of fresh drinking water in the world today, Lake Erie, all in the name of clean and green energy, makes sense?

Fred.Olsen Company would be wise to study what happened to BP, after their Deep Water Horizon disaster. BP paid the US government 20B$ dollars, and almost went bankrupt! Tort law in America is a little different (joke) than Tort law in Europe these days. And the US Government and politicians of all stripes, business and green energy leaders of this project, once your friend and loyal supporters, will quickly throw you and your entire company under the bus, and vanish themselves,

when they are called upon to be responsible for their actions, should the Lake Erie wind farm project turn into a fresh water drinking, and environmental disaster!

Attention all private and public servants receiving this note. Don't be caught on the wrong side of history with regards to striving for what you truly believe is the noble cause of clean and green energy, on this project. Don't allow this vision of clean and green energy to potentially destroy the fresh drinking water, and potentially poisoning millions of Clevelanders, Ohioans and Americans, destroying the natural beauty of one of the greatest natural resources in Ohio, and North America, killing off the greatest walleye and perch fishery stocks in the world, and causing the deaths of thousands of migrating birds a year, possibly some near extinction, due to your complicity in the proposed and ongoing Lake Erie wind farm pilot project, and full industrialization of Lake Erie, with 1200 wind turbines, from a 50 year lease, on OUR Great Lake Erie.

The full master plan of this project, is for the full industrialization of Lake Erie, as put forth by LEEDCO, Fred.Olsen, and Cleveland local, Ohio State, and Federal Bureaucrats, and green energy leaders, who have planned and approved this giant offshore wind farm, to be placed in the 147 trillion gallons of the fresh water shed of Lake Erie, where the water in Lake Erie "Is" for the exclusive use for millions of American and Canadian citizens, for drinking, bathing, recreation and business.

This "clean" energy wind farm project, is set to start in 2016, and proceed for the next 50 years, and will completely industrialize and destroy Lake Erie, with no cost break even, in a region that does not even need the excess energy. And for what?! To prove that "It" can be done.

It's not too late to do the right thing, and stop this potential disaster today! Back out now, before it's too late. Think Flint, Michigan times 1,000, and you being on the back end of that.

Thank you for your review of this globally important fresh drinking water and environmental habitat issue.

Sincerely yours,

Thomas C. Sullivan Jr.
Concerned Citizen from the shores of Lake Erie
Bay Village, Ohio

CC: Mayor Frank Jackson
Senator Sherrod Brown
Senator Rob Portman
Governor John Kasich

Honorable Gina McCarthy (head of the EPA in Washington, DC)
John Funk - Cleveland Plain Dealer
Elizabeth McIntryre, Editor - Crain's Cleveland Business
Matt Westerhold, Managing Editor - Sandusky News
Kurt Franck, Executive Editor/Vice President - Toledo Blade
Mike Connelly, Editor - The Buffalo News
President Barack Obama
Hillary Clinton
Donald Trump
Editor - Wall Street Journal
Denise Dufala, Newscaster - Channel 19 News
Senator Keith Faber, President - The Ohio Legislature
Senator Tom Patton – Ohio State Senate
Debra Sutherland, Mayor of Bay Village
Congresswoman Mary Kaptur, US Congress
Armond Budish, Cuyahoga County Executive
Lorry Wagner, CEO of LEEDCO
David Danielson, DOE Assistant Secretary for Renewable Energy
David Brunt, CEO – Fred.Olsen Renewables
Congressman David Joyce
Joe Ruscitti, Editor-In-Chef – The London Ontario Canada Free Press
Peter Comings, Managing Editor - Westlife News
Ron Richard, President and CEO - The Cleveland Foundation
Dennis Prager, The Dennis Prager Show – Salem Communications Corp.
Mike Dewine, Ohio State Attorney General
Mike Trivisonno – WTAM 1100
Vince Grzegorek, Editor-in-Chief - Scene Magazine
Letters to the Editor – The Columbus Dispatch
Governor Rick Snyder, Chair – Conference of Great Lakes

Sources for note:

- Norwegian Wind Company to Build LEEDCO Off-shore Turbine Project – December 7, 2015, Cleveland Plain Dealer
- Pumped Dry The Global Crisis of Vanishing Groundwater – December 11, 2015, USA Today
- Series of Mistakes Tainted Flint Water – January 23, 2016, Wall Street Journal
- The Poisoning of An American City – Toxic Water, Sick Kids, And the Incompetent Leaders Who Betrayed Flint – February 1, 2016, Time Magazine
- Green Europe is Killing 40,000 Poor People a Year - March 30, 2016, Breitbart.com/London
- Know It, Love It Cleveland Water Open House – May 7, 2016, Cleveland Water Works
- Australia Is Fretting Over Water – May 18, 2016, Wall Street Journal
- OK for Companies to Kill Thousands of Eagles – May 20, 2016, Wall Street Journal
- Oregon Ban Wrings Water-Bottling Plant – May 21, 2016, Wall Street Journal

Subject: RE: Bald eagle killed by wind turbine at Wood County site | Toledo Blade - Icebreaker Windpower Inc. will be a Bird Killing Field, and fresh drinking water environmental disaster in Lake Erie

Date: Wednesday, May 20, 2020 at 2:36:02 PM Eastern Daylight Time

From: Steve Holmer

To: Tom Sullivan Jr., Mike Parr, Joel Merriman, Shawn Graff, kimberly1kaufman@gmail.com, Mark Shieldcastle, dbauman@buckeye-express.com, Bishop Sheehan

Dear Tom,

Thank you very much for your letter on Icebreaker.

We spoke with BSBO staff today, and will do so again tomorrow to discuss Icebreaker, as well as next steps on eagles.

Will keep you posted on next steps.

Best,

Steve Holmer
Vice President of Policy
American Bird Conservancy
4301 Connecticut Ave. NW #451
Washington, D.C. 20008
202-888-7490 | skype: sholmerabc
sholmer@abcbirds.org

Connect with American Bird Conservancy

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-----Original Message-----
From: Tom Sullivan Jr. [mailto:tcsjr@rpminc.com]
Sent: Wednesday, May 20, 2020 12:23 PM
To: Steve Holmer <sholmer@abcbirds.org>; Mike Parr <mparr@abcbirds.org>; Joel Merriman <JMerriman@abcbirds.org>; Shawn Graff <sgraff@abcbirds.org>; kimberly1kaufman@gmail.com; Mark Shieldcastle <markshieldcastle@bsbo.org>; dbauman@buckeye-express.com
Subject: FW: Bald eagle killed by wind turbine at Wood County site | Toledo Blade - Icebreaker Windpower Inc. will be a Bird Killing Field, and fresh drinking water

environmental disaster in Lake Erie

Dear Steve, Mike, Joel, Shawn, Kim, Mark and Dan,

You all have been identified to me as the top bird experts for Ohio and also nationally.

I wanted to send you a copy of my letter below, to ODNR Director Mary Mertz, and the members of the OPSB.

This letter is for the OPSB to reject the final permit of Case#: 16-1871-BGN, Icebreaker Wind Facility, to be Developed by Norwegian company Fred Olsen Renewables, in Lake Erie, off the shores of North East Ohio.

This proposed project, among other issues, will lead to the slaughter of millions of birds in the area living and migrating across Lake Erie.

This proposed "Demonstration Project" will be the size of the Cleveland skyline, stretching from Cleveland to Bay Village in Lake Erie, which will create a bird, bat and butterfly killing field of millions of uncountable creatures, as they sink to the bottom of Lake Erie.

The full scale of this proposed project, of 1600 industrial wind turbines, will produce unthinkable carnage, and near local extinctions of many bird species.

Please contact the listed members of the OPSB below by email, to make your voice be heard for the wellbeing of the bird populations in Ohio and nationally, by rejecting the Icebreaker Wind power project.

The vote by the OPSB on this project is scheduled for tomorrow, Thursday May 21, please email the OPSB members below today.

Thank you for all that you do, for the wellbeing of birds throughout Ohio, and North America today.

Sincerely yours,

Tom

Thomas C. Sullivan, Jr.
Vice President of Corporate Development
RPM INTERNATIONAL INC.
2628 Pearl Road,
Medina, Ohio 44258
Phone: 330-273-8868
Fax: 330-225-8743
Cell: 216-272-9865
E-Mail: tcsjr@rpminc.com

LEASE AMENDMENT 2
STATE OF OHIO
LAKE ERIE SUBMERGED LANDS LEASE
FILE NUMBER SUB-2356-CU

This Lease Amendment 2 is made and entered into by and between the State of Ohio, acting by and through the Ohio Department of Natural Resources pursuant to the provisions of Sections 1501.01, 1506.10, and 1506.11 of the Ohio Revised Code, and Lessee, Icebreaker Windpower Inc., whose address is 50 Public Square, Suite 200, Cleveland, Ohio 44113.

WITNESSETH:

WHEREAS, the parties entered into the Lake Erie Submerged Lands Lease, File Number SUB-2356-CU ("Lease") dated January 29, 2014; and

WHEREAS, to accommodate force majeure circumstances under Section 28(d) of the Lease that have affected a deadline required by Section 20 of the Lease, the parties amended the Lease to change a date in Section 20 by Lease Amendment 1 dated January 3, 2019; and

WHEREAS, because the force majeure circumstances remain in effect at the time of this writing, the parties desire to amend the Lease to again change the date in Section 20.

NOW, THEREFORE, for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties agree:

Section 20 of the Lease is amended by deleting "December 31, 2019" and replacing that date with "December 31, 2020."
Except as set forth in this Lease Amendment 2, the Lease is unaffected and shall continue in full force and effect in accordance with its terms. If there is conflict between this Lease Amendment 2 and the Lease or any earlier amendment, the terms of this amendment shall prevail.

IN WITNESS WHEREOF, the parties have caused this Lease Amendment 2 to be executed by their duly authorized officers.

[*Signatures follow on the next page*]

STATE OF OHIO
DEPARTMENT OF NATURAL RESOURCES

By: Mary Mertz

Printed Name: Mary Mertz

Title: Director, ODNR

Date: 12/30/19

ICEBREAKER WINDPOWER INC.

By: D. P. K

Printed Name: David P. Karpinski

Title: Assistant Vice President

Date: December 20, 2019

The Public Trust Doctrine and Submerged Lake Erie Lands in Ohio

BY JOSEPH M. SAPONARO & KEITH H. RAKER

Lake Erie is arguably Ohio's greatest natural resource and is vitally important to Ohio's economy. Lake Erie provides water for drinking, commercial shipping, fishing, transportation and recreational activities. In addition, Lake Erie is the boundary line for more than 8,000 lakefront property owners in Ohio.

Rights in and to the waters of Lake Erie and the underlying lake bed are restricted by the common law principle known as the "Public Trust Doctrine." Essentially, the Public Trust Doctrine reserves rights in submerged lands for public use and enjoyment such as navigation, commerce, fishing and recreation, and use by *littoral owners* (the rights of owners of land abutting the Great Lakes are called "littoral rights" and the owners enjoying those littoral rights are "littoral owners").

Pursuant to the Submerged Land Act in 1953, 43 U.S.C.A. Ch. 29, title to submerged lands is owned by the federal government, which subsequently transfers the right to lease the submerged lands to the states that border the body of water. In Ohio, these rights are protected, determined, and enforced under Chapter 15 of the Ohio Revised Code, and in accordance with the tenets of the Public Trust Doctrine. Under the Public Trust Doctrine, the littoral owners have rights to reasonable use of the waters of Lake Erie in front of or flowing past their lands for any purpose incidental to the use and enjoyment of the waterfront land, so long as it does not materially infringe on the rights of others.

The specific rights of a littoral owners in Ohio are derived through submerged land leases entered into between the littoral owner and the State of Ohio, under which the State grants public or private littoral owners the special use of a portion of the public trust lands — the Lake Erie submerged lands — for the use, development or improvement of Lake Erie. These submerged land leases are administered through the Ohio Department of Natural Resources, Office of Coastal Management. The Public Trust Doctrine is the benchmark for the administration of submerged land leases. Chapter 1501 of the Ohio Administrative Code provides a five-part test to assist the Ohio Department of Natural Resources in determining if a proposed use is compatible with the Public Trust Doctrine. The elements are:

1. Whether the project prejudices the littoral rights of any owner of land fronting on Lake Erie without permission of that owner.
2. Whether the project conforms to the permitted uses as regulated by the local government, where applicable.
3. Whether public uses such as navigation, water commerce, and fishing in the affected area would be destroyed or greatly impaired.
4. Whether the diminution of the area of original use would be small compared to the use of the entire area.
5. Whether the area has a history of use including, but not limited to, services rendered to the general public.

O.A.C . 1501-6-03 (C)(1-5).

There is a long-standing history of jurisprudence surrounding the Public Trust Doctrine and its application to submerged lands along the Great Lakes. In the landmark case *Illinois Central Railroad Co. v. State of Illinois*, the Court described the nature of title to lands subject to the Public Trust Doctrine:

> It is a title held in trust for the people of the state, that they may enjoy the navigation of the waters, carry on commerce over them, and have liberty of fishing therein, freed from the obstruction or interference of private parties. The interest of the people in the navigation of the waters and in commerce over them may be improved in many instances by the erection of wharves, docks, and piers therein, for which purpose the state may grant parcels of the submerged lands; and, so long as their disposition is made for such purpose, no valid objections can be made to the grants...

146 U.S. 387, 452 (1892).

In *Illinois*, the United States Supreme Court ruled that the Public Trust Doctrine is applicable to the Great Lakes and obligates the State to protect the public's right to use the public trust lands and waters. *Id.* at 452-54.

One result of the application of the Public Trust Doctrine was a need to address the boundaries of where a government's control of submerged land begins and private property

ends, in response to multiple and conflicting court decisions on the subject. Therefore, Congress passed the Submerged Land Act in 1953, 43 U.S.C.A. Ch. 29, (the "Act"). The Act defines submerged land as the floor of the first three nautical miles of navigable waters measured from the *shoreline*, and reserved the rights to those submerged lands to the federal government. 43 U.S.C.A. § 1312. The Act does not, however, clearly identify where the natural shoreline is located in order to determine the area comprising submerged lands.

In Ohio, defining and identifying the natural shoreline has proved problematic. Since 2004, a battle has been raging in the Ohio courts regarding the determination of the natural shoreline of Lake Erie and the legality of submerged land leases in general. The legal battle began when littoral property owners in Lake County filed an action against the Ohio Department of Natural Resources (ODNR), Director of Ohio Department of Natural Resources, and the State of Ohio. See *State ex rel. Merrill v. Ohio Dept. of Natural Resources*, Lake Cty. C.P. Case No.04CV001080. The litigation was triggered by ODNR's attempts to force the submerged land lease program on private littoral owners, requiring them to pay fees for development and/or improvements on private lakefront land abutting Lake Erie.

One of the central issues in this dispute is the determination of the natural shoreline. There have been many rulings at the trial court and appellate court levels, but in 2011 the Ohio Supreme Court reaffirmed its decision in *Sloan v. Cleveland & Pittsburgh RR. Co* (1916), 94 Ohio St. 61:

> More than 130 years ago, in *Sloan v. Biemiller* (1878), 34 Ohio St. 492, we determined that when a real estate conveyance calls for Lake Erie as the boundary, the littoral owner's property interest "extends to the line at which the water usually stands when free from disturbing causes."

State ex rel. Merrill v. Ohio Dept. of Natural Resources, 2011-Ohio-4612, ¶ 49. It was the *Sloan* decision cited by the Court that resulted in the Fleming Act of 1917, ultimately codified at §§1506.10- 1506.11 of the Ohio Revised Code. Section 1506.10 of the Ohio Revised Code defines the Lake Erie boundary lines,

> "It is hereby declared that the waters of Lake Erie consisting of the territory within the boundaries of the state, extending from the southerly shore of Lake Erie to the international boundary line between the United States and Canada, together with the soil beneath and their contents ...."

Section 1506.11 of the Ohio Revised Code deals with the development and improvement of lakefront land; specifically, §1506.11(A) defines the term "territory" to mean,

> "...the waters and the lands presently underlying the waters of Lake Erie and the lands formerly underlying the waters of Lake Erie and now artificially filled, between the natural shoreline and the international boundary line with Canada."

In 2012, the Lake County Court of Common Pleas in *State ex rel. Merrill v. Ohio Dept. of Natural Resources*, Case No. 04CV001080, on remand from the Supreme Court of Ohio in *State ex rel. Merrill v. Ohio Dept. of Natural Resources*, 130 Ohio St.3d 30, 2011-Ohio-4612, entered an Order establishing the following:

1. The farthest landward boundary of the "territory" as that term appears in R.C.1506.10 and 1506.11 is the natural shoreline, a moveable boundary located between the ordinary low and high water marks consisting of the water's edge when free from disturbing causes, which means the most landward place where the lake water when undisturbed actually touches the land.
2. The proper interpretation of the phrase, "lands formerly underlying the waters of Lake Erie and now artificially filled" in R.C. 1506.11 is all lands formerly beneath the waters of Lake Erie, up to the landward boundary where the lake water in the absence of disturbance actually touches the land, notwithstanding any subsequent artificial filling of those lands, unless the artificial fill is to remedy an avulsion or reclaim land lost by avulsion.
3. The "natural shoreline" in R.C. 1506.10 and 1506.11 is the moveable boundary on the shore where the lake water in the absence of disturbance touches the land at any given time.
4. The line delineating the state's public trust in the waters of Lake Erie and private ownership of the littoral upland is the natural shoreline, that is, the most landward of either the low water mark or the water's edge wherever it may be, when undisturbed by sudden, short-term, dramatic, and perceptible causes.

Although the Trial Court in *Merrill* resolved the "natural shoreline" debate in that case, this debate is not over as other Ohio courts are faced with this issue and whether or not to follow *Merrill*.

Until the Ohio Supreme Court and/or the Ohio General Assembly clearly define "natural shoreline," littoral owners wanting to utilize and/or develop the waters of Lake Erie must be prepared to face the many challenges arising out of the Public Trust Doctrine, submerged land leases from the State of Ohio and inconsistent interpretation by the Ohio Courts of their littoral rights.

Joseph M. Saponaro is a Partner at Dinn Hochman & Potter, LLC. His practice focuses on commercial real estate and business transactions. Joe is an active member of the Cleveland Metropolitan Bar Association, a committee member, speaker, and past co-chair of the CMBA Real Estate Law Institute, a member of the International Council of Shopping Centers, a member of the Ohio State Bar Association, and a member of the American Bar Association. He has been a CMBA member since 1999. He can be reached at (440) 446-1100 or jsaponaro@dhplaw.com.

Keith H. Raker is a Partner in the Cleveland, Ohio office of Tucker Ellis LLP and chairs the firm's real estate practice group. His practice emphasizes real estate development, financing and leasing. Keith has been certified as a Specialist in Business, Commercial and Industrial Real Property Law by the Ohio State Bar Association and is a member of the American, Ohio, and New York Bar Associations. He has been a CMBA member since 2000. He can be reached at (216) 696-2468 or Keith.Raker@tuckerellis.com.

Subject: FW: Appeal of OPSB Approval of Case Number 16-1871-EL-BGN: Icebreaker Wind Facility on May 21, 2020.

Date: Thursday, June 18, 2020 at 9:51:16 AM Eastern Daylight Time

From: Tom Sullivan Jr.

To: info@clevelandairshow.com

BCC: Sherri Lange, David Strang, johnlipaj@gmail.com, Anne Petersen

Attachments: Graffiti on East 55th Street Bridge.pdf, Public Trust to Icebreaker.pdf

Dear Cleveland Airshow CEO, Board of Trustees, and Friends,

This email is sent with a heavy heart as someone who has watched and enjoyed the Cleveland Airshow as a kid, and now many years of bringing my own Children down to the show every year, and knowing the millions $ of dollars brought into the city of Cleveland by the Airshow every year.

Please read the email below carefully.

Unfortunately with the approval of the Icebreaker Wind Facility by the OPSB, Case Number 16-1871-EL-BGN, on May 21, 2020, six (6) five hundred (500) foot high industrial wind turbine towers, with blades the size of 2 football fields, will be slammed to the bottom of Lake Erie, right off the coast of Burke Lake Front Airport.

What does this mean? It means that no way no how the Navy Blue Angles, or Air Force Thunderbirds will even go near these things, via flight path or otherwise.

Without your marque acts, I'm afraid the Cleveland Airshow is doomed. You are collateral damage to this green energy boondoggle project.

Please contact Mayor Jackson, State Senator Matt Dolan, Governor Mike Dewine, the members of the OPSB listed below, and Elizabeth Sullivan at Cleveland.com, and ask them why the Great Cleveland Airshow was never considered, before the approval of these useless things, not needed for power, and wildlife killing, water polluting machines in our Beautiful Lake Erie.

Don't let them tell you it will be ok for the show, it won't, wait till you see how freaking huge these things are!

Call the Navy and the Airforce and ask them. Unfortunately with these things it's Goodbye Cleveland Airshow: [!

Sincerely yours,

Tom

Thomas C. Sullivan, Jr.
29360 Lake Road,
Bay Village Ohio, 44140
Phone: 330-273-8868
Fax: 330-225-8743
Cell: 216-272-9865
E-Mail: tcsjr@rpminc.com

Imminent Disaster Awaits Industrializing Lake Erie with Thousands of Wind Turbines!

Below is an open letter delivered to a group of politicians and media outlets in June, 2016. This note will highlight how the new wind farm that is currently being built in the fresh waters of Lake Erie, will bring potential disaster to the people who rely on this water in the City of Cleveland and surrounding areas in Northeast Ohio, Ohio, 4 border states and Canada. This wind farm will potentially bring a far worse clean drinking water issue, than the current clean water drinking crises, which is currently affecting thousands of citizens in Flint, Michigan, with their lead water issue. Additionally this wind farm will kill thousands of species of migrating birds, that rely on the fresh waters and clean flying area across Lake Erie every year. Unfortunately the loss of these birds will not be able to be counted, as they will sink and go to the bottom of Lake Erie. Additionally the wind farm will kill the world's greatest fresh water stocks for walleye and perch fishing in North America, and probably the world. Other fish will be affected as well, including the steelhead trout, whose fishing is so prevalent in Lake Erie and the rivers surrounding Lake Erie.

The Worlds Fresh Water Status 2016

Today, according to most any studies that you read, 97.5% of the earth's surface water is salt water. You can't drink salt water, or you will die. 2.5% of the world's water is fresh drinking water. 20% of the world's fresh drinking water today is located in the Great Lakes. Lake Erie today has 147 trillion gallons of fresh drinking water, and supplies millions of US Citizens, Clevelanders, and other residents surrounding Lake Erie's 871 mile perimeter coastline, and 45 miles across to Canada, with depths ranging from 5 feet deep, to nearly 210 feet deep. Today many in the world are saying that, "fresh water is the new oil". This is because of water scarcity, and the world's growing population's thirst for fresh drinking water, either to live, for crops, manufacturing, all types of industries, rural and urban life. Lake Erie is truly a Gem to be protected and kept clean.

Why Build a Wind Farm in the Fresh Drinking Waters of Lake Erie?

So the question is, why are environmental advocates for green energy pushing and pursuing a wind farm and the industrialization of Lake Erie? The current Lake Erie wind farm project, plans to build 6, 500 foot wind towers to start with, at a cost of $120M (with over 50M$ of this money coming from US taxpayers) at $20M per wind tower. With this total of 6, 500 foot towers being put in place at a total cost of $120M, the final goal of Lake Erie's industrialization is for 1200 wind towers, possibly completely destroying Lake Erie's fresh drinking water, wildlife, both in the air and in the water, and beauty, for a total, never to be re-paid by electricity used or other energy costs, and never to break even, for a total cost of 1200 wind towers, X $20M, equaling $24 billion dollars, WOW! And Why?

The advocates for this wind farm say that they want to use Lake Erie as a clean energy field because "this will be one of the world's first fresh water wind farms." This begs the question, why have all the other offshore wind projects been in salt water, or brackish water, or in the ocean? Why have there been no large scale fresh water wind farms? The answer is simple: Because it's fresh water, and people drink fresh water, and they don't want to foul it up, with hulking, bottom piercing, rusting, inefficient, monstrous wind towers, that can be susceptible to ruining all of the fresh drinking water, and wildlife habitats, in which these wind towers are placed.

Also, salt water does not freeze over. The fresh water in Lake Erie will freeze over, as it does every couple of years, which will potentially snap these 500 foot wind turbine poles like toothpicks. Who will clean up this type of massive pollution, eyesore and environmental disaster, if this happens?

If Lake Erie drinking water turns into the next Flint, Michigan water issue, but on a much more massive scale, who is going to be responsible? I guess the real answer to that question is, who cares? This is being done to save the planet, remember? Also, it is being done off the shores of Cleveland, and who really cares about Cleveland, Ohio?

The "Cleveland Water Crib" and the Lake Erie "Dead Zone."

To finish this open letter go to www.nolakeeriewindfarm.org – for further information on opposition to this project and issue go to www.saveourbeautifullake.org, www.na-paw.org, and www.greatlakeswindtruth.org

To Express your opposition against this project contact one or all of the local community leaders as listed, and Tell Them - NO! On OPSB Case Number: 16-1871-EL-BGN, Project: Icebreaker Windpower Inc. Location: In Lake Erie 7-8 miles off the coast of Cleveland, Ohio, Cuyahoga County

CONTACT YOUR LEADERS

Ohio Governor Mike DeWine - 614-466-3555
Ohio Public Utilities Chairman Sam Randazzo - 614-466-3292
Ohio Department of Natural Resources Director
Mary Mertz - 614-265-6565

Please reach the following Ohio Leaders by name, using the Washington D.C. Congressional Switchboard at – 202-224-3121

Ohio Senator Rob Portman
Ohio Senator Sherrod Brown
Ohio Congresswoman Marcy Kaptur
Ohio Congressman Dave Joyce

& ALSO

Ohio State Senator Matt Dolan - 614-466-8056
Ohio State Representative Thomas F. Patton - 614- 466-4895

PLEASE CONTACT THESE OHIO POLITICIANS TO STOP.

"LONG LIVE ERIELHONAN!"

-The Iroquoian Indian name, for Lake Erie!

- flows and the savagery of lake storms, and the water goes foul, and the bird population gets decimated, these same proponents will run, hide, and take zero accountability, as is the way of the USA today. Which people who are such big proponents of this project will put their own careers at risk, with potential civil and criminal penalties associated with this misplaced green energy project, that portends an environmental disaster on a global scale? Democratic Presidential candidate, Hilary Clinton, expressed outrage at the Flint, Michigan water disaster in 2016, where 100,000 residents had to traverse across town 3 times a day to get fresh bottled water, in 5-gallon jugs, because the local government body let a taxpayer-funded decision happen, under the radar, which ruined Flint's water supply virtually overnight. Candidate Clinton called this a civil rights issue. When Lake Erie is tainted and destroyed, from an industrial standpoint, will this also be a civil rights issue, demanding accountability? The full master plan of this project, for the full industrialization of Lake Erie, has been put forth by LEEDCo, Fred Olsen Renewables, the Cleveland Plain Dealer, and various Ohio State Senators like Matt Dolan, who is running for U.S. Senate. Considering Lake Erie's 147 trillion gallons of fresh drinking water, which, according to the Ohio Public Trust Doctrine, is for the exclusive use of millions of Ohioans for drinking, bathing, and recreational use, the impact here could be Flint, MI x 1000. We certainly do not want to be on the back end of that. In July of 2018, I testified against this project, Case #16-1871-EL-BGN, Icebreaker Wind Facility Application, at the Ohio Power Sitting Board general public meeting, held in the main chambers at Cleveland City Hall. The OPSB members were supposed to be present to listen to the public regarding the pros and cons of the project. Not one OPSB member showed up. Not one board member. Instead, they sent two local magistrates to take dictation during the session. Also enclosed for your review is a copy of my testimony, and the follow-up letter I sent to then OPSB Chairman, Asim Haque. This is not only Sue Dempsey vs. the World and Icebreaker, there are tens of thousands of Ohio citizens and voters opposed to this project.

My overall point here, Mark, is that this project is not good for Cleveland, local citizens, the State of Ohio, and all the states and Canadian provinces that call Lake Erie home. Again, the very real and ironic part of the Icebreaker project is that 50 years ago, when the Cuyahoga River caught fire, it brought the nation the Clean Water Act, and the EPA itself, and now, in an ironic sick twist, the Ohio EPA, the ODNR, and the federal EPA are at the forefront of destroying Lake Erie all over again! This time in the name of clean, green energy, and the woke idea of the complete industrialization of Lake Erie itself. This project must be stopped. Thank you for your consideration and for reporting the grassroots opposition to LEEDCo/Icebreaker, and your review of this letter and the enclosed, relevant attachments.

LONG LIVE ERIELHONEN!
(The Iroquoian Indian Name for Lake Erie)

Tom

Tom Sullivan
29360 Lake Road
Bay Village, OH 44140
tcsjr@rpminc.com
216-272-9865

Thanks Mark, So your important Remarks Here, So our Gem! Lake Erie!

CC:

Supreme Court Justices, State of Ohio:

Chief Justice Maureen O'Connor
Justice Sharon L. Kennedy
Justice Patrick F. Fischer
Justice R. Patrick DeWine
Justice Michael P. Donnelly
Justice Melody J. Stewart
Justice Jennifer Brunner

Politicians:

Mike DeWine – Governor, State of Ohio
Rob Portman – Senator (R-OH)
Sherrod Brown – Senator (D-OH)

PUCO:

Matthew Butler – Program Administrator

Ohio Department of Natural Resources:

Mary Mertz

North American Platform Against Wind Power:

Sherri Lange – CEO

Great Lakes Wind Truth:

Suzanne Albright

American Bird Conservancy:

Steve Holmer
Mike Parr
Shawn Graff

Black Swamp Bird Observatory:

Kimberly Kaufman – Executive Director
Mark Shieldcastle – Research Director
Don Bauman

Save Our Beautiful Lake:

David Strang – Founder

Lake Erie Marine Trade Association:

John Lipaj - President

ForLoveofWater.org:

Liz Kirkwood – Executive Director
Dave Dempsey – Senior Advisor

Media:

Elizabeth Sullivan – Director of Opinion, Cleveland.com
Columbus Dispatch
Info@clevelandairshow.com

Norm Schultz
Tom Wasilewski

JULY 19, 2018
Cleveland City Council Chambers

Against

OPSB/Ohio Power Sitting Board
Case Number: 16-1871-EL-BGN
Project: Icebreaker Wind Facility
Applicant: Icebreaker Windpower, Inc.
Location: 8-9 Miles off Cleveland Coast
in Lake Erie, Cuyahoga County, Ohio

Thomas C. Sullivan Jr.
29360 Lake Road
Bay Village, Ohio 44140

July 30, 2018

Mr. Chairman Asim Haque
Public Utilities Commission of Ohio
180 East Broad Street
Columbus, Ohio 43215

Dear Mr. Chairman Asim Haque,

This Letter to you, and copied to all 2018 OPSB Voting Board Members, Non-Voting Legislative Members, and individuals listed below, is a complete review of my Oral Testimony, with Exhibits, provided and presented to: Two Judicial Magistrates and a Court Reporter, at the OPSB Local Public Hearing, Held July 19, 2018, At Cleveland City Council Chambers. Re: Public Hearing For or Against, Case Number: 16-1871-EL-BGN, Project: Icebreaker Windpower Inc. Facility, Applicant: Icebreaker Windpower Inc. Location: Lake Erie, Cuyahoga, County, 7-8 miles off the coast of Cleveland, Ohio.

Mr. Chairman, Over 200 members of the Public, that will be directly affected by this project, attended this public hearing on this case, which was well documented as to the place and time, on July 19, 2018. Many of the Public Attendees, your constituents, and who you are appointed to serve, were rather dumbstruck, that you, and no other OPSB Members showed up, and attended this very important public hearing, regarding Ohio's most important natural resource, Lake Erie.

On your behalf, a woman who identified herself as your Public Relations Officer, said you were planning to attend this hearing, but missed a plane to attend at the last minute, and therefore you would not be attending. After seeing that no other OPSB Members did also not attend, I find her statement to me on your intention to attend this Public Hearing as False. Also, myself and other members of the Public wondered in awe, how deep our state taxes and government spending extends, for someone in your position to have their very own PR person, paid for by our state taxes.

And so, at this Public Hearing on July 19, 2018, the Public's Sworn Testimony, and Exhibits were given to: Two Judicial Magistrates, and a Court Reporter.

All of the Testimony by the Public Attendees given Orally, after being Sworn In, with Exhibits, and the submitted written testimony, was promised by the Judicial Magistrates, to be completely reviewed, by the OPSB, regarding the Case, prior to any decision on the case be made, by the OPSB. Since no OPSB Members even bothered to show up for their constituents at this Public Hearing on the case, many of the Public present at the meeting doubt this promise.

With this in mind, in an attempt for a real review of my oral and written testimony, I have provided enclosed to you Mr. Chairman, my entire Oral Testimony, and appropriate Exhibits, copied with this letter to your entire Distinguished OPSB, for you ALL to hopefully review, and have in mind, during your next Case Hearing on this proposed project, on August 6, 2018, which is closed to Public Testimony.

My Testimony focuses on Three (3) Major Issues Against placing 500' Industrial Wind Turbines, directly into the bottom of Our Great Lake Erie:

Issue #1) Mr. Chairman - The very reason that there are no Global Fresh Water Industrial Wind Turbine projects that exist, is that the World's surface today is only 2.5% Fresh Water, and this is the water that people drink, and need fresh water to live. All of the major offshore industrial wind turbine projects Globally today are in salt water, because people don't drink salt water, or they will die. This project, so close to the Cleveland Water in-take crib (3-4 miles away), and being placed in the moving Toxic Blob area CLA-1, and Lake Erie Dead Zone area, (see Exhibits) will push 50 to 100 years of PCB's, toxic sludge, and magnesium, among other dangerous chemicals, now sitting undisturbed on the bottom of Lake Erie, right into our drinking water, poisoning the 11th Largest Fresh Water Lake in the world today, and inducing cancer and birth defects to the 11 million people/citizens/and voters, who drink the waters of Lake Erie every day. Please read this portion of my testimony with exhibits carefully, because this will brew up an issue for All of us that will equal the Flint Michigan water Problem today, X 1000! Which I detail. Lake Erie fresh drinking water is already under stress from the agricultural run-off in the western basin, where the Federal Government has pledged $300m to assist in fighting this problem for our drinking water. The real irony here, is that the very creation of the EPA itself, started with the Clean Air and Clean Water acts, that resulted from the City of Cleveland, the State of Ohio and the Federal Government, doing an excellent job cleaning up Our Lake Erie, after the Cuyãhoga River caught on fire in 1969. The newly formed United States EPA, with the Army Corps of Engineers, moved all this toxic sludge and cancer-causing chemicals out to the bottom of Lake Erie. This Current Industrial Wind Turbine Project will stir it all up again, with the placing of the Massive Poles, suction bottom Boxes, of these hulking 500' Towers in Lake Erie, and then the Dredging Up of 11 miles for buried cables, on the bottom of Lake Erie, to reach the on-shore power station. Again I urge you to read this part of my Testimony very carefully, with

Exhibits, as you don't want to be on the wrong end, of this Environmental Fresh Water drinking Disaster, for millions of Ohioans. Because of the Flint issue, because of the western basin run off issue, there will be no hiding from all those involved when this occurs, Again, to Lake Erie.

Issue #2) Mr. Chairman - Does Cleveland and North East Ohio Need this Additional Power, and Energy Source On-line? Short answer No. As you surely know, there are Two (2) Zero CO2 Emissions producing Nuclear power plants, that are completely green, produce energy for millions, and can actually store energy, which wind power cannot, just miles away from the proposed site area of this project, on Lake Erie. The Davis Bessie and Perry Nuclear Power stations, are among the largest Nuclear Power stations in North America today. And they are not to be decommissioned, but stay operating because of National Security, recently decreed by our own DOE. North East Ohio also has a huge abundance of natural gas on line right now, due to the Marcellus shale production throughout Ohio, making natural gas more affordable than ever. Do we need more power in the area, the answer is a clear NO. In fact, the proposed wind power, committed to be bought under a "secret contract" by Cleveland Power, will increase electricity prices to those already in poverty, who will be forced to buy this power at 3X plus the normal rates. This will be Economic Injustice for the poor on the near east side, and near west side of Cleveland, adding energy poverty to their already daily burdens, with no real Economic Justification for this project. Again, I urge you to review my testimony, and read my exhibits on this important issue. We Don't Need the Power.

Issue #3) Mr. Chairman - This Project is now what is referred to today, as Green Crony Capitalism, let's follow the money here? See my Testimony and Exhibit on the Ohio Public Trust Doctrine, which designates Lake Erie's use of fresh water, recreation, enjoyment and tourism to the citizens of Ohio. Initially, The Public Trust Doctrine granted the rights for the ODNR, to provide 50 year sub-merged lease rights to non-profit LEEDCO, for the development of the bottom of Lake Erie. LEEDCO, which was created in 2009, fought to be a real project in 2013, and failed in 2014. At about this time, LEEDCO's CEO and main shareholder, Lorry Wagner met Norwegian billionaire Fred Olsen Jr., who's companies have successfully completed offshore wind projects, All in Salt Water, in the UK, Netherlands and Norway. So are the ODNR rights granted to non-profit LEEDCO for exclusive 50 year rights to develop the bottom of Lake Erie, to be transferred to the for profit FRED Olsen. Renewables, when Fred Olsen Buys LEEDCO, and creates a new company called Icebreaker Windpower Inc. A company that may not even exist today? I asked Lorry Wagner this question in June 2018, at a CYC meeting, and also what Fred Olsen is paying him, and all the LEEDCO shareholders, for his non-profit company, funded by our tax dollars, via DOE grants. Lorry Wagner responded that the price being paid to him to purchase LEEDCO by Fred Olsen was "confidential." Lorry Wagner did confirm that he has signed a letter of intent, an LOI, to sell LEEDCO to Norwegian firm Fred Olsen Renewables. Mr. Chairman, this is

not legal to transfer these rights to develop the bottom of our Lake Erie to a foreign, for profit, billionaire. And what is the price Fred Olsen is proposing on paying for LEEEDCO? The Public demands to know. Whatever the price is here, This is the price to be paid for the bottom of Our Lake Erie! Is this "deal" and price, for the bottom of our Lake Erie, to possibly to be known one day in the future as the OPSB's Folly - Haque's Folly? This price will most likely make Lorry Wagner and his Shareholders all millionaires, all off US tax payer subsidized DOE tax dollars$. All Fred Olsen, or any wind power developer wants/needs is the land, dirt, sand or sludge, to begin their projects. Fred Olsen could probably give a damn about Lake Erie, our fresh Water, fish stocks, birds, bats, the Beauty. Fred Olsen wants the rights, for this project, and the rights for the future development, and entire Industrialization and Ruin of our Lake Erie, which under Green Crony Capitalism, will make Lorry Wager, and his other LEEDCO shareholders Millionaires. This is wrong and completely abhorrent to the Public Trust Doctrine. Please review my testimony and Exhibits in this area. One exhibit was made by wife and children, the story board I used to present this point at the Public Hearing. You see I'm not a coal executive, or green energy company owner, just an Ohio citizen who lives on the shores of Lake Erie, has 5 kids, a dog and a day job selling paint. But I can see clear as day how wrong this project is for Lake Erie. I can't believe the OPSB would not see this as well.

Mr. Chairman - I will now provide you a final review, regarding the July 19, 2018 Public Meeting on this case, since again you were not present: There were over 200 citizens of the public, who attended. The sign-up sheet that allowed those who wished to give oral Testimony, listed 70 people had signed up to speak, before the hearing began at 6pm. After 4 hours of testimony, the Cleveland police threatened to kick everyone out of the building by 10:30pm. This allowed for a total of 46 individuals who stood up, among their fellow citizens, and argued Against or For the project. The final tally, by my friend who attended the hearing next to me, included a total of 46 speakers who gave oral testimony. 18 speakers were Against the project, and 28 speakers were For the project. In an interesting twist, Those speakers who were For the project, were allowed to speak unabated, as long as they wanted, with no objections or cross examination. Those speakers who were Against the project, including my own testimony, where objected to, questioned, and their testimony cut short. This was not done by the Magistrates, but by the two (2) LEEDCO lead attorneys on the case, lawyers present at the meeting. YES, LEEDCO paid lawyers, ironically probably paid by our own tax dollars, showed up with a clear bias, and harassed, all throughout the Public hearing, ONLY those citizens Against the project. Citizens Against the project, were objected to, cross examined, and asked for time cut off. This was for only those citizens who gave Testimony Against the project. The LEEDCO lawyers, Ms. Christine M.T. Pirik, and her associate, who you will surely recognize the names, for the project in the case legal documents, not once objected to, questioned, or asked for a time cut, on any person giving testimony For the project. There was no council present to cross examine, question or cut the

time, of those citizens For the project. This was very unfair and biased. I imagine this would have been a more evened out Public hearing, if you, Chairman Haque, or even one of the OPSB members, voting or non-voting, were present, for this most important Public Hearing, held on this case. Most of the For project speakers were local councilmen, union officials, people from the Cleveland Foundation, and LEEDCO Representatives. There was a large rowdy Union contingent there. The Unions looking rightly for jobs, are led to believe from LEEDCO and Lorry Wagner lies, that this project will create locally almost 500 new jobs. BUT if you look at the NEPA report on this project, under public records, DOE/EA-2045, page 3-100, it clearly states, "the project will directly employ 159 jobs...it is anticipated that many highly specialized jobs would come from outside the area." Further stated is "the operation and maintenance of the project, once complete, will generate nine (9) full time jobs." Mr. Chairman, this is 159 + 9, for a total of 168 jobs, most from outside the area, and gone after the initial project is done. The other jobs referred to in the report are listed as "could create", not firm jobs. It is clear the local Unions, in support of the project, have been duped. The same NEPA report on the project is further interesting as it confirms the project will be put up in the "Dead Zone" of Lake Erie (as earlier discussed), page 3-28. Also, the potential for Ice Hazards from Lake Erie freezing over, "would not be expected" to cause harm to the bases of the tower structures, based on "research and Modeling." Not one real life example or current project example with Ice Flows is given, this from NEPA report page 3-76. And the Kicker in the NEPA report, page 3-104, is under "Water Resources Section", "Lake Water Quality - Minor, Short-term Adverse Impact", what does this mean? And "Drinking Water Supply and Quality - No Impacts", OK? Based on what? Are You ready to hang your vote, your reputation on that? The Cleveland Fnd had many attendees, and a few speakers For the project, as they see a fantasy, where they describe Cleveland as this poor, stuck in past, rust belt city, that will be miraculously transformed into the North American hub, for industrial wind turbine production. This is a myth, because these towers, motors, turbines, suction boxes, are all designed and made in Norway and Europe, and outside the USA, by Fred Olsen's companies. Do you think Fred is going to allow a bunch of Cleveland companies, who have never even made a 500' tower, or any specific wind turbine component, supply this PLUMB project, and risk screwing it up? Not a chance. These components will all be imported into the USA, along with Fred's workers, to do this project. Also, allegedly the CEO of the Cleveland Fnd, one of the founders of LEEDCO, and presumably still a large shareholder, may make a HUGE amount of money, along with Lorry Wagner, when LEEDCO is bought by FRED OLSEN RENEWABLES, by a still unknown price$? Mr. Chairman, Finally, all those citizens who gave testimony Against the project, where all normal citizens, seeing the issues I raised, plus numerous many more, dealing with the decimation of millions of Birds, Bats, Fish stocks, helicopter, plane navigation issues, boating recreation, restrictions to parts of Lake Erie, and making Lake Erie look like a giant airport at night, with flashing lights and fog horns, and the blight to our sunrise and sunsets. LEEDCO says the Turbines will be the size of a dime high, from the shoreline. This is a lie,

as they will be as visible, as the 50 story buildings in downtown Cleveland from 20 miles away. Also, the sound of Whomp, Whomp, Whomp, traveling across the water for miles and miles, and countless other issues. Doom is what these Industrial Turbines will bring, and do bring wherever they are, BUT not in the world's 11th largest fresh water lake. Mr. Chairman I urge you, and the Distinguished OPSB Members, to not be caught on the wrong side of history, on this most important National Security Issue. Vote No and Kill Case Number: 16-1871-EL-BGN, once and for ALL.

Long Live ERIELHONAN! The Iroquoian name for LAKE ERIE!

Sincerely yours,

Thomas C. Sullivan Jr.
29360 Lake Rd.
Bay Village, Ohio
44140

Enclosures:

- Testimony Presented by Thomas C. Sullivan Jr. – Local Public Hearing, July 19, 2018
- Exhibit: PD Article – May 28, 2016 – "Thousands of Turbines in the Lake."
- Exhibit: Belt Magazine Article – May 9, 2016 – Sediment Blob in Lake Erie CLA-1
- Exhibit: Lake Erie Water Department website 6/27/18 – Dead Zone and Manganese
- Exhibit: Minnesota Dept of Health website 6/27/18 – Manganese and Drinking Water
- Exhibit: Trump to Save Nuclear Plants – Cleveland.com 6/1/18 – "National Security"
- Exhibit: Cleveland Metropolitan Bar Journal – October 2014 – The Public Trust Doctrine and Submerged Lake Erie Lands in Ohio
- Exhibit: Presentation Board at July 19, 2018 Public Hearing – The Public Trust Doctrine to Icebreaker Wind Power Inc.'s = Green Crony Capitalism

CC: Director Craig W. Butler – Ohio Environmental Protection Agency
Director David T. Daniels – Ohio Department of Agriculture
Director David Goodman – Ohio Development Services Agency
Director Lance Himes – Ohio Department of Health
Director James J. Zehringer – Ohio Department of Natural Resources
Mr. Jeffrey J. Lechak, P.E. – Public Member
Senator Troy Balerson – Ohio Senate

Senator Sandra Williams – Ohio Senate
Representative Rick Carfanga – Ohio House of Representatives
Representative Michael Ashford – Ohio House of Representatives
Mike DeWine, Ohio Attorney General
Honorable Andrew Wheeler, Acting Administrator of the United States EPA
Honorable Richard Perry, United States Secretary of Energy
Honorable Ryan Zinke, Secretary of the United States Department of Interior
President Donald J. Trump
John Hageman, The Sandusky Register
David Strang, SaveOurBeautifulLake.org
Fred Hunger
John and Annette Lipaj
Sheri Lange and Michael Spencley
Thomas Wasilewski
Suzanne Albright
Pete Kolodgy

Testimony Presented with Exhibits for the Record by:

Thomas C. Sullivan Jr.

29360 Lake Road

Bay Village, Ohio 44140

OPSB / Ohio Power Sitting Board

Case Number: 16-1871-EL-BGN

Project: Icebreaker Wind Facility

Applicant: Icebreaker Windpower Inc.

Location: Lake Erie Cuyahoga County .

Status: Staff investigation

Local Public Hearing

July 19, 2018 at 6:00 PM

Cleveland City Council Chambers

Cleveland City Hall

2nd Floor – Room 217

601 Lakeside Avenue

Cleveland, Ohio 44114

No Lake Erie Wind Farm

- Personal introduction – Thomas C. Sullivan Jr.
- Recognition to the entire OPSB / Thanks for their time and service.

The Worlds Fresh Water Status 2018

- Mr. Chairman - #1 Key Issue

Today, according to most any studies that you read, 97.5% of the earth's surface water is salt water. You can't drink salt water, or you will die. 2.5% of the world's water is fresh drinking water. 20% of the world's fresh drinking water today is located in the Great Lakes. Lake Erie today has 127 trillion gallons of fresh drinking water, and supplies millions of US Citizens, Clevelanders, and other residents surrounding Lake Erie's 871 mile perimeter coastline, and 45 miles across to Canada, with depths ranging from 5 feet deep, to nearly 210 feet deep.

Today many in the world are saying that, "fresh water is the new oil". This is because of water scarcity, and the world's growing population's thirst for fresh drinking water, either to live, for crops, manufacturing, all types of industries, rural and urban life. Lake Erie is truly Ohio's Gem to be protected and kept clean.

Why Build a Wind Farm in the Fresh Drinking Waters of Lake Erie?

- Mr. Chairman

So the question is why are environmental advocates for green energy pushing and pursuing a wind farm and the industrialization of Lake Erie? The current Lake Erie wind farm project, plans to build 6, 500 foot wind towers to start with, at a cost of $120M (with over 50M$ of this money coming from US taxpayers) at $20M per wind tower.

- Mr. Chairman

The advocates for these industrial turbines say that they want to use Lake Erie as a clean energy field because "this will be one of the world's first fresh water industrial turbine wind farms." And that, "Lake Erie can become the green version of Saudi Arabia." This begs the question, why have all the other offshore wind projects been in salt water, or brackish water, or in the oceans, or seas? Why have there been no large scale industrial wind turbine fresh water wind farms? The answer is simple: Because it's fresh water, and people drink fresh water, and they don't want to foul it up, with hulking, bottom piercing, rusting, inefficient, monstrous wind towers, that can be susceptible to ruining all of the fresh drinking water, and wildlife habitats, in which these industrial wind turbines are placed.

(Exhibit #1 – PD Article)

- Mr. Chairman

Also, salt water does not freeze over. The fresh water in Lake Erie will freeze over, as it does every couple of years, which will potentially snap these 500 foot wind turbine poles like toothpicks. Who will clean up this type of massive pollution, eyesore and environmental disaster, when this happens?

- Mr. Chairman

Not many people have been to the exact location on Lake Erie where LEEDCO is currently proposing to put up the 6, 500 foot towering industrial wind turbines in Lake Erie, in 65 feet of water.

I've been out there, on the water in the exact location of the proposed industrial wind turbines on Lake Erie.

I was out there at the site on August 29, 2015, on my Seadoo, watching the DOSECCA vessel taking their soil samples from the bottom of Lake Erie. The number 1 issue with the location that all Clevelander's, Ohioans and OPSB members should consider:

The project itself sits about 6 to 7 miles offshore of Lakewood, Ohio, AND unfortunately half way out to the site sits the City of Cleveland's Water Intake Crib. This Water Crib intake, among others in Lake Erie, provides 168 million gallons of drinking water to Cleveland residents and millions of Ohioans every day, 11 million citizens a day.

Approximately 3 to 4 miles from this crib is where the 6 "$20M a piece, $50M in taxpayer funded industrial turbine wind towers", will be placed into the bottom of Lake Erie.

Now how deep are the footings, or the base boxes of the towers going to go down, when they are placed directly into the bottom of Lake Erie, in boxes that are supposedly designed to settle on the bottom of Lake Erie, thru 50 to 100 to 150 years of toxic sludge. So how deep does a company from Norway mind you, not America, yes, this US$ taxpayer funded project is going to a company from Norway, how much toxic sludge is this Norway company going to have to push thru into Lake Erie's bottom, to secure just one 500 foot tall industrial wind turbine, at 65 foot water depth, under the fresh drinking waters of Lake Erie? The project will be done with an unproven box method, that LEEDCO and Fred Olsen from Norway are happy to experiment with, in our 127 trillion gallons of fresh drinking water, aka our awesome natural resource, Lake Erie.

- Mr. Chairman:

(Exhibit #2 – Belt Magazine Article)

I'd like to submit for the record an article from Belt Magazine, of May 9, 2016, entitled Sediment Blob in Lake Erie. This article states that about 9 miles from the Cleveland shoreline, a moving blob of toxic sediment rests on the bottom of Lake Erie, underneath roughly 60 feet of water.

They call this area in Lake Erie CLA-1. It has a name designated by the EPA because of what sludge sits there on the bottom of Lake Erie, after the years of abuse of Lake Erie, during Ohio's industrialization, from the mid to late 1800's, to the early 1900's, all the way to the 1970's. This abuse continued until local Ohio citizens, the Ohio State government, and the Federal government did an excellent job of cleaning up Lake Erie. Today

Lake Erie is one of the cleanest fresh drinking watersheds in the world. So why mess with the 11th largest fresh water lake in the world?

- Mr. Chairman

The article states that CLA-1 consists of layers of over 30, 50, 100, and by some counts 150 years of cumulated carcinogens sitting on top of themselves, such as lead, magnesium, arsenic, mercury, PCB's and many different hazardous toxic chemicals, that have finally settled down nicely, at the bottom of Lake Erie after years of abuse, finally not harming Lake Erie's current fresh drinking water. Most of all, these carcinogens have been linked to cancer and birth defects, if consumed.

- Mr. Chairman

What's going to happen when this toxic sludge is all mixed up by the first of the 6 proposed monstrous wind turbines? And then the other 5 massive poles?

- Mr. Chairman

The thing about the current location in Lake Erie for this project, is all of this sludge, and all of this toxic waste and chemicals that have built up over the past 100 years is going to be stirred up, and flow directly into the Cleveland Water Crib, thus polluting, toxifying, and poisoning millions of Ohio children, young adults, adults and elder people. This is not even mentioning our Border States and Canadian waters.

We are talking lead, mercury, PCBs, dioxins, magnesium, arsenic and the release all of these toxic chemicals that have been deposited in Lake Erie, in one form or another, since the mid to late 1800's, early 1900's and to the 1970's.

When this all goes foul, and the water goes foul, and flows into the Water Crib, what individuals, what corporations, LEEDCO, Fred Olsen Renewables, what Billionaire from Norway, who is going to be civilly and criminally liable to those citizens who are directly affected? And to the

taxpayers of the State of Ohio and the United States, who are funding this project? This project is a tort lawyers dream, waiting to be approved by your OPSB. Are you willing to take this risk, with our fresh water supplies?

- Mr. Chairman

Once this toxic sludge, which is CURRENTLY SITTING QUIETLY, AND UNDISTURBED, at the bottom of Lake Erie, is disturbed, and Lake Erie's fresh water and this sludge is stirred up, what is this going to look like, and how will this affect the current quality of our fresh drinking water in Lake Erie today? Particularly with the proposed industrial wind farm so close to the Cleveland Water Crib intake system?

- Mr. Chairman

Who Will Bear the Responsibility?

What will this water look like and contain in toxicity compared to the water in **Flint, Michigan**? And if this water is not potable or drinkable for millions of Clevelanders and Ohioans, Americans or Canadians, and the People and their Children are harmed, who will be at fault? Will it be LEEDCO? Fred Olsen Renewables? Others?

Who has thrust this great honor upon Cleveland and Lake Erie, the world's 11th largest, and most reliable fresh drinking water resource in the world today?

Offshore industrial wind turbines should not be placed in the peoples fresh drinking water. Keep them offshore, in salt water!

- Mr. Chairman

This will be a natural disaster beyond comparison, certainly to Flint, Michigan, which has gotten so much press, and empathy. In Flint, there is a search on to punish those responsible, not only by the EPA, but also among the many leaders and politicians, who stood by unaware, and let Flint, Michigan's fresh drinking water be poisoned with lead, right under the

noses of Flint's citizens, and taxpayers. To this day July 19, 2018, Flint Michigan has not had safe drinking water for 1,547 days, and counting. I reference you to RVAFlint: #SaveFlintChallenge, a go fund me site to buy bottled water for Flint, Michigan, children, mothers, fathers and the elderly.

In Flint, Michigan 100,000 residents, 3 times a day have to traverse across town to get fresh bottled water in big 5 gallon jugs, for drinking, for bathing, and to fulfill their daily ration. Why? They can't drink their tap water. Why is this? Because a government body (similar to the OPSB) let a taxpayer funded decision happen, in Flint, Michigan, mostly under the radar, without input from its citizens, or what thoughts could happen to their fresh water supply.

- Mr. Chairman

The same question I pose to LEEDCO, to Fred Olsen, the Norwegian Billionaire, who somehow has received/or not, 50 year exclusive rights, to develop, the bottom of our Lake Erie. Who is going to answer for this potential natural disaster, and the human hardship that this is going to cause? Not for 100,000 residents like in Flint, but potentially millions of Ohio citizens.

When the industrial turbines are placed in Lake Erie CLA-1 area, and the Lake Erie Dead Zone, 3 miles from the Cleveland Fresh Water Crib intake, fouls up the fresh drinking water that exists in Lake Erie today, who will take responsibility? Who will be fired? Voted out of office? Face civil fines? Go to jail? Because of Flint, Michigan, US citizens and taxpayers have eyes wide open!

- Mr. Chairman

Lake Erie fresh drinking water is already experiencing major toxic algae blooms, from agricultural runoff. This pollution of the lake is already causing major problems with our drinking water, already creating Dead Zones where nothing can live, and in the Dead Zones, that water is dangerous already to drink, with very high levels of manganese. As you may know,

recently the Federal Government has provided $300M to assist with this problem. AND now, must we further stress and burden our Lake Erie fresh drinking water, with hulking off-shore industrial wind turbines, further harming our drinking water as well? Mr. Chairman, I say No Thank You to this project!

(Exhibit 2 Dead Zone Articles Here)

- Mr. Chairman

Lake Erie is already the shining success of the environmental movement from the 1970's, after local, state and federal clean-up pollution efforts banded together, after the Cuyahoga River caught on fire in 1969 from a massive oil streak, caused by one of the local steel plants.

- Mr. Chairman

It was the incredible Environment Success, the beginning of the EPA itself, the honor and the pride of the local Cleveland, Ohio State, and Federal Government people and programs, the clean air and clean water acts, that cleaned up Lake Erie, from the disaster that it was in the 1960's, and the 1970's. Is this now to be put all in jeopardy. By massive wind turbine poles, secured by untested boxes, to the bottom of Lake Erie, just 3 miles North from the Cleveland Water Crib, dredging up almost a centuries worth of carcinogens, flowing into the Cleveland Water Crib, and affecting our drinking water, from the documented CLA-1 Zone, and Dead Zones, in 60 feet of water in Lake Erie? Is the OPSB ready to have the beginning of the EPA in America, some 48 years ago, come full circle, with the dredging up of all the toxic sludge the EPA displaced, to clean up Lake Erie in the first place? This question sits hard with you and your OPSB members. We say NO! Not in our great fresh water Lake Erie!

- Mr. Chairman - #2 Key Issue

The other major question is, Does Cleveland and North East Ohio Need This Additional Energy Source On-line?

This question is, why are we putting an industrial wind turbine farm in Lake Erie at all, when Ohioans have some of the most abundant, green and low cost energy resources already on line, available in the world today?

As you surely know, there are 2 ZERO CO^2 EMISSION producing Nuclear Power Plants within miles, on the shores of Lake Erie already producing "completely green energy" for millions of Americans. These 2 Nuclear Power Stations are located just miles away from the proposed industrial wind turbine site in Lake Erie.

The Davis Bessie Nuclear Power Station to the ~~West~~ West of Cleveland produces 776 GWH of energy, and the Perry Nuclear Power Station to the East of Cleveland produces 858 GWH of energy, (one of the largest Nuclear Power Stations in the US), providing abundant energy to millions of residents of Cleveland, Ohio, and other surrounding states, with zero CO^2 greenhouse gas emissions, providing power to tens of millions of American citizens, businesses, and industries throughout the Midwest, with the most sustainable green delivery, and storage mode of energy, available today. AND this is clean/green energy - ZERO EMISSIONS! Zero CO^2 – Green House Gases. (Exhibit: Trump keeps open Nuclear Power Plans for National Security)

- Mr. Chairman

We also have an abundance of natural gas, via the Marcels Shale, and the lowest energy costs in years. With this energy, plus the 2 local Nuclear Power, Power plants nearby, why build an industrial wind turbine energy source, in one of the largest fresh drinking water lakes in the world? When we clearly don't need the energy locally?! In fact, the power pledged to buy from Cleveland, from these industrial turbines, will cost 3 times as much to local Cleveland residents, who already live in poverty; No Economic Justice or Economic Justification!

- Mr. Chairman - #3 Key Issue

This is Green Crony Capitalism, let's follow the money here?

The Norwegian Wind Company to build the LEEDCO offshore industrial wind turbine project, is Fred.Olsen Renewables Lake Erie Energy Development Company. This is a for profit Norwegian company, with experience in building industrial wind turbine projects in the North Sea, the U.K, and the Netherlands, ALL IN SALT WATER, offshore industrial wind turbine projects. Here is a key question: Does the company Icebreaker Windpower Inc. even exist?

For profit, Fred.Olsen plans to buy the non-profit LEEDCO assets, but for how much $? How much is the Fred.Olsen Company going to pay for the (non-profit) LEEDCO assets? This is an undisclosed amount. What specific executives of (non-profit) LEEDCO, and what affiliated parties, including business people, and shareholders in LEEDCO, will share in the purchase price that Fred.Olsen Renewables Company pays for LEEDCO? This will make the LEEDCO shareholders millionaires, off of a publicly funded, DOE tax funded entity, LEEDCO, and Lorry Wagner, and the other shareholders, Ron Richard of the Cleveland Foundation?

- Mr. Chairman

(Exhibit: Picture of poster board from hearing)

(Exhibit: Ohio Public Trust doctrine article)

This is Green Crony Capitalism. Like with everything, let's try to follow the money here. The Ohio Public Trust / (Ohio's citizens' rights of Lake Erie) gives permission to the ODNR, to grant a 50 year sub-merged land lease to (non- profit) LEEDCO, for LEEDCO to develop the bottom of Lake Erie. Fred Olsen, a Norwegian Billionaire, plans to buy LEEDCO for how much $? Does the 50 year exclusive rights granted to LEEDCO (a non-profit) by ODNR via the Ohio Public Trust, to develop the bottom of our Lake Erie, go to Fred Olsen, and his Icebreaker Windpower Inc. Company, a for profit company, when bought by a foreign billionaire? Will this transfer of exclusive rights be approved and granted by the ODNR? And now the OPSB? And what is the price it costs for a Norwegian Billionaire to buy the

rights for the bottom of "our" Lake Erie (the Ohio Public Trust). According to Lorry Wagner of LEEDCO, there has been an LOI signed, a letter of intent for Fred Olsen Renewables to buy LEEDCO, and form Icebreaker Windpower Inc. But since it is "confidential" – tell us all now in this public hearing, representatives of LEEDCO, what is the price to sell the rights to the bottom of our Lake Erie? Is it legal to sell these rights granted by the Ohio Public Trust, to ODNR to LEEDCO (a non-profit), to Fred Olsen (a for profit foreign Billionaire)? If not, is this hearing, is the Icebreaker Windpower Inc. application not legal, and a waste of everyone's time?

- Mr. Chairman

Does everybody know, that Fred.Olsen desires a 50 year exclusive lease to develop the bottom of Lake Erie from the State of Ohio? Was this project and timeframe (50 years) granted by the Ohio State Legislature? Why does the Fred.Olsen Company need a 50 year lease, when they are only going to build a pilot project of 6, 500 foot industrial wind turbines, located 8 to 10 miles northwest of Downtown Cleveland, to be started in 2018? This 50 years is the timeframe needed for the project to put up 1700, 500 foot wind turbines, to completely industrialize Lake Erie? 50 years, at a cost to US taxpayers of $34B ($20M a piece) a plumb project indeed. All any wind turbine developer wants is the rights to the dirt, sand or sludge, that they need to build their monstrous wind turbines on! Mr. Chairman, distinguished OPSB members, Ohio Senators, and Ohio House of Representatives, this project, which has now turned into a for profit operation, and involves the outright sale of the bottom of Lake Erie, to a foreign Billionaire, against the Ohio Trust Doctrine, should not be approved, by the OPSB. In fact, should not the full Ohio Senate and Ohio House of Representatives approve the sale, of the bottom of Ohio's Lake Erie, to a foreign billionaire from our Ohio Public Trust! Has this 50 year lease been granted by the State of Ohio for one half of Lake Erie, to a foreign company based out of Norway? (The other half of Lake Erie is of course Canadian sovereign property).

- Mr. Chairman

The Icebreaker Windpower Inc. project in itself is to be subsidized by Ohio/Cleveland electricity customers and the US taxpayers, with our hard earned money, going to a foreign Billionaire, that is going to poison the fresh drinking water, in the World's 11th largest fresh water natural lake, Lake Erie. This to prove it can be done in fresh water, not salt water! This project is not needed for the power, and is granting a plumb project to a foreign billionaire, making the shareholders of LEEDCO millionaires. This project should be stopped!

- Mr. Chairman

I urge you, and the OPSB Distinguishing Board, distinguished Ohio State Senators, and Ohio State Congressional Representatives, don't be caught on the wrong side of history with regards to striving for what you MIGHT truly believe is a noble cause of clean and green energy, on this project. Don't allow the poisoning of millions of Clevelanders, Ohioans and Americans, destroying the natural beauty of one of the greatest natural resources in Ohio, and North America, killing off the greatest walleye and perch fishery stocks in the world, and causing the deaths of millions of migrating birds and bats, possibly some to extinction.

- Mr. Chairman

The truth is all that Fred Olsen, the Norwegian Billionaire, wants are the rights to the bottom of our Lake Erie legally, or illegally transferred to, his new for profit company, Icebreaker Windpower Inc. as spelled out in the secret LOI (letter of intent to purchase LEEDCO), from Lorry Wagner of LEEDCO, and how much will Lorry Wagner and his shareholders reap from this sale, 7 figures each? Certainly, millions of dollars will change hands here! Mr. Chairman, it is up to the OPSB to save our 127 trillion gallons of the fresh water shed Lake Erie, where the water in Lake Erie "Is" for the exclusive use for millions of Ohioans, for drinking, bathing, recreation and tourism, our Public Interest under the Public Trust.

This "clean" energy industrial wind turbine project, is set to start in 2018, and proceed for the next 50 years, and will completely industrialize and destroy Lake Erie, with no cost break even, in a region that does not even need the excess energy. And for what?! To prove that "It" can be done in fresh water, BUT ALSO FOR A COMPANY FROM Norway, and non-profit LEEDCO to make lots and lots of money, off the rights of all Ohioans and our Public Trust!

- Mr. Chairman

It is not too late to do the right thing, and stop this potential disaster today! Back out now, before it's too late. Think Flint, Michigan times 1,000, and you being on the back end of that, ask your OPSB if we need the power – No, and Follow the Money!

Thank you all for your most important time and service on the OPSB, and deep review of this globally important fresh drinking water, environmental habitat, Ohio Citizen's rights, and American National Security Issue!

Sincerely yours,

Thomas C. Sullivan Jr.
29360 Lake Road
Bay Village, OH 44140

July 19, 2018

Cleveland wind project awarded $40 million DOE grant to develop Lake wind farm

By John Funk, The Plain Dealer
Follow on Twitter
on May 27, 2016 at 1:20 PM, updated May 28, 2016 at 12:13 AM

CLEVELAND, Ohio -- The U.S. Department of Energy is awarding $40 million to the Lake Erie Energy Development Corp. to build a six-turbine pilot wind farm in Lake Erie by the end of 2018.

The award caps a 10-year struggle that began as an idea in the mind of Cleveland Foundation President and CEO Ronn Richard upon his arrival in Cleveland.

The money will be delivered in three $13.3 million grants, provided LEEDCo. continues to meet engineering, permitting and construction goals set by the DOE.

To make the award, the DOE withdrew funding from two offshore ocean projects that had not kept up with the department's interim engineering benchmarks.

U.S. Rep. Marcy Kaptur, the ranking member of the House Energy and Water Appropriations Subcommittee, announced the $40 million grant Friday morning on a patio at the Great Lakes Science Museum overlooking the lake.

Unlike so many previous LEEDCo hopeful announcements at the same location, this one had more of a tone of victory, instead of merely another update.

Mayor Frank Jackson, Cuyahoga County Executive Armond Budish and LEEDCo President Lorry Wagner spoke about solving the engineering problems and overcoming political obstacles to get the project this far.

Richard talked about jobs, about re-branding the city and about the intent of Ohio's state lawmakers who are now trying to permanently freeze the state's renewable energy standards.

Kaptur said the small wind farm should be the beginning of a new wind-powered energy grid along the southern shores of the Great Lakes from Buffalo to Toledo initially, but extending into Canada and points west, as well.

"There is something that will be born here that is larger than this installation. What will be born is the concept of a new grid, not just for this region but for the entire Great Lakes," she said.

"It isn't every day that a place in America receives $40 million. I congratulate the collaboration that you have managed to achieve here and the perseverance that allowed this project to both be funded and carried forward."

Wagner said LEEDCo already has 15 local companies involved in the project and hopes to attract more. Fabrication and construction will create 500 jobs, he said.

Agreeing with Kaptur, Wagner said the underlying goal of the project "is to position us to take hold of the future, whatever that uture is, whether it is manufacturing for the Atlantic coast or putting wind turbines in the lake, if we are not a leader in the ndustry, then we cannot control our future. This project is about leading the nation in clean energy."

Jackson and Budish focused on the potential economic impact of the project, which from the very beginning has been seen as a way to jump-start manufacturing and create jobs.

"This is about positioning Cleveland and the region for the future," said Jackson. "We already have manufacturing of [turbine] parts in this region. This will give us the ability to not only manufacture parts but to assemble turbines here. We want to position Cleveland to be an exporter . . . to provide this technology to North America."

Budish said the project "represents the best in collaboration" in this community and between the county and the city. So many people, so many organizations worked together to make this happen," he said.

Budish recalled sitting in an office listening to Richard talk about building hundreds, even thousands, of turbines in the lake and thinking to himself, "I don't know about this guy."

Richard credited the bi-partisan efforts by not only Kaptur and Republican U.S. Rep. David Joyce, but also by Democratic Sen. Sherrod Brown and Republican Sen. Rob Portman. He also credited Gov. John Kasich and his Democratic predecessor Ted Strickland.

Calling Lake Erie "our greatest fixed asset," Richard said thousands of lake-based wind turbines would be an environmental asset because they help replace coal-burning, a national security asset and a powerful economic stimulus.

"I think it will also change the brand of Cleveland to 'Cleveland, powered by wind,'" he said.

"Someday, I would like to see Cleveland off the grid, so that if we have a cyber attack, we will be immune -- which will help us attract more companies, especially defense industry companies."

Richard also used the occasion to talk about the wisdom of state lawmakers who seem intent on permanently freezing Ohio's renewable energy standards. Created in 2008, the standards would require that 12.5 percent of the electricity sold in the state be generated with renewable technologies.

"Ohio was first in flight ... and we need to be first in advanced energy. if you think of the Wright Brothers in 1903, if the state legislature then had decided to not allow planes to take off or land in Ohio, it would not have prevented the aviation industry from occurring in the United States, it would just have ensured that it did not happen in Ohio," he said.

LEEDCo's decision to adopt the European-designed "Mono Bucket" foundation, which eliminates pile driving in the bedrock below the lake bed, may have been crucial to the DOE's decision to fully fund the project.

"The innovative Mono Bucket foundation will reduce installation time, costs, and environmental impacts compared to traditional foundations that require pile driving," a DOE analysis states. "The Mono Bucket not only is a solution for the Great Lakes, but also has broader national applicability for offshore wind installations off the Atlantic and Gulf Coasts."

LEEDCo previously received three DOE grants totaling $10.7 million. The $40 million award will take the federal share to more than $50 million.

The Cleveland Foundation has given LEEDCo, or its predecessor, $1.7 million.

Total cost of the project to prove that a fresh-water wind farm can survive ice floes has been estimated at about $120 million.

LEEDCo's European partner, Fred.Olsen Renewables, the largest independent power producer in the United Kingdom and the fifth largest in Europe, is expected to raise the remaining $70 million through a combination of bank loans and private equity investors.

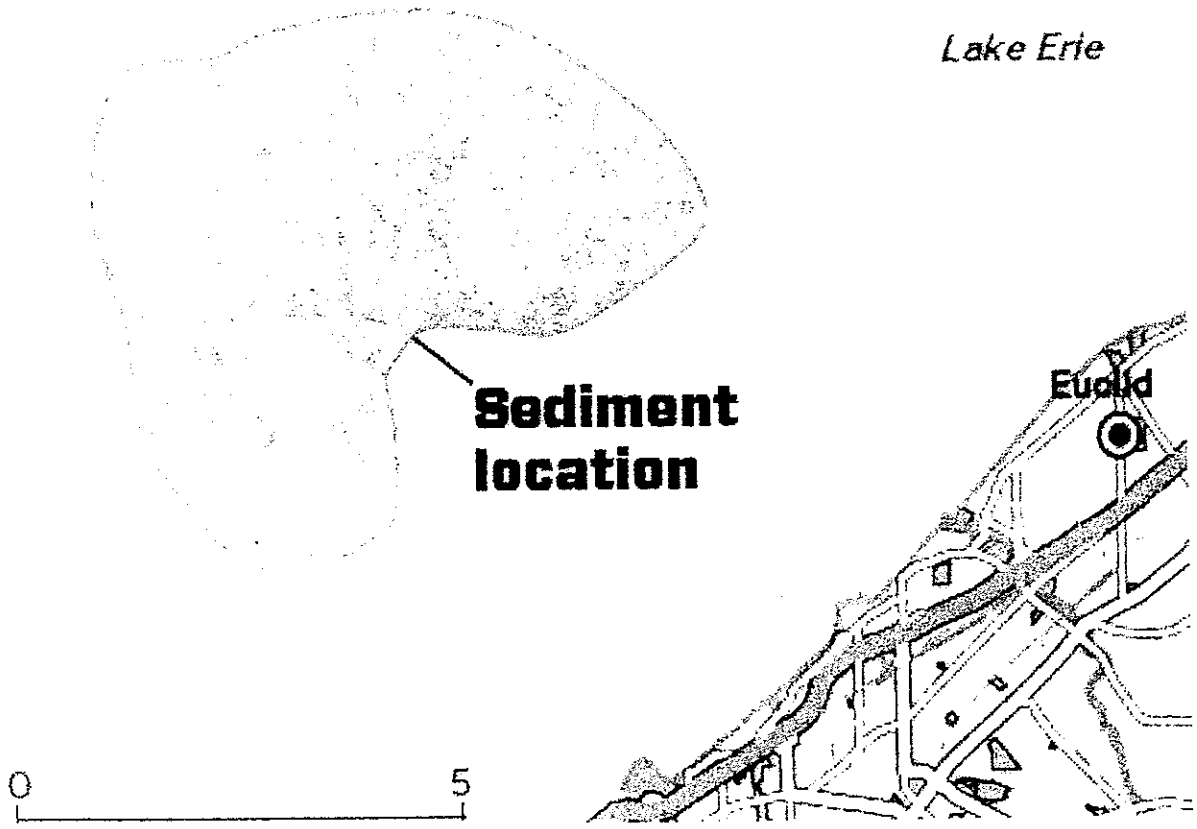
Belt Magazine

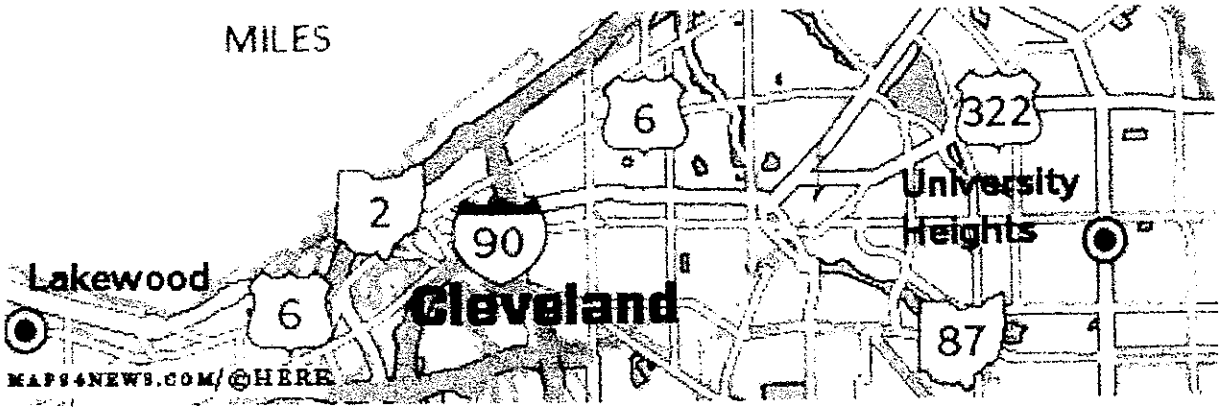
Made in the Rust Belt. Read by the Nation.

May 9th 2016

Sediment blob in Lake Erie

About nine miles from the Cleveland shoreline, a blob of toxic sediment rests on the bottom of Lake Erie underneath roughly 60 feet of water.





SOURCE: Ohio EPA

The Blob Isn't Toxic, but the Politics Are: The Story Behind Lake Erie's Mass of Sediment

May 9th, 2016

Long Scale Drill

I dived there in 1982

By Kailey Sherrick

60 ft. Bloody Nose Could Not get to the Bottom

If you believe the sensational headlines, Cleveland has a "toxic blob," a silent menace that sits just nine miles off the coast of Lake Erie, and is said to be migrating towards one of the city's water supply pipes. Local news sources tell the story with lots of B-movie camp, but the real question remains: Should Clevelanders worry? To answer that question, it's important to understand what the so-called "toxic blob" is, and how it came to be in the lake in the first place.

The "toxic blob" really isn't a blob at all. It's not toxic sludge floating on the surface like an oil slick. Rather, it's a mound of sediment measuring approximately 2 square miles, which rests in the bottom of an area called CLA-1, covered by more than 60 feet of water. This description is much less click-worthy, but much more accurate.

The sediment was dredged from the Cuyahoga River prior to the 1972 Clean Water Act and dumped into the lake untreated, so this poisonous sediment has been there for over forty years. Once one of the most polluted bodies of water in the nation, the Cuyahoga River prompted not just the passage of the

Clean Water Act, but also the formation of the federal Environmental Protection Agency as well as the Ohio EPA, and recent tests conducted by both the state agency and the US Army Corps of Engineers found the sediment contains high concentrations of pollutants (both PCBs and PAHs) that are fatal to aquatic organisms like worms, crustaceans, and insects. In humans, these chemicals could potentially cause cancer, if consumed.

Why are we just hearing about forty-year old Lake Erie sediment now? Because a feud between two government agencies: the Ohio EPA and the US Army Corps of Engineers (USACE).

In 2015, the USACE proposed a plan to dredge 180,000 cubic yards of sediment from the Cuyahoga River channel, also known as the Cleveland Harbor, and place 80 percent of the dredged material in open water, directly on top of the sediment already existing in CLA-1. The USACE tested the proposed sediment and deemed it safe for open water placement.

The USACE's open water placement of this sediment would serve multiple purposes. First, it would obviously dredge the river and keep it up to federal standards. Second, the safer sediment would effectively provide a "cap" to the existing, toxic sediment, burying it deeper and taking away much of the potential danger. (Please note that while the USACE is not responsible for the existing sediment at CLA-1, they are charged with maintaining it, as far as I can tell.)

But the Ohio EPA continuously opposes and rejects these proposals.

Why is the Ohio EPA doing this? Because they claim in letters to the USACE that the levels of PCB and PAH in the proposed Cleveland Harbor sediment exceeds the amounts shown in Lake Erie background sediment by a factor of as much as 5. They also claim the harmful sediment of CLA-1 is migrating, as shown in their letter to the USACE from March 1st.

The USACE disagrees. They are firm in their stance that the sediment is NOT migrating, as its depth at 60 feet below the water's surface prevents it from being affected by currents or waves except in cases of extreme storm activity. The Ohio EPA disagrees. They say the old sediment is migrating.

This debate has grown over the past year and a half, and become less about

the safety of the sediment, old or new and more of a political brawl between the two federal agencies. The reason Clevelanders are just now hearing about this issue is mostly a matter of shade-throwing. Basically, the Ohio EPA is using the media to pull us into their conflict with the USACE as they figure out what to do with CLA-1. After the Flint water crisis and the failings of Michigan's state government water entities, the national EPA seems to be chomping at the bit to maintain its reputation, and the Ohio EPA is following course, ~~hence the sensationalism in the *Plain Dealer* and other local news media.~~

Politics aside, the question remains: should Clevelanders be worried about the sediment? The short answer: not at the moment.

Cleveland Water has tested the raw water around their supply pipes and in their treatment plants and deemed it safe, with no rise in the levels of PAH or PCB. There is no scientific evidence to suggest that the sediment is migrating towards Cleveland's water supply, as shown in the USACE's reply to the EPA's report on the supposed migration. If it becomes clear that CLA-1 needs to be cleaned completely, the money will come out of the USACE's pocket, but it would be the EPA's responsibility to act (although the USACE would help out with technical details).

As long as the sediment is safe and stable, the question is about whether it is better to let things stand ~~or be proactive~~. We won't know the answers until the USACE and the EPA come to a mutual conclusion, or fight it out in court. For now, Clevelanders don't need to be brought into the political battle. We should be made aware of the situation but not to the point where it could incite panic over a situation that may never come to fruition.

For a related piece, see Recycling Cuyahoga River Sediment.

Kailey Sherrick is currently a graduate student at the NEOMFA (Northeast Ohio Masters of Fine Arts), where she is studying to receive her MFA in Creative Nonfiction. Additional pieces by Kailey Sherrick can be found here.

English Español

Pay My Water Bill (/customer-service/account-services) | Report a Problem (/customer-service/contact/report-a-problem) | Ask A Question (/customer-service/contact/ask-a-question)

Customer Service (/customer-service) Your Water (/your-water)

Who We Are (/who-we-are) Construction (/construction)

Work With Us (/work-with-us)

Your Water (/your-water)

Lake Erie (/your-water/lake-erie)

Water Quality & Treatment (/your-water/water-quality-and-treatment)

Water Distribution (/your-water/water-distribution)

Main Breaks (/your-water/main-breaks)

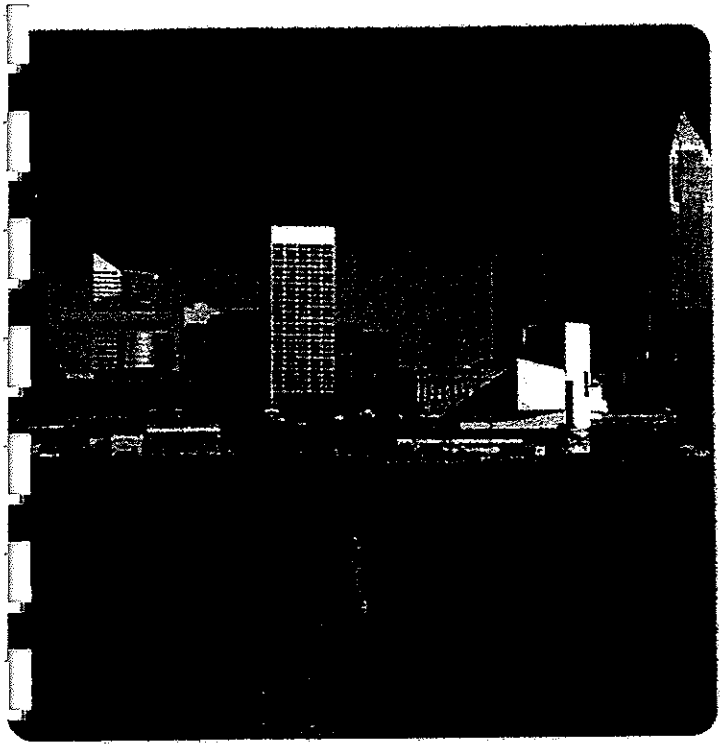
Infrastructure Projects (/your-water/infrastructure-projects)

ake Erie

ake Erie is one of our region's best assets. It provides our rinking water, and supports a variety of jobs and recreation pportunities. We take our responsibility as a steward of ke Erie seriously because the health of the Lake affects us all.

Cleveland Water uses surface water drawn from Lake Erie as e source of our drinking water. The water that eventually ds up in your home starts about 3 miles out in Lake Erie efore being treated to ensure it is safe to drink.

Lake Erie is one of the five lakes that make up the Great Lakes. In total, the Great Lakes contain about 21% of the Earth's fresh water. Lake Erie is the shallowest of the Great Lakes with an average depth of 62 feet. Because it is so shallow, it is so the warmest Lake. Over 11 million people in Ontario, Canada, and the United States make their home along the shores of Lake Erie.



Lake Erie Facts:

Length	241 miles
Maximum Width	57 miles
Average Depth	62 feet
Maximum Depth	210 feet
Volume	127.6 trillion gallons
Surface Area	9,910 square miles
Drainage area	30,140 square miles
Shoreline	871 miles
Retention time	2.6 years

ake Erie is Constantly Monitored

Because Lake Erie is so important to so many people, we constantly monitor changing environmental issues that might threaten the health and vitality of this great resource.

Lake Condition Webcam

o see a live view of the lake and its current condition, click here (http://cribcam.clevelandwater.com/view/viewer_index.shtml?id=407233).

What is the Lake Erie Dead Zone? Should I be concerned about invasive species?

(/lake-erie-tab-1)

During the late summer, Lake Erie can form a "dead zone." The dead zone is a large area of low-oxygen water located in Lake Erie's central basin, approximately 45-55 feet below the surface. No fish can live without oxygen; thus the term dead zone. This water is colder and has a low pH. These conditions can also cause the water to absorb manganese from the bottom of the Lake, which is not harmful to drink but can cause water discoloration.

How does the dead zone form?

Changes in farming practices, especially in western Ohio and eastern Indiana, have caused increasing amounts of phosphorus to enter Lake Erie. The timing and amount of phosphorous that ultimately reach the Lake each year are affected by weather conditions. Heavy spring rains lead to more water runoff. The phosphorus is food for algae living in the top layer of water and leads to huge algal blooms. As algae dies, it sinks to the bottom of the Lake. These dead algae consume oxygen as they decompose — the larger the blooms of algae, the greater the probability that a dead zone will form. When the oxygen is gone, fish can no longer live there and a dead zone has formed.

Dead Zone - 1970's Back

How does this affect drinking water?

Under the right weather conditions, dead zone water can shift vertically and horizontally in the Lake and reach one of Cleveland Water's four intakes. Cleveland Water is vigilant in watching for dead zone water, and will adjust its treatment to deal with it. Such water can, at times, be extremely difficult to treat, and the final treated water may be impacted by elevated levels of manganese from the dead zone. If dead zone water does manage to reach the distribution system and customers, it does not have health issues associated with it, but could have an unpleasant color. Cleveland Water works hard to mitigate these conditions and eliminate dead zone water from the distribution system.

Dead Zone

Currently 300M$ - federal effort to Stop Algae ~~Bloom~~ Poisoning of Lake Erie.

Why Add to This

MN Dept. of Health website Land of 10,000 Lakes ✓

DEPARTMENT OF HEALTH

Manganese and Drinking Water

Summary

Manganese is a naturally occurring element in Minnesota rocks and soil. Our bodies require a small amount of manganese but high amounts can be harmful to our health, especially for infants. Too much manganese in drinking water may affect learning and behavior in infants. In older children and adults, consuming high amounts of manganese in drinking water over time may cause neurological problems. Some home-use filters may remove manganese in your water. Short-term bottled water use may reduce exposure to manganese in drinking water, especially for infants.

Manganese

Manganese occurs naturally in rocks and soil and can be found in water, food, and air. It occurs naturally in drinking water across Minnesota. Our bodies require some manganese to maintain health. Adults and children get enough manganese from the foods we eat. Infants and children younger than one year old get enough manganese from breast-milk, food, or formula.

Manganese in Minnesota Waters

Manganese occurs naturally in groundwater across Minnesota. Based on an MDH study, groundwater in southeastern Minnesota tends to have low levels of manganese (below 50 micrograms per liter [µg/L]*). Southwestern Minnesota tends to have higher levels—some over 1,000 µg/L. There are no clear patterns in the other parts of the state.

Although public water systems are not required to test for manganese, some Minnesota community public water systems test for manganese either before or after treating water. Based on test results and treatment practices, MDH estimates about 90 percent of Minnesotans using community public drinking water systems receive water with levels of manganese below 100 µg/L. About 3 percent of Minnesotans on community public water systems receive water with levels above 300 µg/L. You can contact your public water system to find out if they test the water for manganese. If your public water system does not test for manganese, you can arrange and pay for an accredited laboratory to test your water.

The only way to know if manganese is present in your private well is to test your water. If you have a private well, you may want to test your drinking water, especially if an infant drinks your tap water. To test your water, choose a laboratory that can test for manganese at: Environmental Laboratory Accreditation Program (http://www.health.state.mn.us/labsearch).

*One microgram per liter (µg/L) is the same as one part per billion (ppb).

MDH Guidance Value

Based on available information, MDH developed health-based guidance for manganese in drinking water is at 100 µg/L.[1] MDH guidance values are developed to protect people who are most vulnerable to the potentially harmful effects of a contaminant. A person drinking water at or below the guidance value would be at little or no risk for harmful health effects. For infants that are not drinking tap water or formula mixed with tap water, children over one year old, and adults, manganese in drinking water up to 300 µg/L poses little or no health risk.

Potential Health Effects

Even though our bodies need some manganese, too much manganese from drinking water may be harmful. New research shows that too much manganese in drinking water may affect learning and behavior in infants. In older children and adults, drinking water with high amounts of manganese for long time can cause problems with memory, attention, and motor skills. Health effects in children are not usually obvious and have only been measured in large studies of school-aged children.

Infants are at greater risk from manganese in drinking water than children and adults because:

- their brains are developing rapidly,
- they absorb more manganese and are less able to remove manganese from their bodies, and
- they drink more water and eat more food based on body weight.

Formula-fed infants get enough manganese from formula to meet their dietary needs. However, they may get too much manganese (above the recommended amount for nutrition) in their bodies when formula is mixed with water that contains manganese.

Breast-milk is best for infants and it contains healthy amounts of manganese. According to the Institute of Medicine, breast-milk, food, and formula should be the only sources of manganese for newborns and infants younger than one year old.

Filtering Drinking Water

In some cases, you may want to filter your drinking water to reduce the amount of manganese. If infants will be regularly drinking tap water or formula mixed with tap water, use a filter if manganese is detected above 100 µg/L. If only children and adults will be drinking tap water, use a filter if manganese is detected above 300 µg/L.

Short-Term Bottled Water Use

You may choose to reduce your exposure to manganese by using bottled water. For infants up to one year old who are regularly drinking water or formula mixed with water, you should use bottled water that is labeled as *distilled* or *purified* because manganese levels will be below the health-based guidance of 100 µg/L for infants. Other bottled water is likely to have manganese levels less than 300 µg/L and should be suitable for household members over one year of age.

Health Risk Assessment Unit

The MDH Health Risk Assessment Unit evaluates the health risks from contaminants in drinking water sources and develops health-based guidance values for drinking water. MDH works in collaboration with the Minnesota Pollution Control Agency and the Minnesota Department of Agriculture to understand the occurrence and environmental effects of contaminants in water.

References

1. Minnesota Department of Health. Toxicological Summary for: Manganese. March 2018. http://www.health.state.mn.us/divs/eh/risk/guidance/gw/manganese.pdf.

Minnesota Department of Health
Health Risk Assessment Unit
health.risk@state.mn.us
www.health.state.mn.us

MARCH 2018

To obtain this information in a different format, call: 651-201-4899.

cleveland.com

Trump to save coal, nuclear plants that are unable to compete

Updated June 1, 2018 at 6:22 PM;

6-7 minutes

CLEVELAND, Ohio - The Trump Administration is moving to temporarily save old coal and nuclear plants like those owned by FirstEnergy.

According to wire reports, the president has asked Secretary of Energy Rick Perry to create a "strategic electric generation reserve" loosely patterned after the Strategic Petroleum Reserve created more than 40 years ago to stockpile crude oil for national security.

Under a tentative plan, the Department of Energy would, for the next two years, create and maintain a list of endangered coal and nuclear power plants.

Grid managers would be required to buy power from these plants, though it would be more expensive than power from the growing fleet of gas turbines and wind farms.

The administration's reasoning is that the large coal and nuclear plants not only operate around the clock but also are "fuel secure" and therefore add stability, or at least backup, to

gas plants that do not store fuel onsite and, in theory, could be disrupted.

"Unfortunately, impending retirements of fuel-secure power facilities are leading to a rapid depletion of a critical part of our nation's energy mix, and impacting the resilience of our power grid," White House spokeswoman Sarah Sanders said in a statement.

That is one of the arguments FirstEnergy Solutions, FirstEnergy's power plant subsidiary, made when it appealed to the DOE in March, asking the agency to invoke its authority under the Federal Power Act to keep the more expensive power plants operating.

That reasoning was dismissed at the time, not only by competitors but also buy PJM Interconnection, grid manager in Ohio, 12 other states and the District of Columbia.

PJM Friday repeated its argument that the administration's move was unnecessary and warned that federal intervention into wholesale markets would lead to price increases.

"There is no need for such a drastic action. Our analysis of the recently announced planned deactivation of certain nuclear plants has determined that there is no immediate threat to system reliability. Markets have helped to establish a reliable grid with historically low prices. Any federal intervention ... would be damaging to the markets and therefore costly to consumers."

The Ohio Consumers' Counsel was also quick to point out that

The Public Trust Doctrine and Submerged Lake Erie Lands in Ohio

BY JOSEPH M. SAPONARO & KEITH H. RAKER

Lake Erie is arguably Ohio's greatest natural resource and is vitally important to Ohio's economy. Lake Erie provides water for drinking, commercial shipping, fishing, transportation and recreational activities. In addition, Lake Erie is the boundary line for more than 8,000 lakefront property owners in Ohio.

Rights in and to the waters of Lake Erie and the underlying lake bed are restricted by the common law principle known as the "Public Trust Doctrine." Essentially, the Public Trust Doctrine reserves rights in submerged lands for public use and enjoyment such as navigation, commerce, fishing and recreation, and use by *littoral owners* (the rights of owners of land abutting the Great Lakes are called "littoral rights" and the owners enjoying those littoral rights are "littoral owners").

Pursuant to the Submerged Land Act in 1953, 43 U.S.C.A. Ch. 29, title to submerged lands is owned by the federal government, which subsequently transfers the right to lease the submerged lands to the states that border the body of water. In Ohio, these rights are protected, determined, and enforced under Chapter 15 of the Ohio Revised Code, and in accordance with the tenets of the Public Trust Doctrine. Under the Public Trust Doctrine, the littoral owners have rights to reasonable use of the waters of Lake Erie in front of or flowing past their lands for any purpose incidental to the use and enjoyment of the waterfront land, so long as it does not materially infringe on the rights of others.

The specific rights of a littoral owners in Ohio are derived through submerged land leases entered into between the littoral owner and the State of Ohio, under which the State grants public or private littoral owners the special use of a portion of the public trust lands — the Lake Erie submerged lands — for the use, development or improvement of Lake Erie. These submerged land leases are administered through the Ohio Department of Natural Resources, Office of Coastal Management. The Public Trust Doctrine is the benchmark for the administration of submerged land leases. Chapter 1501 of the Ohio Administrative Code provides a five-part test to assist the Ohio Department of Natural Resources in determining if a proposed use is compatible with the Public Trust Doctrine. The elements are:

1. Whether the project prejudices the littoral rights of any owner of land fronting on Lake Erie without permission of that owner.
2. Whether the project conforms to the permitted uses as regulated by the local government, where applicable.
3. Whether public uses such as navigation, water commerce, and fishing in the affected area would be destroyed or greatly impaired.
4. Whether the diminution of the area of original use would be small compared to the use of the entire area.
5. Whether the area has a history of use including, but not limited to, services rendered to the general public.

O.A.C. 1501-6-03 (C)(1-5).

There is a long-standing history of jurisprudence surrounding the Public Trust Doctrine and its application to submerged lands along the Great Lakes. In the landmark case *Illinois Central Railroad Co. v. State of Illinois*, the Court described the nature of title to lands subject to the Public Trust Doctrine:

> It is a title held in trust for the people of the state, that they may enjoy the navigation of the waters, carry on commerce over them, and have liberty of fishing therein, freed from the obstruction or interference of private parties. The interest of the people in the navigation of the waters and in commerce over them may be improved in many instances by the erection of wharves, docks, and piers therein, for which purpose the state may grant parcels of the submerged lands; and, so long as their disposition is made for such purpose, no valid objections can be made to the grants...

146 U.S. 387, 452 (1892).

In *Illinois*, the United States Supreme Court ruled that the Public Trust Doctrine is applicable to the Great Lakes and obligates the State to protect the public's right to use the public trust lands and waters. *Id.* at 452-54.

One result of the application of the Public Trust Doctrine was a need to address the boundaries of where a government's control of submerged land begins and private property

ends, in response to multiple and conflicting court decisions on the subject. Therefore, Congress passed the Submerged Land Act in 1953, 43 U.S.C.A. Ch. 29, (the "Act"). The Act defines submerged land as the floor of the first three nautical miles of navigable waters measured from the *shoreline*, and reserved the rights to those submerged lands to the federal government. 43 U.S.C.A. § 1312. The Act does not, however, clearly identify where the natural shoreline is located in order to determine the area comprising submerged lands.

In Ohio, defining and identifying the natural shoreline has proved problematic. Since 2004, a battle has been raging in the Ohio courts regarding the determination of the natural shoreline of Lake Erie and the legality of submerged land leases in general. The legal battle began when littoral property owners in Lake County filed an action against the Ohio Department of Natural Resources (ODNR), Director of Ohio Department of Natural Resources, and the State of Ohio. See *State ex rel. Merrill v. Ohio Dept. of Natural Resources*, Lake Cty. C.P. Case No.04CV001080. The litigation was triggered by ODNR's attempts to force the submerged land lease program on private littoral owners, requiring them to pay fees for development and/or improvements on private lakefront land abutting Lake Erie.

One of the central issues in this dispute is the determination of the natural shoreline. There have been many rulings at the trial court and appellate court levels, but in 2011 the Ohio Supreme Court reaffirmed its decision in *Sloan v. Cleveland & Pittsburgh RR.* Co (1916), 94 Ohio St. 61:

> More than 130 years ago, in *Sloan v. Biemiller* (1878), 34 Ohio St. 492, we determined that when a real estate conveyance calls for Lake Erie as the boundary, the littoral owner's property interest "extends to the line at which the water usually stands when free from disturbing causes."

State ex rel. Merrill v. Ohio Dept. of Natural Resources, 2011-Ohio-4612, ¶ 49. It was the *Sloan* decision cited by the Court that resulted in the Fleming Act of 1917, ultimately codified at §§1506.10- 1506.11 of the Ohio Revised Code. Section 1506.10 of the Ohio Revised Code defines the Lake Erie boundary lines,

> "It is hereby declared that the waters of Lake Erie consisting of the territory within the boundaries of the state, extending from the southerly shore of Lake Erie to the international boundary line between the United States and Canada, together with the soil beneath and their contents ...."

Section 1506.11 of the Ohio Revised Code deals with the development and improvement of lakefront land; specifically, §1506.11(A) defines the term "territory" to mean,

> "...the waters and the lands presently underlying the waters of Lake Erie and the lands formerly underlying the waters of Lake Erie and now artificially filled, between the natural shoreline and the international boundary line with Canada."

In 2012, the Lake County Court of Common Pleas in *State ex rel. Merrill v. Ohio Dept. of Natural Resources*, Case No. 04CV001080, on remand from the Supreme Court of Ohio in *State ex rel. Merrill v. Ohio Dept. of Natural Resources*, 130 Ohio St.3d 30, 2011-Ohio-4612, entered an Order establishing the following:

1. The farthest landward boundary of the "territory" as that term appears in R.C.1506.10 and 1506.11 is the natural shoreline, a moveable boundary located between the ordinary low and high water marks consisting of the water's edge when free from disturbing causes, which means the most landward place where the lake water when undisturbed actually touches the land.
2. The proper interpretation of the phrase, "lands formerly underlying the waters of Lake Erie and now artificially filled" in R.C. 1506.11 is all lands formerly beneath the waters of Lake Erie, up to the landward boundary where the lake water in the absence of disturbance actually touches the land, notwithstanding any subsequent artificial filling of those lands, unless the artificial fill is to remedy an avulsion or reclaim land lost by avulsion.
3. The "natural shoreline" in R.C. 1506.10 and 1506.11 is the moveable boundary on the shore where the lake water in the absence of disturbance touches the land at any given time.
4. The line delineating the state's public trust in the waters of Lake Erie and private ownership of the littoral upland is the natural shoreline, that is, the most landward of either the low water mark or the water's edge wherever it may be, when undisturbed by sudden, short-term, dramatic, and perceptible causes.

Although the Trial Court in *Merrill* resolved the "natural shoreline" debate in that case, this debate is not over as other Ohio courts are faced with this issue and whether or not to follow *Merrill*.

Until the Ohio Supreme Court and/or the Ohio General Assembly clearly define "natural shoreline," littoral owners wanting to utilize and/or develop the waters of Lake Erie must be prepared to face the many challenges arising out of the Public Trust Doctrine, submerged land leases from the State of Ohio and inconsistent interpretation by the Ohio Courts of their littoral rights.

Joseph M. Saponaro is a Partner at Dinn Hochman & Potter, LLC. His practice focuses on commercial real estate and business transactions. Joe is an active member of the Cleveland Metropolitan Bar Association, a committee member, speaker, and past co-chair of the CMBA Real Estate Law Institute, a member of the International Council of Shopping Centers, a member of the Ohio State Bar Association, and a member of the American Bar Association. He has been a CMBA member since 1999. He can be reached at (440) 446-1100 or jsaponaro@dhplaw.com.

Keith H. Raker is a Partner in the Cleveland, Ohio office of Tucker Ellis LLP and chairs the firm's real estate practice group. His practice emphasizes real estate development, financing and leasing. Keith has been certified as a Specialist in Business, Commercial and Industrial Real Property Law by the Ohio State Bar Association and is a member of the American, Ohio, and New York Bar Associations. He has been a CMBA member since 2000. He can be reached at (216) 696-2468 or Keith.Raker@tuckerellis.com.

- THE PUBLIC TRUST DOCTRINE
- ODNR
- LEEDCO
- ICEBREAKER WINDPOWER

From: Tom Sullivan Jr.
Sent: Monday, April 27, 2020 12:33 PM
To: Dan.mccarthy@governor.ohio.gov; matthew.butler@puco.ohio.gov; Matt Butler OPSB; samuel.randazzo@puco.ohio.gov; Dorothy.Pelanda@agri.ohio.gov; workforce@owt.ohio.gov; Laurie.stevenson@epa.ohio.gov; DirectorAmyActon@odh.ohio.gov; mary.mertz@DNR.state.oh.us; Greg.Murphy@dot.state.oh.us
Cc: David Strang; John Lipaj; Sherri Lange
Subject: Petition - Save our Beautiful Lake - 6,729 signatures of Ohio and US citizens opposing OPSB case 16-1871-EL-BGN, Icebreaker Wind Facility, by Norwegian company Fred Olsen Renewables
Attachments: Binder1.pdf

Dear Chairman Randazzo, Mr. McCarthy, Mr. Butler, Ms. Pelanda, Ms. Mihalik, Ms. Stevenson, Dr. Acton, Ms. Mertz and Governor DeWine,

Please find attached to this email, **a 170 page petition containing 6,729 signatures**, gathered from Ohioans and Americans over the past 2 years, to stop the Icebreaker Wind Facility and **demand an (EIS), Environmental Impact Study be performed**. These signatures were gathered from the website https://www.saveourbeautifullake.org/.

We citizens **reject** OPSB Case Number "16-1871-EL-BGN: Icebreaker Wind Facility," to be submerged 60 feet deep in Lake Erie, 5-6 miles off the coast of Cleveland, OH in Cuyahoga County, and to be developed by Norwegian billionaire and his company, Fred Olsen Renewables.

Please submit this email letter, with the attached 170 pages of 6,729 signatures, to the case file, opposing OPSB Case Number "16-1871-EL-BGN: Icebreaker Wind Facility."

These signatures call for the rejection of the Icebreaker Wind Facility, and for an Environmental Impact Study (EIS) to be completed on the project, based on the detrimental and disastrous effects that the project will have on the **fresh drinking water supply**, the wildlife, including the **fish** below and millions of avian species (**birds, bats and butterflies**) flying above and over Lake Erie, and for the overall general beauty of Ohio's greatest natural resource.

The project, proposed to be granted to billionaire Norwegian developer, Fred Olsen, should take note of the recent failure of the "Mono Bucket Demonstration Project" in the German North Sea in March 2020. The Northland Power demonstration offshore project utilizing this mono bucket procedure has been cancelled. **Fred Olsen Renewables proposes the untested use of the mono bucket securing process at the bottom of Lake Erie**, through what has been over 100 years of settled environmental waste and sludge, that if disturbed, will wind up directly in the **Cleveland water crib**, ruining and polluting with poisonous toxins, the fresh drinking water supply for millions of Ohioans in the process.

The Icebreaker project application submitted to the OPSB was done entirely as a result of a technical study, which includes imperfections, omissions, and errors in the assessment of harm to wildlife and fresh drinking water, and **the permit application should be withdrawn**.

The demonstration project structures will tower over 550 feet in the air – approaching the height of the Terminal Tower – and **will blight the Cleveland skyline and the lakeshore**, and ruin the beauty of Lake Erie.

Somehow a Norwegian billionaire and his company have been granted a 50 year submerged land lease to the bottom of Lake Erie, by the ODNR, to develop this project with no regard to the **Ohio Public Trust Doctrine**, which reserves the rights of all Ohio citizens for public use and enjoyment, navigation, commerce, fishing and recreation on Lake Erie, to be uninfringed.

The Icebreaker Wind facility is the beginning of the proposed generation of 5000 megawatts of electricity, through the further construction of 1500 to 1600, 550' industrial wind turbines, to be placed over hundreds of miles throughout the waters of Ohio's half of beautiful Lake Erie. This is unbelievable to even consider, and will completely destroy Ohio's greatest natural resource. **Do you want to be remembered for this disaster occurring on your watch?**

Since the future wind turbines in Lake Erie follow this initial project of the construction of Icebreaker, **the OPSB must consider the long-term impacts to the environment** before approving Icebreaker's certificate.

The 6,729 signatures represented in the 120 page petition attached to this email requests **the rejection by the State of Ohio of the issuance of the certificate, for the Icebreaker project to move forward,** until an environmental impact study is fully completed, using objective facts regarding the direct detrimental and destructive effects the entire proposed project will have, on Ohio's greatest natural resource, the 11th largest fresh water lake in the world, Lake Erie.

The Province of Ontario in Canada has placed a moratorium on the construction of wind turbines in Lake Erie on the Canadian side, due to environmental concerns. New York State's citizens are overwhelmingly opposed to wind turbines in Lake Erie due to the potential threats to the fresh drinking water. The State of Ohio should not make a decision affecting the future of Lake Erie until all of the facts and consequences are thoroughly reviewed.

Please consider the attached 6,729 signatures of Ohioans and Americans who are vehemently opposed to the issuance of a certificate, for construction of the Icebreaker project in Lake Erie today.

With utmost respect to your important obligations in balancing the needs of power and energy vs. environmental impacts for the entire State of Ohio, and America today, we thank you for your most important consideration with regards to the denial of OPSB Case Number "16-1871-EL-BGN: Icebreaker Wind Facility," which will save Ohio's gem and greatest natural resource, Lake Erie, from the utter destruction that will ensue with the start and completion of this proposed project.

LONG LIVE ERIELHONEN!
(The Iroquoian Indian Name for Lake Erie)

Sincerely yours,

Tom

Thomas C. Sullivan, Jr.
29360 Lake Road
Bay Village, OH 44140
Cell: 216-272-9865 E-Mail: http://nolakeeriewindfarm.org/

CC: David Strang - Founder - Save Our Beautiful Lake http://saveourbeautifullake.org/

John Lipaj - President - LEMTA - Lake Erie Marine Trade Association

Sherri Lange - CEO - North American Platform Against Wind Power http://www.na-paw.org/
Co-Founder Great Lakes Wind Truth http://www.greatlakeswindtruth.org/

Name	City	State	Postal Code	Country	Signed On
Patrick Zangardi				US	2019-05-21
Vanessa Zangardi	Cleveland		44129	US	2019-05-21
JOHN LIPAJ	Cleveland		44111	US	2019-05-22
Matt Lipaj	North Olmsted		44145	US	2019-05-22
Craig Graham	Port Orange		32123	US	2019-05-22
Devran Ogut	Temecula	CA	92591	US	2019-05-22
Frank Kern	Cleveland		44143	US	2019-05-22
Mark Corson	Bay Village		44140	US	2019-05-22
Daniel Houdek	North Royalton		44133	US	2019-05-22
William Barnwell	Streetsboro	OH	44241	US	2019-05-22
Kenneth Distler	Sheffield Lake		44054	US	2019-05-22
Norman Krotseng	Lakewood		44107	US	2019-05-22
Lewis Kuhn	VERMILION		44089	US	2019-05-22
Kerry McCullough	Elyria		44035	US	2019-05-22
Ernest Michaud	Avon lake		44012	US	2019-05-22
Doug Mekinda	Eastlake		44095	US	2019-05-22
Joyce Young	Avon Lake		44012	US	2019-05-22
Margaret Weber	Detroit		48228	US	2019-05-22
Cecily Lederer	Bay Village		44140	US	2019-05-22
Edward Miller	Bay Village		44140	US	2019-05-22
Matt Fisher	Westerville		43082	US	2019-05-22
Diane Czinger	Westlake		44145	US	2019-05-22
Thomas Carleton	Cleveland		44130	US	2019-05-22
Henry Krzemien	Cleveland		44111	US	2019-05-22
Dave Norris	Lakewood		44107	US	2019-05-22
Debi Romano	Bay Village		44140	US	2019-05-22
Kate Keane	Bay Village		44140	US	2019-05-22
David Gray	Ravenel		29470	US	2019-05-22
Scott Richards	Columbus		43230	US	2019-05-22
Don O'Rourke	st clair shores	MI	48080	US	2019-05-22

Lisa Fisher	Westerville		43081	US	2019-05-22
robot 888	Westwood		7675	US	2019-05-22
caroline sundman	Cleveland		44114	US	2019-05-22
Christopher Brizes	Mentor		44060	US	2019-05-22
Kevin A Joyce	Hudson		44236	US	2019-05-22
John Maruna	Avon Lake		44012	US	2019-05-22
John FitzGerald	North Olmsted		44070	US	2019-05-22
Anne Chasser	Cincinnati		45224	US	2019-05-22
Tom Starck	Broadview Heights		44147	US	2019-05-22
Andy Goldwasser	Marblehead		43440	US	2019-05-22
Maruna Mona	Avon Lake		44012	US	2019-05-22
Adam Pangrace	Cleveland		44144	US	2019-05-22
philip fopriore	North olmsted		44070	US	2019-05-22
Noranne Smith	Valley City		44280	US	2019-05-22
Katie Novy	Imperial		63052	US	2019-05-22
jim Eucker	CLEVELAND	OH	44111	US	2019-05-22
Shannan Keller	Cleveland	OH	44114	US	2019-05-22
Trisha Iacobucci	North Royalton		44133	US	2019-05-22
Paul Kantor	Cleveland	OH	44144	US	2019-05-22
Elizabeth D'Amico	Valley City		44280	US	2019-05-22
Mollie Snyder	Valley City		44280	US	2019-05-22
Tiffany Thompson				US	2019-05-22
carina pacheco	Menifee		92584	US	2019-05-22
James Kelty	Wooster		44691	US	2019-05-22
Michael Shields	Westlake		44145	US	2019-05-22
David Wilber	Cleveland		44116	US	2019-05-22
Dennis Mulvihill	Cleveland		44113	US	2019-05-22
Displacer =Ô‿Ó=	Mission Viejo		92691	US	2019-05-22
Jayda Greene	Philadelphia	VA	19136	US	2019-05-22
Brittany Williams	Mesa		85202	US	2019-05-22
Jeffrey Eiber	Cleveland		444102	US	2019-05-22
Sandi Vinicky	Cincinnati		45213	US	2019-05-22
Julie Harris	Vermilion		44089	US	2019-05-22
Roopal Kapkoti	Delhi			US	2019-05-22
Maddie Hildebrand	Brunswick	OH	44212	US	2019-05-22
Tessa Seales	Oklahoma City		73149	US	2019-05-22
Ryan Simpson	Omaha		68164	US	2019-05-22
Mckenna Colvin	Omaha		68107	US	2019-05-22
Lynda Wakefield	Vermilion		44089	US	2019-05-22
Cami Winter	Avon Lake		44012	US	2019-05-22

Amanda Wendecker	Commerce Township		48382	US	2019-05-22
Candice Webb	Florissant		63033	US	2019-05-22
Norm Schultz	Hunting Valley		44022	US	2019-05-22
Cindy Taylor	stanley	NC	28164	US	2019-05-22
James Ward	Bay Village		44140	US	2019-05-22
Richard Blum	Independence		44131	US	2019-05-22
James Herold	Westlake		44145	US	2019-05-22
Jayme Ward	Bay Village		44140	US	2019-05-22
Chrissy Morscher	Bedford		44146	US	2019-05-22
Christie Roehl	Chicago		60616	US	2019-05-22
Regina Walko	Tampa		33624	US	2019-05-22
Sandy Chou	Arcadia		91006	US	2019-05-22
Kathy Owad	Bay Village		44140	US	2019-05-22
dave presley	Cleveland		44126	US	2019-05-22
Alan Presley	Wadsworth		44281	US	2019-05-22
Travis Rodwell	San Francisco		94165	US	2019-05-22
Michelle Mekinda	Eastlake	OH	44095	US	2019-05-22
Kathryn Gibson	Chicago	IL	60636	US	2019-05-22
Payton Hidalgo	Denver		80218	US	2019-05-22
Bobby Seeitzer	Meyersdale		15552	US	2019-05-22
Ethan Winter	Temecula	CA	92592	US	2019-05-22
Big Blicky	California		95820	US	2019-05-22
Tammy Miller	Somerset	KY	42503	US	2019-05-22
Enrique Flores	Atlanta		30308	US	2019-05-22
Elizabeth Islas	Lansing	MI	48911	US	2019-05-22
Emily Warsing	Euless		76040	US	2019-05-22
Lewis Godfrey Lewis Godfrey	Burlington		27217	US	2019-05-22
Cynfi Wilber	Rocky River		44116	US	2019-05-22
Bonnie Freck	Powell		43065	US	2019-05-22
JC Lipaj	Cleveland		44145	US	2019-05-22
Drake Alderson	Chicago		60602	US	2019-05-22
Joseph Latina	Painesville		44077	US	2019-05-22
Emily Messina	Woburn		1801	US	2019-05-22
John Sima	Mentor		44060	US	2019-05-22
abby m	Rocky Mount		27804	US	2019-05-22
Olivia Alameida	San Francisco		94110	US	2019-05-23
Spencer Bracey	Spokane		99205	US	2019-05-23
André Randes	Billings		59102	US	2019-05-23
Ted Patrick	Port Clinton		43452	US	2019-05-23

Robb Finicle	Elyria			44035	US	2019-05-23
Kayla LaTorre	Lynchburg			24502	US	2019-05-23
Alina Khuzhina	cleveland			44113	US	2019-05-23
Paul Klein	Vermilion			44089	US	2019-05-23
Mark Vadaj	Concord			44060	US	2019-05-23
Dominique Sorbo	Lorain			44052	US	2019-05-23
Jarolyn Prasser	Timberlake			44095	US	2019-05-23
James Hounshell	Mentor			44060	US	2019-05-23
Steven Herbik	North Olmsted			44070	US	2019-05-23
Rocky Sixta	Maple Heights			44137	US	2019-05-23
Steve Snyder	Marysville			43040	US	2019-05-23
Todd Toaz	Bedford			44146	US	2019-05-23
Kathryn McCarthy	Mentor			44060	US	2019-05-23
Ken Clair	Eastlake	OH		44141	US	2019-05-23
Charles Palek	Painesville			48073	US	2019-05-23
Gary Ballas	Olmsted Falls			44138	US	2019-05-23
Sergey Piguiko	New Albany			47150	US	2019-05-23
Theodore Pliny	Chagrin Falls			44023	US	2019-05-23
Robert Whitcomb	Willoughby			44094	US	2019-05-23
Susan Toth	Painesville			44077	US	2019-05-23
Angela Koncz	Medina	OH		44256	US	2019-05-23
Anna Currence	Richmond			23220	US	2019-05-23
Daniel Balzer	Kent			44240	US	2019-05-23
Jeffrey Coreman	Royal Oak			48073	US	2019-05-23
James Firster	Medina			44256	US	2019-05-23
Judith Sweeney	Painesville			44077	US	2019-05-23
Theresa Mckay	Columbus	OH	Usa		US	2019-05-23
Annette Lipaj	North Olmsted			44070	US	2019-05-23
Madeline Henry	Huron	OH		44857	US	2019-05-23
Deborah Clark	Cleveland	OH		44102	US	2019-05-23
Di'Andra Grandison	Egg Harbor Township			8234	US	2019-05-23
Audrius Jucaitis	Cleveland			44111	US	2019-05-23
James Titgemeyer	Eastlake			44095	US	2019-05-23
Lori Watson	Painesville	OH		44077	US	2019-05-23
Jim Gibson	Largo			33771	US	2019-05-23
Adrianne Grand	Cleveland			44102	US	2019-05-23
Andrew Nemeth	Livonia			48154	US	2019-05-23
Robert Myers	Winfield			25213	US	2019-05-23
Katherine Reed	Portland			97206	US	2019-05-23
Krista Bates	Painesville			44077	US	2019-05-23

Vinccent Burgos	Norcross			30093	US	2019-05-23
Brian Keaney	Cleveland	OH		44129	US	2019-05-23
Patricia Graven	Berea			44017	US	2019-05-23
todd Khas	Cleveland			44143	US	2019-05-23
Christy Thomas	Bay Village			44140	US	2019-05-23
Patrick Sullivan	Lakewood			44107	US	2019-05-23
Alyson March	Oldsmar	FL		34677	US	2019-05-23
Devon Mckendrick	North Ridgeville			44039	US	2019-05-23
Duane Mathias	Willoughby	OH		44094	US	2019-05-23
Patricia Wstson	Painesville			44077	US	2019-05-23
John Brock	Hudson			44236	US	2019-05-23
Warren Gross	Cincinnati			45208	US	2019-05-23
Cynthia Ritchie					US	2019-05-23
Jennifer Hoskins	Avon			44011	US	2019-05-23
Nicholas Lubar	Lakewood			44107	US	2019-05-23
Mark Schmidt	Berea			44017	US	2019-05-23
Leslie Watson	Denver	CO		80206	US	2019-05-23
Deborah Atkins	Aurora	OH		44202	US	2019-05-23
Linda Meil	Wadsworth			44281	US	2019-05-23
John Popovich	Solon			44139	US	2019-05-23
Scott B	Spring			77380	US	2019-05-23
Robin Hirsch	Eastlake	OH		44095	US	2019-05-23
diane cyvas	chardon	OH		44024	US	2019-05-23
Susan Stevens	Madison	OH		44057	US	2019-05-23
Jim Arnold	Strongsville			44136	US	2019-05-23
Ardian Marsen	Cedar Knolls			7927	US	2019-05-23
Fred Snyder	Fremont			43420	US	2019-05-23
Gloria Smith	Perry	OH		44081	US	2019-05-23
Danielle Ryan					US	2019-05-23
Andrew Lessick	Cleveland			44134	US	2019-05-23
sam nigger	Lincoln			68588	US	2019-05-23
Donna Conrad	Avon lake			44012	US	2019-05-23
Harriet Raynor	Willoughby			44094	US	2019-05-23
Mike Dolsen	Cleveland			44192	US	2019-05-23
rachel weyenberg	Appleton			54915	US	2019-05-23
Janet Bennett	Liverpool		L8 9RY		UK	2019-05-23
John Raynor	Chesterland			44094	US	2019-05-23
Kate K	Denver				US	2019-05-23
Sharon Arnold	Strongsville			44136	US	2019-05-23
Elena McKowen	Arlington			76004	US	2019-05-23

linda P	Lyndhurst	OH	44124	US	2019-05-23
Kevin Owens	Cleveland		44124	US	2019-05-23
Heather Diel	Chicago		44102	US	2019-05-23
Ethan Baiel	Rosemount			US	2019-05-23
Kent Ertel	Stow		44224	US	2019-05-23
Becky Harriman	Clinton		44216	US	2019-05-23
David LeBeau	Cleveland		44128	US	2019-05-23
Tim Berman	Columbus		43214	US	2019-05-23
Bill Chandler	Ashland		44805	US	2019-05-23
Jeffrey Casto	Valley City		44280	US	2019-05-23
Donald Kodger	Brunswick		44212	US	2019-05-23
Captain Jim Holcepl	Rocky River		44116	US	2019-05-23
Gigi Pitner	Cuyahoga Falls		44223	US	2019-05-23
Dale Robertson	Sandusky		44056	US	2019-05-23
Matthew Zelinski	Lakeside Marblehead		44233	US	2019-05-23
Adam Tolowitzki	Brunswick		44212	US	2019-05-23
Natalie Symons	Butler		16001	US	2019-05-23
J. F.	Cleveland		44194	US	2019-05-23
Kevin Moore	New Franklin		44319	US	2019-05-23
J Parsons	Olmsted Falls		44138	US	2019-05-23
Tad Sullivan	Cleveland		44144	US	2019-05-23
Matthew Stanek	Cleveland		44109	US	2019-05-23
Mike Leeper	Mentor		44060	US	2019-05-23
David Frank	Dayton		45414	US	2019-05-23
Mary-Anne Adkins	Port Clinton		43452	US	2019-05-23
John Lubinski	Stow		44224	US	2019-05-23
Andrew Drellishak	Rocky River		44116	US	2019-05-23
Clay Miller	Bay Village		44140	US	2019-05-23
Donna Schorr	Dayton		45424	US	2019-05-23
Craig Artman	Westlake		44145	US	2019-05-23
Edward Bolden	Cleveland		44106	US	2019-05-23
James Kubik	Cleveland		44136	US	2019-05-23
William Peterson	Akron		44312	US	2019-05-23
Steve Legat	Mentor		44060	US	2019-05-23
Michael Murphy	Cleveland		44126	US	2019-05-23
Alex Berki	Sheffield Lake		44054	US	2019-05-23
Chase Nicholson	Salt Lake City		84121	US	2019-05-23
Paul Robinson	Akron		44321	US	2019-05-23
Tiffini Weika	Erie	PA	16506	US	2019-05-23
Jim Wise	Hamtramck		48212	US	2019-05-23

RICH OSBERG	VERMILION		44089	US	2019-05-23
dean guernsey	Cleveland		44109	US	2019-05-23
Armand Rocco	Erie		16502	US	2019-05-23
Jami Knoth	Avon		44011	US	2019-05-23
Christopher Yates	Solon		44139	US	2019-05-23
Roger Spooner	North Ridgeville		44039	US	2019-05-23
David Munko	Cleveland		44146	US	2019-05-23
Jeff Mossman	Olmsted Falls		44138	US	2019-05-23
Ted Brewer	Sheffield Lake	OH	44054	US	2019-05-23
Lynn Price	powell		43065	US	2019-05-23
Donnie Richert	Howard		43028	US	2019-05-23
James Stipanovich	Port Clinton		43452	US	2019-05-23
Traci White	Columbus		43228	US	2019-05-23
Thomas Weyand	New Brighton		15066	US	2019-05-23
Kurt Ohlrich	Fostoria		44830	US	2019-05-23
Nick Allega	rocky river		44116	US	2019-05-23
David Ebert	Sandusky		44870	US	2019-05-23
Michael Moes	Vermilion		44089	US	2019-05-23
Melissa Biermann	Rocky River		44116	US	2019-05-23
Tracy Goldsmith	New Washington		44854	US	2019-05-23
Chris Owen	Navarre		44662	US	2019-05-23
Patrick Holland	Huron		44839	US	2019-05-23
mike primm	Cuyahoga Falls		44223	US	2019-05-23
Jack Behrendsen	Port Clinton		43452	US	2019-05-23
Michael Tocca	Brecksville		44141	US	2019-05-23
Kailee Quinn	Downey		90239	US	2019-05-23
Christopher Baker	Westerville		43081	US	2019-05-23
Anthony Modd	Dublin		43016	US	2019-05-23
Michael Hydzik	North Royalton		44133	US	2019-05-23
Jim Semanson	Ferndale	MI	48220	US	2019-05-23
Joseph Tarach	Painesville		44077	US	2019-05-23
Emily Husik	Cleveland		44130	US	2019-05-23
Charles Weaver	Cleveland		44130	US	2019-05-23
Deborah Biggs	Twinsburg		44087	US	2019-05-23
Seth Rowe	Columbus		43211	US	2019-05-23
John Pyke	Avon Lake		44012	US	2019-05-23
thomas erwin	sheffield lake		44054	US	2019-05-23
Dan Roehl	Bay Village		44140	US	2019-05-23
Ashley Young	Youngstown	OH	44512	US	2019-05-23
kathleen muir	Cleveland		44135	US	2019-05-23

JAMES CAREY	Painesville		44077	US	2019-05-23
Charles Valot	Mineral City		44656	US	2019-05-23
Erin Stecklow	Avon	OH	44011	US	2019-05-23
John Sickora	Cleveland		44127	US	2019-05-23
Lawrence Molnar	Cleveland		44111	US	2019-05-23
Thomas Machesky	Cleveland		44111	US	2019-05-23
Richard Moore	Twinsburg		44087	US	2019-05-23
Randall St. Julian	MarysvilleBotkins		45306	US	2019-05-23
Ella Downey	Orem		84058	US	2019-05-23
Jeffrey Tate	Grove City		43123	US	2019-05-23
Daniel Sullinger	North ridgeville		44039	US	2019-05-23
Mike Ednie	Lambertville		48144	US	2019-05-23
Janet Speno	Broadview Heights		44147	US	2019-05-23
Michael Mazurek	Greensburg		15601	US	2019-05-23
Geoff Boecker	WESTLAKE		44145	US	2019-05-23
Tom Sessions	CLEVELAND		44113	US	2019-05-23
Lorraine Kitkowski	Northwood		43619	US	2019-05-23
John Vergis	Canton		44708	US	2019-05-23
Edward Dayton	Itasca		60143	US	2019-05-23
Michael Sikora	Akron		44319	US	2019-05-23
Robert Mcclure	Mansfield		44906	US	2019-05-23
Steven Owen	Navarre		44662	US	2019-05-23
John Smith	Cuyahoga Falls		44221	US	2019-05-23
David Shelly	Coshocton		43812	US	2019-05-23
Molly Smith	North Olmsted		44070	US	2019-05-23
Michael Kocab	Beachwood		44122	US	2019-05-23
Lou Nosko	North Olmsted		44126	US	2019-05-23
Randy Melichar	Geneva		44041	US	2019-05-23
Larry Moore	Jamestown		45335	US	2019-05-23
Melissa Munro	Medina		44256	US	2019-05-23
Douglas Cisto	Vermilion		44089	US	2019-05-23
Chris Thornton	Naples	FL	34117	US	2019-05-23
Austen Scammahorn	Painesville		44077	US	2019-05-23
Steven Baker	Akron		44333	US	2019-05-23
Jim Weber	Streetsboro		44241	US	2019-05-23
Daniel McGinty	Avon		44011	US	2019-05-23
Larry Gale	Allison Park		15101	US	2019-05-23
Adam Kaluba	Cincinnati		45249	US	2019-05-23
Samuel Gifford	Rocky River		44116	US	2019-05-23
James Wagnitz	Lakeside-Marblehead		43440	US	2019-05-23

Carl Luebking	Painesville		44077	US	2019-05-23
Dale Davis	Rocky River		44116	US	2019-05-23
TY LAUTZENHEISER	Avon Lake		44012	US	2019-05-23
Brent Heimann	Cleveland		44113	US	2019-05-23
Kennon Wissinger	Columbus		43228	US	2019-05-23
Michael Friedmann	Bronx		10461	US	2019-05-23
Teresa Spangler	Painesville	OH	44077	US	2019-05-23
DAVE SCHROEDER	Broadview Heights		44147	US	2019-05-23
John Bok	Rocky River		44116	US	2019-05-23
Kevin Mousty	Independence		44131	US	2019-05-23
Steve Kelley	Independence		44131	US	2019-05-23
Deanna Urasek	Cincinnati		45242	US	2019-05-23
Laure Ryland	Fairview park		4411	US	2019-05-23
Robert Driver	Akron		44301	US	2019-05-23
Michael Stover	Cambridge		43725	US	2019-05-23
joe Duarte	Youngstown		44509	US	2019-05-23
Darrell Scislo	Medina a	OH	44256	US	2019-05-23
Dan Needham	North Olmsted		44070	US	2019-05-23
Mark Muglich	Sarasota		34233	US	2019-05-23
Michael Minrovic	Akron		44312	US	2019-05-23
Gretchen Moore	North Ridgeville	OH	44039	US	2019-05-23
Matthew Gottron	Port Clinton		43452	US	2019-05-23
Sandra Fuller	Akron	OH	44312	US	2019-05-23
Esther Bernhofer	Cleveland		44134	US	2019-05-23
Diana Gross	Barberton		44203	US	2019-05-23
Vivian Duff	New Holland	OH	43145	US	2019-05-23
Kenneth Landon	Minster		43452	US	2019-05-23
Ronald Ballou	SOLON	OH	44139	US	2019-05-23
Bruce Fraley	Painesville		44077	US	2019-05-23
Leigh Delzani	Rocky River	OH	44116	US	2019-05-23
John Swope	Columbus		43215	US	2019-05-23
John Clemons	Cleveland	OH	44118	US	2019-05-23
Debbie Peterson	Cleveland		44109	US	2019-05-23
Mike Fishbaugh	Huron		44839	US	2019-05-23
Claude Piwinski	Cleveland		44144	US	2019-05-23
Deana Fay	Cleveland		44105	US	2019-05-23
Willis Messenger	Columbus		43211	US	2019-05-23
Alex Miller	Erie		16502	US	2019-05-23
Jennifer Martin	Graytown		43432	US	2019-05-23
kevin oshea	Rocky River		44116	US	2019-05-23

Michael Leon	Avon		44011	US	2019-05-23
Terrance Parker	Vermilion		44089	US	2019-05-23
jim fisher	Sandusky	OH	44870	US	2019-05-23
Kristina Truthan	Hilliard		43026	US	2019-05-23
Tony Sebastiano	Port Clinton		43452	US	2019-05-23
Michelle Glanville	Toledo		43611	US	2019-05-23
Diana Roman	New Lenox		60451	US	2019-05-23
Maegan Cross	Cleveland		44108	US	2019-05-23
Gary Nye	Covington		41011	US	2019-05-23
Lee Steindl	Oberlin		44074	US	2019-05-23
Christopher Seabeck	Mentor		44060	US	2019-05-23
John Phillips	Canton		44720	US	2019-05-23
BOB WITTBROT	Cleveland		44114	US	2019-05-23
John Glaser	Warren		44484	US	2019-05-23
Surge Vanderhorst	Bay village		44140	US	2019-05-23
Tim Prophit	Grosse Pointe		48230	US	2019-05-23
Barbara Murphy	Mentor	OH	44060	US	2019-05-23
Beth O'Neil				US	2019-05-23
Jakob Grimm	Marysville		43040	US	2019-05-23
Lisa Smith	West Unity		43570	US	2019-05-23
John Bayer	Ann Arbor		48105	US	2019-05-23
Nancy Sullivan	Lakewood		44107	US	2019-05-23
Zachary McFarland	Mansfield		44903	US	2019-05-23
Conor Melichar	Akron		44333	US	2019-05-23
Anne Nolan	Rocky River	OH	44116	US	2019-05-23
Kenn paprocki	Cleveland		44111	US	2019-05-23
Inis Breidenbach	Tiffin		44883	US	2019-05-23
Dan Clemons	Ohio			US	2019-05-23
Scott Hendricks	Brunswick		44212	US	2019-05-23
BOB ORTICARI	Huron		44839	US	2019-05-23
JOSEPH ZITNIK	Berea		44017	US	2019-05-23
Todd Gilmore	Lakewood		44107	US	2019-05-23
Nicole Goodwin	Bellevue		44811	US	2019-05-23
Charles Schaffner	Avon Lake		44012	US	2019-05-23
Carol Schlesselman	Newark		43055	US	2019-05-23
Roger Davis	Port Clinton		43452	US	2019-05-23
Bill Snyder	Grosse Pointe Park		48230	US	2019-05-23
Stella May	Bedford		44146	US	2019-05-23
David Saunders	North Royalton		44133	US	2019-05-23
Michael Halapy	Cleveland		44124	US	2019-05-23

Nic Derkez	Mansfield			44904	US	2019-05-23
Derek Sad orn	Columbus			43215	US	2019-05-23
Frank Gnat	Medina			44256	US	2019-05-23
Robert ONeil	Erie			16503	US	2019-05-23
Tammy Sibert	Rocky River			44116	US	2019-05-23
Joseph Burke	North Royalton			44133	US	2019-05-23
Heather Carroll	Rocky River			44116	US	2019-05-23
Calvin Yu	Temple city			91780	US	2019-05-23
Mike James	San Jose			95133	US	2019-05-23
Katherine Ross		OH		44107	US	2019-05-23
Kurt McClurg	Swanton			43558	US	2019-05-23
Randall Henry	Cleveland			44130	US	2019-05-23
David Wyemura	Brunswick			44212	US	2019-05-23
Debbie Feldman	Twinsburg			44087	US	2019-05-23
Kevin Budnick	Aurora			44202	US	2019-05-23
John Schmidt	Medina			44256	US	2019-05-23
Michael Mansuetto	Bay Village			44140	US	2019-05-23
Mark Shepard	Bay Village			44140	US	2019-05-23
Gail Wechter	Cleveland			44102	US	2019-05-23
Angela Pemberton	Albany			12211	US	2019-05-23
Bob Himes	Concord Twp.		44077-2190		US	2019-05-23
Jamie Oeder Ground	Sandusky			44870	US	2019-05-23
Gary Older Sr.					US	2019-05-23
Fred Haller	Xenia			45385	US	2019-05-23
Carl Lishing	Lakewood			44107	US	2019-05-23
Ken Krstolic	Painesville			44077	US	2019-05-23
George McCaffery	North Royalton			44133	US	2019-05-23
Kris Miller	Polk			44866	US	2019-05-23
Steven Pahle	Toledo			43612	US	2019-05-23
Edward Holmok	Westlake			44145	US	2019-05-23
Gary Argento	Eastlake		44095-1151		US	2019-05-23
Stacey Gray	Akron			44333	US	2019-05-23
Mark Ham	Clinton			44216	US	2019-05-23
Nicholas Bower	Fremont			43420	US	2019-05-23
Kevin Carroll	Ricky River			44116	US	2019-05-23
Dan O'Donnell	Rocky River			44116	US	2019-05-23
Marc Slomlany	Aurora			44202	US	2019-05-23
Georgia Bates	Rocky River			44116	US	2019-05-23
Faith Lesandro	Port Orange			32123	US	2019-05-23
Susan Holloman	Elyria			44035	US	2019-05-23

Lowell L. Johnson	Sandusky		44870	US	2019-05-23
Bill Graf	Buffalo		14222	US	2019-05-23
Michael Vaillant	Toledo		43611	US	2019-05-23
ALAN HILL	Chardon		44024	US	2019-05-23
Rex Gary	Vermilion		44089	US	2019-05-23
Kathryn Clark	Parma		44134	US	2019-05-23
Michael Gelormino	Mentor		44094	US	2019-05-23
Brandyn Zoeller	Westland		48185	US	2019-05-23
Chris Kennedy	Brunswick		44142	US	2019-05-23
Lisa Schebece Miller	Kissimmee			US	2019-05-23
David Dininny	Cleveland	OH	44143	US	2019-05-23
Scott Henry	Wadsworth		44281	US	2019-05-23
Lisa Mango	Miami		33458	US	2019-05-23
Mike Willis	Fremont		43420	US	2019-05-23
Michael Beres	Avon		44011	US	2019-05-23
Jack Salisbury	Rocky River		44116	US	2019-05-23
David Speck	Mansfield		44906	US	2019-05-23
norma oliver	richmond		40475	US	2019-05-23
Bill Ewers	Lorain		44053	US	2019-05-23
William Lenner	Attica		43440	US	2019-05-23
Michael Haller	Dayton		45430	US	2019-05-23
Dennis Roberts	Port Clinton		43452	US	2019-05-23
Grace Mansuetto	Bay Village		44140	US	2019-05-23
Hayley Robinson	Akron		44321	US	2019-05-23
Kim Miller	Dayton	OH	45419	US	2019-05-23
John Heiser	Mansfield		44907	US	2019-05-23
Jonette Dies	Wadsworth		44281	US	2019-05-23
Kathy Allyn	Mentor		44060	US	2019-05-23
Wanda Weinman	Akron		44333	US	2019-05-23
Kim Platteter	Erie		16506	US	2019-05-23
Georgean Schmidt	Port Clinton		43452	US	2019-05-23
Debi Jackson	North Royalton		44133	US	2019-05-23
Garry Marquiss	Solon		44139	US	2019-05-23
Miranda Larnhart	Toledo		43611	US	2019-05-23
Donald Leonard	Saint Clair Shores		48080	US	2019-05-23
Mary Zelnik	Columbus		43235	US	2019-05-23
Gretchen Holt	Fredonia		14063	US	2019-05-23
Lori Cochran	Crestline	OH	44827	US	2019-05-23
Brian Costa	Avon Lake		44012	US	2019-05-23
Neil Haylett	Franklin	PA	16323	US	2019-05-23

James O'Brien	Circleville			43113	US	2019-05-23
Ed Snyder	Reynoldsburg			43068	US	2019-05-23
Lane Brown	Cleveland	OH		44144	US	2019-05-23
Mary Jane Nottoli	Rocky River			44116	US	2019-05-23
John Walker	Painesville			44077	US	2019-05-23
Michael Warren	Louisville			44641	US	2019-05-23
Deborah Meek	Oak Harbor			43449	US	2019-05-23
Sharing Moten	Cleveland			44192	US	2019-05-23
Jeff Schmitz	Port Clinton			43452	US	2019-05-23
Jeff Tracy	Zanesville			43701	US	2019-05-23
jonathan petrus	Westlake			44145	US	2019-05-23
Ann Rengechy	Kansas City		NW, 67151		US	2019-05-23
Joel Kunz	Mansfield			44905	US	2019-05-23
Hunter Grace	Rochester			14534	US	2019-05-23
Clayton Bader	Berea			44017	US	2019-05-23
Robert Prendergast	Northfield			44067	US	2019-05-24
Meredith Carroll	Rocky River			44116	US	2019-05-24
Hamdi Dahir	Syracuse			132012	US	2019-05-24
Susan McDonald	Detroit			48235	US	2019-05-24
Matthew Niemic	Erie			16506	US	2019-05-24
Tom McNeill	Rocky River			44116	US	2019-05-24
Eugene Sandfrey	Canfield			44406	US	2019-05-24
Laura Tecca	Brecksville			44141	US	2019-05-24
James Swansiger	Westlake			44145	US	2019-05-24
Ruth Dahlhausen	Wooster	OH		44691	US	2019-05-24
Christopher Rateno	Mentor			44060	US	2019-05-24
Carl Artino	North Ridgeville			44039	US	2019-05-24
Kathy Magyar	Chandlersville			43727	US	2019-05-24
Anthony Cebull	Sandusky			44870	US	2019-05-24
Dave Simon	Grosse Pointe			48236	US	2019-05-24
Ryan Clevenger	Granville			43023	US	2019-05-24
Denise Holleman Dvalade09@gmail.com	Bay Village			44140	US	2019-05-24
Erin Ticak	Painesville			44077	US	2019-05-24
Gail Russell	Huron			45839	US	2019-05-24
Denica Talty	Chardon			44024	US	2019-05-24
Clarence Longworth	Mansfield			44903	US	2019-05-24
Gina Vechiarelli	Long Island City			11101	US	2019-05-24
Kelly Hughes	Cleveland	OH		44130	US	2019-05-24
Rick Greiner	Mentor	OH		44060	US	2019-05-24
Terence Kilroy	Lakewood			44107	US	2019-05-24

Richard Gfell	Monroeville	OH		44847	US	2019-05-24
Heather Laurie	Rocky River			44116	US	2019-05-24
Diane Scott	Dublin			43016	US	2019-05-24
Penny Dalton	toledo	OH		43611	US	2019-05-24
Tom Bragg	Massillon			44646	US	2019-05-24
Randall Gougler	Newton Falls			44444	US	2019-05-24
Laura Argonto	Painesville			44077	US	2019-05-24
Kelly Kashmarek	Independence			44131	US	2019-05-24
Kathryn Brzuchalski	Toledo	OH		43611	US	2019-05-24
William Potter	East Amherst	NY		14051	US	2019-05-24
Kathy Bachman	Hilliard			43026	US	2019-05-24
Don Moran	Rocky River			44116	US	2019-05-24
Jarrod Turner	Wadsworth			44281	US	2019-05-24
Patricia McGinty	North Royalton			44133	US	2019-05-24
Scott Snider	Aliquippa			15001	US	2019-05-24
Whopp Case	Royal Oak			48073	US	2019-05-24
Roland Walrath	Ravenna			44266	US	2019-05-24
Adele Bayley	White Lake	MI		48386	US	2019-05-24
Jerome Probala	Strongsville			44149	US	2019-05-24
Charles Morgan	Mentor			440060	US	2019-05-24
Margaret Lilek	Cleveland			44102	US	2019-05-24
Thomas Johncock	Lakewood			44107	US	2019-05-24
Jeff Henderson	Columbus			43215	US	2019-05-24
Lucy Li	Crofton			21114	US	2019-05-24
Donald Hyatt	Northfield			44035	US	2019-05-24
Mike Matousek	Fremont			43420	US	2019-05-24
Rosemarie Fedeli	Willoughby			44094	US	2019-05-24
Burton Job	Akron			44333	US	2019-05-24
Daniel Sabo	Brookfield			53045	US	2019-05-24
Janet Knapp	Angola			46703	US	2019-05-24
Steve Gagliardi	Mentor			44060	US	2019-05-24
Zappo Zappo	Buffalo			14222	US	2019-05-24
Jennifer Lishing	Tipp City			45371	US	2019-05-24
Marcia Winfield	Painesville			44077	US	2019-05-24
Isabelle Southern	Westlake			44145	US	2019-05-24
JP Southern	Westlake			44145	US	2019-05-24
Katie Passalacqua	Avon Lake			44012	US	2019-05-24
Douglas Stanton	Conneaut Lake		16316-2929		US	2019-05-24
Timothy Atterbury	Mentor			44060	US	2019-05-24
Heather Dubbe	Marblehead			43440	US	2019-05-24

Lisa Wojdyla	Helena			43435	US	2019-05-24
Prudence Preston	Green Cove Springs		32p43		US	2019-05-24
Matthew Wallenhorst	Westlake			44145	US	2019-05-24
Kent Dubbe	Marblehead			43440	US	2019-05-24
Joseph Chambers	Kettering			45429	US	2019-05-24
Janet Skidmore	Toledo	OH		43606	US	2019-05-24
Nicole Discenzo	Mentor			44060	US	2019-05-24
Anne Heinl	Sylvania	OH		43560	US	2019-05-24
Ashley Inman	Sanford			27330	US	2019-05-24
Deb Robertson	Girard			16417	US	2019-05-24
Meggan Conti	Akron			44301	US	2019-05-24
Nicole Morgan	Mentor on the lake			44060	US	2019-05-24
Mary DeGood	Mentor			44060	US	2019-05-24
James Motsch	Mentor			44060	US	2019-05-24
Darryle Karpinec	Bedford			44146	US	2019-05-24
Debra Martin	Mentor			44060	US	2019-05-24
Kathryn Byrne	Santa Monica			90403	US	2019-05-24
brent Schneider	Whitehouse			43571	US	2019-05-24
Chris Kloepfer	Bay Village			44140	US	2019-05-24
Nicole Hahn	Rocky River			44116	US	2019-05-24
Kathleen Rak	Parma	OH		44129	US	2019-05-24
Zorno Robert	Bailey			80421	US	2019-05-24
kim phillips	Las Vegas	NV		89169	US	2019-05-24
Mary Romano	Chagrin Falls			44023	US	2019-05-24
Jennifer Hoppert	Painesville	OH		44077	US	2019-05-24
Nadia Peroni	Twinsburg	OH		44087	US	2019-05-24
Charlene Allison	Mentor			44060	US	2019-05-24
Chris Robertson	Erie			16506	US	2019-05-24
Terence Hynds	Merritt Island	FL		25952	US	2019-05-24
Lorene Shalek	Burton			44021	US	2019-05-24
David Dunn	Port Clinton			43452	US	2019-05-24
Joanne Laessig	Cleveland	OH		44118	US	2019-05-24
Walter Reckinger	Dearborn			48126	US	2019-05-24
Lindsay Dunn	Port Clinton			43452	US	2019-05-24
Leigh McCartney	Mentor			44060	US	2019-05-24
Tina Hibbs	Sylvania	OH		43560	US	2019-05-24
Randy Kleine	Milford			45150	US	2019-05-24
Hena Delic	Westlake			44145	US	2019-05-24
jack poe	Attica			44807	US	2019-05-24
John Holloway	Allegany			14706	US	2019-05-24

David Miklos	Vermilion			44089	US	2019-05-24
Charlotte Galm	Painesville			44077	US	2019-05-24
RONALD HUGHES	Buffalo			14216	US	2019-05-24
Julie Weist	Fort Wayne			46825	US	2019-05-24
Karen Disch	Fairview Park			44126	US	2019-05-24
Alex Burik	North Olmsted			44070	US	2019-05-24
William Dunn	Cleveland			44126	US	2019-05-24
Glenda Ward	Catawba Island	OH		43452	US	2019-05-24
Tyler Coswell	Chula Vista			91910	US	2019-05-24
Chelsey Hylton	Tampa			33605	US	2019-05-24
yson jung	Daly City	CA		94015	US	2019-05-24
Thomas Sweet	Athens			45701	US	2019-05-24
Carlos Alvarez	Kissimmee			34744	US	2019-05-24
Karen Ludwig-Wong	Westlake			44145	US	2019-05-24
Nancy White	Port Clinton			43452	US	2019-05-24
Carmen Cordero	Nutley			7110	US	2019-05-24
Yedany Sernas	Pacoima			91331	US	2019-05-24
Captain Ryan Brown	Geneva			44041	US	2019-05-24
Danielle Kuchta	Colorado Springs			80923	US	2019-05-24
Kevin Zhang	Newton Center		02461-2124		US	2019-05-24
Christian Lanzi	costa mesa			92626	US	2019-05-24
Charlie Heinl	Sylvania	OH		43560	US	2019-05-24
Molly Momenee	Temperance			48182	US	2019-05-24
Thomas Morrison	Kernersville	NC		27284	US	2019-05-24
Bill Cagle	Port Clinton			43452	US	2019-05-24
Greg New	Alliance			44601	US	2019-05-24
kevin furlong	Rocky River			44116	US	2019-05-24
Kathryn Smith	Port Clinton			43452	US	2019-05-24
Alice Monihan	Willoughby			44094	US	2019-05-24
Nancy Schneider	Whitehouse			43571	US	2019-05-24
Alice Markey	Hattiesburg			39402	US	2019-05-24
Lisa Brigner	Maumee			43537	US	2019-05-24
Kelly Mohn	Put In Bay	OH		43456	US	2019-05-24
Abdullah Zahran	Kuwait				Kuwait	2019-05-24
William Buschor	Cincinnati			45242	US	2019-05-24
Jaramie Brescol	Toledo			43612	US	2019-05-24
Patrick Dittoe	Chagrin Falls			44022	US	2019-05-24
Sheri Chestnutwood	Kent	OH		44240	US	2019-05-24
Elliott Clark	Seven Hills			44131	US	2019-05-24
Fred Keier	Trenton			48183	US	2019-05-24

joshua vail	Lexington			40515	US	2019-05-24
Kevin Miller	Doylestown			44230	US	2019-05-24
Patrice Kihlken	Celina		4344p		US	2019-05-24
Bob underwood	Chagrin Falls			44023	US	2019-05-24
Stanley Ziemkiewicz	Kenton			43560	US	2019-05-24
Matthew Galbraith	Orchard Park			14127	US	2019-05-24
Jason Cross	Cleveland			44108	US	2019-05-24
Banashak Stephen	Port Clinton			43452	US	2019-05-24
Christian Sutton	Brecks			4	US	2019-05-24
stephan SHIREMAN	old fort			44861	US	2019-05-24
Michael Smith	Buffalo	NY		14075	US	2019-05-24
Barbara Ricks	Clinton			28365	US	2019-05-24
Ann Bash	New Port Richey			34655	US	2019-05-24
Tom Lucas	Perry			44081	US	2019-05-24
Sharon Weisenbach	Middle Bass			43446	US	2019-05-24
kelly dimacchia	munroe falls	OH		44226	US	2019-05-24
Danielle Klanderman	Put-In-Bay			43456	US	2019-05-24
Heidi Duarte	Cincinnati			45209	US	2019-05-24
Mark Balazy	Lincoln Park			48146	US	2019-05-24
Emily Blackburn	Clyde			43410	US	2019-05-24
Brian Knip	Boydton			23917	US	2019-05-24
Patty Dimech	Buffalo	NY		14221	US	2019-05-24
Amy Wearsch	Rocky River	OH		44116	US	2019-05-24
Jennifer Loebick	Strongsville			44149	US	2019-05-24
Craig Feldman	Stow			44224	US	2019-05-24
gary gibson	Brunswick			44212	US	2019-05-24
Jen Davis	Independence			44131	US	2019-05-24
ROBERT LANG	Wyandotte			48192	US	2019-05-24
Jon Paulus	Gates Mill			44040	US	2019-05-24
Jeffrey Doepker	Perrysburg			43551	US	2019-05-24
Annalisa Ries	Barberton	OH		44203	US	2019-05-24
David Kastl	Lorain			44053	US	2019-05-24
Rick Barner	Erie			16505	US	2019-05-24
RAYMOND STEWART	Wooster			44691	US	2019-05-24
Holly Stonehan	Avon Lake			44012	US	2019-05-24
Tom OConnor	Marblehead			43440	US	2019-05-24
Keith Walker	Livonia			48154	US	2019-05-24
Pamela Myers	Toledo			43614	US	2019-05-24
Clifford Wolfe	Rocky River			44116	US	2019-05-24
Michael Janota	Stow			44224	US	2019-05-24

Don Tombaugh	Louisville		40219	US	2019-05-24
Robert Lounsbury	Chardon		44024	US	2019-05-24
Mary Margaret Lavelle	Lakewood		44107	US	2019-05-24
Tiffany Caco-Smith	Avon	OH	44011	US	2019-05-24
Frederick Krotseng	Lakewood		44107	US	2019-05-24
Steve Hyder	Monroe	MI	48162	US	2019-05-24
Ashley O'Dell	Lorain		44052	US	2019-05-24
Kristin Mylett	Rocky River	OH	44116	US	2019-05-24
stephen jakubik	Dearborn		48126	US	2019-05-24
Ann Marie Ringen	Broadview Heights		44147	US	2019-05-24
John Meszlenyi	Uniontown		44685	US	2019-05-24
Dave Dunn	Sterling Heights		48312	US	2019-05-24
Jim Wohl	Cleveland		44129	US	2019-05-24
Brian Ross	Westerville		43082	US	2019-05-24
Raymond Treudler	Sandusky		44870	US	2019-05-24
Holly Mackey	Bay Village		44140	US	2019-05-24
Michelle Rizzo	Satellite Beach	FL	32937	US	2019-05-24
Justin Sykes	Peninsula		44264	US	2019-05-24
Scot Hedges	Mansfield		44902	US	2019-05-24
Reina Smith	Lakewood		44107	US	2019-05-24
marsha hulec	Wellington		44090	US	2019-05-24
Christine Phillis	Painesville		44077	US	2019-05-24
William Pribe	Sylvania		43560	US	2019-05-24
Gary Cochran	Mentor		44060	US	2019-05-24
Michael Huddle	delaware		43015	US	2019-05-24
Abbey Clark	Valley City		44280	US	2019-05-24
Sarah middleton	Madison	OH	44057	US	2019-05-24
margaret cheloc	cleveland	OH	44109	US	2019-05-24
Thomas Fink	Port Clinton		43452	US	2019-05-24
Gary Horn	Holland		43528	US	2019-05-24
Corinna Myers	Tampa		33602	US	2019-05-24
Eric Morris	Columbus		43026	US	2019-05-24
TRACY DEVRIES	Toledo		43623	US	2019-05-24
David Hoskinson	Marysville		43040	US	2019-05-24
Erik Kyle	Toledo	OH	43617	US	2019-05-24
Christine Clark	Mentor On The Lake	OH	44060	US	2019-05-24
Stephanie Burgess				US	2019-05-24
Michael Schmidt	Valley city		44280	US	2019-05-24
Jack McKenzie	Strongsville		44149	US	2019-05-24
Beth Morris	Hilliard		43026	US	2019-05-24

Gary Vinicky	Elyria		44035	US	2019-05-24
Trina Galauner	Broadview Heights		44147	US	2019-05-24
Charles Deshler	Ovid	MI	48866	US	2019-05-24
Eric Engel	Kalamazoo		49009	US	2019-05-24
Jeffrey Sibberson	New York		10011	US	2019-05-24
Duane Buck	Oak Harbor		43449	US	2019-05-24
Tony Kuchta	Brunswick		44212	US	2019-05-24
Donald Wood	Barberton		44203	US	2019-05-24
Deborah Ewers	Lorain		44053	US	2019-05-24
Louis Pena	Avon Lake		44012	US	2019-05-24
Jean Blanton	Piketon		45661	US	2019-05-24
Riley Bonham	North Royalton		44133	US	2019-05-24
John Schroeder	Port Clinton		43452	US	2019-05-24
Suzanne Godwin	Mentor		44060	US	2019-05-24
Mario Bienvenue	Columbus		43235	US	2019-05-24
Kevin Garrison	Massillon		44647	US	2019-05-24
Denise Shearey	Cleveland		44109	US	2019-05-24
Michael Hughes	Columbus		43235	US	2019-05-24
Stephen Hopkins	Monroe		48162	US	2019-05-24
Edwin Williams	Columbus		43235	US	2019-05-24
Tiffany Densic	Rossford		43460	US	2019-05-24
Karalyn Miskie	Cayce		29033	US	2019-05-24
Janet Bielefeld	New Bremen		45869	US	2019-05-24
Sherri Tilson	Port Clinton		43452	US	2019-05-24
Kevin Scharfenort	Stow		44224	US	2019-05-24
Kevin Kyle	Port Clinton	OH	43452	US	2019-05-24
William Alford	La Salle		48145	US	2019-05-24
Janis Snider	Cleveland		44130	US	2019-05-24
Jim Burroughs	3928826		43420	US	2019-05-24
Judith Schuster	Bay Village	OH	44140	US	2019-05-24
Christian Gaspar	Lakewood		44107	US	2019-05-24
Brandi Shutt	Palmdale	CA	93551	US	2019-05-24
TONI MOODY	Port Clinton		43452	US	2019-05-24
Steve maschino	Alpharetta		30005	US	2019-05-24
JAY THOMSON	Cleveland		44111	US	2019-05-24
Matt Bolden	Cleveland		44113	US	2019-05-24
Edward Rindfleisch	cleveland		44111	US	2019-05-24
Jason Wygant	Sylvania		43560	US	2019-05-24
James Tanner	Avon		44011	US	2019-05-24
james Bablasz	Port Clinton		43452	US	2019-05-24

Patrick Kelleher	Galena		43021	US	2019-05-24
Garry Tolliver	Dayton		45458	US	2019-05-24
Gary Karges	Chagrin Falls		44022	US	2019-05-24
Brian Kinner	Sylvania		43560	US	2019-05-24
Ana Gonzalez	Fort Lauderdale		33326	US	2019-05-24
Judith Keyes	Dayton		45469	US	2019-05-24
Loretta Teets-Jogan	Brunswick		44212	US	2019-05-24
Cheryl Marosi	Luna Pier		48157	US	2019-05-24
Larry Carr	Columbus	OH	43231	US	2019-05-24
Rosemarie Perko	RICHMOND HTS		44143	US	2019-05-24
Ashley Warner	Lakewood	OH	44107	US	2019-05-24
stephanie stewart	Lexington		40503	US	2019-05-24
Diane Maurer	Broadview Heights		44147	US	2019-05-24
keith wooley	Toledo		43537	US	2019-05-24
Roger Cramp	Bellevue		44811	US	2019-05-24
Scott Spencer	Maumee		43537	US	2019-05-24
Elaine Snively	Massillon	OH	44646	US	2019-05-24
Mike Richmond	Toledo		43620	US	2019-05-24
jaden lucero	Denver		80221	US	2019-05-24
Blake Ragghianti	Pittsburgh		15222	US	2019-05-24
Ronald Ragghianti	Pittsburgh		15222	US	2019-05-24
Danielle Ragghianti	Pittsburgh		15220	US	2019-05-24
Liane Krogol	Wyandotte	MI	48192	US	2019-05-24
Todd Almendinger	Port Clinton		43452	US	2019-05-24
Tom Clarke	Columbus		43221	US	2019-05-24
Gloria Zoltanski	Maumee		43537	US	2019-05-24
Larry Ohler	Toledo		43614	US	2019-05-24
Katie Barnes	Elyria	OH	44035	US	2019-05-24
Lori Sontag	Brunswick		44212	US	2019-05-24
Gregory Reid	Lagrange		44050	US	2019-05-24
Nancy Heller	Port Clinton		43440	US	2019-05-24
David Duncan	Macomb		48044	US	2019-05-24
Lani Snider	Brunswick		44212	US	2019-05-24
Mike Petsch	Rochester		14604	US	2019-05-24
GULIANO PAGLIUCA	Lynn		1904	US	2019-05-24
Don Petsch	Enon		45371	US	2019-05-24
Jack Wood	Trenton		48183	US	2019-05-24
kevin Gottron	Port Clinton		43452	US	2019-05-24
Timothy McIntyre	Columbus		43212	US	2019-05-24
Timothy McNair	Erie		16509	US	2019-05-24

Ron Schatzle	Port Clinton		43452	US	2019-05-24
Sandra Shott	Dover		44622	US	2019-05-24
Pamela Perkins	Dayton		45412	US	2019-05-24
John King Jr	Port Clinton		43452	US	2019-05-24
Melissa Heithaus	Mckinney		75070	US	2019-05-24
Ken Slingwine	Lebanon		44089	US	2019-05-24
Julie Granger	Port Clinton	OH	43452	US	2019-05-24
joe vanecek	independence		44131	US	2019-05-24
George Meinke	Beavercreek		45432	US	2019-05-24
Julianna Sulzer	Cleveland		44126	US	2019-05-24
Cyle Adams	Monroe		48161	US	2019-05-24
Nathaniel Jacob	Port Jervis		12771	US	2019-05-24
Richard Bergan	Mentor		44060	US	2019-05-24
Riffat Riaz	Alexandria		22315	US	2019-05-24
karen kassel	Cleveland		44147	US	2019-05-24
William Jones	Fredericktown	OH	43019	US	2019-05-24
Peggy Mathews	Willoughby Hills		44092	US	2019-05-24
Ronald Morenz	Willoughby		44094	US	2019-05-24
Nick Divita	Cleveland		44134	US	2019-05-24
Sandra Kosinski	Toledo	OH	43611	US	2019-05-24
Sharon Wairich	Toledo		43614	US	2019-05-24
Dawn Shoemaker	Wyandotte		48192	US	2019-05-24
richard winiski	willowick	OH	44095	US	2019-05-24
Julie Miller	North Royalton		44133	US	2019-05-24
Suellyn Goelz	Columbus		43240	US	2019-05-24
Matthew Kosinski	Toledo	OH	43611	US	2019-05-24
Sheril Brown	Madison			US	2019-05-24
Scott Kosman	Richfield		44286	US	2019-05-24
Matthew Hewitt	Fort Wayne		46825	US	2019-05-24
Vivian GEBSTADT	Lincoln Park		48146	US	2019-05-24
Jacqueline Kish	Cleveland		44130	US	2019-05-24
Therese Herubin	Mentor	OH	44060	US	2019-05-24
Betty Coulter	Cincinnati		45242	US	2019-05-24
David Kozinski	Bratenahl		44108	US	2019-05-24
Heather Caudio	Tampa		32003	US	2019-05-24
Brad Harman	Port Clinton		43452	US	2019-05-24
Charlene Mayer	Strongsville	OH	44136	US	2019-05-24
Zachary West	Tiffin		44883	US	2019-05-24
Chad Phillippi	Toledo		43612	US	2019-05-24
Cindy Gabel	Fremont		43420	US	2019-05-24

James Miller	West Salem		44287	US	2019-05-24
Nicki Polan	Commerce Township		48382	US	2019-05-24
Colin Schatzinger	Republic		44867	US	2019-05-24
Andrés Castro	Jacksonville		32255	US	2019-05-24
Melinda Jones	Richmond height		44143	US	2019-05-24
Chris Aichholz	Bloomville	OH	44811	US	2019-05-24
Jack Price	Newark		43055	US	2019-05-24
Mike Bordner	Green Springs		44836	US	2019-05-24
Tony Tierney	Warren		48089	US	2019-05-24
gisela barait	Wheaton	IL	60189	US	2019-05-24
sarah balazy	Olmsted Falls		44138	US	2019-05-24
Bryan Gregory	Marysville	OH	43040	US	2019-05-24
Darrin Critchet	Columbus		43420	US	2019-05-24
Chloe Burt	Canton		44707	US	2019-05-24
Therese Grida	Cleveland	OH	44119	US	2019-05-24
Maria Valencia	Arroyo Grande		93420	US	2019-05-24
Deborah Schwabel	Swanton		43558	US	2019-05-24
Sandra Harman	Fremont		43420	US	2019-05-24
Van Snider	Palm Coast		32164	US	2019-05-24
David Leonetti	Mantua		44255	US	2019-05-24
Kathrin Galloway	Sandusky		44870	US	2019-05-24
Paulette Grant	Sandusky		44870	US	2019-05-24
Dominic Miller	Bellevue	OH	44811	US	2019-05-24
Betty Shell	New Washington		44857	US	2019-05-24
Jennifer Michael	Fremont		43420	US	2019-05-24
Alex Falcone	Cleveland		44111	US	2019-05-24
Jillian Zulueta	Caldwell		7006	US	2019-05-24
John Topoly	Hudson		44236	US	2019-05-24
Dave Hein	Rocky River	OH	44116	US	2019-05-24
Mark Harman	Fremont		43420	US	2019-05-24
Sally Norman	Bellevue		44811	US	2019-05-24
Ellen Mavrich	Oberlin		44074	US	2019-05-24
ruth pace	Lansing		48912	US	2019-05-24
LAURA VARGAS	Holland	OH	43528	US	2019-05-24
Jennifer Olbrysh	Kirtland		44094	US	2019-05-24
James Kessler	Toledo		43611	US	2019-05-24
Peter Lucio	Luna Pier	MI	48157	US	2019-05-24
Jason Sylvester	Cleveland	OH	44111	US	2019-05-24
Samantha Smith	Wadsworth		44281	US	2019-05-24
David Cipriani	Erie	PA	16501	US	2019-05-24

Dan Roeper	Garden City	NY	11530	US	2019-05-24
Luisa Ianiro	Mentor	OH	44060	US	2019-05-24
Denise Anderson	Painesville		44077	US	2019-05-25
Brian Vandersalll	Cuyahoga Falls		44221	US	2019-05-25
Michael Murray	Mansfield		44906	US	2019-05-25
Cheryl Tyson	North Royalton	OH	44133	US	2019-05-25
Catherine Jacobs	Grandville		49418	US	2019-05-25
Kara Smith	Dunkirk		44118	US	2019-05-25
Jeffery Mahl	Hilliard		43026	US	2019-05-25
Daniel Montgomery	Linden		48118	US	2019-05-25
Aaron Burkart	Rocky River		44116	US	2019-05-25
John Basehore	Gilbert		85296	US	2019-05-25
Tyler Parsons	Vermilion		44089	US	2019-05-25
Debby Chandler	Beachwood	OH	44122	US	2019-05-25
Renee Schoen	Bellevue	OH	44811	US	2019-05-25
Jake Arndt	Westlake		44145	US	2019-05-25
Susan Young	Shaker Heights		44120	US	2019-05-25
Laura White	Olmsted Falls		44138	US	2019-05-25
Jim Feasel	Tiffin		44883	US	2019-05-25
Samantha Baugher	Republic		44867	US	2019-05-25
Richard Foster	Vermilion		44089	US	2019-05-25
Shivani Arun	Milpitas		95035	US	2019-05-25
Sue Coolidge	Willoughby		44094	US	2019-05-25
Julianne Lyons	Detroit		48227	US	2019-05-25
John Ross	Cincinnati		45208	US	2019-05-25
Sue Kuss	Columbus		43202	US	2019-05-25
Carl Eichar	Lakeland		33803	US	2019-05-25
Erik Moorman	Saint Johns		48879	US	2019-05-25
Jennifer Shank	Lewisburg	OH	45338	US	2019-05-25
Brian Miller	Wash		20002	US	2019-05-25
Shane Marchetti	Twin Lakes		53181	US	2019-05-25
vicki cannon	Columbus	OH	43230	US	2019-05-25
Cher Bolas	Rocky River		44116	US	2019-05-25
Reese McCain	Marysville		43040	US	2019-05-25
Jasmine Gipper	Bay Village		44140	US	2019-05-25
Vickie Armstrong	Yorktown		23693	US	2019-05-25
Timothy Lint	Mentor		44060	US	2019-05-25
Stephanie Dyhouse	Mentor		44060	US	2019-05-25
Jocelyn Rios	Fresno		93702	US	2019-05-25
Kenneth Esry	Lakewood		44107	US	2019-05-25

Sara Boatman	Southfield			48086	US	2019-05-25
Alejandro Contreras	Sanford			27330	US	2019-05-25
Tia Tucker	Lambertville			48144	US	2019-05-25
Michael Cooper	Seattle			98101	US	2019-05-25
Mary French	Rocky River	OH		44116	US	2019-05-25
Doug Dunbar	Erie			16508	US	2019-05-25
Kevin Sibbring	Port Clinton			43440	US	2019-05-25
Keleen McDevitt	Philadelphia			19119	US	2019-05-25
Tara Moore	Rocky River			44116	US	2019-05-25
Blaise Rankin	Hedgesville			25427	US	2019-05-25
Adriana Matula	Berlin heights			44814	US	2019-05-25
Jo Ann Schindler	Cleveland			44119	US	2019-05-25
sally maclean	Westlake			44145	US	2019-05-25
Judith Carr	Centerville			45459	US	2019-05-25
Kim Dunlap	North Olmsted	OH		44070	US	2019-05-25
Ronald Polderman	Cleveland Heights			44118	US	2019-05-25
Kevin Irwin	Canal Fulton			44614	US	2019-05-25
Randall Suchy	Marblehead			43440	US	2019-05-25
Lucas Pitsenbarger	Toledo			43615	US	2019-05-25
Pamela Jones	Lakewood			44107	US	2019-05-25
Jennifer Shaw	Hamtramck			48212	US	2019-05-25
Rob legate	madoc		kok2ko		Canada	2019-05-25
David Maloney	North Versailles			15137	US	2019-05-25
Meredith Kempton	Rocky River	OH		44116	US	2019-05-25
Frank Bartell	Wilmington			45177	US	2019-05-25
Andrej Ribic	Chesterland			44026	US	2019-05-25
Corey Paxton	Toledo			43611	US	2019-05-25
Kelsey Mason	Berea			44017	US	2019-05-25
Heather Plechner Boyd					US	2019-05-25
David Santos					Philippines	2019-05-25
Peter Sampson	Beachwood			44124	US	2019-05-25
Dedrea Curtis	Columbia			65203	US	2019-05-25
Katie Fletcher	Rocky River			44116	US	2019-05-25
Shari Chambers	Strongsville			44136	US	2019-05-25
Pamela Slater-Price	Del Mar			92014	US	2019-05-25
Renee Mouradian	Harlingen	TX		78550	US	2019-05-25
Lisa Mullins	Lakewood			44107	US	2019-05-25
Steve Neumann	Akron			44320	US	2019-05-25
Jennifer murray	Saint Louis			63116	US	2019-05-25
Diane Bedard King	Mechanicsville			23111	US	2019-05-25

Brian Mitsch	Centerburg			43011	US	2019-05-25
Cristina Economides	Athens			104.33	US	2019-05-25
andy zaverl	willoughby	OH		44094	US	2019-05-25
olga tukenew	Richfield			44286	US	2019-05-25
Jackie Bruffey	Medina			44256	US	2019-05-25
Amanda Poole	New Philadelphia			44663	US	2019-05-25
Savannah Le Roux	Vereeniging				South Africa	2019-05-25
Dennis Psota	Strongsville			44149	US	2019-05-25
Mary Ellen Ewers Pena	Avon Lake			44012	US	2019-05-25
humberto gonzalez	flushing			11354	US	2019-05-25
Verity Frieze	Worcester		WR49ES		UK	2019-05-25
Emily Truman	Brighton		Tn20 6hl		UK	2019-05-25
Donald Knipp	Mentor			44060	US	2019-05-25
jawadha mohamed	Buffalo			14221	US	2019-05-25
Sunny Batz	Gaithersburg			20878	US	2019-05-25
Roger Hinkle	Columbus			43232	US	2019-05-25
Heather Grimmer	Ross-shire		IV40 8DH		UK	2019-05-25
Sherry Holt	Lake City			32024	US	2019-05-25
Mike Derivan	Knoxville			37921	US	2019-05-25
Ron Murgatroyd	Akron			44319	US	2019-05-25
chance england	Columbus			43230	US	2019-05-25
Aaron Wilson	Swanton			43558	US	2019-05-25
Michelle Cooper	Cheshire		Sk7 6BB		UK	2019-05-25
Hertha Carl	Milford			48381	US	2019-05-25
Madeline Aldea	Cluj-Napoca				Romania	2019-05-25
Carol Collins	Dover			19904	US	2019-05-25
M S	Ancaster		L8S 4L8		Canada	2019-05-25
Bruce and Maureen DeNunzio	Stamford			6905	US	2019-05-25
Slowomir and Irene Przybysz	Stamford			6905	US	2019-05-25
Michelle Kaufman	Rutland			5701	US	2019-05-25
Cindy Guarnieri	Stamford			6905	US	2019-05-25
Kikilia Lani	Waipahu			96797	US	2019-05-25
Kathy Keller	Rocky river	OH		44116	US	2019-05-25
steve Kershner	Rocky River	OH		44116	US	2019-05-25
Rachel Verde	Mayfield Hts			44124	US	2019-05-25
E Thomas Arnold	Cincinnati			45208	US	2019-05-25
Jeanette Nye	Secaucus			7094	US	2019-05-25
paul leggett	Bradwell		NR31 8HJ		UK	2019-05-25
Gary SHELL	Westlake			44145	US	2019-05-25

Angelika Kappus				74889	Germany	2019-05-25
Paige Murdough	Strafford			3884	US	2019-05-25
Emily Curran					Micronesia	2019-05-25
anne doran	SKELMERSDALE		wn86te		UK	2019-05-25
Eugene Shank	Lakeside Marblehead			43440	US	2019-05-25
Greg Schwark	Lima			45805	US	2019-05-25
Farzad Tavana	Buffalo			14202	US	2019-05-25
Pilar Barranco Alcántara	Madrid			28004	Spain	2019-05-25
Kween Davids	West Chester			45069	US	2019-05-25
Sharon Schreiner	Wellington	OH		44090	US	2019-05-25
Barbara Douglas	Fairview Park	OH		44126	US	2019-05-25
Bill King	Columbus			43065	US	2019-05-25
natalie bailey	manchester		bl96pn		UK	2019-05-25
James Seeeney	Parma			44129	US	2019-05-25
Shirley Fencsik	North Royalton			44133	US	2019-05-25
jason gabreal	Longview			98632	US	2019-05-25
Charles Wirth	Elyria			44035	US	2019-05-25
Melissa Swingos					US	2019-05-25
Carol Overmars	Brantford		N3T4P5		Canada	2019-05-25
rachel Porostosky	Painesville	OH		44077	US	2019-05-25
Charlene Pichler	North Olmsted			44070	US	2019-05-25
Erica Sanicky	Amherst			44035	US	2019-05-25
Bronze Fonoimoana	Kahuku			96731	US	2019-05-25
Lee Kealoha	Honolulu			96805	US	2019-05-25
Dennis Schreiner	Sandusky	OH		44870	US	2019-05-25
Lasha Wells	Saint Petersburg			33707	US	2019-05-25
Sherel Karrar	Wyandotte			48192	US	2019-05-25
Pat Hamilton	Little river south carolina			29566	US	2019-05-25
Wesley Gearhart	Warren			44481	US	2019-05-25
Ana Camargo	Kenton			43326	US	2019-05-25
Anna Laidler	East Stroudsburg			18301	US	2019-05-25
'aukai Lileikis	Honolulu			96825	US	2019-05-25
Susan Pollock	Layton			84041	US	2019-05-25
Sheilah Mumford	Little Rock			72211	US	2019-05-25
Doris Diener	Telford			18969	US	2019-05-26
Ronald Suchy	Cleveland	OH		44124	US	2019-05-26
Greg Moore	Elyria			44035	US	2019-05-26
Robert Wilson	Glenside			19038	US	2019-05-26
Norm Wilmes	Yuba City			95991	US	2019-05-26

Christopher Schmidt	Cleveland			44124	US	2019-05-26
Daniel Walton	San Jose			95120	US	2019-05-26
Ethan Hoban	Englewood			45322	US	2019-05-26
Grace Henley	Oliver Springs			37840	US	2019-05-26
norris glass	Hamburg			14075	US	2019-05-26
Ilihia Takahashi	Waipahu			96797	US	2019-05-26
Hiram W. Lynch	Ashtabula			44004	US	2019-05-26
Nasreen Ali	Strongsville			44136	US	2019-05-26
Diana Pair	San Antonio			78252	US	2019-05-26
Ralph Vincent Samaniego	Pampanga				Philippines	2019-05-26
Lori Bryant	Pendleton			97801	US	2019-05-26
Connie Raper	Durham			27705	US	2019-05-26
Beverly Sanders	columbus			43209	US	2019-05-26
Abbey Shores	Lawrenceville			30045	US	2019-05-26
Anna Laousi	Birmingham				US	2019-05-26
Davida Holcombe Cantrell	Toccoa			30577	US	2019-05-26
Jeffrey Raynor	Cleveland			44124	US	2019-05-26
Allen Fields	Dayton			45431	US	2019-05-26
shah hemangi	saginaw			48603	US	2019-05-26
Rod Snow	Southfield			48086	US	2019-05-26
Patrick W. Mulligan	Mims			32754	US	2019-05-26
y 2	Hudson Yards			11656	US	2019-05-26
Debra Scott	Dover			19904	US	2019-05-26
James Anderson	Strongsville			44133	US	2019-05-26
Victoria Shih	Plano			75025	US	2019-05-26
Suzanne Williams	Pontypridd		CF37 5EU		UK	2019-05-26
Marie Kotlowski	New York			10118	US	2019-05-26
Skylen DuPonte	Kailua			96734	US	2019-05-26
Tre Taylor	Honolulu			96826	US	2019-05-26
James Blankenship	Avon Lake			44012	US	2019-05-26
Giselle Peralta					US	2019-05-26
gerard gardner	Lancaster		la1 3ht		UK	2019-05-26
R Catherine Rakovan	Chardon			44024	US	2019-05-26
Bill Wodrich	FRENCHTOWN			59834	US	2019-05-26
Anton Hlabse	Mentor			44060	US	2019-05-26
Mike Pettrey	Mentor			44060	US	2019-05-26
Karen Kish	Irmo			29063	US	2019-05-26
Anne Erzen	Eustis	FL		32726	US	2019-05-26
Debra Luman	Port Clinton			43452	US	2019-05-26

Ronald W Burroughs Burroughs	Columbus			43420	US	2019-05-26
kaitlyn salmonson	Holly Springs			27540	US	2019-05-26
Robert Wolas	Trenton			48183	US	2019-05-26
Kellie Schaffner	Avon Lake			44012	US	2019-05-26
Dan slattery	Westlake			44070	US	2019-05-26
Skip Dieball	Lincoln Park	MI		48146	US	2019-05-26
Carla Schreiner	Vermilion			44089	US	2019-05-26
Terry Schreiner	Cleveland			44134	US	2019-05-26
Laura Yaremcho	Carnegie			15106	US	2019-05-26
Gail Malnar	Newport			48166	US	2019-05-26
Tina Ramseur	Birchwood	TN		37308	US	2019-05-26
Kellie Huxtable	Rocky River			44116	US	2019-05-26
Joseph Kulesa	Cleveland			44129	US	2019-05-26
Sandra Wright	Sandusky			44870	US	2019-05-26
James Herbert	Sarasota			34238	US	2019-05-26
Genelle Bubach	Kindred			58021	US	2019-05-26
Joanne Murgatroyd	Akron	OH		44319	US	2019-05-26
Dan Gorentlo	Marion			43302	US	2019-05-26
Cindy Garten	El Dorado Hills			95762	US	2019-05-26
Robin Gaeta	Mentor			44060	US	2019-05-26
Desarae Lopez	Los Angeles			90059	US	2019-05-26
Debra Klippstein	Oah Harbor	OH		43449	US	2019-05-26
William Pahl	Melbourne	FL		32804	US	2019-05-26
Latrila Sadowski	Toledo			43612	US	2019-05-26
Fred Stuble	Willoughby	OH		44094	US	2019-05-26
Hailey Flavell					Canada	2019-05-26
Sarah Long	Conyers			30012	US	2019-05-26
emma noon	Fleetwood		FY7		UK	2019-05-26
Tim Zomermaand	Franeker			8801	Netherlands	2019-05-26
Julia Older	Akron			44303	US	2019-05-26
Jennifer Kirkland	Westminster	SC		29693	US	2019-05-26
CATHERINE Kessaris	KEAAU			96749	US	2019-05-26
David Jackson	Waverly			45690	US	2019-05-26
Alex Gorbacheva	Honolulu			96816	US	2019-05-26
Charles Covey	Sandusky			44870	US	2019-05-26
Landon Mclaren	Charlotte			28211	US	2019-05-26
Jacob Rotolo	Elmwood Park			60707	US	2019-05-26
Sean Beck	saltsburg			15681	US	2019-05-26
Sarah Ashby	Elmwood Park			60707	US	2019-05-26
Donald Young	Greenland			3840	US	2019-05-26

Charlee Brewer	Pine Ridge			57770	US	2019-05-26
Misty-Rose Wasteste	Griswold		R0M0S0		Canada	2019-05-26
Mark Gano	San Diego			92104	US	2019-05-26
georgia wright	Sebastopol			95472	US	2019-05-26
Molly Petsch	Dayton			45458	US	2019-05-26
Jeff Brianas	Medina			44256	US	2019-05-26
Peter Rekstis	Westlake			44145	US	2019-05-26
Josh Joestar	stanhope			7874	US	2019-05-26
Jeffrey Dunn	Clayton			45415	US	2019-05-26
abby guzman	port chester			10573	US	2019-05-26
Larry Pahl	Dunkirk	OH		45836	US	2019-05-26
Christine Sanderson	Wrexham		LL11		UK	2019-05-26
Deb Hay	Ft Mitchell			41017	US	2019-05-26
Rodger Dutton	Monroe			48161	US	2019-05-26
Colleen Thomas	Mentor	OH		44060	US	2019-05-26
PAUL SZELES	hazlet			7734	US	2019-05-26
Mike Thomas	Mentor			44060	US	2019-05-26
Kalanna Nahina	Haleiwa			96712	US	2019-05-26
Sariah Kaakimaka	Honolulu			96816	US	2019-05-26
Steve Henschel	Cleveland	OH		44143	US	2019-05-26
Barbara Steinmetz	Medina			44256	US	2019-05-26
Mark Bryson	Cleveland			44135	US	2019-05-26
Krista Beck	Bellevue	OH		44811	US	2019-05-26
Rose-Marie Ahlström Ahlström	Willard			44890	US	2019-05-26
James(Cov rydaz) Donaldson	Newport			41071	US	2019-05-26
Deborah Didion	Bellevue	OH		44811	US	2019-05-26
Matthew Ried	Sandusky	OH		44870	US	2019-05-26
Fawn MacMichael	Bellevue			44811	US	2019-05-26
Cammi Parrino	Haverhill			1830	US	2019-05-26
Polly Boissoneault	Cleveland			44077	US	2019-05-26
Ann Graff	Palo Alto			94306	US	2019-05-26
Kim Zinni	Mentor	OH		44060	US	2019-05-26
Leonardo Hurtado Reyes	Plano			75026	US	2019-05-26
Amy Jordan	Corryton			37721	US	2019-05-26
Logan Sobaski	Ankeny			50023	US	2019-05-26
J.J. Earhart	Green Springs			44836	US	2019-05-26
Emma Vongerichten	Boston			2119	US	2019-05-26
Diane Meyer	Monroeville			43449	US	2019-05-26
Deb Geary	Bloomville			44818	US	2019-05-26

Crystal Organ	Miamisburg		45342	US	2019-05-26
John Campbell	Rancho Cucamonga		91737	US	2019-05-26
Joyce Collins	Dover	OH	44622	US	2019-05-26
red tree	Vashon		98013	US	2019-05-27
Jenny Walsh	Whitewright		75491	US	2019-05-27
Sandy Ham	New Franklin		44216	US	2019-05-27
Mariah Maldonado	Albuquerque		87120	US	2019-05-27
Peggy Orloff	Mentor		44060	US	2019-05-27
Angelina Downs	Oakland Gardens		11364	US	2019-05-27
Amanda Saylor	Manchester		40962	US	2019-05-27
John Kramer	Marshfield		2050	US	2019-05-27
Christopher Koon	Tipp City		45371	US	2019-05-27
Arline Lohli	Las Vegas		89129	US	2019-05-27
Keith Kastner	Pensacola		32507	US	2019-05-27
Julia Karst	East Syracuse		13041	US	2019-05-27
Frank Spena Spena	Pittsburgh		15226	US	2019-05-27
Lisa Bott	Akron		44313	US	2019-05-27
Dallas Calhoun	Las Cruces		88011	US	2019-05-27
Linda Lewis	Akron		44301	US	2019-05-27
Barbara Lengen	Fort Pierce	FL	48141	US	2019-05-27
Raegan Buzaki	Sunbury		43074	US	2019-05-27
Laurie Bateson	Wayne		43466	US	2019-05-27
Sally Jenkins	Vermilion	OH	44089	US	2019-05-27
Linda Merriam	Shaker Heights		44122	US	2019-05-27
Vicki McNamee	Cleveland		44134	US	2019-05-27
Kelly Noles	Saint Louis		63118	US	2019-05-27
Emre Ceylan	Willingboro		8046	US	2019-05-27
Nick Gurz	Ur mum		2346	Antarctica	2019-05-27
Suzanne Reichert	Columbus		43228	US	2019-05-27
Randy Cook	Spartanburg		29303	US	2019-05-27
Rayana Nenova	Sofia			Bulgaria	2019-05-27
Maggie Balazy	Columbus		43207	US	2019-05-27
Brian Hovey	Norwalk		44857	US	2019-05-27
Dan Falbo	Cleveland		44111	US	2019-05-27
anu kakae	waimanlo		96795	US	2019-05-27
Nan Steinmetz	Medina	OH	44256	US	2019-05-27
kelly harris	rocky river	OH	44116	US	2019-05-27
kim bulic	brook park	OH	44142	US	2019-05-27
Joanne Busold	Columbus		43214	US	2019-05-27
Patty Tully	Canal Fulton		28409	US	2019-05-27

Kathy Mrsnik	Cleveland			44110	US	2019-05-27
Charles ST.Martin	Minneapolis			55423	US	2019-05-27
Melissa Harman	Pittsburgh	OH		15243	US	2019-05-27
Olivia Frye	Pittsburgh	PA		15243	US	2019-05-27
John Weinberg	North Royalton			44133	US	2019-05-27
Ann Beck	Norwalk			44857	US	2019-05-27
Sophie Norman	Gloucester		GL2		UK	2019-05-27
Kelly Louk	Cincinnatl			45245	US	2019-05-27
Kathleen Clabaugh	Brunswick	OH		44212	US	2019-05-27
sherri lange	toronto		m1e 1c9		Canada	2019-05-27
Kayla Kellar	Senecaville			43780	US	2019-05-27
Al Isselhard	Wolcott			14590	US	2019-05-27
RICHARD Roach	Niagara Falls	NY		14304	US	2019-05-27
guy p	Akron			44302	US	2019-05-27
Anne Britton	North Bangor	NY		12966	US	2019-05-27
Pamela Wilhelm	Elyria		44035-7413		US	2019-05-27
Susan Crosthwaite	Girvan		KA260LW		UK	2019-05-27
Marie Bryan	Murfreesboro			37130	US	2019-05-27
Kathleen Moore Sullivan	Warren			48089	US	2019-05-27
Steve Kellar	Senecaville			43780	US	2019-05-27
Karen Hovey	Delaware			43082	US	2019-05-27
Walt Lilly	Charlotte			28269	US	2019-05-27
Debra Brant	Akron			44312	US	2019-05-27
Suzanne Albright	Rochester	NY		14612	US	2019-05-27
Thomas Crynick	North Royalton			44133	US	2019-05-27
Penny Gionta	Rochester	NY		14612	US	2019-05-27
Kenneth Slisby	Buffalo			14228	US	2019-05-27
Leslie Smith	Bay Village			44140	US	2019-05-27
Quincy Bulatao	Tarlac City				Philippines	2019-05-27
Trisha DiNardi	Cleveland			44129	US	2019-05-27
James clarke	Derby		De236nb		UK	2019-05-27
Justin Wentz	Columbus			43212	US	2019-05-27
Shannon Oakley	Manchester		M28 0JF		UK	2019-05-27
Stephanie richardson	Fair Haven			7704	US	2019-05-27
Mary Fitzgerald	Macedonia			44056	US	2019-05-27
Steve Gitcheff	Tiffin			44883	US	2019-05-27
Wendy Little	Saskatoon		S7W		Canada	2019-05-27
Marian Hancy	Huron	OH		44839	US	2019-05-27
Katarina Zetko	Ljubljana				Slovenia	2019-05-27
Tom Wasilewski	Edinboro	PA		16412	US	2019-05-27

Kurt Lease	Tiffin	OH		44883	US	2019-05-27
Rick Cashen	Lindenwood	IL		61049	US	2019-05-27
Amy Cox	Medina			44256	US	2019-05-27
Jade Villanueva	Tracy			95377	US	2019-05-27
Chris Link	Newnan			30265	US	2019-05-27
Jervis Bridges	Jacksons Gap			36861	US	2019-05-27
margarita zamora	Salt Lake City			84119	US	2019-05-27
Irene Bond	Thunder Bay		P7J 1E9		Canada	2019-05-27
melissa ibel					Austria	2019-05-27
William Maio	Chicago			60617	US	2019-05-27
Sandy Max	Toronto		M3N		Canada	2019-05-27
Shelley Marsh	Dexter	IA		50070	US	2019-05-27
Sofiya Rahman	Birmingham		B8 1ry		UK	2019-05-27
Harry Delaissé	Bosham		Po18 8ns		UK	2019-05-27
Philip Cardy	Hatfield Peverel		CM3 2HH		UK	2019-05-27
Monica Phim	Salt Lake City			84123	US	2019-05-27
Shaena Niner	baltimore			21211	US	2019-05-27
Elizabeth Metelsky	Cleveland	OH		44120	US	2019-05-27
Douglas Bloomfield	North Olmsted			44070	US	2019-05-27
Marie-Ange Berchem	Altlinster		L-6150		Luxembourg	2019-05-27
Joanne Blomsville	North Olmsted	OH		44070	US	2019-05-27
Rhonda Taylor	Toronto		M1E 1G3		Canada	2019-05-27
Philip Hays	Rocky River			44116	US	2019-05-27
kevin McClue	Sandusky			44870	US	2019-05-28
Timothy Paich	Loveladies			8008	US	2019-05-28
CHJ Peters	Roermond			6043	Netherlands	2019-05-28
Carolyn Dutton	Monroe			48161	US	2019-05-28
Greg Nrede	Westland			48185	US	2019-05-28
Karen DiNapoli	Wyckoff			7481	US	2019-05-28
Suzanne Wolfe	Bronx			10462	US	2019-05-28
Lisa Gregory	Westlake			44145	US	2019-05-28
Celeste Holtash	Ypsilanti			48197	US	2019-05-28
Christina Scalice	Lithia			33547	US	2019-05-28
tony troldi	Angola	NY		14006	US	2019-05-28
Jenna Barney	Angola	NY		14006	US	2019-05-28
Paul Hovsepian	Ridgewood			11385	US	2019-05-28
Aria Barnes	Calapan			2500	Philippines	2019-05-28
karson melby	San Clemente			92672	US	2019-05-28
Donny King	Piqua			45356	US	2019-05-28
Robert Ross	North Collins			14111	US	2019-05-28

Jacqueline McVicar	San Diego			92115	US	2019-05-28
Harvey Spriggs	Grosse Ile			48138	US	2019-05-28
Bonnie Rodgers	Gardnerville			89460	US	2019-05-28
samantha mcpheters					US	2019-05-28
melodie Burkett	Stayner		L0M 1S0		Canada	2019-05-28
Coral Roman	Springfield			1109	US	2019-05-28
Denise Patino	Visalia			93291	US	2019-05-28
Clyde Oakes	Saint Johns			48879	US	2019-05-28
Alicia Perez	Vancouver			98661	US	2019-05-28
Xiral Johns	Orland			95963	US	2019-05-28
Colleen Parana	Buffalo	NY		14223	US	2019-05-28
tim ruijter	Amsterdam			1091	Netherlands	2019-05-28
ALINA NIRSHBERG	Los Angeles			90024	US	2019-05-28
Andrea Gaelle Cantor	Pasig City				Philippines	2019-05-28
Patricia Greenstein	Dunkirk			14048	US	2019-05-28
ENRICO EVANGELISTI	Oristano			9170	Italy	2019-05-28
Terry Bateman	Angola	NY		14006	US	2019-05-28
Anja Bozovic					Montenegro	2019-05-28
Malin Holvik	Lillestrøm				Norway	2019-05-28
Jonathan Gerwitz	Angola		14006-9421		US	2019-05-28
Christine Lee	Gransmoor		YO25 8HX		UK	2019-05-28
Gary Hoepf	Centerburg			43011	US	2019-05-28
Don Malczewski	Buffalo	NY		14227	US	2019-05-28
doris pelz	north collins	NY		14111	US	2019-05-28
Debora Ehrman	Casstown	OH		45312	US	2019-05-28
barbara le-vahn	Leeds		ls17 5eg		UK	2019-05-28
Judith Bartlett	Rochester			14643	US	2019-05-28
Raymmond Konko	North Ridgeville			44039	US	2019-05-28
Tebra Howard	Angola	NY		14006	US	2019-05-28
Ted Reinhart	Carey			43316	US	2019-05-28
Scott McKeown	Angola	NY		14006	US	2019-05-28
Matt Dearth	Gibsonburg			43431	US	2019-05-28
Maximilian Guzman	Cincinnati			45202	US	2019-05-28
kathy jones	lakeview	NY		14085	US	2019-05-28
Ralph Dortono	Fort Lee			7024	US	2019-05-28
hana aboughanem	Riyadh				Saudi Arabia	2019-05-28
James Kenney	Moulton			35650	US	2019-05-28
Brian Morehouse	Mount Vernon			43050	US	2019-05-28
Schwinning Ingrid				69483	Germany	2019-05-28
Dolores Wells	Huntsville			35806	US	2019-05-28

charles goldsmith	mar			21114	US	2019-05-28
CONNIE MILLER	Berea			40403	US	2019-05-28
Yvonne DeLand	Lake View			14085	US	2019-05-28
Marissa Rizzo	Palm beach gardens			33418	US	2019-05-28
Kathy Gregory	Fort Myers			33967	US	2019-05-28
Steve Williams	Cleveland			44118	US	2019-05-28
Jennifer Brandon	Lexington	NC		27295	US	2019-05-28
Dan Reino	Cleveland			44192	US	2019-05-28
Maurice Willetts	Limoges			87000	France	2019-05-28
Ann Conney	Consett		DH8 7BQ		UK	2019-05-28
charles koch	Euclid			44117	US	2019-05-28
Omar Barbosa	Guaynabo				US	2019-05-28
Marc K. Shaye Shaye	Bloomfield Hills			48301	US	2019-05-28
Darla Henderson	Humboldt			66749	US	2019-05-28
Gina Aune	Eastlake			44095	US	2019-05-28
John Sukis	Westlake			44145	US	2019-05-28
Peter Stevens	Buffalo			14222	US	2019-05-28
nina .					Slovenia	2019-05-28
Shannon Girard	Saint Louis			63130	US	2019-05-28
Barbara Stoehr	Angola	NY		14006	US	2019-05-28
Chris Burns	Belmar			7719	US	2019-05-28
jennifer sarna	Mentor			44060	US	2019-05-28
Maureen Smith	Lake view			14085	US	2019-05-28
Milica Spaić	Zrenjanin				Serbia	2019-05-28
Frank Ourednik	Westlake			44145	US	2019-05-28
Cristie Rodriguez	Hormigueros			660	US	2019-05-28
Claudia Borges	rotterdam		3052NJ		Netherlands	2019-05-28
DOOKIE SHOES	Tulsa			74133	US	2019-05-28
Ganesa Glose	Tonawanda	NY		14150	US	2019-05-28
Katherine Phillips	Bay Village			44140	US	2019-05-28
Michel DESPLANCHES	VILLEURBANNE			69100	France	2019-05-28
Marsha Fox	Mentor			44060	US	2019-05-28
sherri hodges	Phoenix			85051	US	2019-05-28
Gloria Lewis	Brentwood			37027	US	2019-05-28
Pamela Hanny	Orchard Park	NY		14127	US	2019-05-28
Stephanie Curin	Weimar	CA		95736	US	2019-05-28
Saki Matsuura					Netherlands	2019-05-28
Katherine Dordick	Woodstock			12498	US	2019-05-28
Jessica Jonnes	Brier			98036	US	2019-05-28
Michaela Headlee	Indianapolis			46208	US	2019-05-28

Snow Cone	Espoo				Finland	2019-05-28
Vanessa Alvarez	Winter Garden			34787	US	2019-05-28
Petra Möss	Neuried			82061	Germany	2019-05-28
Shari Diaz	Fombell			16123	US	2019-05-28
Christine Asztalos	Buffalo			14225	US	2019-05-28
Jennifer Andres	Detroit			48235	US	2019-05-28
Pasquale Scottodivetta	Sicklerville			8081	US	2019-05-28
Joseph Fischer	Cheektowaga			14225	US	2019-05-28
alex geraci	Miami			33169	US	2019-05-28
Diane Costa	Ponce			730	US	2019-05-28
Gillian Gulan	Cleveland			44134	US	2019-05-28
richard pichola	Westlake			44145	US	2019-05-28
Erica Brandon	Pittsburgh			15213	US	2019-05-28
Janette Kaminski	Angola			14006	US	2019-05-28
RICHARD SEDLAK	Novelty			44072	US	2019-05-28
Rick Scheeser	Independence			44131	US	2019-05-28
Yomaris Soto	Ponce				US	2019-05-28
Dorian Pichola	Lakeside Marblehead	OH		43440	US	2019-05-28
Shana Miller	Pittsburgh			15218	US	2019-05-28
cristiana de laurentis					Italy	2019-05-28
roseanne walker	Cleveland	OH		44135	US	2019-05-28
Linda Peebles	Owen Sound		N4K		Canada	2019-05-28
arlette simon				57560	France	2019-05-28
diane cicco	pittsburgh			15235	US	2019-05-28
Grace Walker	Northwood			43619	US	2019-05-28
Glenn Blackford	Avon Lake			44012	US	2019-05-28
Dennis Nelson	Las Vegas			89156	US	2019-05-28
Debbie Lunsford	New Castle	IN		47362	US	2019-05-28
Sheri Lewis	Naples			33114	US	2019-05-28
Garrett Call	Oklahoma City				US	2019-05-28
Carole Sico	Cleveland	OH		44144	US	2019-05-28
Cheryl Roschke	Medina			44256	US	2019-05-28
Progna Ghosh	Sharonville			45241	US	2019-05-28
Eric L Danielson	Naples			33971	US	2019-05-28
Chantal Peters	Roermond			6043	Netherlands	2019-05-28
Linda Hughes	Lebanon	OH		45036	US	2019-05-28
Christina Gascoigne	Rocky River			44116	US	2019-05-28
michael villanova	Schenectady			12309	US	2019-05-28
Shrek IS A GOD	Plymouth			55446	US	2019-05-29
Robin Hittle	Derby			14047	US	2019-05-29

Yamileyka Colon Vega	Hollywood			33024	US	2019-05-29
Tracy Cushler	Cleveland			44130	US	2019-05-29
Ingrid Woodley	Miami			33139	US	2019-05-29
Elizabeth Ruiz	Chula Vista			91910	US	2019-05-29
Deb Dio	East Aurora	NY		14052	US	2019-05-29
Carli Howell	Loveland			80538	US	2019-05-29
Sandra Hiser	Tiffin	OH		44883	US	2019-05-29
Gwendalyn Phan	Walnut Creek			94597	US	2019-05-29
Tammy Hemrick	Findlay			45840	US	2019-05-29
Shannon Williams	Port Clinton			43452	US	2019-05-29
Chelsea Lincoln					US	2019-05-29
Christine Munoz	Avon			6001	US	2019-05-29
Roy yang	Singapore				Singapore	2019-05-29
Yamilet Campos	Loveland			80537	US	2019-05-29
Mohammed Surour	Doha				Qatar	2019-05-29
Helen Grace Clavero	Surigao City				Philippines	2019-05-29
Wilma van Horn	Amsterdam			1011	Netherlands	2019-05-29
Lesley Partridge	Birmingham		B15		UK	2019-05-29
Susanny R.				14450	Indonesia	2019-05-29
Joseph Myers	North Royalton	OH		44133	US	2019-05-29
Rachel Mcintosh	Huntly		AB548LE		UK	2019-05-29
Wanda Szczepańska-Szostak	Golenlów				Poland	2019-05-29
Kaz Abrahams	Southend-on-Sea		SS0 8EG		UK	2019-05-29
Marilyn Alvarez	Pacoima			91331	US	2019-05-29
Melanie Wallace	St. Albert		T8n1n8		Canada	2019-05-29
laurie karp	tavares			32778	US	2019-05-29
Patricia Burlinski	Palatine			60074	US	2019-05-29
Eunice Sousa	Lisbon		1200-181		Portugal	2019-05-29
Peter Smith	Bay Village			44140	US	2019-05-29
Susan Henning	Boone			50036	US	2019-05-29
sara shannon	Parkstownship			15690	US	2019-05-29
Steven Johnson	Sandusky			44870	US	2019-05-29
Cheryl Vana	Casa grande			85194	US	2019-05-29
julie filiberti	Las Vegas			89178	US	2019-05-29
Tania Liva					Ireland	2019-05-29
Leyda Rodriguez	Gainesville			32608	US	2019-05-29
Grace McC					Ireland	2019-05-29
Timothy Humphrey	Pickerington			43147	US	2019-05-29
Tamara Brown	Houston	TX		77065	US	2019-05-29
Christopher Melena	Fremont			43420	US	2019-05-29

Cherilyn Muylaert	Canton			48187	US	2019-05-29
Don Zink	Hamburg			14075	US	2019-05-29
Gabriela Seoane	Freeport			11520	US	2019-05-29
cathy rupp	Pittsburgh			15213	US	2019-05-29
Nilufer Patel	Mumbai			400007	India	2019-05-29
Dana Hand	Pittsburgh			15210	US	2019-05-29
Kelly Christy	Brunswick			44212	US	2019-05-29
Parker Van	Fort Wayne			46804	US	2019-05-29
Bianca Uy-oco	Quezon City				Philippines	2019-05-29
Kayla Jerkins	Strongsville			44136	US	2019-05-29
Tame Small-Zoller	Monroe			48162	US	2019-05-29
Kortney Soster	eastlake			44095	US	2019-05-29
Stacey Jerkins	Lakewood	OH		44107	US	2019-05-29
Bailey Cain	Kennebunk			4043	US	2019-05-29
Kristen Fearon	Akron			44303	US	2019-05-29
Paul Merlino	Irwin			15642	US	2019-05-29
Edwin Rey	Quito				Ecuador	2019-05-29
c wood	Doncaster		DN2		UK	2019-05-29
Harrison Crasco	Wilmette			60091	US	2019-05-29
Elise Guerrero	Hixson			37343	US	2019-05-29
Champagne Baby	Jakarta			62	Indonesia	2019-05-29
chelsea curnutt	queen creek			85143	US	2019-05-29
Vickie Ednie	Lambertville			48144	US	2019-05-29
Lindsey Wilson	New Braunfels			78130	US	2019-05-29
Petra Leskanich	Fort Collins			80528	US	2019-05-29
Louise Dowling	Waterford				Ireland	2019-05-29
Dana Aument	Ellicott City			21043	US	2019-05-29
Sandra Schmidt	Medina			44256	US	2019-05-29
Cheyanne Bonney	Hazelwood			63042	US	2019-05-29
William Hatcher	Kapolei			96707	US	2019-05-29
Valerie Hildebrand	Salt Spring Island, BC		V8K 2C4		Canada	2019-05-29
Claire Organ	Waterford				Ireland	2019-05-29
Arielle Edberg	Bethesda			20817	US	2019-05-29
Michele Moore	Waverly			45690	US	2019-05-29
crmnl los angeles	anaheim			92804	US	2019-05-29
Leslie Sayre	Millwood	WV		25262	US	2019-05-29
Hayley Vitale	Olmsted Falls			44138	US	2019-05-29
lynne bush	Dallas			75225	US	2019-05-29
Vlad Kaplonskii	Campbell			95008	US	2019-05-29
Colleen Becker	Olmsted Falls			44138	US	2019-05-29

Laurie Moss	Staunton			24401	US	2019-05-30
Abbey Miller	Easton			21601	US	2019-05-30
Eileen Lydon	Westlake			44145	US	2019-05-30
Janine Feeney					US	2019-05-30
Peggy Murphy	Wickliffe			44092	US	2019-05-30
mariyah king	Akron			44320	US	2019-05-30
Debbie Makepeace-Hokin	Lakewood			44107	US	2019-05-30
Cindia Marquina	Chicago			60609	US	2019-05-30
E Evans	Amherst	NY		14228	US	2019-05-30
Tate Massey	Auburn			36830	US	2019-05-30
Alberto Rodriguez	Richmond			77406	US	2019-05-30
Patsy Ross	Harrison			72601	US	2019-05-30
Patricia Norris Sullivan	Islip		Islip NY 11751		US	2019-05-30
Chloe Whale	South Salem			10590	US	2019-05-30
Edith Ives	Seguin			78155	US	2019-05-30
Cheryl Graves	Mount Albert		L0G 1M0		Canada	2019-05-30
Daniel Dalton	Renton			98057	US	2019-05-30
Austin Schnobrich	Reno			89523	US	2019-05-30
jack robinson	honolulu			96817	US	2019-05-30
Iris & Patty Yermak	Wilmington			19809	US	2019-05-30
Lian Lu	Cotabato City				Philippines	2019-05-30
Masaba Solomon					US	2019-05-30
Colin dN	Beaumont			5066	Australia	2019-05-30
Tom Jasper	Harrogate		HG2		UK	2019-05-30
Mohamad Sawarim	Fort Mill			29715	US	2019-05-30
Gwendolyn Kuc	Lake View			14085	US	2019-05-30
Laydee Pena	Metro Manila				Philippines	2019-05-30
Isaac Hernandez	Mahwah			7430	US	2019-05-30
Shannon Mclaughlin	Fredericksburg			22407	US	2019-05-30
Patrik Bengtsson	Halmstad				Sweden	2019-05-30
Sandra Backelund	Hjo				Sweden	2019-05-30
denise edgar	st louis			63141	US	2019-05-30
Katit Collins	Jacksonville			32218	US	2019-05-30
Jean Hlay	Akron			44321	US	2019-05-30
Ashley Kutzman	Reading			19606	US	2019-05-30
Cheryl Mira	Bellevue	OH		44811	US	2019-05-30
Mark Kaniecki	Columbus			43011	US	2019-05-30
samantha jarochowicz	Mississauga		l4y3y9		Canada	2019-05-30
Davia Sweeney	Cleveland			44111	US	2019-05-30
Clothilde Herman	Marietta			30062	US	2019-05-30

Venna mckenzie	Federal Way			98023	US	2019-05-30
Thomas McNeil	Cuyahoga Falls			44221	US	2019-05-30
sonia ushiyama souto	Sao Paulo				Brazil	2019-05-30
Chris Popa	Dunkirk			45836	US	2019-05-30
Michael Mcdonough	Hagerstown			21742	US	2019-05-30
jane mumford	Bridgwater		ta64qw		UK	2019-05-30
Noah Korman	San Francisco	CA		94102	US	2019-05-30
Kimberly Barreto	Isabela			662	US	2019-05-30
rachel jones	Lakewood			98498	US	2019-05-30
Barbara Sweet	Little Rock			72206	US	2019-05-30
Jim McNealy	Lakewood			44107	US	2019-05-30
Jeremy Hafner	Buffalo			14220	US	2019-05-30
Brianna Kuglar	Salt Lake City			84123	US	2019-05-30
Maharanie Joseph	Sarasota			34233	US	2019-05-30
Maritza Lopez	Los Angeles			90096	US	2019-05-30
Marie Louise	Susanville			96130	US	2019-05-30
Dora Marroquin	Long Beach			90804	US	2019-05-30
Alyssa Hillermann	Queen Creek			85142	US	2019-05-30
Ameena Kante	Charlotte			28206	US	2019-05-30
David Colclasure	Riviera			78379	US	2019-05-30
Michele Reese	Tucson			85742	US	2019-05-30
Michael Simmons	Lakewood			44107	US	2019-05-30
Jason Valentino	Lakewood			44107	US	2019-05-30
Daniel O'Brien	MILTON			12547	US	2019-05-31
Victoria Lynch	Clinton			47842	US	2019-05-31
Jaden Randels	Omaha			68197	US	2019-05-31
Latiyu Elisa	Renton			98058	US	2019-05-31
Chris Cayton	Anaheim			92825	US	2019-05-31
Olga Diaz	Las Piedras				US	2019-05-31
Ava Hall	Houston			77055	US	2019-05-31
Randy Cooke	Lexington			40513	US	2019-05-31
Maddie Weisz	Boulder			80305	US	2019-05-31
Samantha Massien	Cleveland			44143	US	2019-05-31
Timea Lucza	Bronx			10463	US	2019-05-31
Anne Villnuve	Lakewood	OH		44107	US	2019-05-31
Debbi Wood	The Dalles			97058	US	2019-05-31
Dani S.	South Bend			46612	US	2019-05-31
Ashley Sandoval	San Diego			92129	US	2019-05-31
Alyssa Sewell	Scotland			72141	US	2019-05-31
Ayan Yacob	Washington			20016	US	2019-05-31

Joanne Rist	Manahawkin			8050	US	2019-05-31
Elizabeth Bracamontes	CDMX			15520	Mexico	2019-05-31
Tina Horschler	Chagrin Falls			44022	US	2019-05-31
Christy Bryson	Huntsville			77340	US	2019-05-31
Thomas Smith	Fort Thomas			41075	US	2019-05-31
Karen Miller	Westminster			80031	US	2019-05-31
Logan Biggerstaff	Littleton			80123	US	2019-05-31
Kelly Nestelroad	Kansas City			66109	US	2019-05-31
Micajah Stewart	Snow Camp			27349	US	2019-05-31
Henry Reyes	Houston			77071	US	2019-05-31
Catherine Barlick	Miami			33131	US	2019-05-31
Madeleine Gregg	Allen			75013	US	2019-05-31
Tina Godlove	Meridian			83646	US	2019-05-31
Gabi Galvan	Omaha			68105	US	2019-05-31
i like turtles	Hatley			54440	US	2019-05-31
Ernestina Escalante	Santa Paula			93060	US	2019-05-31
Steven Burns	Andover			44003	US	2019-05-31
Gracie Elizabeth Etheridge					US	2019-05-31
Sharon Watts	Saint Joseph			49085	US	2019-05-31
Jeremy Pike	Nottingham		NG4 1JJ		UK	2019-05-31
Ton Thai	San Jose			95138	US	2019-05-31
Kimberly Johanson	Orland park			60463	US	2019-05-31
Linda Legeza	Brooklyn	OH		44144	US	2019-05-31
Mike Franklin	Enfield			6082	US	2019-05-31
Nat S	Washington D.C.				US	2019-05-31
Myron Williams	Dayton			45424	US	2019-05-31
Eva Romanenco	Ashkelon				Israel	2019-05-31
Bernard Good	Findlay	OH		45840	US	2019-05-31
Tyler Blume	Dallas			75219	US	2019-05-31
Barb Marchuk	Cleveland			44124	US	2019-05-31
Thomas Prast	Huron			44839	US	2019-05-31
Kelly McCoy	Berea			44017	US	2019-05-31
marcia sliwinski	kenmore			14217	US	2019-05-31
Alžbeta Sedláková	Banská Bystrica				Slovakia	2019-05-31
Joan Klatt	Kingwood			26537	US	2019-05-31
Kurtis Couch	Mankato			56001	US	2019-05-31
Dawn Brumbaugh-Spangler	Port Clinton			43452	US	2019-05-31
Chaleya Condalor	Oakland			94603	US	2019-05-31
Vasco Marques	Lisboa			2615	Portugal	2019-05-31

Isabel Ospina	Hollywood		33021	US	2019-05-31
Gloria Lillich	Topeka		66609	US	2019-05-31
Mia Heflin	Topeka		66614	US	2019-05-31
Maegan Heflin	Topeka		66605	US	2019-05-31
GRACE GRANATA	Tinley Park		60477	US	2019-05-31
Ray Yow	San Antonio		78244	US	2019-05-31
Sarra Hattou	Algérie			Algeria	2019-05-31
Maribel Marulanda	New York		11106	US	2019-05-31
Nancy Castañeda Payán				Mexico	2019-05-31
Jeanette Baker	Poplar Grove		61065	US	2019-05-31
Sophie Kim	Philadelphia		19067	US	2019-05-31
Caleb Koch	Berryton		66409	US	2019-05-31
Al Frederick jr.	Dayton		45431	US	2019-05-31
Levi Severt	Grove City		43123	US	2019-05-31
Chris Gorman	Oceanside	CA		US	2019-05-31
Elkelchu Idek	Reynoldsburg		43069	US	2019-05-31
Jenny Ray	Deltona		32725	US	2019-05-31
Amy Robinson	Bloomington		55420	US	2019-05-31
Kelsey Hilbrich	Yorktown		78164	US	2019-05-31
Kyle Wilson	flagler beach		32136	US	2019-05-31
Zoe Garay	Saint Paul		55112	US	2019-05-31
Joel Duque			28045	Philippines	2019-05-31
Rachel Anderson	Philadelphia		19120	US	2019-05-31
D Davis	Lima	OH	45805	US	2019-05-31
Chad Klotz	Green springs		44836	US	2019-05-31
Leslie Blum	Cleveland		44040	US	2019-05-31
Matt Langenderfer	Flagler Beach		32136	US	2019-05-31
Richard Persico	Brunswick		44212	US	2019-05-31
William Jazbec	Cleveland		44114	US	2019-05-31
Paul Breeze Breeze	Peculiar		64078	US	2019-05-31
Camille Pigueller	Silver Spring		20910	US	2019-05-31
Elsa Lee	Cerritos		90703	US	2019-05-31
Todd Sofia	Palm Coast		32110	US	2019-05-31
megan tighe	California		20619	US	2019-05-31
Mike Hanzak	Delphos		45833	US	2019-05-31
Linda Niederkohr	Upper Sandusky		43351	US	2019-05-31
Nathan long	Cincinnati		45216	US	2019-05-31
joe moceikis	Lima		45805	US	2019-06-01
Jacob Bates	Mystic		6378	US	2019-06-01
K T	Houston		77002	US	2019-06-01

Aubrey Granzow	Evans		30809	US	2019-06-01
Noel Leonard	Green springs		44836	US	2019-06-01
Grace Ambelas	Newark		7114	US	2019-06-01
Cheryl Miles	Cleveland	OH	44111	US	2019-06-01
Lindsey Davis	Shepherdsville		40165	US	2019-06-01
Robert Bauman	Cleveland		44121	US	2019-06-01
Alexa Acosta	San Antonio		78233	US	2019-06-01
scott Ginsburg	Cleveland		44143	US	2019-06-01
Sarah Felletter	Tampa		33626	US	2019-06-01
Kimberly Cook	Marion		29571	US	2019-06-01
Marissa Rae	West Jordan		84088	US	2019-06-01
Harry White	Washington		20012	US	2019-06-01
Lauryn Stewart	Frankfort		66427	US	2019-06-01
Brittany Seward	London		43140	US	2019-06-01
Nayeli Gaona	Glendale		85307	US	2019-06-01
PATRICK MONIHAN	Willoughby		44094	US	2019-06-01
Art Spielman	Woodmere		11598	US	2019-06-01
Priyana Khanna	Trabuco Canyon		92679	US	2019-06-01
Danni Hernandez	Baldwin Park		91706	US	2019-06-01
N C	Arlington		22192	US	2019-06-01
emma craig	Perkasie		18944	US	2019-06-01
Barbi Bradley	Youngstown		44512	US	2019-06-01
Wyeneah Verceles	Lacey		98503	US	2019-06-01
Ryan Fischer	Baraga		49908	US	2019-06-01
Patrick Bauman	South Euclid		44121	US	2019-06-01
Jeanna Reiter	Palm Coast		32164	US	2019-06-01
Nicole Schmidt	Cleveland		44118	US	2019-06-01
Cyrena Darnell	Borden		47106	US	2019-06-01
Dorothy McDowell	Port Clinton		43452	US	2019-06-01
Debbie Reiter	Flagler Beach		32136	US	2019-06-01
Madison McBride	Chenoa		61726	US	2019-06-01
Evalina Kim	Needham		2492	US	2019-06-01
Savana Johnson	Columbus		43215	US	2019-06-01
Ashley Alvarez	Dallas		75204	US	2019-06-01
Manuella Dominguez	Fremont		43420	US	2019-06-01
Michael Castellanos	Hialeah		33012	US	2019-06-01
Willy G Rags	Houston		77005	US	2019-06-01
Maria Walls	Springfield		22150	US	2019-06-01
Gael Rodrigues	Oswego		60543	US	2019-06-01
Courtnee Hartman	Orlando		32801	US	2019-06-01

Rylee Muir	Rochester	55901	US	2019-06-01
Brayden Brown	Daytona Beach	32118	US	2019-06-01
David Pasz	Hinckley	44233	US	2019-06-01
mark DePhillips	Northwood	43619	US	2019-06-01
Lisa Pignataro	Akron	44321	US	2019-06-01
Keith Schekelhoff	Plantation	33317	US	2019-06-01
Julia Bowe	Doylestown	18901	US	2019-06-01
Don Washkewicz	Solon	44139	US	2019-06-01
Morgan Turnbull	Bristol	37620	US	2019-06-01
Megan Sawvel	Montville	44064	US	2019-06-01
Christie Miles-Patterson	Medina	44256	US	2019-06-01
Karen Dane	Bennington	5201	US	2019-06-01
Anne Lowe	Perry	44081	US	2019-06-01
Ella Curiel	Crown Point	46307	US	2019-06-01
Carly Nicholson	Plano	75024	US	2019-06-01
Rachel W	Clearwater	33767	US	2019-06-01
Gia Ana	North Olmsted	44070	US	2019-06-01
Theresa Ferrante	Palm Coast	32137	US	2019-06-01
Jack Wellons	Norcross	30093	US	2019-06-01
Breaunna Babyak	Jamestown	14701	US	2019-06-01
Oliver Turnage	Santa Ana	92712	US	2019-06-01
Holly Livingston	Upper burrell	15068	US	2019-06-01
John Dedinsky	Middleburg Hts	44130	US	2019-06-01
R D	Berea	44017	US	2019-06-01
Frank Perlandri	North Royalton	44133	US	2019-06-01
eric alderfer	Harleysville	19438	US	2019-06-01
Janaki T	Lutz	33549	US	2019-06-01
SUNNY LURIE	Cleveland	44122	US	2019-06-01
Jaachim Okemgbo	Richland	99352	US	2019-06-01
Karen Avellone	Cincinnati	45240	US	2019-06-02
Nancy Mowery	Moorpark	93021	US	2019-06-02
Sheila Bevacqua	Palm Coast	32164	US	2019-06-02
Linda Washkewicz	Sarasota	34243	US	2019-06-02
Gina Alvarez	Denver	80226	US	2019-06-02
Katty Salinas	Houston	77036	US	2019-06-02
Tom Fumich	North Ridgeville	44039	US	2019-06-02
Dylan Bellinger	Hamtramck	48212	US	2019-06-02
Anna Kavanagh	Austin	78704	US	2019-06-02
Jessica Robinson	Ormond Beach	32174	US	2019-06-02
Chrid Stack	LORAIN	44053	US	2019-06-02

Samuel Aristich	Rahway			7065	US	2019-06-02
Pam Pasz	Naples	FL		34110	US	2019-06-02
Abigail King	Twin Falls	ID		83301	US	2019-06-02
Sidney Jackson	Wichita			67211	US	2019-06-02
Roy Nixon	Sutton		SM1 4DG		UK	2019-06-02
DONALD KOPF	Columbus			43224	US	2019-06-02
Jared Brown	Stone Mountain			30083	US	2019-06-02
Richard Graham	Milan			44846	US	2019-06-02
Paul Ciepiel	Cleveland			44130	US	2019-06-02
Angelissa Sanchez	Philadelphia			19103	US	2019-06-02
Dani Stewart	Chicago			60640	US	2019-06-02
Reeeee Reeee	West Chester			45069	US	2019-06-02
Luise Ray	Sarasota			34243	US	2019-06-02
Megan Chambers	Peoria			85345	US	2019-06-02
Jordan Dailey	Augusta			4330	US	2019-06-02
Alex Szlabonyi	Orange Park			32067	US	2019-06-02
Danny Schweighart	Harrison			45030	US	2019-06-02
Julie Tuttle	Palm Coast			32164	US	2019-06-02
Michele LaPorte	Schaumburg			60193	US	2019-06-02
Robert Brown	Safety Harbor			34695	US	2019-06-02
Dennis Sullivan	Bratenahl			44123	US	2019-06-02
Andrew Handshey	Lancaster			43130	US	2019-06-02
Robert Powe	Medina			44256	US	2019-06-02
Rocco Pountney	Newark			7175	US	2019-06-02
Derrick Ly	Saint Paul			55129	US	2019-06-02
Travis Evans	Phoenix			85017	US	2019-06-02
Bradin McKay	Batesville			72501	US	2019-06-02
Utkarsh Nath	Fremont			94555	US	2019-06-02
Patrick Conroy	League city			77573	US	2019-06-02
David Quizhpi	Hackensack			7601	US	2019-06-02
XXiF LICKS NUTSACKS	Seattle			98144	US	2019-06-02
Joni Engel	Strongsville			44136	US	2019-06-02
Lee A Howard	Beachwood			44122	US	2019-06-03
Talen Smith	Baxter			40806	US	2019-06-03
John Beutel	Poop			29018	US	2019-06-03
Rob Namy	Cleveland			44120	US	2019-06-03
Kira Chichersky	Miami Beach			33139	US	2019-06-03
Jamie Litrell	Cayce			29033	US	2019-06-03
Ana Ramirez	Fort Lauderdale			3315	US	2019-06-03
Marie Fowler	Columbus			43235	US	2019-06-03

Jim DeSalvo	Cincinnati		45245	US	2019-06-03
Diereze Chiesa	Saint Louis		63125	US	2019-06-03
Christian Sanchez	Miami		33125	US	2019-06-03
Melanie Martinez	Garland		75041	US	2019-06-03
Ali Yasin	Fort Worth		76129	US	2019-06-03
Onion Hater	San Anselmo		94960	US	2019-06-03
Kelsey Gostomski	Middle River		21220	US	2019-06-03
Ashley Valentine	Corbin		40701	US	2019-06-03
Brandon Conner	Indiana		47025	US	2019-06-03
Tim Davis	Cleveland		44113	US	2019-06-03
untouched world	Hamilton		8619	US	2019-06-03
Gwen Auger				US	2019-06-03
Daniel Sullivan	Bloomfield		7003	US	2019-06-03
Angela Hoskins	Fredericksburg		22407	US	2019-06-03
Bob Foster	Fremont		43420	US	2019-06-03
sarah brown	Mckinney		75070	US	2019-06-03
scott white	Sandusky	OH	44870	US	2019-06-03
aaron villalobos	Modesto		95353	US	2019-06-03
Galilea Villegas	Duluth		30096	US	2019-06-03
Logan Yates	San Antonio		78228	US	2019-06-03
Lee Alexakos	Toledo		43606	US	2019-06-03
Sandra L Stoyanoff	Strongsville		44136	US	2019-06-03
David Foreman	Palm Coast		32164	US	2019-06-03
Sarah Klickner	Sandusky		44870	US	2019-06-03
TONY KLICKNER	Sandusky		44870	US	2019-06-03
Jeff Harvey	Salem	OH	444460	US	2019-06-03
Sydney Gibson	Columbus		43085	US	2019-06-03
Mark Casper	Canton		44720	US	2019-06-03
Deniz Kara	Raleigh		27613	US	2019-06-03
Jasmine Koepcke	Conway		29526	US	2019-06-03
lucy swag	Oswego		60543	US	2019-06-03
Jack Kilroy	Norwood		19074	US	2019-06-03
Terrance Goodacre	Medina		44256	US	2019-06-03
Anthony Nickol	Milford		13807	US	2019-06-03
Madison Delap	Maricopa		85138	US	2019-06-03
Joe ciresi	Groveport		43125	US	2019-06-03
Wayne Brengel	Knoxville		37923	US	2019-06-03
Lucy Rosa	Brockton		2301	US	2019-06-03
Brad Downs	Huron	OH	44839	US	2019-06-03
Chris-Anna Lazar	Cleveland		44128	US	2019-06-03

Amazon.com Engel	Cleveland		44130	US	2019-06-03
Mckenzie Ward	Detroit		48235	US	2019-06-03
julia strauss	new york		10514	US	2019-06-03
Simran Deepak Melwani Thadani	santa cruz de tenerife		38003	Spain	2019-06-03
Marvin Charles	Bayonne		7002	US	2019-06-03
Seth Elder	Hillsdale		49241	US	2019-06-03
Zoho Balverde	Vista		92083	US	2019-06-03
Brahms Bruley	Las Vegas		89128	US	2019-06-03
Nino Romeo	Roselle		60172	US	2019-06-03
Zach Nesbitt	Baldwinsville		13027	US	2019-06-03
Danny P	Lockport		60441	US	2019-06-03
Ruby Markum	Middle town		45042	US	2019-06-03
Mercades Lutz	Alanson		49706	US	2019-06-03
Brit Brit	Canoga Park		91304	US	2019-06-03
Amro Radwan	Euless		76039	US	2019-06-03
August Perlioni	Manassas		20109	US	2019-06-03
Royal Kaay				US	2019-06-03
Elizabeth Adler	Cleveland		44140	US	2019-06-03
Ryan Lawton	Saint Louis		63128	US	2019-06-03
Shayla Gonzalez	Las Vegas		89101	US	2019-06-03
Brad Anderson	Oak Harbor		43449	US	2019-06-03
scarlett hartman	Albany		97321	US	2019-06-03
Elizabeth Huffman	Herndon		20170	US	2019-06-03
Chloë Grogan	Silverton		97381	US	2019-06-03
Tyler Edick	Holly Springs		27540	US	2019-06-03
Oswaldo Atilano	Tulsa		74133	US	2019-06-03
Ramses Boy	Pompano Beach		33071	US	2019-06-03
jonathan short	Cincinnati		45248	US	2019-06-03
Marlene Wynacht	Palm Bay		32905	US	2019-06-03
Alexander Cortez	El paso		79907	US	2019-06-04
derica miller	Houston		77002	US	2019-06-04
Jacob Kim	Severn		21144	US	2019-06-04
brandon fitz	hartselle		35640	US	2019-06-04
Niamh Flynn	New York		10031	US	2019-06-04
Shane Webb	Salt Lake City		84123	US	2019-06-04
lauren Zanotelli	Dayton		45449	US	2019-06-04
Billy Fernandez	Cocoa		32926	US	2019-06-04
Varney Kiawu	Minneapolis		55443	US	2019-06-04
Joshua Teichman	Macungie		18062	US	2019-06-04
Sumaia Ahmed	Apo	AE		US	2019-06-04

Landon Dowd	Bonne Terre		63628	US	2019-06-04
Meeka Dunkin	Los Angeles		90011	US	2019-06-04
Sofia Liptak	Fairfield		6824	US	2019-06-04
Declan Reigstad	Menomonee Falls		53051	US	2019-06-04
ali zimmermann	Hamtramck		48212	US	2019-06-04
Makayla Grant	Santa Fe		420	US	2019-06-04
Will Smith	Cincinnati		45212	US	2019-06-04
Ella Fitzgerald	Houston		77263	US	2019-06-04
clara jones	Mentor		44060	US	2019-06-04
Cheddar Pringles	Woodhaven		11421	US	2019-06-04
Cameron Bulford	Inwood		25428	US	2019-06-04
Lily Taylor	jacksonville		217568	US	2019-06-04
judd allison	Miami Beach		33139	US	2019-06-04
Carl McCraine	East Lansing		48823	US	2019-06-04
Haley Enea	Leesburg		34748	US	2019-06-04
Caitlyn Soulary	Rowlett		75088	US	2019-06-04
Jasmine Jones	Richmond		77469	US	2019-06-04
Keyla Arce	Bronx		10451	US	2019-06-04
sedona nulik	Saint Peters		63376	US	2019-06-04
Jaymz Mcgoon	San Antonio		78250	US	2019-06-04
Andrew Asch	Maple Valley		98038	US	2019-06-04
patricia hawkins	Cleveland		44121	US	2019-06-04
Al Matthews	Springvale South		3172	Australia	2019-06-04
Rania Abbasi	West Bloomfield Township		48322	US	2019-06-04
Dontrell Spears	St.louis		63119	US	2019-06-04
Jon Kneisel	Toledo		43611	US	2019-06-04
Khalid Morleand	Stratford		6614	US	2019-06-04
Gary Thut	Cleveland		44118	US	2019-06-04
Gareth Chitticks	Randolph		7869	US	2019-06-04
Kismet Hall				US	2019-06-04
Tanya Barnett	Port Clinton		43452	US	2019-06-04
Nicholas Braeseke	Fort Lauderdale		33334	US	2019-06-04
Glenn Steinbach	Colfax		54730	US	2019-06-04
Ritheka Sundar	Doha			Qatar	2019-06-04
Nicole Northwalton	Plantation		33325	US	2019-06-04
Craig Tolnay	Seven Fields		16046	US	2019-06-04
Melissa Belgrave	Lakewood	OH	44107	US	2019-06-04
Brandon McMullen	Chester		21619	US	2019-06-04
cleo Wallace	Atlanta		30325	US	2019-06-04
Isabel Berry Womack	Franklin		37069	US	2019-06-04

Daelin Walton	Atlanta		30308	US	2019-06-04
celine duburg anchen	montevideo			Uruguay	2019-06-04
Yohannes Robi	Renton		98057	US	2019-06-04
Ferdi Ferrufino	Brentwood		11717	US	2019-06-04
Jack Kilroy	Avon Lake		44012	US	2019-06-04
Chelsea Kent	Dover		19904	US	2019-06-04
Diane Lardie	Beachwood		44122	US	2019-06-04
Steven Villarreal	Harlingen		78552	US	2019-06-04
Amanda Mitchell	Wooster		44691	US	2019-06-04
Mike Mossman	Olmsted Township		44138	US	2019-06-05
leslie kaufman	Hendersonville		37075	US	2019-06-05
Ben Williams	Anderson		29621	US	2019-06-05
Kristy Mitchell	Wooster		44691	US	2019-06-05
Jaylen Parry	Milwaukee		53225	US	2019-06-05
Ebonie Douglas	Northfield		44067	US	2019-06-05
Bella Beaven	Flagler beach		32136	US	2019-06-05
Samantha Neves	Bronx		10463	US	2019-06-05
April Fan	Pewaukee		53072	US	2019-06-05
Andra Henson	Cincinnati		45230	US	2019-06-05
STANLEY STINEBAKER	BRENTWOOD		63144	US	2019-06-05
Roger Auguste	Newark		7114	US	2019-06-05
Louis Jaramillo	Fresno		93277	US	2019-06-05
Lauren Cochran	Fredericksburg		22401	US	2019-06-05
Jennifer Crupe	Derby		14047	US	2019-06-05
Carolyn Schiedel	Derby		14047	US	2019-06-05
Rob Peeples	Wadsworth		44281	US	2019-06-05
Laura Tweed	St. Cloud		34770	US	2019-06-05
Donna Swistowski	Bethesda	MD	20817	US	2019-06-05
Emily Kulow	Hilliard		43026	US	2019-06-05
Samantha Wells	San Antonio		78240	US	2019-06-05
Praise Thea Lang	Barrigada			Guam	2019-06-05
Elizabeth Littere	Derby	NY	14047	US	2019-06-05
Anthony Tricomi	Akron		44333	US	2019-06-05
Lynn Coley	North Myrtle Beach		28582	US	2019-06-05
Rose Ann Kacsik	Aurora		44202	US	2019-06-05
Sandra Pyros	Akron		44333	US	2019-06-05
Charles Nelson	Bunnell		32110	US	2019-06-05
Grace Black	Baltimore		21215	US	2019-06-05
Vicky Floyd	Melbourne		32904	US	2019-06-05
Waldyn Santana	Warwick		2889	US	2019-06-05

ifesi akahara	Sugar Land		77479	US	2019-06-05
Don Schiedel	Derby	NY	14052	US	2019-06-05
Maureen Gatley	Orlando		32801	US	2019-06-05
Lindsey Aybar	Philadelphia		19124	US	2019-06-05
Curtis Bickham	Houston		77002	US	2019-06-05
Lana Novogoratz	Fort Collins		80521	US	2019-06-05
Linda Pauly	Buffalo		14217	US	2019-06-05
Renata Bayazitova	Memphis		38117	US	2019-06-05
Tommy Colgrove	Alto		75925	US	2019-06-05
Madi Fort	Dripping Springs		78620	US	2019-06-05
devyn paul	ormond beach		32174	US	2019-06-05
Angela West	Grangeville		83530	US	2019-06-05
Ryan Welch	Ormond Beach		32176	US	2019-06-05
lexie porter	Olathe		66062	US	2019-06-05
Elisa Bonilla	Mooresville		28117	US	2019-06-05
Cindy Sharp	Sonora		42776	US	2019-06-05
Jelly Plancarte	Riverside		92503	US	2019-06-05
Santiago Berumen	El Paso		79912	US	2019-06-05
Maddie Libby	Los Angeles		90003	US	2019-06-05
Thelma Blanco Blas	Yigo			Guam	2019-06-05
Jack Mason	Algonquin		60102	US	2019-06-05
Tim Bauman	Cleveland		44108	US	2019-06-05
Fallon Carl				US	2019-06-05
Hannah Herriott	Georgetown		78628	US	2019-06-05
Chelsey Poasa	Yigo			Guam	2019-06-05
Kimberly Bautista	Manhattan Beach		90266	US	2019-06-05
Shelly Gumbs	Fort Lauderdale		33317	US	2019-06-05
CJ Wallace	Manhattan Beach		90266	US	2019-06-05
Jeff Jackson	Sandusky		44870	US	2019-06-05
Loring Cruz	Hagatna			Guam	2019-06-05
Elaine Hsu	Diamond Bar		91765	US	2019-06-05
Donna Holt				US	2019-06-06
David Lamparelli	Media	PA	19063	US	2019-06-06
Christine Semik	Painesville township		44077	US	2019-06-06
Shannon Clendenen	Murray		42071	US	2019-06-06
James Wolf	Shepherdsville		40165	US	2019-06-06
Richard Parker	Shepherdsville		40165	US	2019-06-06
Narges Sohrabi	Most		32750	US	2019-06-06
NARGES SOHRABI	Longwood	FL	32750	US	2019-06-06
Kevona Neel	Cincinnati		45204	US	2019-06-06

Eric Shaw	Tempe		85284	US	2019-06-06
Mackenzie Sigler	Bel Air		21014	US	2019-06-06
Carrie Vaughan	Rocky River	OH	44116	US	2019-06-06
jacklyn snyder	Berlin		21811	US	2019-06-06
sponge bob	Mansfield Depot		6251	US	2019-06-06
Shaun Noble	Orlando	FL	32801	US	2019-06-06
Adrianna Cardenas Melgar	Glen Cove		11542	US	2019-06-06
ricky hooten	Bicknell		47512	US	2019-06-06
Brian Kigar	Sunbury		43074	US	2019-06-06
Logan Burr	Oklahoma City		73123	US	2019-06-06
Jacquilyn Thomas	High Point		27265	US	2019-06-06
Todd Johnson	Dallas		75206	US	2019-06-06
Kerry Gelb	North Royalton		44133	US	2019-06-06
Barb Washabaugh	Chagrin Falls		44023	US	2019-06-06
Brandon Miller				US	2019-06-06
Joanne Lewis	BROOKLYN		11203	US	2019-06-06
Richard Washabaugh	Chagrin Falls		44023	US	2019-06-06
Jackson Crowley	Park City		84098	US	2019-06-06
Kenneth Hignett	Avon		44011	US	2019-06-06
Julius Sciarappa	Avon Lake		44012	US	2019-06-06
Lucy Manary	Birmingham		35213	US	2019-06-06
Ariel Hernandez	Miami		33147	US	2019-06-06
bree sandifer	Grove City		43123	US	2019-06-06
Sofie Kemp	Rock Hill		29732	US	2019-06-06
Katherine Dembowski	Commack		11725	US	2019-06-06
Diane Catalano	Mayfield Village		44143	US	2019-06-06
Dakotah Rickard				US	2019-06-06
Mary Ann Erickson	Everett		98201	US	2019-06-06
Brenda Stansberry	Knoxville	TN	37918	US	2019-06-06
Abdelmoniem Elzein	New Britain		6053	US	2019-06-07
Oliver Cahill	Indianapolis		26201	US	2019-06-07
Jonathan Cabrales	San Antonio		78222	US	2019-06-07
Evelyn Vii	Santa Ana		92703	US	2019-06-07
Christopher Trella	Bunnell		32110	US	2019-06-07
Heather Carmichael	Austin		78751	US	2019-06-07
Cooper Maurer	Glendale		85308	US	2019-06-07
Amanda Mccafferty	Bardstown		40004	US	2019-06-07
Astrid Laban	Korschenbroich		41352	Germany	2019-06-07
Kelly Hiveley	Wayne		48184	US	2019-06-07
Julie Thornton	Orange	CA	92867	US	2019-06-07

Jenny Gao	Silver Spring			20904	US	2019-06-07
Erin Dowdy	Mount Pleasant			48858	US	2019-06-07
Erin Waggoner	Snohomish			98290	US	2019-06-07
Susan Bauman	Cleveland			44121	US	2019-06-07
Sirin Toal	Washington			20015	US	2019-06-07
Christine Nielsen	Welch			74369	US	2019-06-07
Boris Ticas	Lenoir				US	2019-06-07
Carrie Gleason	Sedalia			80135	US	2019-06-07
Kraig Schweiss	Sterling			61081	US	2019-06-07
Katie Duncan	Reynoldsburg			43068	US	2019-06-07
Maryann Torres	Tallahassee			32309	US	2019-06-07
Anna Ndayikeze	Fargo			58104	US	2019-06-07
Rachel Radcliff	Orangevale			95662	US	2019-06-07
sarah mikolasik	New Baltimore			48047	US	2019-06-07
Emily Sae	Peoria			85382	US	2019-06-07
黒澤 秀昭	Kyoto		600-8106		Japan	2019-06-07
N Lee	Chicago			60637	US	2019-06-07
Zach Engberg	Casper			82604	US	2019-06-07
Michele LaPorte	Hoffman Estates	IL		60169	US	2019-06-08
Connor Boltz	Deer Park			11729	US	2019-06-08
Devin Brown	Washington			20011	US	2019-06-08
Fallon McClellan	Phoenix	AZ		85042	US	2019-06-08
Carina Wilson	East moline			61244	US	2019-06-08
Sarah chehade	Houston			77004	US	2019-06-08
Linda Sloan	Sandusky			44870	US	2019-06-08
Sarah Watts	Cincinnati			45208	US	2019-06-08
Domi Musiet	Miami			33169	US	2019-06-08
Lutsella Hernandez	Arlington			76004	US	2019-06-08
Corissa Furr	Newport Beach			92663	US	2019-06-08
SirMister Phatkoc	Erie			16509	US	2019-06-08
Carol Kissner	Saint Paul			55118	US	2019-06-08
Lily Lee	Huntington Beach			92646	US	2019-06-08
Susana Zubiria	Arona			38632	Spain	2019-06-08
Daniella Alcala	Miami			33162	US	2019-06-08
Preet Bains	Selma			93662	US	2019-06-08
Jasmin Haefner				55257	Germany	2019-06-08
Charles Smith	Ponchatoula			70454	US	2019-06-08
Mary Testa	Hilton			14468	US	2019-06-08
wdada waaaa	Charleston			25314	US	2019-06-08
Mary Kay Wood	Circleville	OH		43113	US	2019-06-08

Trevor Piper	Kissimmee		34746	US	2019-06-08
wdada awdawdaawd	Charleston		25314	US	2019-06-08
Dalya Karam	Sun Valley		91352	US	2019-06-08
Leah Weiss				UK	2019-06-08
Daiona Williams	Holiday		34690	US	2019-06-08
Dan Rodeno	Avon	OH	44011	US	2019-06-08
Zack Wheaton	Lockeford		95237	US	2019-06-08
Gregory Branche	Batavia	NY	14020	US	2019-06-08
Ayumi Ishi	Lebanon		45036	US	2019-06-08
gabe hwg	madison		53181	US	2019-06-09
seriah garcia	Mesquite		75181	US	2019-06-09
River Smith	Sugar Land		77479	US	2019-06-09
Mary von Carlowitz	Painesville		44077	US	2019-06-09
Raquel Washington	Cleveland		44120	US	2019-06-09
Nadine Santos	Bonita Springs		34135	US	2019-06-09
Pearson Moody	Fort Worth		76244	US	2019-06-09
Leslie Galindo	Crescent city		95531	US	2019-06-09
Nathan Breeding	Scottsburg		47170	US	2019-06-09
Naomi Guischard	Port-of-Spain			Trinidad & Tobago	2019-06-09
Delaney Davids				US	2019-06-09
Mauritta Adams				US	2019-06-09
Jonathan Kreusch				US	2019-06-09
Pipsa Ristiharju	Lahti			Finland	2019-06-09
Don Kaleel	Lake Wylie		29710	US	2019-06-09
bree lanlee	Perry		31069	US	2019-06-09
Josiah Long	Rincon		31326	US	2019-06-09
Courtney Mitchell	Poca		25159	US	2019-06-09
Abigail Varner	Lexington		29072	US	2019-06-09
Brett DeCristoforo	Attleboro		2703	US	2019-06-09
jaslyn gober	Atlanta		30319	US	2019-06-09
Bruktait Kebede	Minneapolis		55425	US	2019-06-09
Chelsea Youell	North Augusta		29841	US	2019-06-09
Peyton Brumley	Rincon		31326	US	2019-06-09
Maria Padilla	Cedar Creek		78612	US	2019-06-09
Gary Luman	Port Clinton		43452	US	2019-06-09
James Koller	Mentor		44060	US	2019-06-09
Olivia Rivera	Rincon		31326	US	2019-06-09
Quontin Fero	Lauderhill		33319	US	2019-06-09
Elliot Broome	Guyton		31312	US	2019-06-09
Gracie Wilson	Rincon		31326	US	2019-06-09

Elizabeth Hynek	Kerrville			78028	US	2019-06-09
Nayllen Vega	Springfield			31329	US	2019-06-09
Don Fludd	Rincon			31326	US	2019-06-10
Billie Harley	Pooler			31322	US	2019-06-10
Summer Jackson	Lagrange	OH		44050	US	2019-06-10
Jennifer Kehoe	Palm Harbor			34683	US	2019-06-10
Elizabeth D'Amico	Valley City			44280	US	2019-06-10
eric vanthorre	Kirkland			98033	US	2019-06-10
Bailey Burns	Guyton			31312	US	2019-06-10
Chefrun Joiner	Rincon			31326	US	2019-06-10
Nate Moran	Oak Lawn			60453	US	2019-06-10
Shyloh Cook	Rincon			31326	US	2019-06-10
Judtin Ringgold	Springfield			31329	US	2019-06-10
Joseph Countryman	Houston			77048	US	2019-06-10
Bradley Smith	Litchfield			44253	US	2019-06-10
Shaikha Al-Mannai	Doha				Qatar	2019-06-10
Sondos Amer					Qatar	2019-06-10
Leire Gomez				48902	Spain	2019-06-10
Deaven Stclair	Shepherdsville			40165	US	2019-06-10
Hind Chatila	Phoenix			85023	US	2019-06-10
Elizabeth Davis	Sonoma			95476	US	2019-06-10
Len Parlin	Port Clinton			43452	US	2019-06-10
Jamie Steinemann	Sandusky			44870	US	2019-06-10
Teya Serhan	Doha				Qatar	2019-06-10
Monir Hawa	New York			10013	US	2019-06-10
Martin Morales	Dallas			75270	US	2019-06-10
Caleb Crider					US	2019-06-10
Nikki Rayfield	Morganton			28655	US	2019-06-10
Beverly Roggenkamp	Lexington			64067	US	2019-06-10
Stephen Tedeschi	Olmsted Falls			44138	US	2019-06-10
Gabriela Pérez	La Habana				Cuba	2019-06-10
Chelsey Owens	Summerville			29483	US	2019-06-10
Matt Berberich	Lombard			60148	US	2019-06-10
Jester Epic	Warrington		WA4		UK	2019-06-10
Lakynn Carlton	Texarkana			75501	US	2019-06-10
Laurie Bolden	Harrison charter Township	MI		48045	US	2019-06-10
haley devers	Langhorne			19047	US	2019-06-10
Alexis Belcher	Rincon			31326	US	2019-06-10
Kathy Belanger	Clinton Township			48038	US	2019-06-10
Nour Rami	Cairo				Egypt	2019-06-10

Donna Koch	Terre Haute		47802	US	2019-06-10
Sabrina Vanbuskirk	Las Vegas		89149	US	2019-06-10
Coral McKinney	Lyoth		95296	US	2019-06-11
syedwahid wahid	Annandale		22003	US	2019-06-11
Phillip McElveen	Sterling		20165	US	2019-06-11
Kesia Lopez	Cartersville		30120	US	2019-06-11
Hannah Benjamin	Miami		33173	US	2019-06-11
Benny Clark	Avondale		19311	US	2019-06-11
Brookelyn Whatever	Adel		31620	US	2019-06-11
Taleya Salmon	Savannah		31407	US	2019-06-11
Abena Appiah	Secaucus		7094	US	2019-06-11
Brandon Goode	Cookeville		38501	US	2019-06-11
Tom Dempsey	Olmsted Twp		44138	US	2019-06-11
Thomas Laws	Lenoir		28645	US	2019-06-11
Bulind Peromari	El Cajon		92020	US	2019-06-11
Amanda Serbonich	Endicott		13760	US	2019-06-11
Tsz Ho Tsang	Orem		84058	US	2019-06-11
Jim Breakwell	Baltimore	21230-3317		US	2019-06-11
Ameera Ali	Doha			Qatar	2019-06-11
Ashton Versey	Sheboygan		53081	US	2019-06-11
Jennifer Schmiedeler	Lees Summit		64081	US	2019-06-11
Marco Espinoza	Albany		97322	US	2019-06-11
Bre Lupardus	Winfield		25213	US	2019-06-11
Jonathan Riddle	Monterey		38574	US	2019-06-11
Gianni Alberico	Lansing		60438	US	2019-06-11
Herwig Ehrenberger	Munich		81739	US	2019-06-11
Jill Gallager	100 abondance			US	2019-06-11
Holly Scheidler	Mcminnville		37110	US	2019-06-11
Gene Hart	Moscow		18444	US	2019-06-11
Molly Sovik	Secaucus		7094	US	2019-06-11
Keith Eygnor	Ovid		14521	US	2019-06-11
Sean Harden	Burlington		27215	US	2019-06-11
haley reynolds	Toledo		43614	US	2019-06-11
John Dezman	Chagrin Falls		44023	US	2019-06-11
Chad Phillips	Orlando		32837	US	2019-06-11
Roman Greyson				US	2019-06-11
Kelly Poole	Black Mountain		28711	US	2019-06-11
Mike Albino	Syracuse		13209	US	2019-06-11
Glenn Smits	Rochester		14609	US	2019-06-11
Heloysa Lopes	Fort Myers		33916	US	2019-06-11

Timothy Doyle	Rochester			14609	US	2019-06-11
katie etzle	Rincon			31326	US	2019-06-11
John Konet Jr	Richfield			44286	US	2019-06-11
Dulce Trejo	Chicago			60609	US	2019-06-11
Cheryl Green	Dublin	NH		3444	US	2019-06-11
Kwok Chan	Round Lake			60073	US	2019-06-11
Addison Carter	Chesapeake			23322	US	2019-06-11
Dylan Herman	Cygnet			43413	US	2019-06-11
Tyler Vonstockhausen	Waterford			95386	US	2019-06-11
Madalyn Bishop	Colorado Springs			80917	US	2019-06-11
Betsy Brewer					US	2019-06-11
Maisy Blanca	Whittier	CA		90601	US	2019-06-11
Tiffany H	Rincon			31326	US	2019-06-11
Christy Schalchlin	Greenbrier	AR		72058	US	2019-06-12
Rory Carpenter	Ypsilanti			48197	US	2019-06-12
Kayla Ingalls	Brattleboro			5301	US	2019-06-12
Sebastian Bodero	Salt Lake City			84119	US	2019-06-12
Dj Gullatte	Cleveland			44130	US	2019-06-12
Jean-Emanuel Tremblay	San Francisco			94112	US	2019-06-12
Zach Karr	Crystal lake			60014	US	2019-06-12
isabella gomez	North Las Vegas			89086	US	2019-06-12
Felicia Kwee	Monterey Park			91755	US	2019-06-12
Blaze Shrestha					US	2019-06-12
Ivan Kiwanuka					US	2019-06-12
Ces Sanchez	Seguin			78155	US	2019-06-12
Frida Rosado	Miami			33172	US	2019-06-12
Meagan N/A	N/A		N/A		US	2019-06-12
Ricky Yang	Monterey Park			91754	US	2019-06-12
Ma Alexandra	Bucuresti			51963	Romania	2019-06-12
Idesarie Sillador	Mountain View			94043	US	2019-06-12
Skylar Hoffpauir	Crowely			70526	US	2019-06-12
Joe Scott	Willoughby Hills			44092	US	2019-06-12
Kelly Chang	Syracuse			13204	US	2019-06-12
林沛萱	Taipei				Taiwan	2019-06-12
Tess Keith	Atlanta			30066	US	2019-06-12
Jahdia Smith	La Plata			20646	US	2019-06-12
Avery McFall	Indianapolis			46259	US	2019-06-12
Henry O'Brien	Selkirk			12866	US	2019-06-12
Bbc Bwc	Baltimore			21236	US	2019-06-12
Kit McDonough	Geneva			44041	US	2019-06-12

Jdrc Dhjijn	Naples		34116	US	2019-06-12
River Van dunk	Maricopa		85138	US	2019-06-12
Marian Heintel	Sandusky		44870	US	2019-06-12
Tom Bohlander	Port Clinton		43452	US	2019-06-12
Liz Laurer	Perrysburg		43551	US	2019-06-12
Jonathan Ackerman	Cuyahoga Falls		44223	US	2019-06-12
Chuck Thompson	Huron		44839	US	2019-06-12
Dean Dvorak	Strongsville		48235	US	2019-06-12
JOHN RALPH	ST PETERSBURG		33715	US	2019-06-12
Jim Minahan	Casper		82604	US	2019-06-12
Eve Plvec	South Saint Paul		55075	US	2019-06-12
Sally Wong	Houston		77042	US	2019-06-12
Abby Farabaugh	Kent		44242	US	2019-06-12
Marilyn Geary	Fostoria		44830	US	2019-06-12
Sandra Luther	Wickliffe		44092	US	2019-06-12
Joseph Kovach	Macedonia		44056	US	2019-06-12
David Ogram	Port Clinton		43452	US	2019-06-12
Carol Donovan	Saint Cloud		34769	US	2019-06-12
Rob Borden	Cleveland		44106	US	2019-06-12
Helen Kim	Los Angeles		91020	US	2019-06-12
Magdalena Romero	Willcox		85643	US	2019-06-12
Win Aye	Albert Lea		56007	US	2019-06-12
Mary Zad	Saint Paul		55124	US	2019-06-12
sara rezaei	Albuquerque		87110	US	2019-06-12
joseph svete	Chardon		44024	US	2019-06-12
David Brown	Dayton	OH	45440	US	2019-06-12
Chevelle Shepherd	Waterbury		6704	US	2019-06-12
Emma Simmons	Avon		46123	US	2019-06-12
GiGi V	Delcambre		70528	US	2019-06-12
Toryn Posey	Hattiesburg		39401	US	2019-06-12
Jacob Swan	Wilmington		19802	US	2019-06-12
Robert Kemerley	Ashburn		20147	US	2019-06-12
Judy Haseley	Vermilion		44089	US	2019-06-12
Manuel Hernandez	Woodridge		60517	US	2019-06-12
Alison Heis	Westerville		43082	US	2019-06-12
Buddy Mesker	North Olmsted	OH	44070	US	2019-06-12
Elizabeth Loczi	Grafton		44044	US	2019-06-12
Lorrena Lucero	Albuquerque		87110	US	2019-06-12
Shalymar Conde	Marcus Hook		19061	US	2019-06-12
Jevon Atkins	Tulsa		74103	US	2019-06-12

Esther Guardia	Navarcles		8270	Spain	2019-06-12
Deanna Doull	Riverside		92505	US	2019-06-12
Bart Poplin	Federal Way		98003	US	2019-06-12
Karely Rojas	Kent		98030	US	2019-06-12
Gina Lin	Brooklyn		11204	US	2019-06-12
Charlotte Burkhard	West ya		6119	US	2019-06-12
april tabors	Aurora		80017	US	2019-06-12
Dan Haseley	Vermilion		44089	US	2019-06-12
JOSEPH scarcella	Miami		33126	US	2019-06-12
WILLIAM HUNTLEY	Monroe		48162	US	2019-06-13
Betsy Figueroa	Kissimmee		34744	US	2019-06-13
Zakeiah McDonald	Easton		18042	US	2019-06-13
hallie harris	Millersburg		44654	US	2019-06-13
Trai Robinson	Maryville		37804	US	2019-06-13
Nhi Nguyen	Canoga Park		91304	US	2019-06-13
David Spangler	Port Clinton		43452	US	2019-06-13
Alexandria Zaas	Dearborn		48124	US	2019-06-13
Liliana Bermudez	Lombard		60148	US	2019-06-13
Stephanie Hernandez	Riverside		92503	US	2019-06-13
Anh Minh Trinh	New York		10013	US	2019-06-13
Angelina Lee	Fairfax		22032	US	2019-06-13
Trevor Rongish	Parker		80138	US	2019-06-13
Kim Rodriguez	Calhoun		30701	US	2019-06-13
Brayden Muck	Charlotte		28226	US	2019-06-13
Gina Grumbach	Bay Village		44140	US	2019-06-13
Myles Locke	Jacksonville		32244	US	2019-06-13
John Foley	Toledo		43620	US	2019-06-13
xiolanda rookwood	Bronx		10469	US	2019-06-13
Michael Blanchard	Schaumburg	IL	60159	US	2019-06-13
Riejj Jsjsjs	Dallas		75270	US	2019-06-13
Bernadette Greene	Lumberton		28358	US	2019-06-13
Ana Hernandez	Clifton		7013	US	2019-06-13
Braden Ventura	Attleboro		2703	US	2019-06-13
John Gibbs	Sandusky		44870	US	2019-06-13
Rebecca Caldwell	Columbus		43227	US	2019-06-13
R Clunan	Lancaster	PA	17603	US	2019-06-13
Esther Lopez	Phoenix		85042	US	2019-06-13
Thuy Nguyen	Huntersville		28078	US	2019-06-13
ALYARE MORGAN	San Antonio		78216	US	2019-06-13
kwysis phan	San Jose		95121	US	2019-06-13

James Cowardin	Columbus	43212	US	2019-06-13
Tristen Phillips	Rincon	31326	US	2019-06-13
Yesica Landaverde	Atlanta	30337	US	2019-06-13
S Trsek	Sandusky	44870	US	2019-06-13
Happy Lee	Las Vegas	89101	US	2019-06-13
Jay Randolph	Dayton	45420	US	2019-06-13
Kenneth Ayers	Sandusky	44870	US	2019-06-13
Kim Wall	Denver	80204	US	2019-06-13
Janelle Smith	Hollister	95023	US	2019-06-13
Jessica K	Wilmington	90748	US	2019-06-13
Shaniah Campbell	Indianapolis	46239	US	2019-06-13
Aaron Berry	Kalispell	59901	US	2019-06-13
chelsea glommen	Oceanside	92056	US	2019-06-13
Patrick Matheny	Findlay	45840	US	2019-06-13
John Janvrin	Valencia	91355	US	2019-06-13
Lisa Anne Karnstein	Berikon		Switzerland	2019-06-13
Aimee Serrano	Montebello	90640	US	2019-06-13
Linh Nguyen	Hanoi		Vietnam	2019-06-13
Ty Jones	Fayetteville	28303	US	2019-06-13
Lacey Ayau	Honolulu	96805	US	2019-06-13
Gwendolyn Lovera	Sumerduck	23742	US	2019-06-13
arturo corral	Fort Worth	76179	US	2019-06-13
Melissa Valdez	Arlington	76006	US	2019-06-13
Cali N	Stanton	90680	US	2019-06-13
Terry Dalrymple	Oxford	45056	US	2019-06-13
Eric Rolf	Port Clinton	43452	US	2019-06-13
Karen Tiangha	Duluth	30097	US	2019-06-13
Vanessa Bombagi	Wausau	54401	US	2019-06-13
Annamarie Fernyak	Sandusky	44870	US	2019-06-13
Kailyn Jimenez	Taylor	48180	US	2019-06-13
eileen maloney	Avon lake	44012	US	2019-06-13
stephen siesel	Sandusky	44870	US	2019-06-13
Shane Vassell	West Palm Beach	33411	US	2019-06-13
Sharon Matthews	Vermilion	44089	US	2019-06-13
Don't Forget You are my everything	New York	10118	US	2019-06-13
CHEN I TING	Taipei		Taiwan	2019-06-13
Tom Moore	Sandusky	44870	US	2019-06-13
Cheyenne VanWagner	Schaumburg	60194	US	2019-06-13
Derek Sumbana	South Bound Brook	8880	US	2019-06-13

Brian Pero	Columbus	43016	US	2019-06-13
Mehra Ellini	Tampa	33614	US	2019-06-13
Tameka Doss	Saint Louis	63112	US	2019-06-13
Adriann Monahan-DaSilva	Malden	2148	US	2019-06-13
Younseo Kim	Los Angeles	90014	US	2019-06-13
Christopher Calvert	Cleveland	44102	US	2019-06-13
Karen Larson	Westlake	44145	US	2019-06-13
Vinh Đăng	New York	10013	US	2019-06-13
Nilaja Young	Nanuet	10954	US	2019-06-13
Min-ji Song	Seoul		US	2019-06-13
Patricia Gannon	Georgetown	78633	US	2019-06-13
林 洎霖	Taipei		Taiwan	2019-06-13
Hansol Park	Houston	78805	US	2019-06-13
Timothy McGuire	Macomb	48044	US	2019-06-13
Madisen DuPont-Sison	Honolulu	96701	US	2019-06-13
Tristan Bentley	Norwalk	44857	US	2019-06-13
Maseege Allan	Elk Grove Village	60007	US	2019-06-13
brandon white	St. Louis	63146	US	2019-06-13
Teresa Hansen	Abingdon	24211	US	2019-06-13
Denaya Spruell	San Antonio	28244	US	2019-06-13
Matt Ward	Rochester	14622	US	2019-06-13
Penelope Valdez	Holyoke	1040	US	2019-06-13
Kevin Zeiher	Sandusky	44870	US	2019-06-13
Anissa Hernandez	Altamonte Springs	32714	US	2019-06-13
Saul Ramirez	Joliet	60432	US	2019-06-13
rafa Caballero	San Antonio	78230	US	2019-06-13
Bethany Potter	Greenville	45331	US	2019-06-13
Sharon Tetreault	Casco	4015	US	2019-06-13
Chris Wilson	Canton	44708	US	2019-06-13
Caitlyn Simmons	Ballston Spa	12020	US	2019-06-13
Peter McLearen	Roseville	48066	US	2019-06-13
Paula Barker	Vermilion	44089	US	2019-06-13
Ethan Rivera	Pennsburg	18073	US	2019-06-13
Elle Dubleau	Toledo	43460	US	2019-06-13
B Ligma	Toms River	8757	US	2019-06-13
Miosoty Cruz	Dorado	646	US	2019-06-13
William Windham	Brandon	39047	US	2019-06-14
Estefani Flores Jimenez	Indianapolis	46222	US	2019-06-14
Rachel Bast	Rochester	14618	US	2019-06-14

Tiana Brown	Murfreesboro		37129	US	2019-06-14
Emily Hayungs	Orange City		51041	US	2019-06-14
Bob from minnesoda Minysoda	Minnesota			US	2019-06-14
Emily Luneke	Germantown		45327	US	2019-06-14
Hannah Nicole Apostol	Waipahu		96797	US	2019-06-14
Raziye Basirzadeh	Saint Paul		55124	US	2019-06-14
Kaijsa Torres	Hoopeston		60942	US	2019-06-14
Kiana Highsmith	San Marcos		92069	US	2019-06-14
Logan Drasler	Boca Raton		33486	US	2019-06-14
Madison Taylor	Stafford		77477	US	2019-06-14
Joyce Choy	Daly City		94015	US	2019-06-14
Succulent Sami	Dallas		75204	US	2019-06-14
Brandon Bishop	Enola		17025	US	2019-06-14
Amy Landa	Edison		8828	US	2019-06-14
Johneric Wickmann	Saint Charles		60175	US	2019-06-14
Universal Gem				US	2019-06-14
Layla Buttel	Madison		66860	US	2019-06-14
Dayton Glotzbach	Royal Oak		48073	US	2019-06-14
emma ray				US	2019-06-14
Samantha Ordonez	Briarwood		11435	US	2019-06-14
Kristey Connolly	Auburn		62615	US	2019-06-14
Tasha Morris	Newport		37821	US	2019-06-14
spring keivani	San Francisco		94102	US	2019-06-14
Allison Flores				US	2019-06-14
Rachel H	Hackensack		7601	US	2019-06-14
David Amerine	Port Clinton		43452	US	2019-06-14
Aliana Morales	Holyoke		1040	US	2019-06-14
Richard Boehm	Rocky River		44116	US	2019-06-14
Richard Frazier	Toledo		43623	US	2019-06-14
David Amer	Petersburg		49270	US	2019-06-14
nika bershtein	Rochester		14564	US	2019-06-14
Cam Correia	Rochester		2770	US	2019-06-14
Heather Keenan	Akron		44310	US	2019-06-14
Disha Patel	Venice		34285	US	2019-06-14
Ray Drew	Mouitrie		31788	US	2019-06-14
Jazmin Ploss	Newport		3773	US	2019-06-14
Jazelen Walker	Pompano Beach		33068	US	2019-06-14
Noa Larios	Whittier		90605	US	2019-06-14
Patrice Wallace	Santa Cruz	CA	95060	US	2019-06-14
Sofia Chwojdak's	Fort Worth		76131	US	2019-06-14

Patrick Wright	Toledo		43612	US	2019-06-14
Savannah Hess	Shelbyville		40065	US	2019-06-14
Hunter Clark	Charlotte		28209	US	2019-06-14
Bailey Edmundson	Leesburg		20176	US	2019-06-14
Sadie Mckee	Phoenix		85008	US	2019-06-14
rowan horan	Colorado Springs		80918	US	2019-06-14
Linda Keller	Bridgeport		43912	US	2019-06-14
Linda Racher	Cuyahoga Falls	OH	44221	US	2019-06-14
Payton Hargrove	Charlotte		28209	US	2019-06-14
Kelana Smith	Warren		44484	US	2019-06-14
Eric Torres Jr	Yigo			Guam	2019-06-14
Lorraine Coyne	Lorain		44055	US	2019-06-14
Jesse Torres	Saipan		96950	Northern Mariana Islands	2019-06-14
Vincent Laguana	Hagatna			Guam	2019-06-14
Kiara Neilsen	Wilmington		28412	US	2019-06-14
Donald Fletcher	Strongsville		44149	US	2019-06-14
Amirah Muhammad	Atlanta		30316	US	2019-06-14
max dolan	Fort Wayne		46825	US	2019-06-14
Mattie Watson	Upper Marlboro		20772	US	2019-06-14
Ruth Bornasal	Wood River		62095	US	2019-06-15
Sage Shirley	Phoenix		85044	US	2019-06-15
Richard DeVries	Farmington Hills		48335	US	2019-06-15
Mariah Pendergraft	Houston		77037	US	2019-06-15
Lance Galarpe				Guam	2019-06-15
Ryan Camasca	Smallwood		12778	US	2019-06-15
Andrew Suttman	Painesville		44077	US	2019-06-15
Diane funtelar	Barrigada			Guam	2019-06-15
Serena Chiu	Milpitas		95035	US	2019-06-15
Sia Soleil Taisipic	Yigo			Guam	2019-06-15
Jessica Lopez	Steubenville		43953	US	2019-06-15
Adam Barker	Mission Viejo		92691	US	2019-06-15
Moiz Baig	Columbus		43220	US	2019-06-15
Chassidy Mathis	Barrigada			Guam	2019-06-15
Sandra Pocaigue	Barrigada			Guam	2019-06-15
Miranda Wang	Lees Summit		64081	US	2019-06-15
Diane Duenas	San Diego		92139	US	2019-06-15
Julianna Cabrera				Guam	2019-06-15
Emilee Marsh	Atlanta		30319	US	2019-06-15
Jeff Rowdy	Walanae		96792	US	2019-06-15
Shemika Williams	Decatur		30034	US	2019-06-15

Anieva Cepeda				Guam	2019-06-15
Sierra Boggess	New York City			US	2019-06-15
Leihana Luke	Yigo			Guam	2019-06-15
Richard Quitugua	Barrigada			Guam	2019-06-15
Carl Buttenschon	Brockport		14420	US	2019-06-15
Samantha Baird	Shawnee		74801	US	2019-06-15
John Iriarte	Washougal		98671	US	2019-06-15
Tabitha Milevich	Fairport		14450	US	2019-06-15
d v	olathe		66061	US	2019-06-15
Karen Sorensen	Bellevue		68123	US	2019-06-15
Michael Bobinchuck	Pot Clinton		43452	US	2019-06-15
Maya Eaton	Hastings		49058	US	2019-06-15
Don Wonnell	Toledo		43613	US	2019-06-15
Gail Wonnell	Sylvania		43560	US	2019-06-15
Taryn Bosserman	Seattle		98166	US	2019-06-15
Raymond Versario	Barrigada			Guam	2019-06-15
Victoria Alfaro	Laredo		78045	US	2019-06-15
Alaa H	Oak lawn		60465	US	2019-06-15
Tyler Wood	Plattsburgh		12901	US	2019-06-15
Jack Bell	Pompano Beach		33063	US	2019-06-15
minseo kim	Irving		75063	US	2019-06-15
Charina Ann Sablan	Agana Heights			Guam	2019-06-15
Alex Peffley	Richfield		44286	US	2019-06-15
Julia V i	New york			US	2019-06-15
Gerri Foster	Sandusky		44870	US	2019-06-15
Torrie Johnson	Mobile	AL	36610	US	2019-06-15
sara noak	Wheaton		60189	US	2019-06-15
Isabella Agrado	Des Moines		50310	US	2019-06-15
Edwin Hernandez	Greensboro		27407	US	2019-06-15
Daylin Williams	Atlanta		30350	US	2019-06-15
Hailey Quinn	Moses Lake		98837	US	2019-06-15
Karla Flores	Yakima		98902	US	2019-06-15
Angelia Gumm	Waianae		96792	US	2019-06-15
Spencer Brodhead	Bethlehem		18020	US	2019-06-15
Derik Eloph	Decatur		46733	US	2019-06-15
Amanda Reed	Swanton		43558	US	2019-06-16
Camila Calizaya	Lakeland		33813	US	2019-06-16
Bridgette Williams	WATERTOWN		13601	US	2019-06-16
Antoinette Habbouche	Royal Oak		48067	US	2019-06-16
Kristina Stone	Dana Point		92629	US	2019-06-16

Paulus deWit	Uniontown	OH	44685	US	2019-06-16
Lizzy P	Fargo		58102	US	2019-06-16
Robert Owens	Erie		16505	US	2019-06-16
Alondra Chavez	Los Angeles		90065	US	2019-06-16
Lisa Carney	Oswego		13126	US	2019-06-16
piper biehl	Honolulu		96818	US	2019-06-16
Nicholas Smith	Ontario		14519	US	2019-06-16
Nancy Thelot	East Orange		7018	US	2019-06-16
Chase Inmann	Eugene		97405	US	2019-06-16
Rodrigo Alvarez	Portland		97206	US	2019-06-16
Joseph Nekaifes	Saipan			Northern Mariana Islands	2019-06-16
Rhea Soriano	Yigo			Guam	2019-06-16
Larra Ramos	Barrigada			Guam	2019-06-16
jacqueline cruz	hagatna			Guam	2019-06-16
De'Ja Ronny	Cleveland		44105	US	2019-06-16
Christianna Mendiola	Hagatna			Guam	2019-06-16
Takya Cross	Houston		77002	US	2019-06-16
Daaaa Bolijii	Los Angeles		90022	US	2019-06-16
Amanda Black	Rancho Cordova		95670	US	2019-06-16
Stephanie Calderon	Ft. Morgan		80701	US	2019-06-16
Jordan Moralea	Gresham		97080	US	2019-06-16
Kaily-Malia Adamos	Barrigada			Guam	2019-06-16
Sophie K				US	2019-06-16
Paul Bigler Jr	Hagatna			Guam	2019-06-16
maddy guzman	Hagatna			Guam	2019-06-16
Arri Arceo	Yigo			Guam	2019-06-16
Tysen Morrison				Guam	2019-06-16
Marie Brzuszkiewicz	Cicero		13039	US	2019-06-16
Brian Yada	Dededo			Guam	2019-06-16
Dominic Uson	Agat			Guam	2019-06-16
Shirley Jones	Festus		63028	US	2019-06-16
Roy Risinger	Vermilion		44089	US	2019-06-16
Kenneth Duenas				Northern Mariana Islands	2019-06-16
Ka Baca	Seattle		98111	US	2019-06-16
Sauthi Ranasinghe	Torrance		90503	US	2019-06-16
Frank Bishop	Willard		44890	US	2019-06-16
allen guerrero	Yigo			Guam	2019-06-16
Stuart scott	Cleveland		44114	US	2019-06-16
Melanie Mathews	Provo		84606	US	2019-06-16

Devin Blas	Yigo			Guam	2019-06-16
Elaine Aho	Grosse Ile	MI	48138	US	2019-06-17
Henry Stenger	Seattle		98112	US	2019-06-17
Christopher Linares	San Pedro		90731	US	2019-06-17
Terianalyn Muna	Yigo			Guam	2019-06-17
Katelyn Rios	Barrigada			Guam	2019-06-17
Bonnie Caudill	Vermilion	OH	44089	US	2019-06-17
Kenneth Alvey	Brecksville		44141	US	2019-06-17
Shuran Liu	Chino Hills		91709	US	2019-06-17
Brayden Curry	Minneapolis		55427	US	2019-06-17
Dasha Allen	Columbus		43227	US	2019-06-17
Nina Smith	Boca Raton		33431	US	2019-06-17
carly martone	Saddle River		7458	US	2019-06-17
Savanna Coberly	Corpus Christi		78414	US	2019-06-17
Katelyn Kelley	North fort Myers		33903	US	2019-06-17
Edivaldo Mesquita	Boynton Beach	FL	33436	US	2019-06-17
Emily Delabarra	Mesa		85205	US	2019-06-17
Saige Savella	Yigo			Guam	2019-06-17
La'Kahia Quichocho	Yigo			Guam	2019-06-17
Dhian Echaure	Barrigada			Guam	2019-06-17
Stacie Bolte	Clyde		43410	US	2019-06-17
Christine Morello	Cleveland		44134	US	2019-06-17
Devin Mendiola	Yigo			Guam	2019-06-17
Debra Demidon	Auburn		13021	US	2019-06-17
maureen fink	Huffman		77336	US	2019-06-17
Chloe McBreen	Omaha		68137	US	2019-06-17
Sam Visto	Cavite			Philippines	2019-06-17
Tami Hebblethwaite	Central Square		13036	US	2019-06-17
Tali Brenner	Bethesda		20817	US	2019-06-17
omer sadak	Madison		53705	US	2019-06-17
Eva Hatch	Marietta	GA	30066	US	2019-06-17
Maverick Turner	Santa Monica		90405	US	2019-06-17
Lera Howard	Wilmington		28403	US	2019-06-17
Lauren Miller	Aurora		44202	US	2019-06-17
Kaitlyn LaMore				US	2019-06-17
Catherine Rogers	Foothill Ranch		92610	US	2019-06-17
Eliana Birnbaum	San Carlos		94070	US	2019-06-17
Roberta Ksenich	Middleburg Heights		44130	US	2019-06-17
Elizabeth Hernandez	Waddell		85355	US	2019-06-17
Rebekah Perry	Ashland		41101	US	2019-06-17

Tim Sexton	Circleville	43113	US	2019-06-17
Lori Schiffbauer	Lakewood	44107	US	2019-06-17
Alexis Roberts	Vandalia	45377	US	2019-06-17
samantha joint	Minneapolis	55411	US	2019-06-17
Kaitlin Wohlford	Weston	6884	US	2019-06-17
Maggie M	Baton Rouge	70810	US	2019-06-17
sandi vigliotti	Brewerton	13029	US	2019-06-17
Black Hawk	Anaheim	92804	US	2019-06-17
Elizabeth French	Northampton	18901	US	2019-06-17
Gabrielle Theliusma	Miami	33169	US	2019-06-17
maria covadonga lopez	naples	34117	US	2019-06-17
Valerie Bowen	Fort Myers	33905	US	2019-06-17
Elizabeth Shields	Sandusky	44870	US	2019-06-17
Heidi Riddle	Vermilion	44089	US	2019-06-17
Kylee Miller	Cullman	35055	US	2019-06-17
Jaquelin Butkovic	Solon	44139	US	2019-06-17
Emma Behm	Cherry Hill	8003	US	2019-06-17
Desarey Herrera	Fort Worrh	76104	US	2019-06-17
Allina Claiborne	York	17405	US	2019-06-17
Charlie Whiteford			US	2019-06-17
Sephora Faustin	Somerville	2144	US	2019-06-17
Caleb Tuckman	Rye	10580	US	2019-06-17
Sydney Wray	Monroe	28110	US	2019-06-17
David Dean			US	2019-06-17
Claudia Dunk	Watertown	13601	US	2019-06-17
Lars McDonalds	Corpus Christi	78410	US	2019-06-17
Raymond martin	Elmira	14901	US	2019-06-17
Brandon J	Minneapolis	55431	US	2019-06-17
Susan Carestia	Barker	14012	US	2019-06-17
Dan Young	Fishkill	12524	US	2019-06-17
Kaylie Henry	Tacoma	98405	US	2019-06-17
Cecilia Owens	Barrigada		Guam	2019-06-17
Yasmeen Pasha	Taylor	76574	US	2019-06-17
Diana Matos	Naples	34104	US	2019-06-17
Courtney Coleman	Lakeland	33801	US	2019-06-17
Keaira Lamb	Oak Park	48237	US	2019-06-17
aaliyah machuca	Stillwater	74074	US	2019-06-17
Jaime Cabrera	Miramar	33027	US	2019-06-17
eli elliott	Hedgesville	25427	US	2019-06-18
Nia Bishop	Denver	80222	US	2019-06-18

Lily Eldridge	Fairfax		22180	US	2019-06-18
Anaiza Cortez	Paramount		90723	US	2019-06-18
Saminder Singh	Sacramento		95834	US	2019-06-18
Kylee Bee	Newton Center		2459	US	2019-06-18
Jose Rubio	Riverside		92505	US	2019-06-18
Donna Knapp	Vermilion		44089	US	2019-06-18
silvia rios	Wake Forest		27587	US	2019-06-18
Nicole Machado	Miami		33179	US	2019-06-18
Gabriela Vasconcelos	Winston-Salem		27107	US	2019-06-18
Thomas Smith	Oakvale		24739	US	2019-06-18
Emily Laudani	Salem		3079	US	2019-06-18
Mariana Avalos	El Paso		79912	US	2019-06-18
goldy Sekhon	Yuba City		95993	US	2019-06-18
Creighton Trimble	West Salem		44287	US	2019-06-18
DOUG CURTIS	Hamburg	NY	14075	US	2019-06-18
Jasmin Jackson	Long Beach			US	2019-06-18
Janise Simmons	Chicago		60602	US	2019-06-18
Bonni Wilmot	Saint Petersburg		33704	US	2019-06-18
Darren Wood	Hutchinson		67502	US	2019-06-18
Alexandria Wilson	Overland Park		66204	US	2019-06-18
Austin Greene	Ocala		34480	US	2019-06-18
Brittany Hall	Greensboro		27406	US	2019-06-18
SHANNON WILSON	WEST MANSFIELD		43358	US	2019-06-18
Decker Hanson	Miles City		59301	US	2019-06-18
alex hetherington	bozeman		59718	US	2019-06-18
Andrew Shire	Dayton		45449	US	2019-06-18
Dana Rojas	Houston		77002	US	2019-06-18
Jennifer Marsh	Gainesville		32653	US	2019-06-18
Luke Bartinelli	Medina		44256	US	2019-06-18
Beth Morgan				US	2019-06-18
Victoria Metzler	Lincoln		95648	US	2019-06-18
Nate Dilger	Chicago		60620	US	2019-06-18
Ellie O'Brien	aurora		80011	US	2019-06-18
Matthew M Rampergash	Simpsonville		29680	US	2019-06-18
Brittany Mount	Philadelphia		19138	US	2019-06-18
Susan Ditz	Fremont		43420	US	2019-06-18
Utjok Maruahal	Redlands		92373	US	2019-06-18
pam johnson	Sylvania		43560	US	2019-06-18
Denise Berndt	Enon		45323	US	2019-06-18
Gary Justen	Holland		43528	US	2019-06-18

Jane Hart	Cleveland		44118	US	2019-06-18
Scott Phillips	Perrysburg		43552	US	2019-06-18
Jody Garibaldo	Maumee		43537	US	2019-06-18
Kathleen Herbert	Toledo		43614	US	2019-06-18
Sarah Loas	Chicago		606057	US	2019-06-18
Denise Hersch	Holland		43528	US	2019-06-18
Julie Radwanski	Columbus		43212	US	2019-06-18
Jeff Romp	Perrysburg	OH	43551	US	2019-06-18
William Malenfant	Sebastian		32958	US	2019-06-18
Doug Hoff	Maumee		43537	US	2019-06-18
Sandy Molina	Boise		83704	US	2019-06-18
Lynn Garder	Toledo		43614	US	2019-06-18
Bruce Multhup	Springfield	OH	45502	US	2019-06-18
Kevin Horvath	Jenera		45841	US	2019-06-18
Adrienne Baumbarger	Maumee		43537	US	2019-06-18
Jesse Toro	Anaheim		92801	US	2019-06-18
Kimberly Umanzor	Pomona		91768	US	2019-06-18
Christy Deno	Rochester			US	2019-06-18
Jack Slipher	Murfreesboro		37128	US	2019-06-18
James Ross	Toledo	OH	43620	US	2019-06-18
Shawn Farley	Willoughby		44094	US	2019-06-18
Franklin Nwokoye	Dallas		75228	US	2019-06-18
Ariel Marshall	Fayetteville		28303	US	2019-06-18
Jessi Kneier	Cleveland		44192	US	2019-06-18
Paula Madruga	Hanford		93230	US	2019-06-18
Ashley Dolinger	Asheville		28801	US	2019-06-18
Avenicio Abeyta	Denver		80204	US	2019-06-18
Ayden Vasquez	NorthLittle rock		72114	US	2019-06-18
Mary Jane Bohanon	Jeffersonville		47130	US	2019-06-18
Tiffany Lippert	Hurricane		25526	US	2019-06-18
Annabella Curtis	Coopersville		49404	US	2019-06-18
Olga German	West Babylon		11704	US	2019-06-18
Anthony Zehe	Willoughby		44094	US	2019-06-18
Serena Miller	Hillburn		10931	US	2019-06-18
James Kirkland	Norwalk		44857	US	2019-06-18
Cathy West	Eaton	OH	45320	US	2019-06-18
Alexia Bartolon	Jacksonville		32255	US	2019-06-18
Ana Garcia	Jamestown		31643	US	2019-06-18
Day Benitez	Tucson		85749	US	2019-06-18
Shreya Ravindra	Cary		27513	US	2019-06-18

James Boyle	Toledo			43614	US	2019-06-18
Casey Pickens	Thomasville			31757	US	2019-06-18
janiya mitchell	New York			10011	US	2019-06-18
Janie ki Smith	TUCUMCARI	NM		88401	US	2019-06-18
Berkley Morris	Fort Lauderdale			33326	US	2019-06-19
colin Lakin	Columbus			43230	US	2019-06-19
Janet Zoltanski	Toledo			43614	US	2019-06-19
Ed Merchant	Bronx			10460	US	2019-06-19
Rebecca Vosteen	Nederland			80466	US	2019-06-19
Lilia Parrilla	Wyandanch			11798	US	2019-06-19
Meadow Wistner	Buffalo			14221	US	2019-06-19
Emma H	New York			10118	US	2019-06-19
Vincent Carson	Lakewood			44107	US	2019-06-19
Caroline Bush	Dallas			75230	US	2019-06-19
Davis Lankford	Waxhaw			28173	US	2019-06-19
Laurie Hanson	Bowling Green			43402	US	2019-06-19
Malaya Butler	Brockton			2302	US	2019-06-19
Melissa Autry	Madison			44057	US	2019-06-19
kristal koester	Gainesville			32607	US	2019-06-19
Angelica Montileaux	Gregory			57533	US	2019-06-19
Devante Willis	Memphis			38107	US	2019-06-19
Addi Death	Tucson			85704	US	2019-06-19
Tammy Edmondson	Nashville			37221	US	2019-06-19
aylin esquivies	Calexico			92231	US	2019-06-19
Adam TheTarHeelFan					US	2019-06-19
Henry Franey	Bothell			98012	US	2019-06-19
Saniyya Walker	columbia			71418	US	2019-06-19
Jennifer Rodriguez	Rome			30165	US	2019-06-19
alisa lackey	russellville			72801	US	2019-06-19
Juan Valdez	Calexico			92231	US	2019-06-19
Gabriela Pozo	Deerfield Beach			33441	US	2019-06-19
Maria Moraes	Rio de Janeiro		RJ		US	2019-06-19
Alyssa Petsche	Norton			44203	US	2019-06-19
Cassandra Villanueva	Calexico			92231	US	2019-06-19
Arturo Marin	Winchester			92596	US	2019-06-19
Macy Loni	Southlake			76092	US	2019-06-19
Brayan Vega	Calexico			92231	US	2019-06-19
Andrea Donelson					US	2019-06-19
Elena Greco	Gilroy			95020	US	2019-06-19
Robert Brandt	Toledo			43614	US	2019-06-19

Sophia Brewer	Hazard			41701	US	2019-06-19
Mary Wollenberg	Chardon			44024	US	2019-06-19
Dale Yoho	Uniontown			44685	US	2019-06-19
Kennedy Cardenas	Hialeah			33012	US	2019-06-19
jessie Armstrong	Laramie			82072	US	2019-06-19
Jenni Haughton	Belmont			3216	US	2019-06-19
JILLY GRIFFITHS	SOUTH WALES, CARDIFF		CF3 ONH		UK	2019-06-19
Tammy Schock	Scottdale			15683	US	2019-06-19
Sandra Kaiser	Toledo	OH		43614	US	2019-06-19
Justin Emerling	Buffalo (and vicinity)			14141	US	2019-06-19
Larisa Lebowsky	Maumee			43537	US	2019-06-19
Jimmie Thomas	Columbia			65202	US	2019-06-19
damiana Peneyra	Apple valley			92307	US	2019-06-19
Michelle Reed	Hurricane			25526	US	2019-06-19
lori manfreda	beavercreek	OH		45430	US	2019-06-19
Karin Terry	Plant City			33563	US	2019-06-19
Kayleigh Petrie	Curtis			49341	US	2019-06-19
Susan Helbert	Cleveland			44135	US	2019-06-19
mahum aiesha	Fredericksburg			22407	US	2019-06-19
Erik Pease	Luckey			43443	US	2019-06-19
Austin Campbell	Newport News			23601	US	2019-06-19
Brandi Nocera	Miami			43004	US	2019-06-19
Bud Kaczor	North Olmsted			44070	US	2019-06-19
John Churpek	Avon			44011	US	2019-06-19
Lanie Kegley	New Bloomfield			17068	US	2019-06-19
Rosemary Nicholas	Columbus			43215	US	2019-06-19
Aidan Younger	Batavia			45103	US	2019-06-19
Kambrie Bolyard	Parkville			21234	US	2019-06-19
Justin Walker	Killeen			76549	US	2019-06-19
Joey McLane	Lawrenceville			30043	US	2019-06-19
Andrea Teague	Toledo			43623	US	2019-06-19
Christine Tran	San Clemente			92673	US	2019-06-19
Kayden Williams	Williamston			27892	US	2019-06-19
Mitzi Robles	Chicago			60602	US	2019-06-19
allison becker	New Ulm			56073	US	2019-06-19
Michael Valot	Wellington	OH		44090	US	2019-06-19
Nate Pino	Valatie			12106	US	2019-06-19
Ruth Rodriguez	East Brunswick			8816	US	2019-06-19
Becky Little	Irvine			92612	US	2019-06-19

Ava Henkel	Dyersburg			38024	US	2019-06-19
Emila Nikoloska	Aurora			60504	US	2019-06-19
Evan Edwards	Fayetteville			72701	US	2019-06-19
Ashley Osborn	Fabius			13063	US	2019-06-19
Claire Levy	Watertown			6795	US	2019-06-19
Gabe Pore	Carthage			13619	US	2019-06-19
Joy Humphreys	Coeur D Alene			83815	US	2019-06-19
Paola Fernandez	Toronto		M4J 3Y4		Canada	2019-06-19
Abby Martin	Indianapolis			46201	US	2019-06-19
Connor Geraghty	Mahwah			7430	US	2019-06-19
Elmira Khatypova	Brooklyn		NY		US	2019-06-19
Arushi Paul	Plain City			43065	US	2019-06-19
Anisha Patel	Auckland				New Zealand	2019-06-19
Gaspar Gudino	Temple City			91780	US	2019-06-19
John Peterson	McMinnville		97128-6134		US	2019-06-19
Sarah Seymour	Clifton			7014	US	2019-06-19
Brandon Ledan	Stamford			6902	US	2019-06-19
Caitlin Buffington	Aurora			80015	US	2019-06-19
Cody Burton	Hurricane			25526	US	2019-06-19
Madison Katz	Camden			29020	US	2019-06-19
Katie Eubank	Colorado Springs			80909	US	2019-06-19
Philip Vaz	Hicksville			11801	US	2019-06-19
Stacey Mejia Martinez	Los Angeles			90011	US	2019-06-19
Samyutha Potharaju	Tustin			92782	US	2019-06-19
Eli Janney	Perrysburg			43551	US	2019-06-19
Joseph Mcneill	Eldred			12732	US	2019-06-19
Emma Hadaller	Seattle			98166	US	2019-06-19
brandon barillas	North Babylon			11703	US	2019-06-19
Alan Whiteman	Bellflower			90706	US	2019-06-19
Mia Ochoa					US	2019-06-19
Alex Rumfola	Brooklyn			11202	US	2019-06-19
Patricia Stock	Olmsted Township	OH		44138	US	2019-06-20
Sophie Gottschalk	Asheville			28804	US	2019-06-20
Melina Pineda	Cicero			60804	US	2019-06-20
Dorothy Wheat	Mesquite			75149	US	2019-06-20
Dalton Pilco	Brooklyn			11207	US	2019-06-20
Hayden Smith	Clinton Township			48038	US	2019-06-20
Manuela Daumling	West Hartford			6107	US	2019-06-20
Marco Caldera	Temple City			91780	US	2019-06-20
Alissa Merdzo	Puyallup			98374	US	2019-06-20

Jim Spacek	Sylvania		43560	US	2019-06-20
Cash C.	Aurora		80010	US	2019-06-20
Marissa Morgan	Ontario		91762	US	2019-06-20
Ellia Ezami	San Marcos		92078	US	2019-06-20
anya beepot	Mahwah		7430	US	2019-06-20
Amy Becker	Salt Lake City		84104	US	2019-06-20
Emily Boviero	Scarsdale		10583	US	2019-06-20
shy marie	Pittsburgh		15233	US	2019-06-20
Julia Rider	Brunswick		4011	US	2019-06-20
Jennifer Martinez	Covington		41011	US	2019-06-20
Kathleen Yamanouchi	Norwalk		44857	US	2019-06-20
Chris Casey	Cape Coral		33909	US	2019-06-20
Kevin Moran	Elmsford		10523	US	2019-06-20
ROSEMARY CAMPBELL	Rolling Hills Estates		90274	US	2019-06-20
Merrin Clarke	Liberty Township		45044	US	2019-06-20
Alaynah Bisiorek	Buffalo		14207	US	2019-06-20
Sarah Modispacher	Pittsburgh		15236	US	2019-06-20
Soomble Hayat	Hicksville		11801	US	2019-06-20
Anna Gahr				US	2019-06-20
Giovanni Mendoza	Odessa		79756	US	2019-06-20
Alexa Del fierro	Mesquite		75149	US	2019-06-20
Megan Reed	Salida		81201	US	2019-06-20
Cath Bockel	Trenton		48183	US	2019-06-20
Jeff Roediger	Phoenix		85014	US	2019-06-20
Ian Burnett	Orchard Park		14127	US	2019-06-20
Barry Stewart	Denver		80238	US	2019-06-20
Maria Mariscal	Lake Elsinore		92532	US	2019-06-20
Skye Coto				US	2019-06-20
Denise Bilek	Maumee	OH	43537	US	2019-06-20
Dawn Groeling	Ronkonkoma	NY	11779	US	2019-06-20
Elizaveta Kartashova	South Gate		90280	US	2019-06-20
Spencer Parish	Moore		73160	US	2019-06-20
Kristina Markus	Troy		36081	US	2019-06-20
Allison Tang	Las Vegas		89144	US	2019-06-20
Nicole Gone	Harlingen		78552	US	2019-06-20
Mikaela Dockins	Wenatchee		98801	US	2019-06-20
Habel Anugrah	San fransisco		17780	US	2019-06-20
Nohelia Sanabria	Bay Shore		11706	US	2019-06-20
Issac Espinoza	Van Nuys		91405	US	2019-06-20
Lizette Hernandez	Pacoima		91331	US	2019-06-20

Daniel Henry	Hudson	OH		44236	US	2019-06-20
maxine budding	Hull		HU12 0BJ		UK	2019-06-20
Brent Beebe	Toledo			43611	US	2019-06-20
Esther Hermal	Mangilao				Guam	2019-06-20
Michelle Krueger	Merrillville	IN		46410	US	2019-06-20
Nate Rivet	Clarence			14031	US	2019-06-20
James Roush	Tiffin	OH		44883	US	2019-06-20
Beverly Iglesias	Tamuning				Guam	2019-06-20
Valerie Pridemore	Niles	OH		44446	US	2019-06-20
Mark Joogoon	West Babylon			11704	US	2019-06-20
Asha Roland	Broomfield			80023	US	2019-06-20
Katherine Croxton	Tecumseh			74873	US	2019-06-20
sophia drugov	West New York			7093	US	2019-06-20
Lolohea Tela	Salt Lake City			84121	US	2019-06-20
maja palova	Bardejov			8501	Slovakia	2019-06-20
Amanda Fox	troy			12182	US	2019-06-20
Damon McCord	Riverside			92503	US	2019-06-20
Steven Burns	Wooster			44691	US	2019-06-20
Alma Ramirez	Brooklyn			11233	US	2019-06-20
Alex Cuebas	Pine bush			12566	US	2019-06-20
Bryan Angeles	Seattle			98102	US	2019-06-20
Sydney Miller	Bel Air			21014	US	2019-06-20
Peng Odil	Cornelius			97113	US	2019-06-20
Carina Wiesner	Leoben				Austria	2019-06-20
Maya Clayton	Lindon			84042	US	2019-06-20
Glenn Tarter	Somerset			42503	US	2019-06-20
Stephanie Lopez	Kingsburg			93631	US	2019-06-20
Joan Lauttamus	Cambridge	OH		43725	US	2019-06-20
Alice Lyles	Lawrence			66044	US	2019-06-20
Justin Jones	Utica			13501	US	2019-06-20
Dr.Aisha Abbas	Lahore				Pakistan	2019-06-20
Victor Guerrido	Bronx			10452	US	2019-06-20
Victoria Philleo	Buffalo			14221	US	2019-06-20
Pat Cullen	Cincinnati			45202	US	2019-06-20
Zainab Munir	Sialkot			51310	Pakistan	2019-06-20
Ashlyn Miller	Columbus			43215	US	2019-06-20
Layla Saucedo	Huntington park			90255	US	2019-06-20
Tor-Arne Bundesen	Lunner				Norway	2019-06-20
Arely Echeverria	Dallas			75229	US	2019-06-20
Stephanie Brilla	Madison			53706	US	2019-06-20

Tabitha Risner	Middleboro			40965	US	2019-06-20
alexej sworovsky	wien				Austria	2019-06-20
Kimberly Helsinger	West Babylon			11704	US	2019-06-20
Ron Barriault Jr	Naugatuck			6770	US	2019-06-20
Denise Kelley	The Colony			75056	US	2019-06-20
Sandra Clara	Gauteng				South Africa	2019-06-20
Zoe Moore	Milwaukee			53202	US	2019-06-20
Frank Farinacci	Mentor			44060	US	2019-06-20
Loisgrace Sevillano	Round Rock			78664	US	2019-06-20
Kenneth Helms	Strongsville			44149	US	2019-06-20
Katlyn Deforest	Edmeston			13820	US	2019-06-20
Elisabeth Obragon	Los Angeles			90016	US	2019-06-20
Marguerite Foley	Philadelphia			19149	US	2019-06-20
Michelle Neeson	Craigavon		BT64 1AW		UK	2019-06-20
Kelley Larck	Nitro			25143	US	2019-06-20
Emily Rosa	Meriden			6450	US	2019-06-20
Alyssa Minott	Williamsville			14221	US	2019-06-20
Mari Bonilla	Houston			77087	US	2019-06-20
Reilly Baughman		MO			US	2019-06-20
Blake Sparks	Newcastle			73065	US	2019-06-20
Carlos Rodriguez	Hialeah			33018	US	2019-06-20
Madison Beausoleil	Danielson			6239	US	2019-06-20
kendra maynard	Halethorpe			21227	US	2019-06-20
Ghislaine Patino	El Monte			91732	US	2019-06-20
Sara Glasgow	North Little Rock			72116	US	2019-06-20
Don Lipinski	Georgetown			78633	US	2019-06-20
Joaquin Galvan	Laredo			78045	US	2019-06-20
Justine Bahoyan	Ormond Beach			32174	US	2019-06-20
Brandi Chinen	Kekaha			85259	US	2019-06-20
MICHAEL RUNDLE	Strongsville			44136	US	2019-06-20
Ella Camp					US	2019-06-20
Tracy Kauffman	Kansas City			64118	US	2019-06-20
gabi rothschild	Washington			20005	US	2019-06-20
Lara Hibbert	Crofton			21114	US	2019-06-20
Madeleine Naleski	Bowie			20715	US	2019-06-20
Christopher Leludis	Chicago			60610	US	2019-06-21
Gianna Streppone	Bronx			10461	US	2019-06-21
Anthony Jordan De Guzman	Santa Clara			95050	US	2019-06-21
Justin Casiano	Newark			7114	US	2019-06-21
Xander Stout	Houston			77002	US	2019-06-21

Leidy Osorio	Miami		33182	US	2019-06-21
Lanasia Dennis	Newark		14513	US	2019-06-21
Heidi Medeiros	Wailuku		96793	US	2019-06-21
Katie Rhodes	Sheffield Lake		44054	US	2019-06-21
Elissa Henry	Hudson		44236	US	2019-06-21
Abigail Chaver	Valley Stream		11580	US	2019-06-21
Ali Nazim	Woodhaven		11421	US	2019-06-21
Diana Ortega	North Bergen		7047	US	2019-06-21
Solamma Masoe	Placentia		92870	US	2019-06-21
Destiny Stuart	Indianapolis		46260	US	2019-06-21
Christina Reyes	Chagrin Falls		44023	US	2019-06-21
Cindy Noble	Azalia		48159	US	2019-06-21
Stephanie Santiago	Buffalo		14210	US	2019-06-21
oli -	Fulton		38843	US	2019-06-21
Brianna Creech	Thomaston		6787	US	2019-06-21
Anna Vanderpool	Fairbury		68352	US	2019-06-21
Casey Brant	Molalla		97038	US	2019-06-21
Ryan Naito	Angier		27501	US	2019-06-21
Halima Barry	Columbus		43229	US	2019-06-21
Brisa Rodriguez	Wenatchee		98801	US	2019-06-21
Jordyn Phillips	Harrison		72601	US	2019-06-21
Katelynn Watson	Goldthwaite		76864	US	2019-06-21
Trinity Hocker	Springfield		97477	US	2019-06-21
gaby Alhkames				US	2019-06-21
Kathlynn Armstrong	Victoria		77901	US	2019-06-21
Kristen Caceres	Valley Stream		11580	US	2019-06-21
Ingrid Korsan	Low Fell Gateshead	NE9 5XT		UK	2019-06-21
sherry trammell	Dubois			US	2019-06-21
paul burger	Bowling Green		43402	US	2019-06-21
Darcy Lumpkin	Bowling green		43402	US	2019-06-21
Jacob Briggs	Saugus		1906	US	2019-06-21
Kalena Nielsen	Madison		53718	US	2019-06-21
Rilee Acord	Rock Hill		29730	US	2019-06-21
Josephine Keen	Romford	RM3 9PB		UK	2019-06-21
Mary Woods	Buffalo		14202	US	2019-06-21
Ann Kostell	Cleveland		44125	US	2019-06-21
Monika Weil			70469	Germany	2019-06-21
Alex Felkins	Spring		77388	US	2019-06-21
Jennifer Woodward	Woodburn		97071	US	2019-06-21
Jessica Wood	Cuyahoga Falls		44221	US	2019-06-21

matthew keyser	Pendleton		97801	US	2019-06-21
Anne Davis	Westlake		44145	US	2019-06-21
Sarah B.				US	2019-06-21
Devan Steele	Riverside		92505	US	2019-06-21
Victoria Clark	New Boston		48164	US	2019-06-21
Isabella Harridge	Duluth		30097	US	2019-06-21
Anesha Bayne	Medford		97504	US	2019-06-21
Bradley Bubb	Holley		14470	US	2019-06-21
Julia Woods	Boulder	CO	80302	US	2019-06-21
Reina Pratt	Greenville		27834	US	2019-06-21
Tiana Hew	Reno		89503	US	2019-06-21
Allison Rowley	Spotsylvania		22655	US	2019-06-21
Corinne Krenger	Seewen		6289	Switzerland	2019-06-21
cheryl watters	Daytona Beach		32114	US	2019-06-21
Glen Collins	Springfield Gardens		11413	US	2019-06-21
Stacie Massa	Parlin		8859	US	2019-06-21
Ayoo Johnsoon	Holland		49424	US	2019-06-21
brandy dahl				US	2019-06-21
Anonymouz Anonymouz	Brooklyn		11233	US	2019-06-21
Yoshi Rifter	Lancaster		17603	US	2019-06-21
Russell Dennis	Puyallup		98374	US	2019-06-21
Julie Deravil	Port Saint Lucie		34983	US	2019-06-21
Rosemary Marr	Bedford		3110	US	2019-06-21
Matt George	Wethersfield		6109	US	2019-06-21
Vladimir Alvarado	Los Angeles		90034	US	2019-06-21
Marissa Crawford	Eugene		97405	US	2019-06-21
David Chipps	Clarksburg		26301	US	2019-06-21
Lana Wong	Lisle		60532	US	2019-06-21
Kathleen Staude	Rock Creek		44084	US	2019-06-21
Kelvin Hernandez	New Bedford		2740	US	2019-06-21
Lexie Bessette	Ballston Spa		12020	US	2019-06-21
Erick Garcia	Kaysville		84037	US	2019-06-21
Makenzie Boyd	Saginaw		48603	US	2019-06-21
Meshay Baker				US	2019-06-21
Brittany Nichols	Bronx		10467	US	2019-06-22
Hailey Mazingo	Molalla		97038	US	2019-06-22
Cortney Bergeson	Vallejo		94591	US	2019-06-22
Sophia Garcia	Kingsburg		93631	US	2019-06-22
Taylor Sowers	Austin		78738	US	2019-06-22
Troy Weis	Huntington Beach		92649	US	2019-06-22

Kytayia Livingston	Brooklyn			11233	US	2019-06-22
serene UWUWU	El Paso			79912	US	2019-06-22
Lynn Murray	Highland Hts.	OH		44060	US	2019-06-22
I'm Ugly	Tracy			95376	US	2019-06-22
Hannah Kersey	Charleston			25313	US	2019-06-22
Addie Tester	Cold Springs			41076	US	2019-06-22
Matt May	Portland			97222	US	2019-06-22
Malaika Joiner	Long Beach			90803	US	2019-06-22
ximena suarez lopez	Gardena			90247	US	2019-06-22
Joey Garcia-Ramirez	Corpus Christi			78417	US	2019-06-22
Maria Korentzoff	Coos Bay			97420	US	2019-06-22
Sabah Rizk	Sterling Heights			48310	US	2019-06-22
Karina Rif	Newtown			11237	US	2019-06-22
Graciele Brown	Midlothian			23112	US	2019-06-22
Adnan Mulla	Bronx			10467	US	2019-06-22
KATherine Hernandez					US	2019-06-22
Christina Schoder	Sandusky			44870	US	2019-06-22
Joshua Aranda	Lewisville			75067	US	2019-06-22
Nathan Porter	Thousand Oaks			91362	US	2019-06-22
lauryn seton	Seattle			98125	US	2019-06-22
Patrik Tupta	Zilina				Slovakia	2019-06-22
Kehāle'a Baz	Makawao			96768	US	2019-06-22
Rachel Crowell	Arlington			22204	US	2019-06-22
Alexis Gade	Minneapolis			55449	US	2019-06-22
Vicki Smith	Euclid	OH		44132	US	2019-06-22
Debbie Fallon	Strongsville			44136	US	2019-06-22
Lenka Vargová	Presov				Slovakia	2019-06-22
Dyalen Duerson	Louisville			37206	US	2019-06-22
Hallie Hainrik					Palau	2019-06-22
Jay Fray	Los Angelos			24117	US	2019-06-22
LaWanda Erwin	Katy			77450	US	2019-06-22
Stefan Spilled	Goodsprings			12521	US	2019-06-22
Maia Bashirova	Waltham			2451	US	2019-06-22
Brooke Dietsch	Waterloo			50702	US	2019-06-22
roland d'amour	Ottawa		K2B		Canada	2019-06-22
Emery Smith	Fayetteville			28311	US	2019-06-22
Kristen Turner	Iowa City			52246	US	2019-06-22
Lisa Trevino	mercedes			78570	US	2019-06-22
Jacob Jurczyk	Costa Mesa			92627	US	2019-06-22
Kara Tipsword	Shelbyville			62565	US	2019-06-22

Robert Ruise	Reno	89506	US	2019-06-22
Max Dargavel	Buffalo	14210	US	2019-06-22
emily castaneda	Dallas	75217	US	2019-06-22
Meira Khayter	Boston	2215	US	2019-06-22
Kay Nieves	San Juan		US	2019-06-22
James Russell	Portland	97209	US	2019-06-22
Kaylin Hvid	Sharpsburg	30277	US	2019-06-22
Rowan Heldreth	Missoula	59808	US	2019-06-22
Michala Decaro	Boynton Beach	33426	US	2019-06-22
Shawn Arceo	Barrigada		Guam	2019-06-22
Serena Valdes	Orlando	32817	US	2019-06-22
Sand Mejia	San Antonio	78073	US	2019-06-22
jonathan vulcain	Hollywood	33029	US	2019-06-22
Charles Smith	Cleveland	44130	US	2019-06-22
Jessica Duncan	Anna	75409	US	2019-06-22
Asia Jackson	Las Vegas	91710	US	2019-06-22
Crystal Nesbit	Coos bay	97420	US	2019-06-22
Margaret Repetto	Chicago	60638	US	2019-06-23
Tyler Sullivan	Portland	97233	US	2019-06-23
Paul Rivera	Orlando		US	2019-06-23
Lauren Bell	Memphis	38128	US	2019-06-23
Jordan Meno	Hagatna		Guam	2019-06-23
Isabella Taisipic	Hagatna		Guam	2019-06-23
Julianna LeBlanc	Painesville	44077	US	2019-06-23
Margaret Leae	Kilauea	96754	US	2019-06-23
Larry Hicks	Jacksonville	32216	US	2019-06-23
Courtney Rescinitti	Belle mead	8502	US	2019-06-23
Esteban Cruz-Zarate	Durham	27713	US	2019-06-23
Sean L	Hicksville	11801	US	2019-06-23
Teresa Camera Lockhart	Vermilion	44089	US	2019-06-23
Rosanne Switalski	Independence	44131	US	2019-06-23
Maria Nolan	Strongsville	44136	US	2019-06-23
Rebekah Marvin	Wilmington	19808	US	2019-06-23
Sheridan Thompson	Columbia	21045	US	2019-06-23
Sandra Karasik	Glen Mills	19342	US	2019-06-23
Anthony Castrigano	Olmsted Falls	44138	US	2019-06-23
Isaac Mackin	Louisville	40216	US	2019-06-23
Josh Lane	Albany	97322	US	2019-06-23
Nathaly Alcantara	Las Vegas	89119	US	2019-06-23
Adrian Ordaz-Avitia	Des Moines	50315	US	2019-06-23

Stephen Pacheco	Sheffield Lake			44054	US	2019-06-23
mark gelinas	roanoke			24014	US	2019-06-23
Weronika Majchrowicz	Park ridge			60068	US	2019-06-23
Callan Seward	Dallas			75218	US	2019-06-23
Jake Conrad	Conneaut Lake			16316	US	2019-06-23
Neal Greenberg	Marlboro			7746	US	2019-06-23
Ervin Palacios	Dayton			37321	US	2019-06-23
Cody Vieira					US	2019-06-23
Tessa Portia Pinaula perez Amadeo					Northern Mariana Islands	2019-06-23
Cheryl Bahnsen	Casstown			45312	US	2019-06-23
Julia Ballard	Broomfield	CO		80021	US	2019-06-23
Michaelynn Mendiola	Hope Mills			28348	US	2019-06-23
Darren Gamayo	Honokaa			96727	US	2019-06-23
James Harvey	Marina del Rey			90292	US	2019-06-24
Barbara Van hala	Lakewood	OH		44107	US	2019-06-24
Marcella Ventresca	Indianapolis			46205	US	2019-06-24
Lilliana Kay	Meridian			39305	US	2019-06-24
Sarah Lee	Monrovia			91016	US	2019-06-24
Doris Ogle	Elyria			44035	US	2019-06-24
Nick Chaney					US	2019-06-24
kendall owens	doyline			71023	US	2019-06-24
Jennifer Singer	Calgary		T2A		Canada	2019-06-24
Jenasea Brinkley	Anniston			36207	US	2019-06-24
Sadric Bhag	Brooklyn			11214	US	2019-06-24
Chrissy Benjamin	Renton			98055	US	2019-06-24
Emily Aldrich	League city			77573	US	2019-06-24
Shyanne Fullmer	Kaneohe			96744	US	2019-06-24
Ellen Peacock	Elyria			44035	US	2019-06-24
Avery Tesar					US	2019-06-24
Mounika Kancheti	Minneapolis	MN		55411	US	2019-06-24
Rose Chen	Oakland			94602	US	2019-06-24
Sherry Shuster	Rocky River			44116	US	2019-06-24
Yana Rosenthal					US	2019-06-24
Jean Pilling	Southport		PR9 9JA		UK	2019-06-24
Jordan Yick	Alameda			94501	US	2019-06-24
DENNIS STEPHENS	Springfield Township			7081	US	2019-06-24
Sonja Aguon	Yigo				Guam	2019-06-24
Deez Nutz	Weston			43569	US	2019-06-24
emma anderson	Tomball			77377	US	2019-06-24

Arthur Pacheco	Sheffield			441	US	2019-06-24
Josie Valdez	Santa Fe			87507	US	2019-06-24
Chelsea Guevara	Yigo				Guam	2019-06-24
Eddie Cazares	Chicago			60602	US	2019-06-24
Kate Broderick	Lake Placid			12946	US	2019-06-24
Michelle Rodriguez	Austin			78747	US	2019-06-24
Erica Miguelle Conde	Yigo				Guam	2019-06-24
Lannie Ross	Wilmington			60481	US	2019-06-24
Christopher Tumolo	Killingly			6241	US	2019-06-24
Darrian VandeVoorde	Miami			33102	US	2019-06-24
Sue McGinty	Chesterland			44026	US	2019-06-24
Andrew Janollari	Avon			44011	US	2019-06-24
Grace Johnson	Evanston			60201	US	2019-06-24
Paula Mejia	Hollywood			33025	US	2019-06-24
Rylen Kaniaupio	Surprise			85374	US	2019-06-24
Caroll Altube	Weston			33331	US	2019-06-24
Shereen Leyden	Bonners Ferry			83805	US	2019-06-24
Prisha Devkishin	Oakville		L6H		Canada	2019-06-24
donald mckeon	lake view			14085	US	2019-06-24
Henry Kuhner	Cary			60013	US	2019-06-24
Jess Knight	Denham Springs			70726	US	2019-06-24
Chelsea Dudeck	Concord			94518	US	2019-06-24
Ankita Jha	Lafayette			80026	US	2019-06-24
Tiana Tran	Arlington Heights			60004	US	2019-06-24
John Smith	Downers Grove			60515	US	2019-06-24
Jaysha Mauga-Kaili	Hilo			96720	US	2019-06-24
Lorraine Varieur	Rochester			3868	US	2019-06-24
Sangeeta Modi	Fort Worth			76133	US	2019-06-24
JOSEPH GURULE	Las Vegas	NV		89101	US	2019-06-24
Marissa Conn	Phoenix			85035	US	2019-06-24
Taylor Infante	Apopka			32704	US	2019-06-24
Mahi Roy	Minneapolis			55057	US	2019-06-24
Matthew Scott	Orlando			32807	US	2019-06-24
Ashley Carr	Dayton			45459	US	2019-06-24
Ozoda Khakulova	Brooklyn			11230	US	2019-06-24
Joshua Hsieh	La Jolla			92037	US	2019-06-24
Cynthia Yost	Arlington			98223	US	2019-06-24
Shivangi Singhal	Cleveland			44126	US	2019-06-24
Caroline Williamson	Jacksonville			32217	US	2019-06-24
Mattea Rolsten	Mendon			45862	US	2019-06-24

James Royall	Jetersville		23083	US	2019-06-24
Bradly Woods	Milton-Freewater		97862	US	2019-06-24
Adam Reaves	Chelsea		35043	US	2019-06-24
Allison Thorn	Lehi		84043	US	2019-06-24
Laura Navitsky	Columbia		21045	US	2019-06-24
Emily Henderson	Phoenix		85013	US	2019-06-24
Madeline Dickson	Chicago		60602	US	2019-06-24
DALEN Foreskin	Dodgeville		53533	US	2019-06-24
Tracy Lapham	Lake Forest	CA	92630	US	2019-06-25
Brian Hodge	Hamilton		45011	US	2019-06-25
Yeetus Cleetus	Morgan Hill		95037	US	2019-06-25
Heather Olmo	Dededo			Northern Mariana Islands	2019-06-25
Ryan Gaylor	Castle Rock		98611	US	2019-06-25
Kevin Schultz	Indianapolis		46240	US	2019-06-25
Betsy Barrett	Ludlow		1056	US	2019-06-25
M. B. Guccione	O.C.			US	2019-06-25
Sophia Corona	Riverside		92507	US	2019-06-25
Zoe Berger	Commack		11725	US	2019-06-25
Eva Vasquez	Hollywood		33023	US	2019-06-25
Dion Dupree	Pittsburgh		15276	US	2019-06-25
Ben Schulz	Germantown		53022	US	2019-06-25
Patrick McCullough	Hillsboro		97124	US	2019-06-25
monty caddell	Orange Park		32065	US	2019-06-25
kylie shetter	Media		19063	US	2019-06-25
Maddox Olenick	Fort Lauderdale		33327	US	2019-06-25
Brandi Maestas	Chardon		44024	US	2019-06-25
Jeff Louis	Woodhaven		11421	US	2019-06-25
John Michael Kinney	Dallas		75207	US	2019-06-25
Rajan Patel				US	2019-06-25
Tyler Cloonan	Inwood		25428	US	2019-06-25
Sandra Wertz	Cheyenne		82007	US	2019-06-25
Klnora Bernard	Barrigada			Guam	2019-06-25
Kalei Long	Holbrook		86025	US	2019-06-25
Elliott Stone	Richmond		23225	US	2019-06-25
Abella Thomas	Chicago		60644	US	2019-06-25
Kayla Frame	Cheboygan		49721	US	2019-06-25
Don Cabals	Las Vegas		89178	US	2019-06-25
Morgan II	Kamuela		96743	US	2019-06-25
Tamara Bowden	Medford		97501	US	2019-06-25
REBECCA BROWN	Yigo			Guam	2019-06-25

Roslyn Malama	Koloa		96756	US	2019-06-25
Owen Lyons	Saint Paul		55124	US	2019-06-25
ajay tripathi	new delhi		110030	US	2019-06-25
carmela Tyquiengco	Santa Rita		96915	Guam	2019-06-25
Ashlynn Walker	Botheli		98012	US	2019-06-25
Bridget Reynolds	Auburn Hills		48326	US	2019-06-25
Jelson Togia	Kailua Kona		96740	US	2019-06-25
Mely Sampson				Guam	2019-06-25
maycie kirkpatrick	mountain view		96771	US	2019-06-25
Scott Robinson	Cedar Springs		49319	US	2019-06-25
Farbod Mvg	Kelwat			US	2019-06-25
Destini Rose	Vernon		13476	US	2019-06-25
Katrich Isreal	Rochester		14621	US	2019-06-25
Éva Krámer				Hungary	2019-06-25
Cole Gies	Harrison Township	MI	48045	US	2019-06-25
Dana Fisk	Alliance		44601	US	2019-06-25
Michael Bloch	Longmont		80501	US	2019-06-25
Quinn Miller	Hudson		44236	US	2019-06-25
Gary Koch	Portland	OR	97222	US	2019-06-25
Nanette Oggiono	Upton		1568	US	2019-06-25
Arjun Misra	Troy		48084	US	2019-06-25
Brendon Hebert	Georgetown		78628	US	2019-06-25
Nikhil Guntupalli	Cleveland		44113	US	2019-06-25
Vinicius Ramalho	Orlando		32835	US	2019-06-25
Barry Brooks	Viburnum		65566	US	2019-06-25
Madison Boyd	Reston		20191	US	2019-06-25
Tamara Bock	Oostburg		53070	US	2019-06-25
Aadriel Abdool	Dumont		7628	US	2019-06-25
Elise Cruz	Orlando		32818	US	2019-06-25
jack mcfadden	Mason		45040	US	2019-06-25
Wesleigh Taylor	London		40741	US	2019-06-25
Dominique Berg	Menomonie		54751	US	2019-06-25
Angela Nelson	West Linn		97068	US	2019-06-25
Alexis Jones	Louisville		40228	US	2019-06-25
Adonis Dorsey				US	2019-06-25
Sarah Szeto	Middletown		7748	US	2019-06-25
Madi Spencer	Ringgold		30736	US	2019-06-25
Angelina Fuller	Ravenna		44266	US	2019-06-25
Brent McWhirter	Fountain		80817	US	2019-06-25
Ethan Solomon	Bala Cynwyd		19004	US	2019-06-25

Tucker Erickson	Killeen		76549	US	2019-06-25
Ruben Solis	Kearny		7032	US	2019-06-25
jamie howard	Barrigada			Guam	2019-06-25
saika yamabuki	Mission Viejo		92691	US	2019-06-25
Alice Lee	Wonderland		11666	US	2019-06-25
Billy Kies	Maumee		43537	US	2019-06-25
Lukas Morrey	La Habra		90631	US	2019-06-25
Jaden Hampton	Plymouth Meeting		19462	US	2019-06-25
Grace Pittenger	Swan Lake		59911	US	2019-06-25
terri pigford	Dayton		45417	US	2019-06-25
Spro Crash	Aurora		60505	US	2019-06-25
Eric Merriman	Livonia		48150	US	2019-06-25
Lexi Trottier	Tracy		56175	US	2019-06-25
Erick Sandoval	Santa Maria		93458	US	2019-06-25
Wilson Francisco	NY		11237	US	2019-06-25
No Bitch Niggas At The Funeral	Minneapolis		55401	US	2019-06-25
jason wagner	Ocala		34482	US	2019-06-25
Caitlin Knight	Billings		59103	US	2019-06-25
Destiny Wilborn	Monroe		38573	US	2019-06-25
Samuel Espinoza	San Jose		95112	US	2019-06-25
Sam Nunez	Denton		76208	US	2019-06-25
Ava Miller	New Philadelphia		4953	US	2019-06-25
Marley Wilkins	Ferndale		98248	US	2019-06-25
sophia contos	Chicago		60637	US	2019-06-25
Wyatt Klausing	Kansas City	MO	64157	US	2019-06-25
Sunkha Kimhang	Boiling Springs	NC	28017	US	2019-06-25
Armani Phillips	Los Angeles		90003	US	2019-06-25
Kevin Calvarese	Philadelphia		19115	US	2019-06-25
Colten Gadd	Sebastian		32958	US	2019-06-25
Nick Ryan	Smithtown		11787	US	2019-06-25
Riley Briggs	Denton		76210	US	2019-06-25
Connor Hooper	Lapeer		48446	US	2019-06-25
Pamela Gibson	Lone Rock		53556	US	2019-06-25
Dan C				US	2019-06-25
Steven Nguyen	Houston		77089	US	2019-06-25
Tim Tom	Columbia		29211	US	2019-06-25
Jacob Caldera	Salinas		93906	US	2019-06-25
Dylan Araya	Simpsonville		29681	US	2019-06-25
Gavin Lanza	Twinsburg		44087	US	2019-06-25
Michael Castrillon	El Cajon		92019	US	2019-06-25

Norberto Alvarado	Tyler	75701	US	2019-06-25
Brian Delgado	Philadelphia	19124	US	2019-06-25
Dimitris Meletis	Hollywood	33020	US	2019-06-25
Elvic Chitacapa	Irvington	7111	US	2019-06-25
Matthew Lewis	Hurst	76054	US	2019-06-25
Dank Meme			US	2019-06-25
Cris Trevino	Corpus Christi	78416	US	2019-06-25
Matthew hanna	Shawnee	66226	US	2019-06-25
America Ostrom	Los Angeles	90042	US	2019-06-25
Tessa Avalos	Hercules	94547	US	2019-06-25
Dylan Williams	Arlington	76010	US	2019-06-25
Peter Kramer	Coatesville	19320	US	2019-06-25
Danny Trunks	Santa Fe	87508	US	2019-06-25
Jesus Ramirez	Coachella	92236	US	2019-06-25
Its ReacT	Houston	77037	US	2019-06-25
Dar Bout	Glen Gardner	8826	US	2019-06-25
Ant Siciliano	Port Chester	10583	US	2019-06-25
Jayden Flesch	Chicago	60637	US	2019-06-25
Adam Knickerbocker	Portland	97240	US	2019-06-25
Stanley Tabor	Millbury	1527	US	2019-06-25
jieming lin	Miami	33169	US	2019-06-25
Andre White	Colorado Springs	80916	US	2019-06-25
Adam Konczal	Des Plaines	60018	US	2019-06-25
Aracelia g Lang	Artesia	90701	US	2019-06-25
Zachary Paule	Walled Lake	48390	US	2019-06-25
Shurri Peterson	Chicago	60619	US	2019-06-25
Will Afton	Naples	34119	US	2019-06-25
Jaylen White	Louisville	40228	US	2019-06-25
Luis Mares	Houston	77012	US	2019-06-25
Jodie Lynn LOGAN	New London	44851	US	2019-06-25
Hailee Noelle	Highland Lks	7422	US	2019-06-25
Brandon Mondragon	Aurora	80013	US	2019-06-25
Tyrone Black	Dayton	45419	US	2019-06-25
Nolan Walker	Boone	50036	US	2019-06-25
Giuseppe Barranco	Denver	80208	US	2019-06-25
Implicity imp	Chula Vista	91910	US	2019-06-25
Isaac Phillips	Flagstaff	86004	US	2019-06-25
Ellie Laxton	Bangor	54614	US	2019-06-25
Ricardo Flores	Spencer	51301	US	2019-06-25
Andrew Blanchard	Phoenix	85029	US	2019-06-25

Ben Dover	Mount Ephraim	8059	US	2019-06-25
Jose Saucedo-Ortiz	Detroit	48221	US	2019-06-25
Hanako Kisaragi	Huntsville	35824	US	2019-06-25
Vivian Han	La Habra	90631	US	2019-06-25
dig gg	Nelsonville	45764	US	2019-06-25
Grant Miller	Dallas	30157	US	2019-06-25
Homeslice Best	Ravenna	44266	US	2019-06-25
Shelby Marsh	Huntington Station	11746	US	2019-06-25
Danny Good	Kenton	43326	US	2019-06-25
Brennan Azizi	Los Angeles	91423	US	2019-06-25
Andres Coronel	Douglas	85607	US	2019-06-25
Jolene Connelley	Santa Rita	96915	US	2019-06-25
tanner liddicoat	Flagstaff	86002	US	2019-06-25
Anna Reich	Palm Harbor	34683	US	2019-06-25
Issabella desiante	Fort Lauderdale	33326	US	2019-06-25
Quincy Adams	Houston	77066	US	2019-06-25
Daniel Tucker	Rochester	14650	US	2019-06-25
Andrew Luong	Valparaiso	46383	US	2019-06-25
Eduardo Vergara	Upper Darby	19082	US	2019-06-25
Mateo Nissou	Van Nuys	91406	US	2019-06-25
Ethan Early	Hickory	28601	US	2019-06-25
Etika Viewer	Chicago	60620	US	2019-06-25
Crystal Randall	Manitowoc	54220	US	2019-06-25
Lissy Ann	Providence	2906	US	2019-06-25
Dede Uwa	Ypsilanti	48197	US	2019-06-25
Amanda Titus	Newport News	23601	US	2019-06-25
Sebastian Soriano	San Jose	95127	US	2019-06-25
Drake Lewis	Longview	98632	US	2019-06-25
Jonhny Doan	Saint Paul	55119	US	2019-06-25
Sayge Smith	Avondale	85323	US	2019-06-25
Tommy Budnick	Rochester	48307	US	2019-06-25
Alan Juarez	Westwego	70094	US	2019-06-25
Gabby Ploeger	Wausau	54401	US	2019-06-25
Meme Master	Richmond	23225	US	2019-06-25
Joshua Laswell	Memphis	38118	US	2019-06-25
Tabatha Ross	Panama City Beach	32407	US	2019-06-25
Christine Fielder	Waverly	45690	US	2019-06-25
Savannah Wagers	Centerville	15429	US	2019-06-25
Tony Plunkett	Booneville	38829	US	2019-06-25
Alyssa Rodriguez	Colorado Springs	80906	US	2019-06-25

Ethan Perry	Shaftsbury	5262	US	2019-06-25
Max Bowell	Fort Bragg	28307	US	2019-06-25
jadrien bitar	Forest Hills	11375	US	2019-06-25
Hugo F	Costa Mesa	92626	US	2019-06-26
Vance Farrow	Macedonia	44056	US	2019-06-26
Aaron Lawson	McKenzie	38201	US	2019-06-26
Alissa Hernandez	Frisco	75034	US	2019-06-26
dale waters	Sebring	44672	US	2019-06-26
Gulnoza Kurbonova	Brooklyn	11219	US	2019-06-26
Slatt nigga	Murfreesboro	37130	US	2019-06-26
Noah Palivoda	Brooklyn	11202	US	2019-06-26
Daniel Howell	Cedar Park	78613	US	2019-06-26
Bacon Teh Newbie			US	2019-06-26
Jadon Gray	Anaheim	92804	US	2019-06-26
shawn smith	Faziers Bottom	25082	US	2019-06-26
Edward Bell	Glendale	85306	US	2019-06-26
Mario Bettaglio	Kennesaw	30152	US	2019-06-26
Brandon Rios	South Lake Tahoe	96150	US	2019-06-26
Bunty Condon	Auckland	892	New Zealand	2019-06-26
Abcde Preston-Kauhola	Waipahu	96797	US	2019-06-26
Dalton Mathias	Smithville	37166	US	2019-06-26
Brady Cobb	Louisville	80027	US	2019-06-26
Chris Maciel	Dallas	75227	US	2019-06-26
Jackson Paul	Charlotte	28262	US	2019-06-26
cem suyabatmaz	Brooklyn	11229	US	2019-06-26
Allan Frias	Colorado Springs	80904	US	2019-06-26
Alexander Davis			US	2019-06-26
Olivia Burbridge	Columbus	43085	US	2019-06-26
Shaun Boy	Honolulu	96819	US	2019-06-26
Jonah Slade	Georgia	30297	US	2019-06-26
Aaron Chapman	Clermont	52135	US	2019-06-26
Jane Doe	Brooklyn	1111	US	2019-06-26
Julio Corrales	Gilbert	85295	US	2019-06-26
adam knotts	Strongsville	44136	US	2019-06-26
Micro Frog	Charleston	25315	US	2019-06-26
Edgar Albarran	Perris	92571	US	2019-06-26
B Hong	West Haven	6516	US	2019-06-26
Olivia Griffith	Covington	30016	US	2019-06-26
Katrina Magdangal	Queens Village	11428	US	2019-06-26
Tony Blessing	Shelbyville	37160	US	2019-06-26

Mikael Allensworth	Kittanning		16201	US	2019-06-26
Cam Kahng	Virginia Beach		23456	US	2019-06-26
Nicole Franck	Mauston	WI	53948	US	2019-06-26
Miranda Smithee	Okemah		74859	US	2019-06-26
rayanna hardy	Lake Jackson		77566	US	2019-06-26
Savannah Anderson	San Antonio		78213	US	2019-06-26
Christian Murphy	Fayetteville		28304	US	2019-06-26
Brian Graham	Inadanapolis		46222	US	2019-06-26
Attius Evans	Opelika		36801	US	2019-06-26
Gerardo Rivera	Chicago		60608	US	2019-06-26
Alec Miranda	locust valley		11560	US	2019-06-26
Jagger Van der sanden	Apopka		32712	US	2019-06-26
Mr For	Wallingford		6492	US	2019-06-26
Malachi Williasm	Durham		27707	US	2019-06-26
John Lazybot	Santa Ana		92701	US	2019-06-26
Isaiah Medeiros	Hilo		96720	US	2019-06-26
rip etika	Lake Charles		70605	US	2019-06-26
Kimberly Smith	Port Aransas		78373	US	2019-06-26
press f to pay resoects	Bayonne		7002	US	2019-06-26
Maya Simmons	Rancho Cucamonga		91739	US	2019-06-26
Ian Hardemon	Suwanee		30024	US	2019-06-26
brennan lovell	Alliance		44601	US	2019-06-26
Muhammad Zubair	Columbus		43228	US	2019-06-26
Brandon Nicholas	Barrigada			Guam	2019-06-26
Jordan Andrews	Frisco		75035	US	2019-06-26
Malakai Hitori	Mirror Lake		3853	US	2019-06-26
Jalcoo Looman	Bay City		48708	US	2019-06-26
Ethan B	Charlotte		48813	US	2019-06-26
James Keeler	Holyoke		1040	US	2019-06-26
James McMorrow	Marstons Mills		2648	US	2019-06-26
Moises Vasquez	Fort Worth		76110	US	2019-06-26
Chadwick Poteet	Welch		74369	US	2019-06-26
Ben Ogburn	Mayville		58257	US	2019-06-26
Jose Flores	Riverside		98849	US	2019-06-26
Brooke Liang	San Ramon		94582	US	2019-06-26
Kyle Pereira	Hagatna			Guam	2019-06-26
Ryan Powell	Fairfax Station		22039	US	2019-06-26
William Lowery	Hilliard		43026	US	2019-06-26
Marcelo Lago	Tampa		33629	US	2019-06-26
Alex Orozco	Pacolma		91331	US	2019-06-26

Bob Luo	Roscoe	59071	US	2019-06-26
Graden Grosskopf	De Forest	53532	US	2019-06-26
Benis Fugg	Chicago	60007	US	2019-06-26
Jack Jimenez	Camarillo	93011	US	2019-06-26
Kunai Killme	Miami	33169	US	2019-06-26
Nick Jones	Cloverdale	46120	US	2019-06-26
jayden hernandez	Wichita Falls	76306	US	2019-06-26
Zoren Kohler	Newark	43055	US	2019-06-26
Andrew Voytko	Sunnyvale	94086	US	2019-06-26
mark rose	Kerrville	72310	US	2019-06-26
Joey Mier	Big spring	79720	US	2019-06-26
Chris Hernandez	Fullerton	92833	US	2019-06-26
Theresa Hays	Tucson	85710	US	2019-06-26
Mark Davis	Spring Hill	34608	US	2019-06-26
Jenna Courtney	La Follette	37766	US	2019-06-26
Reanna Slater	Palmyra	22963	US	2019-06-26
Nolan Gump	Queen Creek	85142	US	2019-06-26
Yoyo Fifif	Philadelphia	19131	US	2019-06-26
Morgan Elise	Manteca	95336	US	2019-06-26
Metal Dude	Denver		US	2019-06-26
Yeet Moskeet	Orlando	32789	US	2019-06-26
Jahseh Joestar	Houston	77088	US	2019-06-26
Juan Ramirez	Victoria	77901	US	2019-06-26
Rodrigo Hi	Auburn	98092	US	2019-06-26
Ian Burton	Wasilla	99654	US	2019-06-26
Avant Lee	St. Petersburg	33703	US	2019-06-26
Jonathan Alafa	Bardstown	40004	US	2019-06-26
Allister Marmolejo	New Braunfels	78130	US	2019-06-26
jenna hannen	Loveland	45140	US	2019-06-26
Christian Krueger	Chehalia	98532	US	2019-06-26
Tyler Ingraham	Yuma	80759	US	2019-06-26
Kayla Coleman	Xenia	45385	US	2019-06-26
Isaacc Dragon	Clovis	93611	US	2019-06-26
debby glore	ripley	38063	US	2019-06-26
matthew tressider	Raleigh	27609	US	2019-06-26
Jody Konvicka	Wharton	77488	US	2019-06-26
Michael Penaranda	Jacksonville	32210	US	2019-06-26
Wesley Grammer	Lancaster	93536	US	2019-06-26
Sebastian Albarran	Rosenberg	77471	US	2019-06-26
Fat F in the chat	Coldwater	49036	US	2019-06-26

Jeremiah Johnson	Canton		30114	US	2019-06-26
Bill Barnard	Kalaheo		96741	US	2019-06-26
marquis martinez	Tulsa		74136	US	2019-06-26
Daniel Jimenez	Whittier		90605	US	2019-06-26
chloe schlopu	Louisville		37777	US	2019-06-26
Ava Pflieger	Colorado Springs		80919	US	2019-06-26
Ethan Holland	Moab		84532	US	2019-06-26
Braden Bates	Saint Paul		55110	US	2019-06-26
Preslee Kenney	Salt Lake City		84107	US	2019-06-26
brittney walsh	miramar Beach		32550	US	2019-06-26
Dylon Vedoy	Whittier		90603	US	2019-06-26
AJ Jackson	Rancho Cordova		95670	US	2019-06-26
Wesley Herndon	Gulfport		39503	US	2019-06-26
Tristan Szymanski	Bowling Green	KY	42101	US	2019-06-26
Michael Leos	Claremont		91711	US	2019-06-26
Evil Nightwolf	Alexandria		22312	US	2019-06-26
Erika Mechu	Las Vegas		89110	US	2019-06-26
Christopher Oliver	Cleveland		44128	US	2019-06-26
Hannah Manley	Apison		37302	US	2019-06-26
Cash A	Portland		97222	US	2019-06-26
Kaleb Alvarez	Bedford		76021	US	2019-06-26
Gareth Rivera	Brooklyn		11236	US	2019-06-26
Garrett King	Deerfield		3037	US	2019-06-26
stuu skii	Miami		33142	US	2019-06-26
jim jar	Pompano Beach		33063	US	2019-06-26
Payal Waghmare	Novi		48375	US	2019-06-26
David Rudat	Olyphant		18447	US	2019-06-26
Meghna Sarkar				US	2019-06-26
Lucio Rey	San Antonio		78242	US	2019-06-26
Christian Synstelien	Chester		23831	US	2019-06-26
Joshua Tejeda	Brooklyn		11214	US	2019-06-26
Peanut butter	Staten Island		10312	US	2019-06-26
Ann Hicks	Dublin		43017	US	2019-06-26
Carter Ludwig	Lancaster		17543	US	2019-06-26
Gregory Hicks	Dublin		43017	US	2019-06-26
Philip Bell	Wheeling		26003	US	2019-06-26
Sofia Land	Myrtle Beach		29579	US	2019-06-26
Julian Zavala	Arlington		76010	US	2019-06-26
Logan Moon	Toledo		43611	US	2019-06-26
Erick Gonzalez	Fontana		92336	US	2019-06-26

Jordan Wood	Johnston		2919	US	2019-06-26
Jadin Lawrence	Nebraska City		68410	US	2019-06-26
Joseph Bailey	Sarasota		34237	US	2019-06-26
Braden Crynes	Linton		47441	US	2019-06-26
Bill Borto	District Heights		20747	US	2019-06-26
Dominic Wesley	Erie		16511	US	2019-06-26
Keanu Pho	Fort Walton Beach		32547	US	2019-06-26
Victor Avila	Edinburg		78541	US	2019-06-26
Ethan Wark	Zimmerman		55398	US	2019-06-26
regan konow	fort wayne		46845	US	2019-06-26
Sammy Morgan	Buffalo		14217	US	2019-06-26
Aaron Swiers	Lorain		44001	US	2019-06-26
Max Henden	Rochester		55901	US	2019-06-26
Katie Scott	Grosse Pointe Woods		48236	US	2019-06-26
Chris Byrd	Oklahoma City		73115	US	2019-06-26
Keith Zickefoose	Tallmadge	OH	44278	US	2019-06-26
Lukas Faya	Windermere		34786	US	2019-06-26
Jackson Partin	Marion		72364	US	2019-06-26
Joseph Flansburg	Holliston		1746	US	2019-06-26
Aryan Rios	Southern Pines		28388	US	2019-06-26
Blake Bakken	Norwalk		6851	US	2019-06-26
Tyler Reimel	Red lion		17356	US	2019-06-26
Kauan Da silva	Malden		2148	US	2019-06-26
Safiy Williams	Philadelphia		19149	US	2019-06-26
Jill Bojakowski	Souderton		18964	US	2019-06-26
Ben Fenton	Bolder		3059	US	2019-06-26
John Sweere	Little Chute		54140	US	2019-06-26
滊DNA滊	Pacoima		91331	US	2019-06-26
John Meskill	Tinley Park		60477	US	2019-06-26
Ye Yo	Watertown		57201	US	2019-06-26
Saucy.boi.memes...	Canton		28716	US	2019-06-26
Zack Bouknight	Miami		33138	US	2019-06-26
William Galeana Cevero	Myrtle Beach		29572	US	2019-06-26
Maceo Feraren	Hercules		94547	US	2019-06-26
Ruben Eatrada	Bonita		91902	US	2019-06-26
Carissa Loiola	Lodi		7644	US	2019-06-26
Carson Johnson	Lebanon		45036	US	2019-06-26
Tucker Drozd	Philadelphia		19123	US	2019-06-26
Noah Neefe	Winona		55987	US	2019-06-26
Zachary Homola	Tahoe City		96145	US	2019-06-26

Kaitlin Crowe	Maryville	37801	US	2019-06-26
jannelle Rodriguez	Miami	33174	US	2019-06-26
Dominic Montalvo	Janesville	53548	US	2019-06-26
Darkᵛ 905	Cathedral City	92234	US	2019-06-26
Jerold Smithers	Stillman Valley	61010	US	2019-06-26
Ty Rodriguez	Mount Sinai	11766	US	2019-06-26
Farhan Omar	Minneapolis	55407	US	2019-06-26
Adam Noel	Akron	44303	US	2019-06-26
Cash Davis	Hawthorne	7506	US	2019-06-26
Emilie Keating	Wakefield	1880	US	2019-06-26
Mason Freeman	Broken Arrow	74011	US	2019-06-26
Diego Dominguez	Miami	33165	US	2019-06-26
Rocco Gravinese	Mahopac	10541	US	2019-06-26
Ty LeGeyt	Manchester	6040	US	2019-06-26
Benjamin Deyo	Morristown	7960	US	2019-06-26
Cale Trace	Two Rivers	54241	US	2019-06-26
M B	Cameron	64429	US	2019-06-26
Yurey Romero	Houston	56567	US	2019-06-26
Connor Saxon	Chattanooga	37421	US	2019-06-26
James Hilton	Abingdon	24210	US	2019-06-26
Ricky Nadeau	Londonderry	3053	US	2019-06-26
Ava Larson	Marquette	49855	US	2019-06-26
Julio Fulgencio	Darien	60561	US	2019-06-26
Ivan Capistran	Leesburg	31763	US	2019-06-26
Erica Swadley	Sun Prairie	53590	US	2019-06-26
Karina Rodriguez	San Antonio	78213	US	2019-06-26
Not Fake	Pottstown	19465	US	2019-06-26
Jason Granados	Huntington Station	20904	US	2019-06-26
Joshua Hancock	Elizabethtown	42701	US	2019-06-26
Jeremiah York	Flippin	72634	US	2019-06-26
Jacob Rief	Grand Island	68801	US	2019-06-26
Nathan Diaz	Fresno	93720	US	2019-06-26
Kenley R	East syracuse	13057	US	2019-06-26
Madeleine Woods	Houston	77063	US	2019-06-26
log stod	Ocala	34470	US	2019-06-26
Megan Spude	Madison	53715	US	2019-06-26
Adam Castillo	Los Angeles	90001	US	2019-06-26
Henry Linares	Smithtown	11787	US	2019-06-26
person christel	aix en provence	13100	US	2019-06-26
Ricardo Hernandez	Washington	20011	US	2019-06-26

Mason Kapczynski	Malvern		19355	US	2019-06-26
Tyber Longacre	Redondo Beach		90277	US	2019-06-26
Carson Outten	Delaware		19996	US	2019-06-26
John Sam	Red Wing		55125	US	2019-06-26
mason timmermann	New Braunfels		78130	US	2019-06-26
Madison Salguero				US	2019-06-26
Heyn Negrete	Chicago		60608	US	2019-06-26
Darius Mink	Somerset		42501	US	2019-06-26
Raphael Caldas	Redmond		98052	US	2019-06-26
Fher Velasquez	Tucker		30084	US	2019-06-26
Pierce Markham	Harrodsburg		40330	US	2019-06-26
Janet Seitz	Portage		15946	US	2019-06-26
Bruh Momentum	Tampa		33614	US	2019-06-26
jalen varner	Jacksonville		32256	US	2019-06-26
Margaret Barnett	Waverly	OH	45690	US	2019-06-26
Hector Lora	Philadelphia		19141	US	2019-06-26
Aiden Hernandez	Portland		97267	US	2019-06-26
Roxy Arambula	Ontario		91762	US	2019-06-26
Elijah May	Ashville		43103	US	2019-06-26
Luis Olea	San diego		91935	US	2019-06-26
S W	Albany		12084	US	2019-06-26
fvntac .	Pacific		98023	US	2019-06-26
Michael LaBarbiera	Garfield		7026	US	2019-06-26
Kasey Jones	San angelo		70954	US	2019-06-26
Ryan Henry	Villa rica		30180	US	2019-06-26
Kyros Yang	Minneapolis		55430	US	2019-06-26
Larry Nash	Barstow		92311	US	2019-06-26
Adrian Arcos	Greer		29651	US	2019-06-26
Chris K	Chicopee		1020	US	2019-06-26
Adair Hernandez	West Grove		19350	US	2019-06-26
Stephanie Swan	Shawano		54166	US	2019-06-26
Matthew Johnson	Nashville		37205	US	2019-06-26
aspen stout	broken arrow		74012	US	2019-06-26
Justin Torres	Absecon		8205	US	2019-06-26
Madeline Carlson	Union City		16438	US	2019-06-26
Jarrod Ryan	Port Aransas		78373	US	2019-06-26
Jamie Rodriguez	Santa Ana		92712	US	2019-06-26
Daniel Monzon	Anaheim		92801	US	2019-06-26
Martin Espino	Central Avenue		48210	US	2019-06-26
Elijah Hargett	Morganfield		42437	US	2019-06-26

Tanner Elston	Woodward	50276	US	2019-06-26
Jesus Perez	Omaha	68104	US	2019-06-26
Aabhi Patel	Ladera Ranch	92694	US	2019-06-26
Its Nephiliem	Garland	75040	US	2019-06-26
Alexander Olvera	Diamond Bar	91765	US	2019-06-26
Ryan Michael	Portland	97220	US	2019-06-26
yikes man	Houston	77002	US	2019-06-26
Larry Rundquist	Cal-Nev-Ari	89039	US	2019-06-26
Adrian Mascote	Lake Villa	60046	US	2019-06-26
Josh Caron	Saint Louis	63101	US	2019-06-26
Natalie Hickman	Blane	55014	US	2019-06-26
Alex Paonessa	Delmar	12054	US	2019-06-26
Luciano Beof	Escondido	92027	US	2019-06-26
Nathan Romero	Downey	90241	US	2019-06-26
Savannah Merc	Hollywood	33025	US	2019-06-26
Elijah Appiah	Jacksonville	32246	US	2019-06-26
Gaby Vill	Hendersonville	37075	US	2019-06-26
Jackson Sawyer	Dayton	45458	US	2019-06-26
Delaney Howlett	Moody	35004	US	2019-06-26
Rafi Syed	Chicago	60659	US	2019-06-26
Caleb Stevens	Hollidaysburg	16648	US	2019-06-26
Collette Bowe	Hartford	53027	US	2019-06-26
Liz Luoma	Citrus Heights	95621	US	2019-06-26
Martha Alvarez	Bridgeport	98813	US	2019-06-26
Dylan Arsenault	Plano	75075	US	2019-06-26
Linda Davila	Cambridge	21613	US	2019-06-26
Daisy Vasquez	San Francisco	94110	US	2019-06-26
Ruan Pimisano	Yorktown heights	10598	US	2019-06-26
Kassandra Ballenger	Beckley	25801	US	2019-06-26
Steven Guillory-Smith	San Diego	92120	US	2019-06-26
Angel Rodriguez	Chicago	60617	US	2019-06-26
James Pascarella	Brooklyn	11225	US	2019-06-26
Josiah Miller	Rice	56367	US	2019-06-26
D i c k P u s s y	Schwenksville	19473	US	2019-06-26
alexyia matt	Saint Michael	55376	US	2019-06-26
Evan Palermo	Painsville	44077	US	2019-06-26
Kory Brown	Havertown	19083	US	2019-06-26
Matt Banner	New York	10606	US	2019-06-26
William Neal	Cornelius	28031	US	2019-06-26
Alicia Cisneros	San Diego	92012	US	2019-06-26

Nina Mekkelsen	Eloy	85131	US	2019-06-26
Cody Martinez	Fort Worth	76119	US	2019-06-26
Gene Basler	Rockwood	37854	US	2019-06-26
Ryan Bailey	Wellford	29385	US	2019-06-26
Kekoa Ryan Brown	Hilo	96720	US	2019-06-26
Bruhhh T	Cincinnati	45227	US	2019-06-26
lindsay baker	Orlando	32803	US	2019-06-26
Karym B	Chandler	85224	US	2019-06-26
Justin Lucero	Salt Lake City	84106	US	2019-06-26
Aaron Mayberry	Rosiclare	62982	US	2019-06-26
Jack Sinor	Houston	77005	US	2019-06-26
James Bender	Lindenhurst	11757	US	2019-06-26
Alex Terry	Delhi	13753	US	2019-06-26
Aaron Romero	Elmhurst	11373	US	2019-06-26
Alex Gonzalez	El Paso	79925	US	2019-06-26
Armando Sepulveda	Sylmar	91342	US	2019-06-26
Julia Woodcock	Attleboro	2703	US	2019-06-26
Justin Deltoro	San Leandro	94577	US	2019-06-26
Raul Alvarez	Downey	90242	US	2019-06-26
Ray Fleming	Georgetown	78626	US	2019-06-26
Christian Hall	North Las Vegas	89086	US	2019-06-26
Connor Kelley	Oaktie	29909	US	2019-06-26
Roberta Roberts	Tampa	33618	US	2019-06-26
Derek Yanchewski	North Reading	1864	US	2019-06-26
Alan Lima	Dayton	45424	US	2019-06-26
Terry Mamble	Philadelphia	19107	US	2019-06-26
stacey mccollough stacey mccollough	Brooklyn	11212	US	2019-06-26
Enrique Gascon	Miami	33156	US	2019-06-26
JEffrey COlyer	Wynnewood	19096	US	2019-06-26
Napua Canda	Pāhoa	96778	US	2019-06-26
Alison Lopez	El paso	79927	US	2019-06-26
Jared Aleman	Fort Smith	72904	US	2019-06-26
Alexis Carter			US	2019-06-26
Dilon Davey	Wadsworth	44281	US	2019-06-26
Angelina Alligood	Garland	75041	US	2019-06-26
Susan Wojcicki	Germantown	20874	US	2019-06-26
Jaden Nicholson	Wasilla	99654	US	2019-06-26
C G	San Diego	92154	US	2019-06-26
Chelsey English	Anna	75409	US	2019-06-26
Teri Skillman	Honolulu	96819	US	2019-06-26

Natalie Blain	Venice			34292	US	2019-06-26
Clayton Leonard	Clancy			59634	US	2019-06-26
Erick Tavarez	Reading			19605	US	2019-06-26
Willie Partin	olmsted falls			44138	US	2019-06-26
Jahmir Borom	Columbus			43215	US	2019-06-26
Edward Flowers	Canton			39046	US	2019-06-26
Kahealani Silva	Mountain View			96771	US	2019-06-26
Arlana Carroll	Memphis			38125	US	2019-06-26
Reese Artero	Tamuning			96913	US	2019-06-26
Brayten .	Indianapolis			46224	US	2019-06-26
Niko Nico	No where		Nope		US	2019-06-26
Rigoberto Marines	Eagle Pass			78852	US	2019-06-26
Ramin Karim	Fairfield	CA		94534	US	2019-06-26
Matthew Sierra	Gainesville			20155	US	2019-06-26
Dhwani Babu	Cypress			77433	US	2019-06-26
Cristopher Salazar	Las Vegas			89107	US	2019-06-26
Hunter Allen	Minneapolis			55454	US	2019-06-26
Ivy Perez	Lutz			33559	US	2019-06-26
Mehana Garza	Milllani			96789	US	2019-06-26
Davelle Smith	Royal Oak			48073	US	2019-06-26
Daniel Balabanovich	Sacramento			95842	US	2019-06-26
Jessica Williams	Van Dyne			54979	US	2019-06-26
Geremiah Moore	Atlanta			30319	US	2019-06-26
Jewlee Durham	Broadway			22835	US	2019-06-26
Chris Reyes	Eugene			97405	US	2019-06-26
Wendy Corral	Delano			93215	US	2019-06-26
Kristin Scango	Wapakoneta			45895	US	2019-06-26
Brian Dron	Syosset			11781	US	2019-06-26
Irene Kim	Columbus			43230	US	2019-06-26
Everyone gangsta till etika Steals ya play button	Denver			80209	US	2019-06-26
Daniel Ibarra	Carpentersville			60110	US	2019-06-26
Jesus Garcia	Gilroy			95020	US	2019-06-26
Sophia Williams	The Villages			32162	US	2019-06-26
gerald wilcx	Columbus			43207	US	2019-06-26
Linzi Shaffer	Newville			17241	US	2019-06-26
Chelsea Hodsdon	Durham			27703	US	2019-06-27
Payten Clark	Moundsville			26041	US	2019-06-27
Alli Lawson	Las Vegas			89101	US	2019-06-27
Patrick Puco	Netcong			7857	US	2019-06-27

Cesar Renteria	Pasadena			77502	US	2019-06-27
Rico Camacho	Vancouver			98683	US	2019-06-27
Allie Escamilla	Houston			77055	US	2019-06-27
Brandi Pangarakis	Nacogdoches		75961-7804		US	2019-06-27
Brielle Coe	Denver			80208	US	2019-06-27
spongebob squarepants	Waianae			96792	US	2019-06-27
Seanna Lei Padaca	Aiea			96701	US	2019-06-27
Isaiah Alfaro	The Villages			32163	US	2019-06-27
Bryan Escobar	Houston			77449	US	2019-06-27
Diego Suarez	Roanoke			76262	US	2019-06-27
Jan Hathaway	Ocala			34472	US	2019-06-27
Aidan Madrigal	Brandon			33511	US	2019-06-27
Lucas VanDerSchaaf	Remsen			51050	US	2019-06-27
Elmee Maki	Honolulu			96815	US	2019-06-27
Mariana Cuberos					US	2019-06-27
Marco Peretti	Salt Lake City			84107	US	2019-06-27
Nick Shimo	Moosic			18507	US	2019-06-27
Quenton Russell	Tell city			47586	US	2019-06-27
azalia mckasson	Mililani			96789	US	2019-06-27
Stephanie Espinosa	Fresno			93706	US	2019-06-27
Jerry Posey	Indianapolis			46201	US	2019-06-27
Tomas Torres	Altadena			91001	US	2019-06-27
Austin Gibson	Tallmadge			44278	US	2019-06-27
Cesar Roman	Houston			77018	US	2019-06-27
Angel Chavez	Chicago			60629	US	2019-06-27
JD Martin	Frankfort			60423	US	2019-06-27
Sam Bomberry	Dayton			45458	US	2019-06-27
Nicole O'Donnell	Quakertown	PA		18951	US	2019-06-27
Kelsea-Rhae Jiminez	Honolulu			96805	US	2019-06-27
Sofa Khart	Concord			94520	US	2019-06-27
Dylan Neal	West Chester			45069	US	2019-06-27
Jason Bradley	Enumclaw			98022	US	2019-06-27
Mamaz Jennings	Honolulu			96826	US	2019-06-27
Mariah Moore	Evansville			47712	US	2019-06-27
Evan M	Cochranville			19330	US	2019-06-27
Kinberlyn Cruz	El Monte			91732	US	2019-06-27
Ben Hawker	Howell			48843	US	2019-06-27
Geff Smith	Atlanta			30307	US	2019-06-27
Jon Ward	Los Angeles			90012	US	2019-06-27
Brian Farley	Bay Shore			11706	US	2019-06-27

Jordan Niles	Dallas	75270	US	2019-06-27
Regina Phelange	Charlotte	28211	US	2019-06-27
Seth Franks	Irmo	29063	US	2019-06-27
Jose Ovando	Americus	31709	US	2019-06-27
Ricardo Alvarez	Tampa	33619	US	2019-06-27
Thang Nguyen	Wilkes Barre	18702	US	2019-06-27
John Doe	Gresham	97030	US	2019-06-27
Rick Sanchez fun fun fun fun	Los Angeles	90059	US	2019-06-27
Chris Glunt	Miles Ohio	44440	US	2019-06-27
Carlie Given	Lancaster	93535	US	2019-06-27
katie mong	Hamden	6514	US	2019-06-27
Alexxis Wickert	Appleton	54913	US	2019-06-27
G C	Tampa	33602	US	2019-06-27
Aiden Lennon	Lake Villa	60046	US	2019-06-27
Thomas Hall	New York	10011	US	2019-06-27
Kimberly Berry	Leonard	75452	US	2019-06-27
Caryn Rupert	Dayton	45432	US	2019-06-27
Chick Hrgg	Inglewood	90304	US	2019-06-27
Diego Garduno	Riverside	92503	US	2019-06-27
Isadora Selime	Brockton	2302	US	2019-06-27
Anakin Byrd	Haughton	71037	US	2019-06-27
Kurt Larsen	Nipomo	93444	US	2019-06-27
Stephen Redden	Baton Rouge	70817	US	2019-06-27
Kathryn Brooks	Kansas City	64138	US	2019-06-27
Brooke Johnson	Lakeville	55044	US	2019-06-27
Elsa Gallegos	San Jose	95116	US	2019-06-27
Luke Bauernfeind	Spokane	98465	US	2019-06-27
Bob Elroy	Irvine	92604	US	2019-06-27
Alicia Nguyen	Los Alamitos	90720	US	2019-06-27
Chalen Law	Trussville	35173	US	2019-06-27
Courtney Moretti	Redding	96003	US	2019-06-27
Mackenzie Curtis	Roy	84067	US	2019-06-27
Kenneth Furukawa	Ewa Beach	96706	US	2019-06-27
Dat Nigga	Post Falls	83854	US	2019-06-27
Brennan Miller	Claremore	74017	US	2019-06-27
Alan Guerrero	Houston	77002	US	2019-06-27
Nicole Lynn San Nicolas	Hagatna		Guam	2019-06-27
Mark Williams	Berwick	18603	US	2019-06-27
Jackson Glazzard	Redding	96013	US	2019-06-27
Kassandra Lopez	Porterville	93257	US	2019-06-27

Carolyn Dodge	Green Cove Springs	32043	US	2019-06-27
Dakota Roden	Moncure	27559	US	2019-06-27
Logan Ruiz	Stickney	60402	US	2019-06-27
Alen Borovcevic	Jacksonville	32225	US	2019-06-27
Corbin Moore	Thomasville	27360	US	2019-06-27
J E	Mililani	96789	US	2019-06-27
Colden Dorfman	Clifton Park	12065	US	2019-06-27
Oscar Acuna	San Carlos	94070	US	2019-06-27
Amy Lapp	wilton	95693	US	2019-06-27
David Arzola	San Diego	92117	US	2019-06-27
Jonathan Ramirez	Uvalde	78801	US	2019-06-27
Lance McDouble	Hell	66666	US	2019-06-27
Karly Maltby	Lexington Park	20653	US	2019-06-27
Aidan Ditta	Kansas City	64155	US	2019-06-27
NEERAJ WADHWA	Niles	60714	US	2019-06-27
Deidre Simmons	Rochester	14621	US	2019-06-27
Christopher Matherly	Bourbonnais	60914	US	2019-06-27
amit bhandari	Findlay	45840	US	2019-06-27
Aaron Ortega	South lake tahoe	96150	US	2019-06-27
rebecca aguayo	Freehold	7728	US	2019-06-27
Susan Zimmermann	West Islip	11795	US	2019-06-27
Jeremy Pomeroy	Hanford	93230	US	2019-06-27
Suzanna Marks	Charleston	29416	US	2019-06-27
Jorge Flores	Missouri City	77489	US	2019-06-27
Joaquin Salcedo	Brownsville	78521	US	2019-06-27
Kristi McCreedy	Bakersfield	93301	US	2019-06-27
Makena Aranio	Anaheim	92825	US	2019-06-27
kiani joseph	Waimanalo	96795	US	2019-06-27
Davina Artero	Barrigada		Guam	2019-06-27
Katie Thompson	Shepherdsville	40165	US	2019-06-27
Susie Roberts	Canyon Country	91387	US	2019-06-27
Jenna Arriola	Hagatna		Guam	2019-06-27
Kepu Haupu	Mililani	96789	US	2019-06-27
Jaylee Faletogo	Honolulu	96819	US	2019-06-27
kawehi angelina	Honolulu	96817	US	2019-06-27
jenny le	Honolulu	96817	US	2019-06-27
Anna Tang	Wahiawa	96786	US	2019-06-27
Chay McNeil	Waianae	96792	US	2019-06-27
Ashalyn Vierra	Ewa Beach	96706	US	2019-06-27
Andres Garcia	Henderson	89014	US	2019-06-27

Strawberry Milk	Kansas City		66103	US	2019-06-27
kacey murakami	Wahiawa		96786	US	2019-06-27
Chloe Lucea	Mililani		96789	US	2019-06-27
Wyatt Worthen	Mililani		96789	US	2019-06-27
jaylynn baker	Wahiawa		96797	US	2019-06-27
Kianee Lincoln	Keauhou		96739	US	2019-06-27
Albert ong	Waipahu		96797	US	2019-06-27
Andrew Soto	Phoenix		85001	US	2019-06-27
donna moore	Niagara Falls		14304	US	2019-06-27
Krystina Brown	Hagatna			Guam	2019-06-27
Ftank Venegqs	Mesa		85204	US	2019-06-27
Preston Wyatt	Simpsonville		29680	US	2019-06-27
Kealo Nasau	Honolulu		96817	US	2019-06-27
buyadderall online				US	2019-06-27
Shenalyah Bejer-Barro	Wahiawa		96786	US	2019-06-27
Lucy Sun	Honolulu		96826	US	2019-06-27
Essence Jones	Atlanta		30310	US	2019-06-27
George Stevens	Lakewood		44107	US	2019-06-27
Sarah Gardner	Taft		93268	US	2019-06-27
joel smith	Ravenna		44266	US	2019-06-27
Katelyn Comer	Hilo		96720	US	2019-06-27
Kyle Daum	Riverview		33578	US	2019-06-27
Joyce Coutinho	Bowling Green		43402	US	2019-06-27
Pawehi B	Keauhou		96739	US	2019-06-27
Chelsea Mohler	Centerville		45459	US	2019-06-27
Nathan Gonzalez	West Lafayette		47906	US	2019-06-27
David Hemming	Port Clinton		43452	US	2019-06-27
Janet christian	Dayton		45430	US	2019-06-27
Mark Schertzer	Marysville		43040	US	2019-06-27
Kristy Clark	Massillon		44646	US	2019-06-27
Panagiotis Rigopoulos	Patra		26225	US	2019-06-27
Debby Hoyman	Ft. Myers	FL	33908	US	2019-06-27
Kawehilani Silva-Vares	Mililani		96789	US	2019-06-27
Dayne Sasaki	Kapolei		$9670.00	US	2019-06-27
peter cal	Honolulu		96815	US	2019-06-27
London Alatorre	Lancaster		93535	US	2019-06-27
chasity rodrigues	Honolulu		96817	US	2019-06-27
Julie Tran	Long Beach		90802	US	2019-06-27
Alvin Gumatay	Bulacan			Philippines	2019-06-27
Renee Garcia	Fremont		94536	US	2019-06-27

Aleeyah Lono	Waimānalo			96795	US	2019-06-27
Lisa Swafford	Springfield			40069	US	2019-06-27
Stanley MARTOVITZ		MI			US	2019-06-27
Keakanahe Ha'ole	Escondido			96793	US	2019-06-27
Kaili Torres-Angel	Kahului			96732	US	2019-06-27
Leah Delos Santos	Honolulu			96805	US	2019-06-27
Camalia Daquioag	Honolulu			96819	US	2019-06-27
jessie esteron	Mililani			96789	US	2019-06-27
Mahina Okimoto	Laie			96762	US	2019-06-27
Terri Rendina	Palm Desert			92211	US	2019-06-27
Fiona S	Mariehamn				Åland Islands	2019-06-27
Princess Aguinaldo	Waipahu			96797	US	2019-06-28
Gilian Wainwright	Kailua Kona			96740	US	2019-06-28
Noemi Munoz	London		N1 1UD		UK	2019-06-28
mara cole	Lihue			96766	US	2019-06-28
Chanelle Estanzo Contrades	Kapaa			96746	US	2019-06-28
Trystne Nozaki	Honolulu			96805	US	2019-06-28
ula obrien	Kaneohe			96744	US	2019-06-28
Momi Aki	Lawai			96765	US	2019-06-28
ExcuseMyCourage@DA Ausie	Waterford Township			48329	US	2019-06-28
Cy Duvauchelle	Waipahu			96797	US	2019-06-28
Sharlene Maza	Barrigada				Guam	2019-06-28
Gregory Doyal	Grosse Pointe Farms			48236	US	2019-06-28
Alicja Mrozek	Drogomysl		83-110		Poland	2019-06-28
Jindřiška Kučerová					Czech Republic	2019-06-28
Gina Murakami	Hagatna				Guam	2019-06-28
Malani Alameda	Hilo			96720	US	2019-06-28
Niccolo Comini	Lincolnshire			60069	US	2019-06-28
Steven Barth	Madison			39110	US	2019-06-28
Francisco Aguilar Barrios	Teplc			63197	Mexico	2019-06-28
james fry	Batavia			44839	US	2019-06-28
Lori Walz	Broken Arrow			74011	US	2019-06-28
Lucy Kennedy	Grand Junction			81507	US	2019-06-28
Stacey A	Milton			40045	US	2019-06-28
Jessi Dettle	Alma			48801	US	2019-06-28
Russell Croker	Ilford		ig1 2sq		UK	2019-06-28
Mary Ann Gallant	West Chester			45069	US	2019-06-28
Nancy Westbay	Wapakoneta			45895	US	2019-06-28

Katie Craig	Philadelphia			19406	US	2019-06-28
Donald Mathews	Saybrook			44004	US	2019-06-28
Donald Dayton	Liberty center	OH		43532	US	2019-06-29
Megan Merfalen	Tamuning				Guam	2019-06-29
Richard McConnell	Crown Point			46307	US	2019-06-29
Matthew Mitchell	Quezon City				Philippines	2019-06-29
Kenzie Ledyard	Lake County			46342	US	2019-06-29
Ryan Joshua Manalo	City of San Fernando				Philippines	2019-06-29
Amy Ceccoli	Columbus			43202	US	2019-06-29
Victoria Sylvaney				2234	Australia	2019-06-29
Theresa Mann	Bolton		bl1 2lt		UK	2019-06-29
Jolynn Sablan	Hagatna				Guam	2019-06-29
Михаил Фаенков	Burgas				Bulgaria	2019-06-29
Tracy Isaac					Grenada	2019-06-29
Rita Maury	Tipp City			45371	US	2019-06-29
menezes nikhil	Enschede			7511	Netherlands	2019-06-29
Teresa Fulk	Columbus			43081	US	2019-06-29
Noa Vi				123	Netherlands	2019-06-29
Isabela Marcellino	Toronto		M3m		Canada	2019-06-29
Mirta Klaric	London		N5V 3N4		Canada	2019-06-29
Sorokina Elena	Moscow			127106	Russia	2019-06-29
Anita Kay	Ottawa		K2H		Canada	2019-06-29
Laura Young	North York		L3T		Canada	2019-06-29
Mélanie Lacasse	Quebec		G1m0a6		Canada	2019-06-29
ASHA MAHARAJ	Brampton		L6W		Canada	2019-06-29
Sarah Fudge	St. John's		A0J1B0		Canada	2019-06-29
Marie-Francoise Jounaidi	Boston			2124	US	2019-06-29
Hannah Bugbee	Deputy			47230	US	2019-06-29
Rebecca Hunter	Calgary		T3L		Canada	2019-06-29
Tate Anderson	Orem			84058	US	2019-06-29
Rutan Dahlberg Jungbeck	Uppsala		741 74		Sweden	2019-06-29
Emma Wood	Trenton		K8V		Canada	2019-06-30
Darlynna Jashua	Barrigada				Guam	2019-06-30
Elvin Quitugua	Barrigada				Guam	2019-06-30
Justin Massey	York			17403	US	2019-06-30
Wendy De Paz	Toronto		M5G		Canada	2019-06-30
Brooke Evans	Kitchener		N2G		Canada	2019-06-30
Nicole Lefaivre	Vancouver		v6g 1n2		Canada	2019-06-30
Sara Silva				4520815	Portugal	2019-06-30

Donna Marshall	Winchester			45697	US	2019-06-30
Meher Nishat	Doha			918171390014	Qatar	2019-06-30
Srijanee Roychowdhury					India	2019-06-30
Denise Kappele	Lima			45804	US	2019-06-30
Carl Finocchi	Northfield			44067	US	2019-06-30
Pooja Rao	Bangalore			560066	India	2019-06-30
Michael DeFilippo	Los Angeles			90066	US	2019-06-30
Mackenzie Roby	London		N6E2H4		Canada	2019-06-30
William Butke	Akron	OH		44319	US	2019-06-30
Luke Sadler	Henderson			89074	US	2019-06-30
Sam Madgwick	Ipswich		IP1		UK	2019-06-30
James Kisner	Cleveland			44212	US	2019-06-30
Roberta Simpson	Clearwater			33765	US	2019-06-30
brynn south	Athens			35613	US	2019-07-01
Eamilia Laughton	Lutherville Timonium			21093	US	2019-07-01
Danie Shen	Vancouver		V6L		Canada	2019-07-01
Carter Plummer	Willoughby			44094	US	2019-07-01
David Landis	Warren			44484	US	2019-07-01
Christi Santos	Yigo				Guam	2019-07-01
Elizabeth Bautista	Barrigada				Guam	2019-07-01
Chryssa Edrisse Zapanta					Philippines	2019-07-01
Brenda Castro	Yigo				Guam	2019-07-01
JOCELYN CHEN	HONOLULU			96817	US	2019-07-01
Kimberly Skoczylas	North Java			14113	US	2019-07-01
JD Mandac	Quezon City				Philippines	2019-07-01
Nancy Webb	Cable			43009	US	2019-07-01
Sofia Beatriz Pacis	Biñan				Philippines	2019-07-01
Chad Ishizu	Yigo				Guam	2019-07-01
David Maggiore	Brecksville			44141	US	2019-07-01
Henry Cavanagh	Cleveland	OH		44111	US	2019-07-01
Rachel Simon	Palm City			34990	US	2019-07-01
Anne Craig	Kensington		W8		UK	2019-07-01
Dahlia Bugmasha	Sacramento			95815	US	2019-07-01
Pete Caniglia	Cleveland			44109	US	2019-07-01
isabella hatfield	Hamtramck			48212	US	2019-07-01
Billie Sorenson	Westerville	OH		43081	US	2019-07-01
Hettie Mcknight			4650-021		Germany	2019-07-01
Florjan Llapi	Tiranë				Albania	2019-07-01
Betty Hottenrott	Dublin	OH		43016	US	2019-07-01
Beverly Frey	Sandusky			44870	US	2019-07-01

Donald Medina	Harlingen			78550	US	2019-07-01
LuAnn Currier	Mount Vernon	OH		43050	US	2019-07-01
Sharon Romina	Athens			45701	US	2019-07-01
Rosemary Walton	Canfield	OH		44406	US	2019-07-02
Serenity Asuncion	Quezon City				Philippines	2019-07-02
Connie Sargent	Englewood			45322	US	2019-07-02
David Raver	Garden Grove			92841	US	2019-07-02
Gabby Camero	Muntinlupa				Philippines	2019-07-02
Natasha Romanoff	Muntinlupa City				Philippines	2019-07-02
Tim Holleran	Avon Lake			44012	US	2019-07-02
Carina TAVARES	Cheseaux				Switzerland	2019-07-02
Michael Salas	Hagatna				Guam	2019-07-02
Sher Cruz	Tamuning				Guam	2019-07-02
claudia blengini	alba			12051	Bahrain	2019-07-02
Jennifer McLeod	Douglasville			30134	US	2019-07-02
megan ang	Davao City				Philippines	2019-07-02
Maria Weck	Helsinki			54500	Finland	2019-07-02
Janice Myers	New Philadelphia	OH		44663	US	2019-07-02
Dunia Campos	Seixal		2840-213		Portugal	2019-07-02
Adison Oakley	Raleigh			27613	US	2019-07-02
Mary Terry	Hindman			41822	US	2019-07-02
Tanya Cruz	Hagatna				Guam	2019-07-02
C. Blas	Yigo				Guam	2019-07-02
Reji Sepety					Guam	2019-07-03
John Oliver Santos	Saipan				Northern Mariana Islands	2019-07-03
Cathey Bottles	Grafton			44044	US	2019-07-03
Susan Beierle	Hamtramck			48212	US	2019-07-03
Jennifer Adams	Yigo				Guam	2019-07-03
Rachel Leniz	Akron			44312	US	2019-07-03
Lucas Gibson	Leburn			41831	US	2019-07-03
Janice Dutka	Cleveland	OH		44111	US	2019-07-03
Brianna Brummett	Camp Lejeune			28547	US	2019-07-03
Miriam Guerci	Los Angeles			90064	US	2019-07-03
Doris Wishner	Cleveland			44140	US	2019-07-03
Alexandra DeLorie	Yigo				Guam	2019-07-03
Donald Simmon	Vandalia			45377	US	2019-07-03
Jesse Jones	Vicksburg			39180	US	2019-07-04
Dan McDevitt	Fort Wayne			46825	US	2019-07-04
Susan Bookman	Elyria			44035	US	2019-07-04
Joey Bullock	Houston			77064	US	2019-07-04

Deborah Wyatt	Brandon			39047	US	2019-07-04
kitty haney	Vicksburg			39180	US	2019-07-04
Vasoula Kyrkos	Rocky River	OH		44116	US	2019-07-04
David Blackman	Vermilion			44089	US	2019-07-04
STEPHANIE Cook	EAGLE LAKE,			39183	US	2019-07-04
Charles Greer	Seminary			39479	US	2019-07-05
Scott Klaus	Lima	OH		45805	US	2019-07-05
Patricia Wilson	Columbus	OH		43224	US	2019-07-05
Donald Gingerich					US	2019-07-05
JoAnn Fletcher	Belpre	OH		45714	US	2019-07-06
Katrina Chew	Singapore				Singapore	2019-07-06
Douglas Nohl	Athens			45701	US	2019-07-06
Antoinette Gonzales		CA			US	2019-07-06
Pete Call	London	OH		43140	US	2019-07-06
yolanda schultes	Wittenbach			9300	Switzerland	2019-07-06
Christopher Evans	Leominster		HR6		UK	2019-07-06
laborgrupo armer teufel Dieter Reger	Nürnberg			90443	Germany	2019-07-06
catherine cheneval	LYON			73000	France	2019-07-06
Anna Klages				30625	Germany	2019-07-06
Stadtmueller Petra	Erlensee			63526	Germany	2019-07-06
Nath Dubuy	Paris			95110	France	2019-07-06
Hanneke Mol	Poortvliet	NE	4693EG		US	2019-07-06
Adea Claude	Saint quentin		O2100		France	2019-07-06
Hans de Vos	Schoondijke		4507CG		Netherlands	2019-07-06
Gonny Stevens	Lanaken			3620	Belgium	2019-07-06
dominique benoit	Villiers-en-Désoeuvre			94440	France	2019-07-06
Eva Maria Genovese	Muttenz				Switzerland	2019-07-06
Djamila grouci	Paris			75011	France	2019-07-06
Sue Cone	Hessle	ENG	Hu13 9DS		UK	2019-07-06
Maria Van Geel	Zdroisko				Poland	2019-07-06
Regine LOEUIL	Hamoir				Belgium	2019-07-06
Marie-José CHOBERT	Orléans			45000	France	2019-07-06
Silvia Steinbrecher				53881	Germany	2019-07-06
Džordž Garcia	Razdrto				Slovenia	2019-07-06
wendy bailey - hill	Adelaide			5523	Australia	2019-07-06
Mark Godbolt	Ashford	ENG	Tw15 1uh		UK	2019-07-06
martine cuisenaire	Heer			5543	Belgium	2019-07-06
Cheryl Weaver	Chatham	ENG	ME5 9LJ		UK	2019-07-06
Sabine Möhler	sabine.stiker@web.de			87839	Germany	2019-07-06

An v. Brussel	R'veer		4941JT		Netherlands	2019-07-06
Katalin Kónya-Jakus	Szatymaz				Hungary	2019-07-06
wendy smith	Nelson	ENG	bb98tt		UK	2019-07-06
Susana Muñoz	Madrid			28019	Spain	2019-07-06
Andrea Fleck	Heddesheim			68542	Germany	2019-07-06
Erika Schauland	Braunschweig			38100	Germany	2019-07-06
Lisa Salazar	Shasta Lake	CA		96089	US	2019-07-06
tom Rooze	Heide			25746	Germany	2019-07-06
Jasmin Alice	München			81673	Germany	2019-07-06
Manuela Schultz				24534	Germany	2019-07-06
Mags Roy Mein	Newcastle	ENG	NE1 0FA		UK	2019-07-06
Nicolette Ludolphi	Bremen			28239	Germany	2019-07-06
Wendy Forster	Larnesley	ENG	NE11 0ET		UK	2019-07-06
bellinda rolf-jansen	Wijk Bij Duurstede			3961	Netherlands	2019-07-06
jessey rolf	Arnhem		6811hl		Netherlands	2019-07-06
Brigitte Donkers	Heerlen		6416AZ		Netherlands	2019-07-06
Mark Bastian	Saint Keverne	ENG	TR12 6RA		UK	2019-07-06
Anke O. Schaller				36433	Germany	2019-07-06
Kate Kenner	Guilford	VT		5301	US	2019-07-06
Petra Lippmann				26524	Germany	2019-07-06
Frédéric Jaubert	Pont de Chéruy			38230	France	2019-07-06
France Christiane	Nancy			54000	France	2019-07-06
Liliana Fiorini	San Miguel			1663	Argentina	2019-07-06
katherine Sampson	Devon		Ex363bl		UK	2019-07-06
Arnold Frey	Huron			44839	US	2019-07-06
sakaguchi akiko				1540002	Japan	2019-07-06
Fe Camila Azupardo	Calamba,Laguna			4026	Philippines	2019-07-06
maren exel	basel				Switzerland	2019-07-06
Patricia GUIRAN	Draveil			91210	France	2019-07-06
Αναστασία Χλωρού	ΕΥΟΣΜΟΣ				Greece	2019-07-06
Claudia Das				45883	Germany	2019-07-06
Dagmar Brohl				34474	Germany	2019-07-06
Nancy O'Neal	Giddings	TX		78942	US	2019-07-06
Ana Gruber	Wolfratshausen			82515	Germany	2019-07-06
Gabriele Fischer	Heide			25746	Germany	2019-07-06
Claudia Neuhalfen				53117	Germany	2019-07-06
A V	Solon			44139	US	2019-07-06
manuela wolter	st-cruiz			50309	Costa Rica	2019-07-06
Cindy Wargo	Brunswick	OH		44212	US	2019-07-06
Nicholas Chatfield	Dagenham	ENG	rm95ht		UK	2019-07-06

Dominique LANG	Vaison-la-Romaine			84110	France	2019-07-06
Marc van de Waarsenburg	Middelburg		zuidsingel59		Netherlands	2019-07-06
Mari Dominguez	Linden	CA		95236	US	2019-07-06
MARGA GILI				7003	Spain	2019-07-06
Laila Sunde	Odda			5750	Norway	2019-07-06
Bobbi Parsley	Atwood	IL		61913	US	2019-07-06
Gity Grupe	Bovenden			37120	Germany	2019-07-06
Patricia Wood	Malaga			29570	Spain	2019-07-06
Elisabeth Bechmann	Polten			3100	Austria	2019-07-06
Caroline Sévilla	Paris			75001	France	2019-07-06
Christeen Anderson	Crestview	FL		32539	US	2019-07-06
Martina Behla	Berlin	DE		12163	US	2019-07-06
Alexandra Juvancic	Kirchdorf an der Krems			4560	Austria	2019-07-06
Sylvia Guirsche	Virton				Belgium	2019-07-06
Danny Chan	Montreal		H8N 2T6		Canada	2019-07-06
sau tsang	las vegas	NV		89141	US	2019-07-06
Astrid V.d. Geest	Stadskanaal			9502	Netherlands	2019-07-06
marleen vancoillie	Brugge, Vlaams Gewest, België			8830	Belgium	2019-07-06
Wilhelm Drubel	Puerto de la Cruz			38400	Spain	2019-07-06
ursula schilg	Mayen			56727	Germany	2019-07-06
境 美千絵	Tokyo		190-0031		Japan	2019-07-06
Lise Vandal	Alma		G8B 5V3		Canada	2019-07-06
cindy mayer	grand blanc	MI		48439	US	2019-07-06
Gerlinde Holzer	Guntersdorf			2042	Austria	2019-07-06
Phyllis Wirick	Heath			43056	US	2019-07-06
Ursula Cole	Hattiesburg	MS		39402	US	2019-07-07
Chris Merkle	Lorain			44052	US	2019-07-07
Janis Millu	Reno	PA		16343	US	2019-07-07
Fernande Fournier	Luxembourg				Luxembourg	2019-07-07
cathala corine	Pierrelatte			26700	France	2019-07-07
Tim Eaton	East Hampton	CT		6424	US	2019-07-07
Janine Vinton	Hastings			3915	Australia	2019-07-07
kylee jones	washington court house			43160	US	2019-07-07
Néstor Fernández Quintero	Valencia			27002	Spain	2019-07-07
Danny van Huizen	Geldrop		5665PT		Netherlands	2019-07-07
Judy Nassmacher	Dayton			45440	US	2019-07-07
Anna Luneau	liège				Belgium	2019-07-07

Tuechler Maria	Kirchbach			8082	Austria	2019-07-07
Tiziana Dordoni	via xx settembre 11 Corsico milano			20094	Italy	2019-07-07
carol devarieux	paris			75012	France	2019-07-07
Sudeshna Ghosh	Calcutta			700023	India	2019-07-07
richard leleu				66000	France	2019-07-07
Barbara Adami	Buenos Aires			1663	Argentina	2019-07-07
Bella Kools	Ridderkerk		2984 AC		Netherlands	2019-07-07
Terrie Phenicie	Round Lake	IL		60073	US	2019-07-07
Raleigh koritz	Minneapolis	MN		55442	US	2019-07-07
muriel verstraete	Brugge			8310	Belgium	2019-07-07
Mike Nitz	Port Clinton			43452	US	2019-07-07
susan devereaux	new castle	DE		19720	US	2019-07-07
Douglas Wilbert	Cincinnati			45247	US	2019-07-07
Alana Biteman	Cincinnati			45245	US	2019-07-07
Ken Harper	Cincinnati	OH		45215	US	2019-07-07
M Gavin	Cincinnati			45205	US	2019-07-07
Brent Pennell	Spruce Grove		t7x3x9		Canada	2019-07-08
Larry Cobado	Hamburg			14075	US	2019-07-08
Kathy Ernst	Avon			44011	US	2019-07-08
jocelyne lapointe	Terrebonne	CA	j6w0b5		US	2019-07-08
Maria Schneider	Munich			80333	Germany	2019-07-08
Sharifah Farah Debah Syed Mohammad	Kuala Lumpur			43300	Malaysia	2019-07-08
Nan Newall	BrightsGrove		N0N 1C0		Canada	2019-07-08
claudia correia	santos			8500	Portugal	2019-07-08
Jeff Uzl	Cleveland			44128	US	2019-07-08
josh wentz	North Royalton			44133	US	2019-07-08
greg norton	Detroit			48231	US	2019-07-08
Kaysen Brown	Monticello			84535	US	2019-07-08
Ryan Smith	Cleveland			44124	US	2019-07-08
Ellen Iskes	Haarlem		2024rr		Netherlands	2019-07-08
Brian McNeill	Dayton	OH		45458	US	2019-07-08
Ron Dennison	Raymond			43067	US	2019-07-08
Elke Kloos	Staig			89195	Germany	2019-07-08
Christy Thomas	Cleveland			44129	US	2019-07-08
Jusandra Passos	Sao Paulo				Brazil	2019-07-08
Karen Watjen	Cleveland	OH		44111	US	2019-07-08
Alison Mcintyre	lakewood	OH		44107	US	2019-07-08
Sarah Vuu	Espoo Finland			300	Finland	2019-07-08
Lawrence Shaw	Sheridan			82801	US	2019-07-08

Cynthia Ostrunic	Euclid			44123	US	2019-07-08
ava falah	lahijan				Iran	2019-07-08
Susan Geiger	Sunbury			43074	US	2019-07-08
Mike Dinallo	Aurora			44202	US	2019-07-09
Maura Gavin	Chesterland			44026	US	2019-07-09
Eileen Dipadova-Widmann	Chesterland ohio	OH		44026	US	2019-07-09
Michelle Telecky	Independence			44131	US	2019-07-09
Darlene Romesburg	Medina			44256	US	2019-07-09
Gavin Horan	South Point			45680	US	2019-07-09
M Cooper	Lehigh acres			33973	US	2019-07-09
Kathleen Carter	Marietta	GA		30067	US	2019-07-09
Kathleen Fischer	Avon			44011	US	2019-07-09
scott medwid	oberlin	OH		44074	US	2019-07-09
Judith A. Koch	Cincinnati			45247	US	2019-07-09
Gregory Caouette	Huntington Beach			92647	US	2019-07-09
john woodward	Port Clinton	OH		43452	US	2019-07-09
Tricia Shingler	Mentor	OH		44060	US	2019-07-09
Lori Cooper	Marion			43302	US	2019-07-09
Martha Bradley	Medina			44256	US	2019-07-09
Barry Muller	Perrysburg			43551	US	2019-07-10
Lori Stevens	Rockwood			37854	US	2019-07-10
Athziry Valadez	Dallas			75137	US	2019-07-10
David Wint	Windermere			34786	US	2019-07-10
Julie Pymn	Cleveland			44124	US	2019-07-10
Manik Sukoco					Indonesia	2019-07-10
Randall Westmoreland	Canton			48187	US	2019-07-10
Kenneth Lee	Cadiz			43907	US	2019-07-10
Walt Sokac	Vermilion			44089	US	2019-07-10
Lorraine Reese	Columbus			43228	US	2019-07-10
Chris Holmes	Newport			41071	US	2019-07-10
Deborah Pomietlasz	Buffalo			14215	US	2019-07-10
Stephen Sump	Elyria			44035	US	2019-07-10
Robert Combs	Bronson			49028	US	2019-07-10
Diane Lambert	Columbus			43201	US	2019-07-10
Gillian Champoir	Avon Lake			44012	US	2019-07-10
Michael Schmuhl	Algonac			48001	US	2019-07-10
Linda Tremblay	Québec		G3G 1b2		Canada	2019-07-10
Tina Resser	Cleveland			44111	US	2019-07-10
Nathan Anderson	Macedonia			44056	US	2019-07-11
Barbara Amadio	Columbus			43215	US	2019-07-11

Richard Morton	Herndon			20192	US	2019-07-11
Michelle Porter	LaSalle	MI		48145	US	2019-07-11
Lisa Burton	Hurricane	WV		25526	US	2019-07-12
Emily Krohn	Bowling Green			43403	US	2019-07-12
Brian Moynihan	Toledo			43607	US	2019-07-12
Julie Hedge	Aurora			44202	US	2019-07-12
Tim Maurer	Anaheim			92808	US	2019-07-12
Nina Hamrick	Willshire			45898	US	2019-07-12
G H	Fayetteville			72703	US	2019-07-12
Diana Merriam		OH			US	2019-07-12
melinda bourne	Owenton			40659	US	2019-07-12
Eric Gyamfi	Worcester			1604	US	2019-07-12
chris espinoza	anaheim			92805	US	2019-07-13
jose olivo	Santa Ana			92701	US	2019-07-13
David Sims	Port Clinton			43452	US	2019-07-13
Adam Freeman	Grand Rapids			49504	US	2019-07-13
Jennifer Ferrick	Edinboro			16412	US	2019-07-13
Michael Fitzgerald	Cleveland			44129	US	2019-07-13
Bernadette Smith	La Rue			43332	US	2019-07-13
Keri Pratt	Erie			43611	US	2019-07-13
Gary Recker	Toledo	OH		43611	US	2019-07-13
Anya Tillman	Bella Vista			72715	US	2019-07-13
Tom Zmina	Toledo			43656	US	2019-07-13
Debra Holley	Cleveland			44192	US	2019-07-14
Ellen G	Sussex	WI		53089	US	2019-07-14
Michael Snode	Zanesville			43701	US	2019-07-14
Jennifer Snode	Zanesville	OH	Zanesville		US	2019-07-14
Darlene Tackett	Warren			44485	US	2019-07-14
Jack Sommers	Chesterland			44026	US	2019-07-15
Madonna Zaleha	Bellevue			44811	US	2019-07-16
Charles Yost	Southfield	MI		48086	US	2019-07-16
Rita Schank	Republic	OH		44867	US	2019-07-16
Kari Garner	Bloomfield Hills			48301	US	2019-07-16
Kristina Sedic	Zagreb			10000	Croatia	2019-07-16
Kimberly Kaufman	Oak Harbor			43449	US	2019-07-16
Faith Jordan	Ashtabula	OH		44004	US	2019-07-16
Maria Isabel Fajardo Sevilla					Spain	2019-07-16
Mario Estruch	Valencia			46007	Spain	2019-07-16
Julie Neubert	Westlake			44145	US	2019-07-16
Stephanie Distefano	Hamtramck			48212	US	2019-07-16

Amanda Shenigo	Westlake	OH	44145	US	2019-07-17
Victoria Collins	Kenton		43326	US	2019-07-17
Cheryl Swallow	Cincinnati		45231	US	2019-07-17
Inma Garcia lopez	Valencia		46026	Spain	2019-07-17
marian garcia	malaga		29014	Spain	2019-07-17
Joe Renn	Cincinnati		45236	US	2019-07-17
Mary Alice Wilson	Somerset		43783	US	2019-07-17
Jodi Rentsch	Scio		43988	US	2019-07-17
Richard Stottlemyer	Columbus		43224	US	2019-07-17
Helen Rhynard	Cleveland		44102	US	2019-07-17
Rebecca Mathews	Columbus		43206	US	2019-07-17
Ryan Jacob	Toledo		43611	US	2019-07-17
Kraig Cawley	Sewickley		15143	US	2019-07-17
Karen Zeleznik	Macedonia		44056	US	2019-07-17
Thomas Kuenzli	Madison		53711	US	2019-07-17
Jen Baker	Strongsville		44149	US	2019-07-17
John Wasielewski	Erie	MI	48133	US	2019-07-17
Ryan Schisler	Cincinnati		45240	US	2019-07-17
Jennifer Callaway	Findlay		45840	US	2019-07-17
Janet Duerr	Athens		45701	US	2019-07-17
Sarah Franklin	Denver		80203	US	2019-07-17
Micki Special	Warren		48088	US	2019-07-17
Deborah Fisher	Charlotte		28277	US	2019-07-17
Theresa Brady	Wilton		6897	US	2019-07-17
Penny Rund	Morris		60450	US	2019-07-17
Donna BYER	Toledo		43623	US	2019-07-17
Leigh Macaro	Toledo		43606	US	2019-07-17
John Disterhoft	Chicago		60615	US	2019-07-17
Bernie Place	Toledo		43613	US	2019-07-17
Tracy Marr	Woodville	OH	43469	US	2019-07-17
Debra Woischke	Columbus		43214	US	2019-07-17
Brian Tinker	Cuyahoga Falls		44221	US	2019-07-17
Jim Danzenbaker	Battle Ground	WA	98604	US	2019-07-17
Laurie Bechtler	Redwood City		94065	US	2019-07-17
John Blodgett	Maumee		43537	US	2019-07-17
Irma Hoops	Clarkston		4.8E+49	US	2019-07-17
Pamela Letterman	Monroe		48161	US	2019-07-17
Bernice Jackson	Mont Belvieu	TX	77580	US	2019-07-17
Diana Dyer	Ann Arbor		48103	US	2019-07-17
Liana Mellus	Madison	OH	44057	US	2019-07-17

Peter Dzubay II	Sylvania		43560	US	2019-07-17
wendy schmiedl	Sandusky		44870	US	2019-07-17
Margie Penzinski	Toledo	OH	43615	US	2019-07-17
Thomas Rakestraw	Beaver Falls		15010	US	2019-07-17
Larry Rosche	Ravenna		44266	US	2019-07-17
Jim O'Neill	Bristol		2809	US	2019-07-17
Norman Sohar	Orrville		44667	US	2019-07-17
Jeff Rose	Racine		45771	US	2019-07-17
Rosemary Kovacs	Lorain		44839	US	2019-07-17
Kris Ferguson	Tiffin		44883	US	2019-07-17
Karen Leow	Toledo		43614	US	2019-07-17
Jane Ellison	Cleveland		44120	US	2019-07-17
Cheryl Gomez	Lambertville		48144	US	2019-07-17
Theresa Hay	Dunkirk	OH	45836	US	2019-07-17
Shanna Price	Tiffin		44883	US	2019-07-17
Teresa Gilligan	Cincinnati		45238	US	2019-07-17
Dave Holz	Willoughby		44094	US	2019-07-17
Ranjit Laha	Jamestown		14701	US	2019-07-17
Orion Metheny	Bruceton Mills		26525	US	2019-07-17
Kathy Muir	Seattle		98118	US	2019-07-17
Donna Brasher	Port Clinton		43452	US	2019-07-17
Jay LaFollette	Huntingtown		20639	US	2019-07-17
Kathleen Neugebauer	Medina		44256	US	2019-07-17
Denise Arnold	Covington		41011	US	2019-07-17
barbara behling	Urbana		43078	US	2019-07-17
Lisa Velasquez	Houston		77058	US	2019-07-17
Julie Frazier	Somerville		45064	US	2019-07-17
Nancy Pound	Medina		44256	US	2019-07-17
Bridget Lewis	Lima		45806	US	2019-07-17
Jennifer Burns	Fostoria		44830	US	2019-07-17
Eric Schmiedl	Avon Lake		44012	US	2019-07-17
Sarah Littenberg	Cottonwood		86326	US	2019-07-17
Julie Letterhos	Columbus		43201	US	2019-07-17
Laura Dornan	Louisville		44641	US	2019-07-17
Kenn Kaufman	Oak Harbor		43449	US	2019-07-17
John Hoffman	Joshua Tree		92252	US	2019-07-17
William Bosstic	Chillicothe		45601	US	2019-07-17
Dylan Nickell	Cincinnati		45231	US	2019-07-17
Suzi woods	Sandusky	OH	44870	US	2019-07-17
Nancy Ortman	Independence	OH	44131	US	2019-07-17

Robert Setzer	Rochester		48307	US	2019-07-17
Martin Gulbransen	Wadsworth		44281	US	2019-07-17
Robert Marksbury	Tiffin		44883	US	2019-07-17
Edward Coristine	Bronx		10455	US	2019-07-17
Rudy Kobosky	Delmont		15626	US	2019-07-17
Timothy Young	Fort Wayne		46815	US	2019-07-17
Irene GRYSMAN	Fresh Meadows		11366	US	2019-07-17
Valerie Winterfield	Port Clinton		43452	US	2019-07-17
Lucy Marchant	Longmont		80503	US	2019-07-17
Michael Sacopulos	Terre Haute		47807	US	2019-07-17
Sara Worley	Perrysburg		43551	US	2019-07-17
Jerry Motter	Weeki Wachee		34613	US	2019-07-17
Kevin Joyce	Sylvania		43560	US	2019-07-17
David Lewis	Stow		44224	US	2019-07-17
Margaret Hutchinson	Phoenix		85013	US	2019-07-17
Randall Kreager	Denver		80263	US	2019-07-17
Jason Biller	Dublin	OH	43016	US	2019-07-17
Heather Lander	Galveston	TX	77551	US	2019-07-17
Linda Blaesing	Holland	OH	43528	US	2019-07-17
Jennifer St.John	Oak Harbor		43449	US	2019-07-17
Andrea Lindsay	Ligonier		15658	US	2019-07-17
Francine Demyan	Parma		44134	US	2019-07-17
Mary Lou Briner	Columbus		43035	US	2019-07-17
Debbie Parker	Avon		44011	US	2019-07-17
Carol Warfield	Jerome		49249	US	2019-07-17
Barb Rhodes	Oak Harbor	OH	43449	US	2019-07-17
Cheryl Kimble	Tiffin		44883	US	2019-07-17
Susan Smith	Erie		16505	US	2019-07-17
Margaret Steketee	Grand Rapids		49506	US	2019-07-17
DEBORAH FORTNEY	SHEFFIELD		44054	US	2019-07-17
Mary Coffman	Tiffin		44883	US	2019-07-17
Clare Hylant	Toledo		43615	US	2019-07-17
Jim Quigley	Lakewood		44107	US	2019-07-17
Jessie St. Christopher	North Olmsted		44070	US	2019-07-17
John Hageman	Cleveland		44102	US	2019-07-17
Ruth Urbanski	Cleveland		44132	US	2019-07-17
William Krosky	Fairfield		45014	US	2019-07-17
Michelle Schisler	Akron		44303	US	2019-07-17
Sarah Newmister	Pinckney		48169	US	2019-07-17
Brad Davidson	Solon		44139	US	2019-07-17

Elizabeth White	Sylvania			43560	US	2019-07-17
Liz McQuaid	Cleveland	OH	44135-3413		US	2019-07-17
Mary Brenner-Miller	Walton Hills	OH		44146	US	2019-07-17
Sharon Decooman	Arcadia			44804	US	2019-07-17
Judy Vorthman	Lodi			44254	US	2019-07-17
Mike Sarr	Cookeville			38506	US	2019-07-17
Carol Thierry	Cleveland			44124	US	2019-07-17
Laura Gooch	Cleveland			44118	US	2019-07-17
Karen Gray	Akron			44321	US	2019-07-17
Wendy Smith	Deshler	OH	43516-9505		US	2019-07-17
Erin Cashion	Columbus	OH		43202	US	2019-07-17
robert shaffer jr	Wooster			44691	US	2019-07-17
Angela M Lorenz	Dunkirk			45836	US	2019-07-17
Donna Collett	Langeloth	PA		15054	US	2019-07-17
Stephen Finley	Curtice			43412	US	2019-07-17
James Harmeson	Rossburg			45362	US	2019-07-17
Joanne Kessler	Vancouver			98683	US	2019-07-17
Tim Troutner	Bowling Green	OH		43402	US	2019-07-17
Ashli Gorbet	Port Clinton			43449	US	2019-07-17
Judy Lundquist	Ashland City			37015	US	2019-07-17
Patricia Whitesides	Toledo			43613	US	2019-07-17
Amanda Kachur	Whittaker	MI		48190	US	2019-07-17
Avraham Eitam	Gahanna			43230	US	2019-07-17
John Foley	Toledo	OH		43620	US	2019-07-17
Kristin Davis	Columbus Grove			45830	US	2019-07-17
Debra Berry	Houston			77030	US	2019-07-17
Kimberley McRitchie					US	2019-07-17
Daniel Sheffer	Barberton			44203	US	2019-07-17
Gene Leganza	Wilton	CT		6897	US	2019-07-17
Pamela Hunter	Republic			44867	US	2019-07-17
Dawn Eckert	Defiance			43512	US	2019-07-17
Patricia Gray	Bellevue			44811	US	2019-07-17
Julius Toth	maumee			43537	US	2019-07-17
Steve Bodart	Tiffin			44883	US	2019-07-17
Robert Ryan	Rochester			14613	US	2019-07-17
Catherine Green	Beulah	MI		49617	US	2019-07-17
Ann Oliver	Cincinnati			45238	US	2019-07-17
Harold King	aAthens			45701	US	2019-07-17
Richard A. Hoffman	Cleveland			44118	US	2019-07-17
Sharron Ferrell	Wooster			44691	US	2019-07-17

Kelly Putnam	Maumee		43537	US	2019-07-17
Sarah Reed	Fostoria		44830	US	2019-07-17
David Egloff	Oberlin		44074	US	2019-07-17
Meridith Beck	Port Clinton		43452	US	2019-07-17
Lisa Humphrey	Saint Louis		63125	US	2019-07-17
Kristina Collins	Cleveland		44106	US	2019-07-17
deanna petrella	wintersville	OH	43953	US	2019-07-17
Sally Fox	Vermilion		44089	US	2019-07-17
Rosemary H Lillis	Brick		8724	US	2019-07-17
Amy Stover	Secaucus		7094	US	2019-07-17
Anne Mauro	Naples		34114	US	2019-07-17
Bill Dashner	Novi		48377	US	2019-07-17
melissa easley	murray		42071	US	2019-07-17
Kevin Metzker	Galena		43021	US	2019-07-17
Nic Thom	Columbus		43231	US	2019-07-17
Maria Graziano	Hornell		14843	US	2019-07-17
Katie Mehlow	Findlay	OH	45840	US	2019-07-17
Larry Cook	Fremont		43420	US	2019-07-17
Samantha Echeverry	Nazareth		18064	US	2019-07-17
CHANDRA KAPIOLANI CALDERON-CASTRO	Fernley		89408	US	2019-07-17
Jon Levin	Bath		18014	US	2019-07-17
James Jablonski	Elyria	OH	44035	US	2019-07-17
Joanne Luyster	Louisville		40220	US	2019-07-17
Janet James	Lexington		40509	US	2019-07-17
Kaitlyn Stambaugh	Mechanicsburg		17050	US	2019-07-17
Claudia Souders	Port Clinton		43452	US	2019-07-17
Janice Raia	Louisville		40204	US	2019-07-17
Marianne Nolan	Broadview Heights		44147	US	2019-07-17
Linda Petrosky	Cincinnati		45255	US	2019-07-17
Lou Brodnik	Euclid		44132	US	2019-07-17
Jill Noll	Royal Oak		48073	US	2019-07-17
Heather Hodges	Westlake		44145	US	2019-07-17
David Mendez	Silver Spring		20904	US	2019-07-17
Amurthur Ramamurthy	Canton		48187	US	2019-07-17
Thomas Chatel	Oscoda		48750	US	2019-07-17
Paula Reich	Toledo		43606	US	2019-07-17
Anthony Cisneros	Modesto		95357	US	2019-07-17
Nan Wilson	Rocky River		44116	US	2019-07-17
Larry Hollon	Nashville	TN	37211	US	2019-07-17
Jacob Myers	Vermilion		57069	US	2019-07-17

Mark Sweeney	Lakewood		44107	US	2019-07-17
Garrett Adams	Louisville		40206	US	2019-07-17
Cassidy Ficker	Columbus	OH	43210	US	2019-07-17
Susan Brickner-Wren	Columbus		43212	US	2019-07-17
Kandace Glanville	Columbus		43230	US	2019-07-17
Carlton Schooley	Strasburg		44680	US	2019-07-17
Joe LePard	Ada		49301	US	2019-07-17
Lori Zornes	Cambridge		43725	US	2019-07-17
Cathy Burris	Fostoria Lebanon		44830	US	2019-07-17
Anna Brooks	Tiffin		44883	US	2019-07-17
Paul Jacyk	Toledo	OH	43611	US	2019-07-17
Sarah Preston	Mentor		44060	US	2019-07-17
Ethan Urban	Saint Clair		48079	US	2019-07-17
Cole DiFabio	Cleveland		44094	US	2019-07-17
Rhonda Berry				US	2019-07-17
Debra Sweeney	Lakewood		44107	US	2019-07-17
Kat Smoth	Greenbrier	AR	72058	US	2019-07-17
Wyatt Flood	Byesville		43723	US	2019-07-17
Carol McCallion	Dallas		75234	US	2019-07-17
Karen Pryor	Mansfield		44903	US	2019-07-17
Heather Angst	Trenton		45067	US	2019-07-17
Kelsey Childers	Toledo	OH	43605	US	2019-07-17
Kim Staneluis	Maumee		43537	US	2019-07-17
Don Niece	Tipp City		45371	US	2019-07-17
Kamalei Tremaine	Hilo		96720	US	2019-07-17
Judy Moore	Rocky River	OH	44116	US	2019-07-17
Tyler Brown	Port Clinton		43452	US	2019-07-17
Julie Wittmer	Mansfield		44907	US	2019-07-17
Joy Davis	Mentor		44060	US	2019-07-17
Robert wadsworth	Flower Mound	TX	75028	US	2019-07-17
Betty Graham	Austin	TX	78744	US	2019-07-17
Earl Ballard	Barberton		44311	US	2019-07-17
Melissa Rohm	Pittsburgh		15243	US	2019-07-17
Alexander Kann	Logan		84321	US	2019-07-17
Melanie Shuter	Circleville	OH	43113	US	2019-07-17
Sallie Traxler	COLUMBUS		43214	US	2019-07-17
Margaret Scott	Brighton	MI	48116	US	2019-07-17
Jasmine Cupp	Oak Harbor		43449	US	2019-07-17
Emily Courtier	Florence		41042	US	2019-07-17
Janet Hughes	Sandusky		44870	US	2019-07-17

jessica bostardi	newton falls	OH		44444	US	2019-07-17
Jo Johnstone	Batavia	OH		45103	US	2019-07-17
Susan Evanoff	Massillon			44646	US	2019-07-17
Sheila Fagan	Columbus	OH		43221	US	2019-07-17
Nicole Freshour	Toledo	OH		43613	US	2019-07-17
Connie Neeley	Somerset			42501	US	2019-07-17
Beth Wedebrook	Lucasville	OH		45648	US	2019-07-17
Patricia Rossi	Levittown	PA		19056	US	2019-07-17
Deborah Alexander	Maumee			43537	US	2019-07-17
Lora Sorth	Westerville			43081	US	2019-07-17
Dianne Rozak	Marblehead			43440	US	2019-07-17
Karyl McManes	Delaware			43015	US	2019-07-17
Ginny Mann	perrysburg			43551	US	2019-07-17
Lori Brumbaugh	Cleveland			44125	US	2019-07-17
William Guegold	Mantua			44255	US	2019-07-17
Kurt Brocone	North Olmsted			44070	US	2019-07-17
Katie Sidders	Tipp City			45371	US	2019-07-17
Wendy Webster	Oak Harbor			44023	US	2019-07-17
Beth Renner	Georgetown			40324	US	2019-07-17
Patricia Brown	Munroe Falls			44262	US	2019-07-17
Casera Lord	Hawaii Kai			96825	US	2019-07-17
Christine Nibert	Columbus			43231	US	2019-07-17
Nancy Archer	Richmond	VA		23238	US	2019-07-17
Kathy Nice	Orion			61273	US	2019-07-17
Nancy Castillo	Middle Grove	NY		12850	US	2019-07-17
Jackie Cabonor	Cuyahoga Falls	OH		44221	US	2019-07-17
Sandra Blease	Napoleon			43545	US	2019-07-17
Tina Perry	Loveland	OH		45140	US	2019-07-17
Matt Teeters	Cincinnati			45885	US	2019-07-17
Karl Mechem	Columbus			43215	US	2019-07-17
Steven Lasiter	Twentynine Palms	CA		92277	US	2019-07-17
Jane Mills	Estero			33928	US	2019-07-17
Deborah Weston	Lima			45807	US	2019-07-17
Kathy Pinchot	Eastlake			44095	US	2019-07-17
Julene Market	Lima			45807	US	2019-07-17
Colleen Gammy	LaSalle, Ontario		N9J 2C4		Canada	2019-07-17
Patricia Nicolls	Toledo	OH		43623	US	2019-07-17
James Fenske	Cincinnati			45014	US	2019-07-17
Chris Mahland	Akron			44305	US	2019-07-17
Inger Simmons	Toledo			43614	US	2019-07-17

Roger Garber	Dayton		45424	US	2019-07-17
Annabel Eades	Darien		6820	US	2019-07-17
Sarah Jones	Amherst		44001	US	2019-07-17
Richard Fosdick	Royal Oak		48073	US	2019-07-17
Aaron Nisley	Millersburg		44654	US	2019-07-17
Robin Cadez	Brunswick	OH	44212	US	2019-07-17
Penny Young	North Ridgeville	OH	44039	US	2019-07-17
Carlos Camilo	Brooklyn		11237	US	2019-07-17
Alisa Gerbec	Cleveland		44144	US	2019-07-17
Sarah Armstrong	Toledo	OH	43612	US	2019-07-17
Julie Hewitt	Xenia	OH	45385	US	2019-07-17
Ethan Kistler	Newton Falls		44444	US	2019-07-17
Ann Shrock-Keller	Port Clinton		434	US	2019-07-17
marguerite ritter	Copley		44321	US	2019-07-17
Trey Trevino	Colorado springs		80219	US	2019-07-17
Kekui Navas -Colburn	Kailua koan		96740	US	2019-07-17
Marcia Gradel	Bowling Green		43402	US	2019-07-17
Ly Tran	Jupiter			US	2019-07-17
Daniel Petto	Olmsted Falls		44012	US	2019-07-17
Holly Morris	Glen Rock	PA	17327	US	2019-07-17
Patti Bell	Louisville	KY	40204	US	2019-07-17
Janis Allard	Macomb	MI	48044	US	2019-07-17
Bree Reynolds	Put in bay		43456	US	2019-07-17
Carolyn Harvey	Perrysburg		43551	US	2019-07-17
william mccann	Westerville		43081	US	2019-07-17
Jan Caron	Genoa	OH	43430	US	2019-07-17
John Laverty	Columbus		43214	US	2019-07-17
Joshua Yoder	Dundee		44624	US	2019-07-17
Ryan Lesniewicz	Oak Harbor	OH	43449	US	2019-07-17
Janet Weihrauch	Findlay		45840	US	2019-07-17
Gracie Mullins	Salt Lake City		84123	US	2019-07-17
Gustino Lanese	Chardon		44024	US	2019-07-17
Jessica Alles	Mentor		44060	US	2019-07-17
Susan Husted	Covington		41011	US	2019-07-17
Susan Stamm	Lyons	OH	43533	US	2019-07-17
Carlene Harley	Vandalia		45377	US	2019-07-17
Roseanne L	bellingham		98225	US	2019-07-17
Bill Oberjohn	Alliance	OH	44601	US	2019-07-17
Bruce Brooks	Oxford		45056	US	2019-07-17
Joyce Bender	Frankfort		40602	US	2019-07-17

Sandra Winland	Prospect		43342	US	2019-07-17
Judy Shoemaker	McDermott		45652	US	2019-07-17
Moriah Barr	East Kingston		3827	US	2019-07-17
Barb Grega	Brunswick	OH	44212	US	2019-07-17
Jack Burris	Pemberville		44830	US	2019-07-17
Esther Stutzman	Cleveland		44105	US	2019-07-17
Nate Koszycki	Toledo		43614	US	2019-07-17
Jan Dixon	Perrysburg		43551	US	2019-07-17
Andrea Frary	Dover	NJ	7801	US	2019-07-17
Michele Thompson	Columbus		43065	US	2019-07-17
Barbara Stoos	Cincinnati		45238	US	2019-07-17
Terry Keller	Marblehead		43440	US	2019-07-17
Hugh Rose	Rancho Palos Verdes		90275	US	2019-07-17
Robert Pickford	Cincinnati		45224	US	2019-07-17
Lisa Lau	Kaneohe		96744	US	2019-07-17
Carl Huffman	Broomfield		80020	US	2019-07-17
Mary Hill	Beachwood		44122	US	2019-07-17
Keith Pohly	Wilmington		45177	US	2019-07-17
Kathleen Grabowski	Wilkins Twp.		15235	US	2019-07-17
robert reifert	tampa	FL	33634	US	2019-07-17
Sherrie bassman	Vandalia	OH	45377	US	2019-07-17
Deb Fisher	Northwood	OH	43619	US	2019-07-17
Greg Morishima jr	Ewa beach		96706	US	2019-07-17
Shawn Ryan	Rochester		14626	US	2019-07-17
Mark Hainen	Temperance		48182	US	2019-07-17
Laura Tuck	Athens		45701	US	2019-07-17
Karen Flanagan	Van Buren		45889	US	2019-07-17
Jennifer Silverii	Dayton		45429	US	2019-07-17
Sharon K Edwards	Dayton		45424	US	2019-07-17
Gisela Drysdale	Milwaukee		53213	US	2019-07-17
Steven Schellenger	Port Washington		11050	US	2019-07-17
Alexa Cole	Newark		43055	US	2019-07-17
Kaylan Short	Theodore		36582	US	2019-07-17
brittney smith	houston		77568	US	2019-07-17
Kristina Racher	Cuyahoga Falls	OH	44221	US	2019-07-17
Mandy Roberts	Lima		45801	US	2019-07-17
Chuck Slusarczyk Jr.	Cleveland	OH	44113	US	2019-07-17
VJ Huffman	Cleveland		44192	US	2019-07-17
Sally Kennedy	Mentor		44060	US	2019-07-17
Danielle Figueroa	Honolulu		96819	US	2019-07-18

Hana Kang	Kailua-Kona			US	2019-07-18
Allen Coovert	Dayton		45440	US	2019-07-18
Julie Zobenica	Jewett		43986	US	2019-07-18
Daniel Patrick	Lexington		40503	US	2019-07-18
Gaerin Warman-Szvoboda	Yellow Springs	OH	45387	US	2019-07-18
R.D. Lee	Elyria		44035	US	2019-07-18
Giles Grabowski	North Versailles		15137	US	2019-07-18
Robbin Swindaman	Maumee		43537	US	2019-07-18
Khayla Reynolds	Durham		27713	US	2019-07-18
Barbara Iyer	Riverside		92509	US	2019-07-18
Ma Frattaroli	Marblehead		43440	US	2019-07-18
Kirk Denton	Columbus		43201	US	2019-07-18
Scott Watkins	Navarre		44662	US	2019-07-18
Dave Ross	Maumee		43537	US	2019-07-18
Mary Hutchison	Brick	NJ	8724	US	2019-07-18
April Allen	Newberry		29127	US	2019-07-18
lia medeiros	kaneohe		96744	US	2019-07-18
Jonathan Sokol	Cleveland		44135	US	2019-07-18
Carla Hall	Wooster	OH	44691	US	2019-07-18
Diane Krause	Wadsworth		44281	US	2019-07-18
Robert John Rider	Cleveland		44111	US	2019-07-18
Beth Thomas	Dayton		45419	US	2019-07-18
Martha Reynard	Bedford		44146	US	2019-07-18
Deanna Lammle	Toledo		43623	US	2019-07-18
Michael Carpenter	Huntingtown		20639	US	2019-07-18
Patricia Guenther	Youngstown		44511	US	2019-07-18
Jane Nebel	Pickerington		43147	US	2019-07-18
Donna Fagerhaug	Rocky River		44116	US	2019-07-18
Lisa Lovuola	Rocky River		44116	US	2019-07-18
Sue Reynard	Madison		53726	US	2019-07-18
John Mills	Titusville		32780	US	2019-07-18
Jane Riker	Findlay		45840	US	2019-07-18
Ray Hurst	Fresno		93725	US	2019-07-18
Vincent Camp	Lorain		44053	US	2019-07-18
Paula Lozano	Lakewood		44107	US	2019-07-18
Karen Anderson	Huntingtown		20639	US	2019-07-18
Parker Latimore	Snellville		30078	US	2019-07-18
Gerryl Wesley	Rocky River		44116	US	2019-07-18
William Kurtz	Charlottesville		22901	US	2019-07-18
Richard Norgard	Port Clinton	OH	43452	US	2019-07-18

Frances Davis	Troy		45373	US	2019-07-18
Janice McMunn	Circleville		43113	US	2019-07-18
Dayton Kim	Las Vegas		98014	US	2019-07-18
Marion VanSchoyck	Johnstown	OH	43031	US	2019-07-18
Jack DeVore	Port Clinton		43452	US	2019-07-18
Anna Wittmer	Mansfield		44903	US	2019-07-18
Kathryn Hanratty	Chardon		44026	US	2019-07-18
Simon Tolzmann	Chicago		60647	US	2019-07-18
Linda Parker	Put-in-Bay	OH	43456	US	2019-07-18
Brian Zwiebel	Oregon		43616	US	2019-07-18
Katharine Cohen	Murray		85745	US	2019-07-18
Debra Bentley	Xenia		45385	US	2019-07-18
Paul Banglos	Waipahu		96797	US	2019-07-18
Joanne Righi	Strongsville		44136	US	2019-07-18
Frank Becker	Wooster	OH	44677	US	2019-07-18
Cullen Bower	Fairborn		48089	US	2019-07-18
Philip Sisto	Bay Village	OH	44140	US	2019-07-18
Carol Miller	Avon Lake		44012	US	2019-07-18
John Faneuff	Oregon		43616	US	2019-07-18
Joyce Reid				US	2019-07-18
Carla Paola	Carolina		983	US	2019-07-18
Jessica Melfi	Worthington		43085	US	2019-07-18
Jacki Toler	South charleston		25309	US	2019-07-18
LaDean Hutter	Cleveland		44124	US	2019-07-18
William Lorenz	Defiance		43512	US	2019-07-18
Mary Ann Wagner	Mentor		44060	US	2019-07-18
Tim Shelton	Groveport		43125	US	2019-07-18
Justin Bosler	Mountain View		94043	US	2019-07-18
Mark Rose	Dublin		43017	US	2019-07-18
Linda Harig	Cincinnati		45219	US	2019-07-18
Matt Debelak	Mentor		44060	US	2019-07-18
Tom Nepute	Atlanta	GA	30341	US	2019-07-18
Sharon Hull	Santa Cruz	CA	95062	US	2019-07-18
Ruth Moradi	Akron		44333	US	2019-07-18
Ann Forrest	Tiffin	OH	44883	US	2019-07-18
Ed Litz	Port Clinton		43452	US	2019-07-18
Isabella Ruggieri	Brooklyn,		11223	US	2019-07-18
Court Filburn	Saint Clairsville		43950	US	2019-07-18
Mary K. Szeremet	Brook Park		44142	US	2019-07-18
Linn Chuck	Dayton		45419	US	2019-07-18

Kathryn McKinne	Mount Joy		17552	US	2019-07-18
Marjorie Siegel	San Jose		95124	US	2019-07-18
angela boudouris	whitehouse		43551	US	2019-07-18
Chayton Keegan	Honolulu		96817	US	2019-07-18
Howard Hickson	Barberton		44203	US	2019-07-18
Frances Oliver	Lodi	CA	95240	US	2019-07-18
Barbara McKinley	Ann Arbor	MI	48103	US	2019-07-18
Betsy Worden	Findlay		45840	US	2019-07-18
Kaeleleokawana'ao DeKneef	Maunaloa		96770	US	2019-07-18
Martha Boudreau	Detroit		48223	US	2019-07-18
Hayley O'Neal	Federal Way		98063	US	2019-07-18
Bonnie Law	Wellington	OH		US	2019-07-18
Rebecca Shemenski	Woodville		43469	US	2019-07-18
Doug Pickford	Fairfax		22032	US	2019-07-18
Cathy Cottrell	Portage		49002	US	2019-07-18
Cal Sisto	Visalia		93277	US	2019-07-18
Zayvion Stewart	Marietta		30008	US	2019-07-18
Carrie Willis	Fremont		43420	US	2019-07-18
eileen JARC	bay Village	OH	44140	US	2019-07-18
Anna Eerola	East China		48079	US	2019-07-18
Marylynn Herold				US	2019-07-18
Pam Shanahan	Oro Valley		85737	US	2019-07-18
Eliza Watts	Venice		34293	US	2019-07-18
Suzanne Czech	Toledo		43607	US	2019-07-18
ISAAC JANUARY	Gurnee		60031	US	2019-07-18
Rebecca Irvin	Chillicothe	OH	45601	US	2019-07-18
Judith Ferrell	Elkhart	IN	46514	US	2019-07-18
Wesley Kromer	Vermilion		44089	US	2019-07-18
Lora LeMay	Liberty Twp	OH	45044	US	2019-07-18
Elizabeth Jaggers	Columbus		43085	US	2019-07-18
Kendra Wumer	Rossford	OH	43460	US	2019-07-18
Torrey Coker	Columbus		43201	US	2019-07-18
Sara Giuliano	Lakewood	OH	44107	US	2019-07-18
James Prumm			2015	Australia	2019-07-18
Tara Adams	Tustin		49688	US	2019-07-18
Bruce Ventura	Tubac, AZ		85646	US	2019-07-18
Ash Hak	Rancho Cucamonga		91739	US	2019-07-18
Lenore Charnigo	Parma Heights	OH	44130	US	2019-07-18
Arion Knight	Los Angeles		90008	US	2019-07-18

Jessie Tyme	Pataskala			43062	US	2019-07-18
Chandler Brown	Milton			32583	US	2019-07-18
Ben Warner	Sunbury	OH		43074	US	2019-07-18
Elliott Smith	Norwood			13668	US	2019-07-18
Stacey Shelton	Groveport	OH		43125	US	2019-07-18
Cathleene Mae	Las Vegas			89183	US	2019-07-18
Joe Blow	Queens			11418	US	2019-07-18
Hokulani Hernandez	Kailua Kona			96740	US	2019-07-18
Katherine Turoczi	North Olmsted			44070	US	2019-07-18
ShaLyse Walker	Salt Lake City			84101	US	2019-07-18
Brandon Jeffries	Kailua kona			96740	US	2019-07-18
Keilah Kanahele	Mililani			96789	US	2019-07-18
Deborah Carr Taylor	Plymouth	MI		48170	US	2019-07-18
Carmen Castro	Las Vegas			89131	US	2019-07-18
Lisa Rainsong	Cleveland			44121	US	2019-07-18
JoEllen Rudolph	Charlevoix	MI		49720	US	2019-07-18
Wendy Mendez Monrroy	Kailua-Kona			96740	US	2019-07-18
Penis Enlargment	Pittsburgh			15224	US	2019-07-18
Mary Yandell	Louisville	KY		40243	US	2019-07-18
Alana Dudley	New York			10029	US	2019-07-18
Arielle Tufaga	Laie			96797	US	2019-07-18
melissa varela	Kailua Kona			96740	US	2019-07-18
Madison Spencer	Orangeburg			29115	US	2019-07-18
Charisse Thomas	Honolulu			96826	US	2019-07-18
Jos-Lin Mano'i	Kapaa			96746	US	2019-07-18
Ivalynn Lauronal-Molcillo	Kailua Kona			96740	US	2019-07-18
Leina Napoleon					US	2019-07-18
Emily Baldy	San Carlos			94070	US	2019-07-18
Jermaine Malloe	Anchorage			99508	US	2019-07-18
Mary Del Rosario	Ewa Beach			96706	US	2019-07-18
Kiralei Luuloa	Kaunakakai			96748	US	2019-07-18
Ashley Domingo	Makawao			96768	US	2019-07-18
Gina Curry	London	ENG	W10 6EF		UK	2019-07-18
Mesepa Gomes	Kailua-Kona			96740	US	2019-07-18
Linda Hamilton	Richmond			48062	US	2019-07-18
Kainoa Raymond	Kailua Kona			96740	US	2019-07-18
Kaital Ishicuro	Waianae			96792	US	2019-07-18
Eden Arthur	Honolulu			96805	US	2019-07-18
Rhett Boeger	Livermore			94551	US	2019-07-18
Denise Stickles	Dayton			45415	US	2019-07-18

Greg Coleman	Fairview Park			44126	US	2019-07-18
Michele Hendrick	Wadsworth			44281	US	2019-07-18
Kelsie Shibata	Las Vegas			89119	US	2019-07-18
Robert Walus	Brighton			48116	US	2019-07-18
David Cooper	De Forest			53532	US	2019-07-18
Kristen Maslach					US	2019-07-18
DYLAN Serrage	Strongsville		44136-5219		US	2019-07-18
Luanette Fargas Fuentes	Loiza				US	2019-07-18
Samantha Mansfield	Lake Milton	OH		44429	US	2019-07-18
Robin Densmore	Cambridge			43725	US	2019-07-18
Fred Innamorato	hudson	OH		44236	US	2019-07-18
Maureen Bailey	Wakeman	OH		44889	US	2019-07-18
Lana Hays	walton			41094	US	2019-07-18
Anne Billiard	Alanson			49706	US	2019-07-18
Robert Swindaman	Maumee			43537	US	2019-07-18
Linda Lakemacher	Powell			43065	US	2019-07-18
Jakie Pozniak	Howell			48843	US	2019-07-18
Ashley Brown	Raleigh			27607	US	2019-07-18
Carol Bradsher	Port Clinton			43452	US	2019-07-18
Rocky Ryan Talledo	Kailua Kona			96740	US	2019-07-18
Dana Campbell	Spencer			44275	US	2019-07-18
Nancy Schaner	Sandusky			44870	US	2019-07-18
Nancy Kaye Bogart	Redford Twp.	MI		48239	US	2019-07-18
Ankita Suri	Somerset			8873	US	2019-07-18
Kelsey Warner	Delaware	OH		43015	US	2019-07-18
Reei Temakei	Laie			96762	US	2019-07-18
john sampliner	Cleveland			44124	US	2019-07-18
Susan ONeal	Cleveland			44124	US	2019-07-18
Kimberly Ksufman	Oak Harbor			43449	US	2019-07-18
George Novosel	Hudson			44236	US	2019-07-18
Julie Decker	Oak Park	MI		48237	US	2019-07-18
Lois Kuck	Beavercreek.			45430	US	2019-07-18
Kitrenda Miller	Uniontown			44685	US	2019-07-18
Cathy Victor	Tallmadge			80209	US	2019-07-18
Laura Sebastianelli	Alexandria			22307	US	2019-07-18
Susan Oelbracht	Akron	OH		44314	US	2019-07-18
Melissa Wales	Athens	OH		45701	US	2019-07-18
Susan Nelson	Westerville			43081	US	2019-07-18
Caroline Sweeney	Toledo			43612	US	2019-07-18
Mike Bohling	Gypsum			43433	US	2019-07-18

Lina Foster	Las Vegas		89141	US	2019-07-18
Cathy Gray	Cincinnati	OH	45243	US	2019-07-18
Michael Fesh	Canton		48188	US	2019-07-18
Michael Fitts	Akron		44319	US	2019-07-18
Dawn Turner	Alexandria		43001	US	2019-07-18
Geri Bates	Chicago		60643	US	2019-07-18
Bonnie Jacobs	Lexington	KY	40504	US	2019-07-18
Deb Neidert	Kent		44240	US	2019-07-18
Cindy Rowe	Toledo		43623	US	2019-07-18
Khymberlee Jackson	Peru		46970	US	2019-07-18
Rosalyn Schrank	Willoughby		44094	US	2019-07-18
Nancy Gernheuser	Maumee		43537	US	2019-07-18
Lisle Merriman	Cleveland Heights		44118	US	2019-07-18
Nancy Richards	Lima		45804	US	2019-07-18
Edith Dinger	Grove City		43123	US	2019-07-18
Lisa LeBar	Gallatin	TN	37066	US	2019-07-18
Lorraine McReynolds	Bartlesville		74006	US	2019-07-18
A B	Cleveland	OH	44113	US	2019-07-18
Paula Bartlett	Dayton		45432	US	2019-07-18
Shane Fessenden	Carbondale		62901	US	2019-07-18
Vaughn Bowen	Prospect	KY	40059	US	2019-07-18
cortez farley jr	Detroit		48205	US	2019-07-18
Deb Schelling	Cleveland	OH	44120	US	2019-07-18
Susan Brauning	Hilliard		43026	US	2019-07-18
Joe Kaplan	Escanaba		49829	US	2019-07-18
Mike Tessmer	Port Clinton		43452	US	2019-07-18
Molly Kenney	Greenville	OH	45331	US	2019-07-18
Tim Hutson	Columbus		43220	US	2019-07-18
Jane Rude	Toledo		43612	US	2019-07-18
Dawn Ellis	Rutherfordton		28139	US	2019-07-18
Edna Ugale	Las Vegas		89101	US	2019-07-18
Marilyn Teuscher	Tallmadge		44278	US	2019-07-18
Gerri Smith	Loveland		45140	US	2019-07-18
David Kazdan	Cleveland		44118	US	2019-07-18
Benjamin Fambrough	Cleveland		44118	US	2019-07-18
Deborah Smith	Cleveland Heights		44118	US	2019-07-18
Anita Manzeck	Lima		45806	US	2019-07-18
Morin Morin	Ann Arbor		48104	US	2019-07-18
Philip Chaon	Cleveland Heights		44118	US	2019-07-18
Help I'm an Alien Trapped in Area 51 send help	Area 51		72525	US	2019-07-18

Marty Jakle	Green Valley		85614	US	2019-07-18
Marion Farber	San Jose	CA	95120	US	2019-07-18
Ria Kapadia	Port Orange		32128	US	2019-07-18
Cheryl Davidson	Cleveland		44111	US	2019-07-18
Mark Harrison	Morgantown		26508	US	2019-07-18
Miliama Naea				US	2019-07-18
Pat Mangas	Defiance		43512	US	2019-07-18
Beth Cooper	Birdsboro		21742	US	2019-07-18
Wayne Powers	Strongsville		44136	US	2019-07-18
Alex Kula	Omaha		68137	US	2019-07-18
Maria Milsted	Schaumburg		60159	US	2019-07-18
Nancy Wrede	West Miltin		45383	US	2019-07-18
Ann Tibbot				US	2019-07-18
Anthony Jones II	West Hollywood		90069	US	2019-07-18
Michelle moore	Alliance	OH	44601	US	2019-07-18
Margaret Kaufman	Wichita		67230	US	2019-07-18
Crystal Ginn	Powell		43065	US	2019-07-18
Alice Miller	Cleveland		44144	US	2019-07-18
Monet Limuti	Guilford		6437	US	2019-07-18
Judith Damewood	Dayton		45415	US	2019-07-18
Billi Krochuk	Burlington			Canada	2019-07-18
Mary Pickett	Toledo		43614	US	2019-07-18
Sherry Roberts	Stow		44224	US	2019-07-18
Lori McCollister	Zanesville		43701	US	2019-07-18
Craig Caldwell	Westlake		44145	US	2019-07-18
Deana Willard	Walbridge		43465	US	2019-07-18
Carol Cramer-Burke	Mansfield		44903	US	2019-07-18
Carol Martinsen	North Ridgeville		44039	US	2019-07-18
Judith McKinley	Reynoldsburg		43068	US	2019-07-18
Emily Gensolin	Chattanooga		37421	US	2019-07-18
Katie Andersen	Erie		16505	US	2019-07-18
Blair Mason	Portage		49024	US	2019-07-18
Nola Miller-Brasure	North Olmsted		44070	US	2019-07-18
Paige Moniz	Honokaa		96727	US	2019-07-18
Michele Rundquist-Franz	Erie		16510	US	2019-07-18
Valentina Sanchez	Fort Lauderdale		33327	US	2019-07-18
Kaitlyn-rose Garcia	Hanapepe		96716	US	2019-07-18
Julie Schroeder	Rahway		7065	US	2019-07-18
Ashley Rodman	Strongsville		44136	US	2019-07-18
Raina Angeller	Selden	NY	11784	US	2019-07-18

Nathaniel Ambrose	Azle		76020	US	2019-07-18
Keahi Benito				US	2019-07-18
Mary Clements	Willoughby		44094	US	2019-07-18
Nina Jones	Oakhurst	CA	93644	US	2019-07-18
Karl Borowski				Poland	2019-07-18
Kyle Michael	Falls Church		22042	US	2019-07-18
Patricia Folsom	Bristol		5443	US	2019-07-18
Joseph Kanahele jr	Kekaha		96752	US	2019-07-18
Serina Novin	Winter Springs		32708	US	2019-07-18
Cathy Miller miller	Coos Bay		97420	US	2019-07-18
william powell	ocean view		19970	US	2019-07-18
Natalie Kaltenbach	Dayton	OH	45440	US	2019-07-18
G Timothy Colborn	North Olmsted		44070	US	2019-07-18
Thaddeus Lupina	Henderson		89014	US	2019-07-18
Janice Solek-Tefft	Underhill	VT	5489	US	2019-07-18
Mary Orio	Jacksonville		32226	US	2019-07-18
Yubee Isaac	Hilo		96720	US	2019-07-18
Eric Eivert	Dayton		45424	US	2019-07-18
Estelle Delgado	Victorville		92392	US	2019-07-18
Debbie Miller	Greensburg		15601	US	2019-07-18
Sarah Lockard	Wickliffe		44092	US	2019-07-18
Scott Wachter	University Heights	OH	44118	US	2019-07-18
Erin Miller	Dublin		43016	US	2019-07-18
Monica Essenmacher	Midland	MI	48640	US	2019-07-18
Marcie Cole	Erie		16506	US	2019-07-18
Holland Mulder	Portland		97218	US	2019-07-18
Aaron Smith	AKRON		44718	US	2019-07-18
Elaine Kunka	Alron		44303	US	2019-07-18
DEANNA BROOKS-LONG	Fairfield		45014	US	2019-07-18
Julia jensen	Eugene		97402	US	2019-07-18
Theresa Smith	Toledo		43614	US	2019-07-18
Ben Humphrey	Westerville		43082	US	2019-07-18
Cindy Oboczky	Nekoosa	WI	54457	US	2019-07-18
Kim Laskowski	Bay City	MI	48708	US	2019-07-18
Carol Elder	Pataskala		43062	US	2019-07-18
Ann Hannon	Ocala		34473	US	2019-07-18
Crystal Verma	Tacoma		98387	US	2019-07-18
Patricia Welle	Mayfield Village		44040	US	2019-07-18
Shayla Kawasaki	Portland		97202	US	2019-07-18
norma setteur	akron		44333	US	2019-07-18

Amber Keeley	Hicksville		43526	US	2019-07-18
Lorie Kohn	Auburn		48611	US	2019-07-18
Diann Paio	Aiea		96701	US	2019-07-18
Jaysanet Correa	Syracuse		13204	US	2019-07-18
Kristina Polk	North Ridgeville	OH	44039	US	2019-07-18
Nancy Cramer	Maumee		43537	US	2019-07-18
Jean Minnick	Bellefontaine	OH	43311	US	2019-07-18
Nancy Holland	Middleton	WI	53562	US	2019-07-18
Emma Chvatal	Carterville		62918	US	2019-07-18
Angelina Avila	Ontario		91758	US	2019-07-18
Carrie Rasik	Columbus	OH	43220	US	2019-07-18
Douglas Rasik	Toledo	OH	43611	US	2019-07-18
Cyntree Johnson	Detroit		48224	US	2019-07-18
Gareth Ah Chong	Provo		84601	US	2019-07-18
kristina rasik	toledo	OH	43611	US	2019-07-18
Susan Ward	Newburgh	NY	12549	US	2019-07-18
Gwynne Dilbeck	Delaware		43015	US	2019-07-18
Lissa Ladd	Port Clinton		43452	US	2019-07-18
Jeanine Van Der Laar	Helena		43435	US	2019-07-18
Ki Mun	Eclectic		36024	US	2019-07-18
Ariana Sangliwala	Corpus Christi		78413	US	2019-07-18
Baylee Blau	Seattle		98118	US	2019-07-18
Jenifee Adams	Cedarville		45314	US	2019-07-18
Carol Besse	Seminole		33772	US	2019-07-18
Michael Mendoza	Clovis		88101	US	2019-07-18
Jaynalyn Nakagawa	Mililani		96789	US	2019-07-18
Robert Bochenek	Farmington		48331	US	2019-07-18
Justin Ryder	Portland		97267	US	2019-07-18
Leanna Shaberly	Bowling Green		43402	US	2019-07-18
Chanelle Mattos	Ewa Beach		96706	US	2019-07-18
Stephanie Saul	Fairchild		54741	US	2019-07-18
Jan Hominger	Williamston		48895	US	2019-07-18
Zylee Kuikahi	Waipahu		96797	US	2019-07-18
Emily Leto	Delaware		43015	US	2019-07-18
Heather Carpenter	Ocala		34472	US	2019-07-18
Mailie Ngiriou	Honolulu		96822	US	2019-07-18
Mireya Luna	Houston		77071	US	2019-07-18
patricia powers	cleveland	OH	44111	US	2019-07-18
Dana Seilhan	Columbus		43214	US	2019-07-18
Cindy Case	Westlake		44145	US	2019-07-18

Kendall Draeger	Dayton		45429	US	2019-07-18
Marilyn Petty	Galveston	TX	77554	US	2019-07-18
Dana Nguyen	Honolulu		96819	US	2019-07-18
Jonathan Jarvis	Zanesville		43701	US	2019-07-18
Ashley Morton	Mount Washington		40047	US	2019-07-18
Tom Dankowski	Columbia Station		44028	US	2019-07-18
Ross Pickford	Springfield		22153	US	2019-07-18
Kira LaZar	Naalehu		96772	US	2019-07-18
Lina Watai	Kailua-Kona		96740	US	2019-07-18
Summer Kerr	Walpahu		96797	US	2019-07-18
Sandra Elliott	West Milton	OH	45383	US	2019-07-18
Sandy Brown	Akron		44302	US	2019-07-18
Joshua-sama Minervini	Miami		33172	US	2019-07-18
Marla Di Benedetto	Normandy		63121	US	2019-07-18
Mia White	Boca Raton		33431	US	2019-07-18
Aaron Smith	Minneapolis		55440	US	2019-07-18
Floriana Joram	Kailua Kona		96740	US	2019-07-18
Braeden Howey	North Sioux City		57049	US	2019-07-18
Tom Hissong	Vandalia		45377	US	2019-07-18
Susan Breisch	San Diego		92117	US	2019-07-18
Ruth Ann McCune	Cape Coral		33909	US	2019-07-18
Alex O'Connell	Maybrook		12543	US	2019-07-18
Robert Peters	Maumee		43537	US	2019-07-18
Barbara Kaynarca	Munroe Falls	OH	44262	US	2019-07-19
tsaysha lacio	kahului		96732	US	2019-07-19
ROBERTA ZUVER	Mantua		44255	US	2019-07-19
Lauren Blyth	Columbus		43214	US	2019-07-19
Ashley Juarez	Las Vegas		89031	US	2019-07-19
Kiara Vidal	Bronx		10469	US	2019-07-19
Alana Bush	Wailuku		96793	US	2019-07-19
Eileen Zimlich	Brecksville		44141	US	2019-07-19
Jane Northway	Asheville		28803	US	2019-07-19
Jamie Hardy	La Marque		77568	US	2019-07-19
Judith De john hoffman	Pittsburgh		15204	US	2019-07-19
Ashley Lewis	Savannah		31313	US	2019-07-19
Amy Girten	Powell		43065	US	2019-07-19
Clark West	Wadsworth	OH	44281	US	2019-07-19
Jordan Gammons	Matthews		28105	US	2019-07-19
Fatima Nasser	Jersey City		7302	US	2019-07-19
Cheryl Howard	Parma Heights		44130	US	2019-07-19

Steven Davis	Lakewood			44107	US	2019-07-19
Susan Walsh	Mattapoisett			2739	US	2019-07-19
Lynnette Halstead	Buckeye Lake			43008	US	2019-07-19
Dorothy Bukovac	Columbus	OH		43235	US	2019-07-19
Geri Smith	Cleveland			44124	US	2019-07-19
veronica guillen	Los Angeles			90064	US	2019-07-19
Christy jensen	Pleasanton			94566	US	2019-07-19
Lisa Hendricks	Cleveland			77328	US	2019-07-19
Elijah Dudoit	Honolulu			96826	US	2019-07-19
Aaeron Robb	Baltimore	MD	21218-2911		US	2019-07-19
Amelia Ventouris	Derry			3038	US	2019-07-19
Kiara Bell	Kahului			96733	US	2019-07-19
Luona Garroutte	Prue			74060	US	2019-07-19
Leeza Graziano	Waianae			96792	US	2019-07-19
Nami Unzicker	San Francisco			94112	US	2019-07-19
Jacy Cunningham	Honolulu			96817	US	2019-07-19
Sandra Farkas	Springfield			22152	US	2019-07-19
Antonio Cicero	Cleveland			44134	US	2019-07-19
bryan wong	West Covina			91790	US	2019-07-19
Mia Yeager	Aurora			44202	US	2019-07-19
Nina Van Overwaele	Saint Charles			60175	US	2019-07-19
Andrew Ezweleger	Portland			97211	US	2019-07-19
Ethan Wentz	Huntington			25701	US	2019-07-19
Lauren Howe					US	2019-07-19
Desree Suzuki	Ewa Beach			96706	US	2019-07-19
Maria sarnowski	Parma			44130	US	2019-07-19
Patricia Brodsky	Cleveland			44112	US	2019-07-19
Breanna Sears					US	2019-07-19
Andrew Gonsalves	District Heights			20747	US	2019-07-19
Sosiua Haunga	Las Vegas			89103	US	2019-07-19
Troy Heen	Kaneohe			96744	US	2019-07-19
Leilani Waters	Wahiawa			96786	US	2019-07-19
Cathy Ruffus	Rocky River	OH		44116	US	2019-07-19
Alex Thomason	Manhattan			66502	US	2019-07-19
Gabriel Lachenmeier	Netarts			97143	US	2019-07-19
Carol Hathaway	Cleveland			44109	US	2019-07-19
James Lamey	Northwood			43619	US	2019-07-19
Kathleen Garnes	Lakewood			44107	US	2019-07-19
Shannalei Seau	San Diego			92105	US	2019-07-19
Alejah Dawn Igawa	Tacoma			98464	US	2019-07-19

Sharlene Aguon	Yona		Guam	2019-07-19
Desiree Cook	Redondo Beach	90278	US	2019-07-19
Daniela Tablante	Brooklyn	11212	US	2019-07-19
Scott Hickman	Wilmington	45177	US	2019-07-19
Mary Rongyos	Cuyahoga Falls	44221	US	2019-07-19
CAROLANI LOPES	HONOLULU	96817	US	2019-07-19
Davelin Kauwenaole	Kaunakakai	96748	US	2019-07-19
Kayte Miller	Franklin	37064	US	2019-07-19
Tyler Irwin	Canton	30115	US	2019-07-19
Anabel Zuniga	Dunedin	34698	US	2019-07-19
Kaylee-Rose Costales	Waianae	96792	US	2019-07-19
shylah paulo	Ewa Beach	96706	US	2019-07-19
Angel Manago	Kaneohe	96744	US	2019-07-19
Javian Preza	Waipahu	96797	US	2019-07-19
Slone Lauese	East Palo Alto	94303	US	2019-07-19
laiza cabote	Waipahu	96797	US	2019-07-19
Franche Lei Aguinaldo	San Bernardino	92410	US	2019-07-19
Regina DeCambra	Ewa Beach	96706	US	2019-07-19
gennalen alonzo	Ewa Beach	96706	US	2019-07-19
Makoakane Kawaihalau	Keaau	96749	US	2019-07-19
Karime Mendoza	Austin	78753	US	2019-07-19
Mindy Baker	Honolulu	96819	US	2019-07-19
Crystal Gilbert	Nassau		US	2019-07-19
Payosini Parida	bangalore	560035	US	2019-07-19
Mac Sepeda	San Antonio	78293	US	2019-07-19
Dorieanne Killion	Honolulu	96822	US	2019-07-19
Mia Bararata	Fontana	92336	US	2019-07-19
Payton Borchardt	Casper	82604	US	2019-07-19
Robin Myers	Tallulah	71282	US	2019-07-19
Desire Revell	Hilo	96720	US	2019-07-19
Rod Daugherty	Bay Village	44140	US	2019-07-19
Ginger Tibon	Kahului	96732	US	2019-07-19
Chace Babagay	Hilo	96720	US	2019-07-19
Mia Mala	Durham	27707	US	2019-07-19
Kaisa Tevaga	Honolulu	96818	US	2019-07-19
Merina Shaw	Alameda	94501	US	2019-07-19
Song Hutchins	Silver Spring	20904	US	2019-07-19
Joslyn Perry	Wahiawā	96786	US	2019-07-19
Margaret Tuna	Provo	84604	US	2019-07-19
Aubree Cote	Springfield	97478	US	2019-07-19

Lauren Kapule	Honolulu		96816	US	2019-07-19
Pauline Baron	Sausalito		94965	US	2019-07-19
Les Leanio	Kailua-Kona		96740	US	2019-07-19
Isaac Martinez	Odessa		79763	US	2019-07-19
Kristen Earll	Waianae		96792	US	2019-07-19
Virginia Vrahiotes	Oregon		43616	US	2019-07-19
Gina Romero	Waipahu		96797	US	2019-07-19
Malia Hepler	Honolulu		96825	US	2019-07-19
Jodi-Ann Reese	Hilo		96720	US	2019-07-19
Donavan Leopoldo	Waipahu		96797	US	2019-07-19
Mana Ki	Holualoa		96725	US	2019-07-19
Chloe Macaraeg	Palo Alto		94306	US	2019-07-19
Kalani Kam	Honolulu		96822	US	2019-07-19
Jonah Vea	Wheeling		26003	US	2019-07-19
Aiyana Busto	Mililani		96789	US	2019-07-19
Chalyssa Mira-Christensen	Waianae		96792	US	2019-07-19
natasha bozic	Valencia		91355	US	2019-07-19
Katelin Heller	Lihue		96766	US	2019-07-19
Kayla Kamae	Honolulu		96826	US	2019-07-19
Hau'oli Kuki	Hilo		96720	US	2019-07-19
Kawena Higa	Pahoa		96778	US	2019-07-19
Gina Hewlen	Kaneohe		96744	US	2019-07-19
J Whitson	Bowling Green		43402	US	2019-07-19
Gracie Oakley	Manchester		3102	US	2019-07-19
Arlene Gomez	Honolulu		96819	US	2019-07-19
Susan Muenzer	Holgate	OH	43527	US	2019-07-19
Kirsten Nelson	Saint Paul		55105	US	2019-07-19
Mike Kapcoe	Salem		44460	US	2019-07-19
Kailyn Sarmiento	Oceanside		11572	US	2019-07-19
Ariana Hernandez	Kissimmee		34758	US	2019-07-19
julia brake	Port Austin	MI	48467	US	2019-07-19
Stephanie Weykamp	Galloway		43119	US	2019-07-19
Emma Washburn	Concord		3301	US	2019-07-19
Ronnie Clark	Galloway		43119	US	2019-07-19
Jack Sanders	West Chester		45069	US	2019-07-19
John Wanamaker	ashland		44805	US	2019-07-19
Jessica Boggs	Lebanon		45036	US	2019-07-19
Connie Ellenberger	Findlay		45840	US	2019-07-19
Macy Wright	West Jefferson	OH	43162	US	2019-07-19
Cassia Jones	Memphis		38106	US	2019-07-19

Eli Sionaker	Slatington			18080	US	2019-07-19
Ashly Taynor	Columbia			29203	US	2019-07-19
Cory Krawczyk	Rochester	NY		14624	US	2019-07-19
Susan Bryant	Grand Rapids			49525	US	2019-07-19
Hampton Hall	Grand Prairie			75053	US	2019-07-19
Mary Glassco	Westlake			44145	US	2019-07-19
Andie Ryley	Watervilkr			43566	US	2019-07-19
Salote Toetuu	Honolulu			96816	US	2019-07-19
alice lee	Stone Mountain			30083	US	2019-07-19
lorraine marie haberer haberer	Hornell			14843	US	2019-07-19
Kathy Adams	Warren			44485	US	2019-07-19
Mark Kern	Key West			33040	US	2019-07-19
Fernando Comto	Los Angeles			90016	US	2019-07-19
Johana Garraud	South Grafton			1560	US	2019-07-19
Pamela Campbell	Niederwald			78640	US	2019-07-19
Stephen Deetsch	Louisville			40205	US	2019-07-19
Julia Larway	Everett			98208	US	2019-07-19
Liam Allen					US	2019-07-19
mai bonnett	Chula Vista			91915	US	2019-07-19
Fay Moore	Dayton			45431	US	2019-07-19
pookela burtch	haleiwa			96712	US	2019-07-19
Glenn Davis	Sidney			45365	US	2019-07-19
Claire Spanhake	Annapolis			21403	US	2019-07-19
Noah Barroga	Laurel			20723	US	2019-07-19
Keegan McPherson	Cape town				US	2019-07-19
JASON TOTH	Columbus			43215	US	2019-07-19
Lucas Schrader	Columbus			43212	US	2019-07-19
Joseph Duff	Uxbridge		L9P		Canada	2019-07-19
James Rudick MD	Canton			44720	US	2019-07-19
Ashley cawley	Merrick			11566	US	2019-07-19
Jazmin M	Fairview			97024	US	2019-07-19
Merri Brindo	Chardon			44024	US	2019-07-19
Henry Hickter	Yonkers			10703	US	2019-07-19
Mike Ronalds	Royal Oak			48073	US	2019-07-19
Lisa Krafft	Dayton	OH		45459	US	2019-07-19
Linda Calcamuggio	Rossford			43460	US	2019-07-19
Adam Sell	Gurnee			60031	US	2019-07-19
Kaitlyn Kuch Finkler	Toledo			43560	US	2019-07-19
Melanie McFadin	Tipp City			45371	US	2019-07-19
Giselle Munoz	Dinuba			39618	US	2019-07-19

Kisa Weeman					US	2019-07-19
greg pasek	Westlake			44145	US	2019-07-19
Anita McCann	Fremont			43456	US	2019-07-19
Carole Tice	Norton shores			49441	US	2019-07-19
Tracy Frameli	Westerville			43082	US	2019-07-19
Laurel Berrie	Solon			44139	US	2019-07-19
Dianna Wells	Fairborn	OH		45324	US	2019-07-19
Gary Fell	Avon Lake			44012	US	2019-07-19
Maritza Rosado	Brooklyn			11211	US	2019-07-19
John Pogacnik	Madison			44057	US	2019-07-19
Danielle Myers	Findlay			45840	US	2019-07-19
Whitney Pickerel	Aurora			80247	US	2019-07-19
Laura Noyes	Key Biscayne			33149	US	2019-07-19
Katherine Fedotov	Bay Shore			11706	US	2019-07-19
leislna teo	Honolulu			96819	US	2019-07-19
Nelson Bratford	Oakwood vlg.	OH		44146	US	2019-07-19
Xander Campbell	Kingsville		N9Y		Canada	2019-07-19
Derek Kapea	Waipahu			96797	US	2019-07-20
Chandra wylie	Grove city	PA		16127	US	2019-07-20
Joyce Green	CENTERVILLE			45459	US	2019-07-20
Peggy Lewis	Wooster			44691	US	2019-07-20
Dora Grills	Wakeman			44889	US	2019-07-20
Micaiah Lyman	Waianae			96792	US	2019-07-20
Jared Hoster	Los Angeles				US	2019-07-20
Austin Butler	Mineral			23117	US	2019-07-20
Kim Hinkle	Chagrin Falls			44139	US	2019-07-20
michael stropki	Hollywood			33024	US	2019-07-20
Jeanne Everard	Chagrin Falls	OH		44022	US	2019-07-20
sofia santiago	Tujunga			91042	US	2019-07-20
Felicia Tui	Honolulu			96817	US	2019-07-20
Sydney Spears	Hilliard			43026	US	2019-07-20
Kaliyah Aikens	Killeen			76549	US	2019-07-20
Donna Owen	Gahanna	OH		43230	US	2019-07-20
Cynthia Boyer	Vallejo			94591	US	2019-07-20
Kathy Rivera	West Sacramento			95691	US	2019-07-20
Lokelani Kalima	Berlin Center			44401	US	2019-07-20
Tiffany Aquinde	Makawao			96768	US	2019-07-20
Angela Marzi	Merchantville			8094	US	2019-07-20
Brian McCaskey	Troy			48084	US	2019-07-20
Paula Hymes	Greenville	OH		45331	US	2019-07-20

Sarah Toole	Plymouth	OH		44865	US	2019-07-20
Lauren Tur	Dunmore			18509	US	2019-07-20
Cesar Ernst	Reynoldsburg			43068	US	2019-07-20
Karen Seeno	Concord			94518	US	2019-07-20
Dana Bjorklund	Euclid			44118	US	2019-07-20
Sharon Douglas	Markdale		N0C 1H0		Canada	2019-07-20
Kristi Wilson	Missoula			59801	US	2019-07-20
Edward Clark	Covington	KY		41011	US	2019-07-20
Rajarshi Rit			Kolkata 700054		India	2019-07-20
Deb Gamble	Westerville			43082	US	2019-07-20
mark jollat	Tiffin			44883	US	2019-07-20
Kim Bonomo	Adrian			49221	US	2019-07-20
Pamela Iiko	Akron	OH		44313	US	2019-07-20
Dawn Moran	Rushville			46173	US	2019-07-20
Jeanine Ging	McKees Rocks			15136	US	2019-07-20
Malia Jones	Mount Vernon	OH		43050	US	2019-07-20
Richard Edgington	Akron			44333	US	2019-07-20
britaney Shelton	Taylor			76574	US	2019-07-20
Jenny Saucedo	South El Monte			91733	US	2019-07-20
Amy Harlib	New York			10011	US	2019-07-20
Michelle Manzo	Wadsworth			44281	US	2019-07-20
Pamela Spinosi	Avon			44011	U.S. Outlying Islands	2019-07-20
Christina Condor	Moreland Hills	OH		44022	US	2019-07-20
Robert Manz	Sycamore			44882	US	2019-07-20
Priscilla Gerena	Lorain			44055	US	2019-07-20
Matt Noufer	Houston			77002	US	2019-07-20
Kathleen Jones-Orr	Akron			44305	US	2019-07-20
Giovanna Salloum	Philadelphia			19107	US	2019-07-20
stacey silverii	Columbus	OH		43202	US	2019-07-20
Kariann Camacho	Ewa Beach			96706	US	2019-07-20
James Ishikawa	Ewa Beach			96706	US	2019-07-20
Joanna Rivera	Kissimmee			34759	US	2019-07-20
Steve Hughes	Stow			44224	US	2019-07-20
Jennifer Lopez	New Brunswick			8901	US	2019-07-20
Shaquille Whittaker	Mililani			96789	US	2019-07-20
Delaney Schneider	Tiffin			44883	US	2019-07-20
Madeline Kerchner	Lorain			44052	US	2019-07-20
Blaze Crawford	Fayetteville			30215	US	2019-07-20
Vicci Weeks	Cleveland	OH		44130	US	2019-07-20
Anne Birkam	Saginaw			48638	US	2019-07-20

Rina Namon	Springdale			72764	US	2019-07-20
Paula mcmillin	Abilene			79606	US	2019-07-20
Tyreece Edayan-Galumalmana	Waipahu			96797	US	2019-07-20
Judith Worthington	Port Clinton			43452	US	2019-07-20
Karen Aldrich	Fort Mohave			86426	US	2019-07-21
Kaitlyn Craig	Waco			76705	US	2019-07-21
Frankie Esquivel	Redwood			95470	US	2019-07-21
Joanne Muenzer	Naples	FL		34108	US	2019-07-21
Teresa Endicott	Columbus			43291	US	2019-07-21
NINO HEREDIA	Cayey				US	2019-07-21
Kurt Hessinger	Erie			16510	US	2019-07-21
Kristen Unroe	Huntington Beach	CA		92646	US	2019-07-21
Steve Howard	New York			10028	US	2019-07-21
Eileen O'Conner-Keene	Louisville			40220	US	2019-07-21
Janet Patrick	Strongsville			44149	US	2019-07-21
Jillian Kaufman	Cardington	OH		43315	US	2019-07-21
Lori Levings					US	2019-07-21
Lori Monska					US	2019-07-21
Douglas Kelley	Attica			44807	US	2019-07-21
anita moss	Droylsden		M43 7ER		UK	2019-07-21
Anne Dayer	Durham	NC		27707	US	2019-07-21
Diane Winters	Northwood			43619	US	2019-07-21
Karen Deighton	Delaware			43015	US	2019-07-21
Andrea Maruster	Westlake			44145	US	2019-07-21
Charlenec Dove	Gulf Breeze			32563	US	2019-07-21
Austin Kochakovic	Warren			48089	US	2019-07-21
Theresa Biermann	Clarksville			37040	US	2019-07-21
Kaela Plott	Kannapolis			28081	US	2019-07-21
Jamie Tenney	Bridgton			4009	US	2019-07-21
Debbie Parker	Medina	OH		44256	US	2019-07-21
Christopher Clarke	Mansfield	OH	OH 44903		US	2019-07-21
Stephanie Ruiz	Fontana			92337	US	2019-07-21
Peyton Blessing	Los Gatos			95032	US	2019-07-21
Debby Willette	Greencastle			46135	US	2019-07-21
Joanna Kahiapo	Corning			96021	US	2019-07-21
Hadley Calder	Framingham			1701	US	2019-07-21
Gina Barnett	Franklin			42134	US	2019-07-21
Kaylie DeBalfo	Surprise			85374	US	2019-07-21
Sue Boes	Oregon			43616	US	2019-07-21
Tony Sandoval	Montebello			90640	US	2019-07-21

Randi Higa	Hilo			96771	US	2019-07-21
Damien Stevens	Honolulu			96816	US	2019-07-21
Cesar Lozoya	Las Vegas			89108	US	2019-07-21
Caitlyn Garant	Warwick			2889	US	2019-07-21
Maddison Alvarez	Rancho Cucamonga			91701	US	2019-07-21
Nancy Cunningham	Milton			19968	US	2019-07-21
Leitoriana Faumuina	Washington			20010	US	2019-07-21
dfg hjk	Foxboro			2035	US	2019-07-21
Cody Kottke	Saint Paul			55118	US	2019-07-21
Andrew Brush	Chardon			44024	US	2019-07-21
Karen Romero	Tampa			33624	US	2019-07-21
Analee Spath	Sheppard Afb			76311	US	2019-07-21
Christine McAnlis	Wadsworth			44281	US	2019-07-21
John M	Ironton			45638	US	2019-07-21
Gabi Daniels	Columbia			29209	US	2019-07-21
Katie Brown	Boston			762023	US	2019-07-21
Christos Gekas	Woodbury			8096	US	2019-07-21
Maddison Wilson	Marlborough			1752	US	2019-07-21
Selena Ah You	Las Vegas			89118	US	2019-07-21
Dave Curry	Mentor	OH		44060	US	2019-07-21
Karyn Delaney	Baden			15005	US	2019-07-21
Sherlaine Manlansing	Kahului			96732	US	2019-07-21
Bev Walborn	Bay Village			44140	US	2019-07-21
Michael Fowler	Ashtabula			44004	US	2019-07-21
Cynthia Lopez	Phoenix	AZ		85023	US	2019-07-21
Olivia Fleming	Portland			37048	US	2019-07-21
Dayna Kaulia Webb	Marshall			49068	US	2019-07-21
Lorena Ballesteros	San bernadino			92411	US	2019-07-21
Anabel Ambriz	Porterville			93257	US	2019-07-21
Sadejsha Mareko-Peneuata	Ewa Beach			96706	US	2019-07-21
Natali Andrade	Stockton			95205	US	2019-07-21
Timothy Mazik	New Albany			43054	US	2019-07-21
McKinley Kalvoda	Elkhorn			68022	US	2019-07-21
anthony mele	linden		07036-1753		US	2019-07-22
Anay Ortiz	Talent			97540	US	2019-07-22
Peter King	Westerville			43081	US	2019-07-22
tellus fix	haleiwa			96712	US	2019-07-22
Brian Petruska	Detroit			48235	US	2019-07-22
Kendra Herald	Fennville			49408	US	2019-07-22

wendi sclsm	Andover		44003	US	2019-07-22
Eunice Torres	Long Beach		90813	US	2019-07-22
B Hanck	Sandusky		44870	US	2019-07-22
William Stiver	Cincinnati	OH	45231	US	2019-07-22
Candy Flanigan	Foley		36535	US	2019-07-22
Sydni Mapu	Riverview		33579	US	2019-07-22
Enma Dubon	Royal Oak		48073	US	2019-07-22
Tram Nguyen	Fairfield		94533	US	2019-07-22
Tim Turek	Laguna Hills		92653	US	2019-07-22
Lily Shearer	Maricopa		85138	US	2019-07-22
Kellie Shepard	Land O Lakes		34638	US	2019-07-22
Jaya Pichay	South Windsor		6074	US	2019-07-22
Sheryl Doropan	Honolulu		96817	US	2019-07-22
Juliana Hart	Hudsonville		49426	US	2019-07-22
Nicholas Bustamante	Caddo Mills		75135	US	2019-07-22
cacky dowd	Greer		29650	US	2019-07-22
Ariyanna Moore	Greer		29651	US	2019-07-22
Tori Rogers	Wellington		44090	US	2019-07-22
Robin Boyer	Germantown		45327	US	2019-07-22
Sieyra Galvin	Athol		1331	US	2019-07-22
Sakina Azhar	Alexandria		22304	US	2019-07-22
Celeste C	Saint Albans		25177	US	2019-07-22
' Hudson	Charlottesville		22901	US	2019-07-22
Mark Jaylen	Chicago			US	2019-07-22
Gracy Culbert	Fairbanks		99712	US	2019-07-22
Victoria Santacroce	Alexandria		22309	US	2019-07-22
Kamran Anjum	Chicago		60602	US	2019-07-22
Joshua meade	Dayton		45404	US	2019-07-22
amari paige	Seattle		98111	US	2019-07-22
Patricia Slosar	Cleveland		44147	US	2019-07-22
Sandy de la rosa	Covington		30016	US	2019-07-22
Anthony Frahn	Coshocton		43812	US	2019-07-22
Jaely Soto				US	2019-07-22
Mike Lutes	Conneaut		44030	US	2019-07-22
William Seaman	Grosse Pointe		48236	US	2019-07-22
Lillian Lewinski	Lancaster		14086	US	2019-07-22
Jim Mosley	Rio Rancho	NM	87124	US	2019-07-22
Ashleigh Wall				US	2019-07-22
Tamena Wilson	Norfolk		23518	US	2019-07-22
Joseph Takacs	Willoughby		44094	US	2019-07-22

Edward Willis	Clover			29710	US	2019-07-22
Gloria christin	Novi			48390	US	2019-07-22
Addie Maguire	Arnold			63010	US	2019-07-22
Donald Middaugh	Fostoria		4483p		US	2019-07-22
Ann Rosenberg	Sylvania			43560	US	2019-07-22
Ethan Skuches	milford			6460	US	2019-07-22
Penny Strine	Hayesville	OH		44838	US	2019-07-22
Gavin Cromwelll	Pleasantville			43148	US	2019-07-22
Andrew Pilot	Cincinnati			45238	US	2019-07-22
Hey There	Boston			2125	US	2019-07-22
Kalao Meyer	Atlanta			30303	US	2019-07-22
Rev. John Howard	Washington			20307	US	2019-07-22
April Starrett	Navarre			32566	US	2019-07-22
Kathy Hedden	Keansburg			7734	US	2019-07-22
Logan O'Brien	Manhasset			11030	US	2019-07-22
Tyler Kemp	Westwego			70094	US	2019-07-22
Randy Cloesmeyer	Hudson			44236	US	2019-07-22
Karen Bean	Newport			41071	US	2019-07-22
X Cunningham	Huron			44839	US	2019-07-22
David Pocock	Bellevue			98006	US	2019-07-22
Pam Burris	Bellevue			44811	US	2019-07-22
Tielyr Montgomery	Sarasota			34242	US	2019-07-23
Ron Buchmeyer	Orlando			32801	US	2019-07-23
Mark Sheppard					US	2019-07-23
Jonathan Stout	Lake Worth			33463	US	2019-07-23
Bonnie Beck	Monroeville			44847	US	2019-07-23
Stephanie Packer	Fleming			16835	US	2019-07-23
Lawrence Allen	Monroeville			44847	US	2019-07-23
Jim Barnett	Bellevue			44811	US	2019-07-23
Susan Webb	Largo			33771	US	2019-07-23
Luca Distefano	Los Vegas			89044	US	2019-07-23
Jack Boi	Tinley Park			60477	US	2019-07-23
Lisa Petersen	Sandusky			48231	US	2019-07-23
Jihong Cui	Brooklyn			11235	US	2019-07-23
Martina Victoria	Yarmouth			4096	US	2019-07-23
jillian bogacz	Tampa			33612	US	2019-07-23
Jane Underwood	North Baltimore			45872	US	2019-07-23
Penis Sucker	Yorba Linda			92885	US	2019-07-23
Michael Chapin	Garfield Heights			44125	US	2019-07-23
Petra Hanzelkova	Southfield			48086	US	2019-07-23

Ann Allen	North Canton			44720	US	2019-07-23
Linda Myers	Cleveland			44129	US	2019-07-23
rowyn alloway	Round Rock			78664	US	2019-07-23
Christian Rivera	Murfreesboro			27855	US	2019-07-23
John Baranowski	North Las Vegas	NV		89031	US	2019-07-23
Richard Jordan	Bremerton			98312	US	2019-07-23
Dave Dobis	Brunswick			44212	US	2019-07-23
Bobby Long	Honolulu			96819	US	2019-07-23
kathy whittier	Normal			61761	US	2019-07-23
Janet Holland	Elyria			44035	US	2019-07-23
Nancy Komarinski	Mt Pleasant			15666	US	2019-07-23
Dave Smith	Kent			44240	US	2019-07-23
Ekaterina Galustyan	Gaithersburg			20878	US	2019-07-23
Thea Keene					US	2019-07-23
Ashley Staats	Nashport			43830	US	2019-07-23
Denni Taveras	Flushing			11355	US	2019-07-23
Katie McHenry	Alexandria			22314	US	2019-07-23
Pamela Selep	Bedford	OH	44146-2116		US	2019-07-23
Alex Ogé	Port Saint Lucie			34953	US	2019-07-23
Jim Collins	Warren			48089	US	2019-07-23
Christian Shaw	Atlanta			30307	US	2019-07-23
Elizabeth Evans	Towson			21204	US	2019-07-23
Karen McGuire	Gahanna			43230	US	2019-07-23
Gregory Fort	CLEVELAND			44121	US	2019-07-23
Lexi Clark	Las Vegas			89139	US	2019-07-23
Vilma Morales	Arroyo			714	US	2019-07-23
Madeline P	Maple Shade Township			8052	US	2019-07-23
Scott Whitmer	Buffalo			14215	US	2019-07-23
Ruth Stiger	Mentor			44060	US	2019-07-23
Robert Robert Nix	Chandeleur Islands			70085	US	2019-07-23
Kobe Kase	Glastonbury			6033	US	2019-07-23
Lisa Andre	Westlake			44145	US	2019-07-23
greg smith	LA	CA		91367	US	2019-07-23
Ion Carp	Brooklyn			11224	US	2019-07-23
Yolanda Villarreal	Fairfield			45015	US	2019-07-23
Marydana Johns	Powell			43065	US	2019-07-23
Kalen Washington	LANCASTER			75134	US	2019-07-23
Billy Combs	Hazard			41701	US	2019-07-23
arthur henderson	Middletown			19709	US	2019-07-23

Jonathan Aviles Torres	Palo Alto		94303	US	2019-07-23
Emily DiDomenico				US	2019-07-23
Jesse G	New York		10028	US	2019-07-23
emily conroy	Buffalo		14218	US	2019-07-23
Star Jones	loganville		30052	US	2019-07-23
Ehe Ejdj	Paragould	AR	72450	US	2019-07-23
C Newton	Langhorne		19047	US	2019-07-23
Tyler Adams	Lancaster		75134	US	2019-07-23
Piera Ussery Intintolo	Chapel Hill		27516	US	2019-07-23
berlin neumann	new windsor		12553	US	2019-07-23
Miguel Martell	Miami		33142	US	2019-07-24
brianah mendez	Oviedo		32765	US	2019-07-24
Hannah Winston	Las Vegas		89148	US	2019-07-24
Sophie Saunders	Orlando		32839	US	2019-07-24
Tiffany Oakley	Hanford		93230	US	2019-07-24
Lela Wright	Parsons		1175	US	2019-07-24
Terrence Conant	Beverly		1915	US	2019-07-24
Norisa Iglecias	Yigo			Guam	2019-07-24
Lzang Iza	Boston		2110	US	2019-07-24
Angel Rojas	Del rey		93616	US	2019-07-24
Gabrielle Barboza	Oak harbor		98277	US	2019-07-24
Nate Pachter	Boca Raton		33486	US	2019-07-24
Ryan Bartholomew	Covington	LA	70433	US	2019-07-24
Jp Mayoga	Lahaina		96761	US	2019-07-24
Chad Blood	Redwood Falls		56283	US	2019-07-24
Barbara Theis	Cleveland		44125	US	2019-07-24
Marisol Vazquez	Haledon		7508	US	2019-07-24
Ruairi Tobin	Brighton		2135	US	2019-07-24
Jamie Mateo	Barrigada			Guam	2019-07-24
cid tamagno	watertown		2472	US	2019-07-24
donna malone	Toledo		43614	US	2019-07-24
Lucie Capuano	Sound Beach		11779	US	2019-07-24
Vaida Alemagno	Cincinnati		45208	US	2019-07-24
Christian Ayala	Spring Hill		34606	US	2019-07-24
Ramon Castro	Dededo			Guam	2019-07-24
Lindsey Gauss	Bellevue		44811	US	2019-07-24
Charanya Ganesh	Clinton Township		48038	US	2019-07-24
Emily Hamilton	Gates mills		44040	US	2019-07-24
Nicholas Velar	Fort Lauderdale		33301	US	2019-07-24
anay linares	Moreno Valley		92553	US	2019-07-24

Jacqueline Kaneck	Leetonia			44431	US	2019-07-24
Carmelo Lugo	Cleveland			44106	US	2019-07-24
jimmy phan	Anaheim			92804	US	2019-07-24
James Mills	Jacksonville			32205	US	2019-07-24
sofie denecke	Solana Beach			92075	US	2019-07-24
Diana Hernandez	Oceanside			92057	US	2019-07-24
Naileen Perez	Mission			78573	US	2019-07-24
Jeff Hepola	Stillwater			55082	US	2019-07-24
Kathleen Devenny-Redman	Milton			98354	US	2019-07-24
Michael Herstein	Flushing			11367	US	2019-07-24
Taylor Gardner	Apopka			32712	US	2019-07-24
Margie Jansing	North Bend			45052	US	2019-07-24
Alexis Riemer-Mann	Allendale			49401	US	2019-07-24
Amanda Nguyen	Marietta			30062	US	2019-07-24
watonya hankerson	Detroit			48238	US	2019-07-24
Richard Mastriano II	Akron			44319	US	2019-07-24
britteny gregorich	virginia			55792	US	2019-07-24
lizette barraza	Blue Springs			64014	US	2019-07-24
Jocelyn Oliva	Las Vegas			89033	US	2019-07-24
Napasta Rice	portland			97267	US	2019-07-24
Keyana Garvin	Taylor			48180	US	2019-07-24
Hunter Gairland	Franklin			45005	US	2019-07-25
Debbie Mathews	Wooster			44691	US	2019-07-25
Michelle Huang	Cumming			30041	US	2019-07-25
Tenzing Lama	Everett			2149	US	2019-07-25
Liza Amaya	Alhambra			91776	US	2019-07-25
olivia gaj	Oak Lawn			60453	US	2019-07-25
Stacy Grossman	Bexley	OH		43209	US	2019-07-25
Christian campbell	Pompano Beach			33067	US	2019-07-25
Misael V V	Chicago			60652	US	2019-07-25
Rafael Nazario	Bronx			10460	US	2019-07-25
Krin Asselta	Corinth	TX		76210	US	2019-07-25
A Bell	Brecksville			44141	US	2019-07-25
Wendy Forster	South Shields		NE33		UK	2019-07-25
Steve Sobojinski	Woodstock			60098	US	2019-07-25
Tanvi Gaddameedi	Cumming			30041	US	2019-07-25
George Sousa	Caguas				US	2019-07-25
Tyler Tokarczyk	Jermyn			18433	US	2019-07-25
Zeke Lisius	Mansfield			44907	US	2019-07-25

Nonsense my brother, join me in prayer			US	2019-07-25
Kelsey Griffin	Pompano Beach	33060	US	2019-07-25
Isabel Williams	Cumming	30040	US	2019-07-25
Maci Garvin	Krum	76249	US	2019-07-25
James Thorson	Cumming	30040	US	2019-07-25
Abby Rachel	Watkinsville	30677	US	2019-07-25
Jane Dulgar	Tiffin	44883	US	2019-07-25
Johnny Bouatay	Morrisville	27560	US	2019-07-25
meredith ernst	buffalo	14226	US	2019-07-25
Tami Fuentes	Withee	54498	US	2019-07-25
Meagan Lowery	Clarksville	47129	US	2019-07-25
Camille Ramirez	Irmo	29063	US	2019-07-25
Sharon Forman	Ballston Lake	12019	US	2019-07-25
Alejandro Gutierrez	Cleveland	44102	US	2019-07-25
miranda ayala	Independence	64052	US	2019-07-25
Abi Shaheen	Cumming	30041	US	2019-07-25
Matt Arndt	Sylvania	43560	US	2019-07-25
Ana Ponce	Deerfield Beach	33441	US	2019-07-25
Meenakshi Swaminathan	Cumming	30041	US	2019-07-25
lailaq noche	Glendale	91205	US	2019-07-25
Thomas Quinn	Knoxville	37922	US	2019-07-25
Miss Keisha	Oklahoma City	70038	US	2019-07-25
Vicky Mahan	Washington	20018	US	2019-07-25
Rachel McFarland	Fairfield	45014	US	2019-07-26
Nick Sullivan			US	2019-07-26
Mary Trask	North Olmsted	44070	US	2019-07-26
Jorge Rivera	Bridgeport	76426	US	2019-07-26
Mondo Owada	Blue Ridge	30513	US	2019-07-26
Cindy Luna	Reseda	91335	US	2019-07-26
Kansas Waugh	Loudon county	1234	US	2019-07-26
Emma Champer	Watkinsville	30677	US	2019-07-26
Cynthia Rea	Mentor	44060	US	2019-07-26
Joseph Booth	Ogden		US	2019-07-26
Christina Vines	Church hill	37642	US	2019-07-26
Amy Snider	Washington	20011	US	2019-07-26
Lillie Wilson	Yazoo City	39194	US	2019-07-26
Abby Ohms	Toledo	43613	US	2019-07-26
Lisa Tang	Seattle	98168	US	2019-07-26
Faith Apolinario	Easthampton	1062	US	2019-07-26
Christian Hepkema	Sebastian	32976	US	2019-07-26

Kyle Emerson	Brick			8723	US	2019-07-26
Sixta Miguelina Leonardo	Brooklyn			11201	US	2019-07-26
Donna Maclatchie	Dobbs Ferry			10522	US	2019-07-26
Samantha Saeger	Sheboygan			53081	US	2019-07-26
Hannah Windschitl	Sartell			56377	US	2019-07-26
Chavonne Kalu	Mequon			53092	US	2019-07-26
Celine Romero Garcia	Secaucus			7094	US	2019-07-26
Samantha Guillen	El paso			79915	US	2019-07-26
Kyle Downey	Irvine			92602	US	2019-07-26
Ivvuv Cufufcu	Apple Valley			92308	US	2019-07-26
Kate Martin	Abilene			76901	US	2019-07-26
Abigail Wilson	Panama City Beach			32413	US	2019-07-26
Mark Rowland	Marblehead			43440	US	2019-07-26
Roger Peterson	Findlay			45840	US	2019-07-26
Steve Newenhouse	Stafford Township			8092	US	2019-07-26
Parker Wahle	Livingston			7039	US	2019-07-26
Brian Rodriguez	Costa mesa			92627	US	2019-07-26
Rosemary Zawacki	Mauston			53948	US	2019-07-26
RAYMOND LETO	Delaware			43015	US	2019-07-26
felicity key	Riverside			92505	US	2019-07-26
nigga nigga	Woodbridge			7095	US	2019-07-26
Delbert & LaRae Mansfield	West Jordan			84088	US	2019-07-26
Annette Long-stinnett	Tahlequah	OK		74465	US	2019-07-26
Helen Loizi	Hardeeville			29927	US	2019-07-26
Susan Degnan	Manhasset		11030-2600		US	2019-07-26
LAURA PAGE	BANGOR			4401	US	2019-07-26
Vanessa Russell	Twentynine Palms			92277	US	2019-07-26
Marsha Bazzoli	Canton			44720	US	2019-07-26
Desiree Kao	Baldwin Park			91706	US	2019-07-26
Brianna King	Saint Paul			55145	US	2019-07-27
John Charlton	Sarasota			34241	US	2019-07-27
Amber Christianson	Janesville			53548	US	2019-07-27
kalinin kalinin	harrison twp.		48045-2826		US	2019-07-27
Nicholas Guiles	Palm Bay			32907	US	2019-07-27
zoe Kaufman	Matthews			28104	US	2019-07-27
A'Mir Simms	Saint Louis			63150	US	2019-07-27
Elizabeth McCabe	Ooltewah			37363	US	2019-07-27
Luke Hancock	Roy			84067	US	2019-07-27
Josh Macias	San jose			95127	US	2019-07-27

ryan dinh	Garden Grove		92840	US	2019-07-27
Niggas in Paris	Fort Collins		80521	US	2019-07-27
Tommy George	North Easton		2356	US	2019-07-27
Kyohei Uemura	San Jose		95123	US	2019-07-27
Geon Lee	Cerritos		90703	US	2019-07-27
Daniel Gottschalk	Seattle		98116	US	2019-07-27
Matt Schaefer	Walton		41094	US	2019-07-27
Geo Hernandez	Los Angeles		90096	US	2019-07-27
Ashleigh Bird	Dalton		1226	US	2019-07-27
Heather Schieda	Avon Lake		44012	US	2019-07-27
Marcus Spriggs	Elizabethton		37643	US	2019-07-27
Astrid King	Jacksonville		32205	US	2019-07-27
Jill Schieda	Avon Lake		44012	US	2019-07-27
Lynn Schieda	Rocky River	OH	44116	US	2019-07-27
Steve Brown	Louisville		40207	US	2019-07-27
Rhiannon Woodward	Malvern		19355	US	2019-07-27
Lizzie Brasher	Lynchburg		24502	US	2019-07-27
Karson Scheidler	Greensburg		47240	US	2019-07-27
Maddox McMillian	Chesterfield		23832	US	2019-07-27
Blake Lawlor	Salt Lake City		84138	US	2019-07-27
Hannah DeHart	Trenton		8690	US	2019-07-27
Eugene Cleken	Juneau	AL	98166	US	2019-07-27
Kenia Cortez	Elizabeth		7206	US	2019-07-27
Monica Espey	Colorado Springs		80920	US	2019-07-27
Sallie Kidwell	Mount Vernon		40456	US	2019-07-27
Cathy Beigel	Sidney	OH	45365	US	2019-07-27
Constantin Negrău	Bucharest			Romania	2019-07-27
baleria Gutierrez	Detroit		48221	US	2019-07-27
Chris Hobbs	Vermilion		44089	US	2019-07-27
Carey Toran	Roslindale		2131	US	2019-07-27
ella carrie	Dudley		1571	US	2019-07-27
Mikayla Edwards	Hanover		17331	US	2019-07-27
Cathy Smith	Roanoke	IN	46783	US	2019-07-27
Jack Mioff	Bryan		43506	US	2019-07-27
DeeJay004 THE bot	Laurel		59044	US	2019-07-27
Kathleen Eaton	Columbus		43220	US	2019-07-27
Erandeny Alejandre	Las Vegas		89101	US	2019-07-27
Grace O'Malley	Greenville		16125	US	2019-07-27
Lis Madrig	Fontana		92336	US	2019-07-27
Stanley Christian	Norfolk		23502	US	2019-07-27

Lauryn Shetterly	Hamtramck		48212	US	2019-07-27
Dina Begadilova	New York		10009	US	2019-07-27
India Achuara	Lihue		96766	US	2019-07-27
Disha Garijegunte	El Paso		79912	US	2019-07-27
Tyler Gibson	Houston		77002	US	2019-07-27
Lane Marlatt	Buffalo		14221	US	2019-07-27
Caris Felix	Alhambra		91801	US	2019-07-27
Brad Forbes	Los Angeles		90014	US	2019-07-27
Abby Edwards	Akron		44333	US	2019-07-28
Vedanta Khandal	Trabuco Canyon		92679	US	2019-07-28
Nigga Milk	Phoenix		85029	US	2019-07-28
Ben Basler	Clarksburg		26301	US	2019-07-28
Carlos Juarez	Houston		77037	US	2019-07-28
Robbie Rotten				US	2019-07-28
Jesus Putin	Columbus		43224	US	2019-07-28
David Peppor	Schenectady		12307	US	2019-07-28
Rod Buland	Livonia		48150	US	2019-07-28
Dawn Merrill	Plattekill		12528	US	2019-07-28
Josh Strelitz	Northbrook		60062	US	2019-07-28
Axel Vasquez	Scottsdale		85258	US	2019-07-28
Clifton Pearson	Patagonia		85624	US	2019-07-28
Esthefany Espinal	Perth Amboy		8861	US	2019-07-28
Blu Engle	Baltimore		21206	US	2019-07-28
Houston Burngarner	Raleigh		27697	US	2019-07-28
BV Bv	Orlando		33480	US	2019-07-28
Diane Garner	Toledo	OH	43613	US	2019-07-28
amanda dixon	Plainfield		7062	US	2019-07-28
D Hay	Bellevue		44811	US	2019-07-28
Douglas Long	Oak Harbor		43449	US	2019-07-28
Paul Jones	Norwalk		44857	US	2019-07-28
Fartun Hussein				US	2019-07-28
Dennis Alt	Bellevue	OH	44811	US	2019-07-28
Shelley Smith	Tiffin	OH	44883	US	2019-07-28
Keefe McCullough	Jupiter		33458	US	2019-07-28
Tyson Rhoad	Huron		44839	US	2019-07-28
Natasha Watts	Logan		25601	US	2019-07-28
Levi Mitchell	Orem		84058	US	2019-07-28
sheri hartley	Norwalk		44857	US	2019-07-28
Devin Renshaw	Otisfield		4270	US	2019-07-28
Gene Thompson	Tiffin		44883	US	2019-07-28

Denise Cook	Greenwood		46143	US	2019-07-28
Nathaniel Duer	Mentor on the Lake		44060	US	2019-07-28
Zsuzsanna Nagy	Miami		33169	US	2019-07-28
Terri Games-Lees	Cortland		44410	US	2019-07-28
Debbie Light	Jacksonville		72076	US	2019-07-28
bob vance refrigerators	Morrisville		19067	US	2019-07-28
Debbie Ludewig	Huron		44839	US	2019-07-28
Michael Thompson	Hackettstown		7840	US	2019-07-28
James Gorman	Apollo Beach	FL	33572	US	2019-07-28
Minwen Zhang	Chico		95928	US	2019-07-28
Zachary Gardner	Kenton		43326	US	2019-07-28
Susan Mackey	Maumee		43537	US	2019-07-28
Daniel Best	Chardon		44024	US	2019-07-28
erin bellinger	Rockville Centre		11570	US	2019-07-28
Robi Podlich	Oberlin		44074	US	2019-07-28
Chris Foster	Hobbs		88240	US	2019-07-28
Jim Coburn	Macomb		48044	US	2019-07-28
Twila Hauck	North Ridgeville		44039	US	2019-07-28
Logan Stewart	Chicago		60605	US	2019-07-28
Julianne Martinson	Everett		98208	US	2019-07-28
ethan almeida	Wenatchee		98801	US	2019-07-28
Sofia Lopez	Tucson		85705	US	2019-07-28
Daphne Clyne	Brooklyn		11211	US	2019-07-28
Alejo Sanchez	West Palm Beach		33411	US	2019-07-28
John Reid	Newport News		23601	US	2019-07-28
colton billett	land o lakes		34639	US	2019-07-28
David Chrulski	Vermilion		44089	US	2019-07-28
Mary Ross	Detroit		48231	US	2019-07-28
Tylaine Blevins -Hensley	New carlisle		45344	US	2019-07-28
Pablo Guerra	Winter Park		32789	US	2019-07-28
Justin Denning	Oviedo		32766	US	2019-07-28
Izie Wygmans	Fort Collins		80525	US	2019-07-28
Dale Rene	Berea		44017	US	2019-07-29
Phil Moore	Lakewood	OH	44107	US	2019-07-29
mike elder	Beverly Hills		90210	US	2019-07-29
Uriel Romo	Chicago		60602	US	2019-07-29
James Douglas	Dayton		45459	US	2019-07-29
A St clair	Detroit		48237	US	2019-07-29
Maryann Heisler	Searcy	AR	72143	US	2019-07-29
Mesa Murray	Minneapolis		55454	US	2019-07-29

Kay McGann	Royse City			75189	US	2019-07-29
Eric Godfrey	American fork			84003	US	2019-07-29
Ryan Glass	Indianapolis			46220	US	2019-07-29
Mj Bt	Hj			35	US	2019-07-29
Juliehana Garcia	Kailua			96734	US	2019-07-29
Tom Robenalt	Bay Village			44140	US	2019-07-29
Grace Flores	Norwalk			90650	US	2019-07-29
Nate Crafts	Cupertino			95122	US	2019-07-29
Tyry Williams	Los Angeles			90096	US	2019-07-29
Sire Princess	Collinsville			74021	US	2019-07-29
Katie Kurland	St. Charles			60175	US	2019-07-29
Kierstin Dowd	Margate			33063	US	2019-07-29
Jacquelyn Galarza	Long Beach			90805	US	2019-07-29
Kaya Plato	Snellville			30039	US	2019-07-29
Sharmila Moonga	Jackson Heights			11372	US	2019-07-29
3rd Side	A city		A zip		US	2019-07-29
Whitney Nichols	Falmouth			2540	US	2019-07-29
Chris Miller	Charlotte			28207	US	2019-07-29
Angelie P	New Rochelle			10801	US	2019-07-29
Jennelle Fontao	hialeah			33018	US	2019-07-29
Ashley Jones	Saint Charles			63304	US	2019-07-29
Katherine Bravo	Centreville			20120	US	2019-07-29
deborah luich	brunswick			44212	US	2019-07-29
Maryann Topolski	Independence	OH		44131	US	2019-07-29
Catherine Laurer	Port Clinton			43452	US	2019-07-29
Jennifer Guzman	Fort Benning			31905	US	2019-07-29
Heather Trupia	Lady Lake			32158	US	2019-07-29
Anastasia Merkulova	Silver Spring			20910	US	2019-07-29
Ayako Saito	lic		11103-2004		US	2019-07-29
Joaquin Wolfe	Deerfield Beach			33441	US	2019-07-29
Illustrators Mind					US	2019-07-29
charity Costello	Sarasota			34232	US	2019-07-29
Arthur Lloyd	Anchorage			99517	US	2019-07-29
Jake Morrison	Austin			78735	US	2019-07-29
Matt Degrandchamp	Macomb			48044	US	2019-07-29
Mikayla Aurand	York			17403	US	2019-07-29
Natalie Torres	Toms River			8755	US	2019-07-29
Tiffany Tran	San Jose			95127	US	2019-07-29
Alicia Sanchez	San Antonio			7782	US	2019-07-29
Isabelle Shreve	Rittman			44270	US	2019-07-29

Alison Marino	Bay Village		44140	US	2019-07-29
Bebang Batumbakal	Monterey Park		91755	US	2019-07-29
Jacquelyn Earnest	San Diego		92130	US	2019-07-29
Dakotah Gould	Pompano Beach		33064	US	2019-07-29
Nina Callavini	Collingswood		8108	US	2019-07-29
Antoinette Coronado	Murrieta		92563	US	2019-07-29
Bella Breault	Appleton		54911	US	2019-07-29
Tenzin Kelden	Wilmington		19801	US	2019-07-29
Lynda Allemang	Dublin		43017	US	2019-07-29
Alondra Roi	Los Angeles		91406	US	2019-07-29
Юлия Сапрыкина	Denver		80222	US	2019-07-29
Ronald Bayne	Medina		44256	US	2019-07-29
Austin Swenson	Shippensburg		17257	US	2019-07-29
SHARON GERARD	Monroe		10950	US	2019-07-29
John Gurule	Irvine		92620	US	2019-07-29
Bobby Avitia	Cypress		90630	US	2019-07-29
Jeffery Sole	Frankfort	KY	40601	US	2019-07-29
Gia Ashby	Murfreesboro		37127	US	2019-07-29
Tracy Bowen	Naples		34119	US	2019-07-29
Akash Vaid	San Jose		95134	US	2019-07-29
Diego Miranda	Sanford		32771	US	2019-07-29
Michael Satanek	Eden		14057	US	2019-07-30
Carol McVee	Seattle		98188	US	2019-07-30
Bre Soliz	Junction City		66441	US	2019-07-30
Laurie Younglove	Flint		48507	US	2019-07-30
ghost3067 yer	Tracy		95376	US	2019-07-30
Demi Wagner	Milwaukee		53073	US	2019-07-30
Zach Laux	Neenah		54956	US	2019-07-30
creeper awwww mannn	Honolulu		96815	US	2019-07-30
ernstjan kruis	apeldoorn		7328	US	2019-07-30
Rebecca McCarty	Cleveland		44127	US	2019-07-30
scott L. FARROW	Woodbury		8096	US	2019-07-30
Jaida Hartley	Columbus		43235	US	2019-07-30
Brent Fountain	Ridgeland		39158	US	2019-07-30
Jessica Shelden	Bremerton		98310	US	2019-07-30
Brady Elrod	Somerset		42503	US	2019-07-30
Ayana Johnson	Arlington	TX	76017	US	2019-07-30
Olivia Duffey	Brick		8724	US	2019-07-30
RICKY RUDOLPH	TALLAHASSEE		32305	US	2019-07-30
Skyler Miller	Logan		43138	US	2019-07-30

Kaitlyne Rowcliff	New Hope			10807	US	2019-07-30
Jack Wilson	Chapel Saint Leonards		PE24 5QT		UK	2019-07-30
Maia Ramirez	Madison			53705	US	2019-07-30
Theresa Noel	Keene			3431	US	2019-07-30
Nolan Smith	South Charleston			45368	US	2019-07-30
Sabrina Luzzi	Bronx			10455	US	2019-07-30
Jo Ruacho	Pomona			91766	US	2019-07-30
Slaythemonster 4l	Washington Court House			43160	US	2019-07-30
Diana Fors	Tucson	AZ		85756	US	2019-07-30
Christine Metzger	Herrin			62948	US	2019-07-30
Dorothy Gaebelein	Maple Heights			44137	US	2019-07-30
Megan Garcia	Waverly			50677	US	2019-07-30
Jackie Klump					US	2019-07-30
Ginger Dillon	Aiken			29804	US	2019-07-30
Jeffrey Liebman	Union			7901	US	2019-07-30
Jeffery Heagle	Fort Wayne			46802	US	2019-07-30
Richard Divodi III	Placerville			95667	US	2019-07-30
Shari Mills	Elyria			44035	US	2019-07-30
Austin Aloisio	West Palm Beach			33417	US	2019-07-30
Benny Rodriguez	Whittier			90605	US	2019-07-30
Makayla Hopkins	Puyallup			98374	US	2019-07-30
Ballsack McGhee	Albertson			11507	US	2019-07-30
Creeper Aw man					US	2019-07-30
Emma Chapman	Gardena			90247	US	2019-07-30
Yeah hi my name is uwu and I love anime	Nowhere to go			12111111	US	2019-07-30
Jennifer Napoli	Brooklyn			11217	US	2019-07-30
Valerie Valdivia	Jacksonville			32259	US	2019-07-30
gretchen sullivan	Millersburg	OH	44654-9703		US	2019-07-30
Jeffrey Oliva	Destrehan			70047	US	2019-07-30
Diane Crews	Rehoboth Beach			19971	US	2019-07-30
Roje Robinson	Washington			20005	US	2019-07-30
Heather Martinez	Houston			77089	US	2019-07-30
Amy Winter	Denver			80205	US	2019-07-30
Christine White	Brockton			2301	US	2019-07-31
Erin Spaulding	Warren			44483	US	2019-07-31
Monae King	Fort Wayne			46825	US	2019-07-31
Carmen Litulumar	Saipan				Northern Mariana Islands	2019-07-31
Shane Fichtel	Lorain			44052	US	2019-07-31

DAniel walaAce	Pflugerville		78660	US	2019-07-31
sonia dodge	Pittsfield	MA	1201	US	2019-07-31
Marin Barrios	Anaheim		92805	US	2019-07-31
Jacob Lawler	Mckena		60448	US	2019-07-31
Yeetersouls Yeet	Myrtle Beach		29577	US	2019-07-31
Michael James	Carson City		89703	US	2019-07-31
JANICE HUTKA	Parma		44129	US	2019-07-31
Wilson is gay Small wiener	Shelbyville		40065	US	2019-07-31
Kayleigh Bunting	Nelsonville		45764	US	2019-07-31
Owen Sotelo	Waukegan		60087	US	2019-07-31
Chazz Neal	Monticello		39654	US	2019-07-31
Hector Diaz	Clermont		34714	US	2019-07-31
刘 西哲	Los Angeles		90009	US	2019-07-31
Bridgette Fabelo	Hialeah		33018	US	2019-07-31
Jude Pepe	Akron		44313	US	2019-07-31
Ella Davis	Goodwater		35072	US	2019-07-31
Serenity Thompson	Las Vegas		89113	US	2019-07-31
一衛 王				US	2019-07-31
Ian Roach	Ripley		25271	US	2019-07-31
Donna Weathers Bailey	Cleveland		44120	US	2019-07-31
Landon Casto	Ravenswood		26164	US	2019-07-31
Judy Haughawout	Niles		44446	US	2019-07-31
Joy Thoma	Urbana		43078	US	2019-07-31
Olivia Gilley				US	2019-07-31
Andrew Drozd	Arlington heights		60005	US	2019-07-31
Jennifer Frarlos	Raleigh		27697	US	2019-07-31
Ron Smith	Washington	MI	48094	US	2019-07-31
Lana Fester	Ponte Vedra Beach		32082	US	2019-07-31
Ashleigh Henson	Carrollton		75006	US	2019-07-31
joselinne gonzalez	Des Moines		50317	US	2019-07-31
jacori reaves	Dothan		36303	US	2019-07-31
Pari Saxena	Plymouth		55447	US	2019-07-31
Sara Smith	Almont		48003	US	2019-07-31
Sam Lynch	dover		2030	US	2019-07-31
Logan Beeson	Austin		76049	US	2019-07-31
Mya Fulkerson	Jonesboro		72401	US	2019-07-31
Asha Vaidyanathan	Arlington		98223	US	2019-07-31
Caleb Wilt	Bloomingburg		45385	US	2019-07-31
Cearra Puzan	Orlando		32808	US	2019-07-31

max wilder	Boise		83709	US	2019-07-31
Lanora J	Vacaville		95688	US	2019-07-31
Chris Ricardo	Los Angeles		90011	US	2019-07-31
Jay Santiago	Kearny		7032	US	2019-07-31
Jack Peyton	Marietta		45750	US	2019-07-31
Lily Calderin	Orlando		32839	US	2019-07-31
Jada Angel	Spring		77379	US	2019-08-01
Nicole Novratil	Melbourne		32935	US	2019-08-01
Terri Waybright	Maybee		48159	US	2019-08-01
Elliot Anderson	Norristown		19401	US	2019-08-01
Beverly Caffery	Derby		14047	US	2019-08-01
hailey isaclown	Sharon Hill		19079	US	2019-08-01
Madison Smith	Springfield		45503	US	2019-08-01
Shea Barnett	Findlay		45840	US	2019-08-01
Octavio Quiroa	Granada Hills		91344	US	2019-08-01
MASoN SHaW	Dallas		164	US	2019-08-01
Jayden Wolff	Taylor		48180	US	2019-08-01
Red Rover	Longview		75604	US	2019-08-01
janice chai	Brooklyn		11226	US	2019-08-01
yo libraz	Durham		27703	US	2019-08-01
Ronald Collins	Derry	03038-1204		US	2019-08-01
Julita Backiel	Brooklyn		11218	US	2019-08-01
Devon Fuckyou	Tf?		85381	US	2019-08-01
Renea Scercy	Winter Garden		34787	US	2019-08-01
Nur Kayalı	Columbus		43215	US	2019-08-01
Noah Duszynski	Monticello		55362	US	2019-08-01
Loyda Orozco				US	2019-08-01
Aaron Copeland	Livingston		38570	US	2019-08-01
Bob henneberger	Las vegas		89014	US	2019-08-01
Isania Mcfarlane	Riverdale		30274	US	2019-08-01
Matthew Caffery	Derby		14047	US	2019-08-01
taylor vickers	Orcutt		93445	US	2019-08-01
Ro Malone	Melrose		2176	US	2019-08-01
Jenny Keyser	Virginia Beach		23462	US	2019-08-01
Wanda Leon	Ponce		731	US	2019-08-01
Jennifer Moreno	Sound Beach		11789	US	2019-08-01
Courtney Unah	Stilwell		74960	US	2019-08-01
Sean Caffery	Miami		33160	US	2019-08-01
Jessica Peña	Ocala		34472	US	2019-08-01
Sara Smith	Decatur		30035	US	2019-08-01

Sara Nicholaisen	Dayton	45419	US	2019-08-01
Ali Darradji	Bristol	2809	US	2019-08-01
Bro Brih			US	2019-08-01
kathy baughman	Warren	44485	US	2019-08-01
Lauren M	New Jersey	7668	US	2019-08-01
Ana Waters	Chicago	60636	US	2019-08-01
Lana Carlson	Missoula	59808	US	2019-08-01
Alexis Hudson	Pittsburg	66762	US	2019-08-01
Germany Gonzalez	Marietta	30066	US	2019-08-01
Gizem yazıcı	New York	10002	US	2019-08-01
Jah From heaven	San Leandro		US	2019-08-01
Yo Boi	Fischer	78623	US	2019-08-01
Omari Barrett	Pooler	31322	US	2019-08-01
Ashley Wilson	Vandalia	45377	US	2019-08-01
Christina Giambroni	Whittier	90602	US	2019-08-01
Vanessa H	Hollister	95023	US	2019-08-01
Jose baglietto	Bensenville	60106	US	2019-08-01
Kurt Emmert	Anderson	46013	US	2019-08-01
Matthew Yeager	Pottstown	19464	US	2019-08-01
Tessa dorton	DE LEON SPGS	32130	US	2019-08-01
Faith Shoemaker	Mentor	44060	US	2019-08-02
Creepa Aww Man	Jackson	29114	US	2019-08-02
Mia Crow	Salem	97303	US	2019-08-02
Connie Godfrey	VERNAL	84078	US	2019-08-02
Liz Williams	Columbus	43212	US	2019-08-02
Kay B	Greenlawn	11740	US	2019-08-02
Kyra Cline	North Bend	98045	US	2019-08-02
Joey Soriano	Yorkville	60560	US	2019-08-02
Shayla Robertson	Roanoke	24012	US	2019-08-02
Sierra Rupp	Lothian	20711	US	2019-08-02
Maddison Hanzelik	Cleveland	44192	US	2019-08-02
snivy2500 .			US	2019-08-02
brooke frederick	Blanchard	73010	US	2019-08-02
Abby Whitaker	The Colony	75056	US	2019-08-02
Denelia Nisbeth	Savannah	31404	US	2019-08-02
Kristina Woodin	Breckenridge	80424	US	2019-08-02
Genesis Chinchilla	Hayward	94541	US	2019-08-02
Annie Vue	Sparta	54656	US	2019-08-02
Jillian Das	Fairborn	45324	US	2019-08-02
Link the Hero of Hyrule			US	2019-08-02

Jessica Weaver	Cheektowaga	14225	US	2019-08-02
Michelle Farmer	Wayne	48184	US	2019-08-02
Rocio Reynoso	Anaheim	92801	US	2019-08-02
Jeanine Ackerman			US	2019-08-02
Fetus Deletus	Redding	96003	US	2019-08-02
Tracy Zervos	Holton	49425	US	2019-08-02
Luke Piper	Vicksburg	49097	US	2019-08-02
Kiana Swiatkowski	Lampasas	76550	US	2019-08-02
Orville Thompson	Pompano Beach	33068	US	2019-08-02
Lyn Kim	Madison	53715	US	2019-08-02
will moeller	San Antonio	78258	US	2019-08-02
Matthew Mucha	Littleton	80120	US	2019-08-02
Azniv Gevorgyan	Los Angeles	91306	US	2019-08-02
Macy Shepard	Bloomington	47401	US	2019-08-02
Aubrea Majors	Norfolk	23505	US	2019-08-02
Paula Whittaker			US	2019-08-02
Katie Krause	Pflugerville	78660	US	2019-08-02
Maria Zabala	Naples	34109	US	2019-08-02
Mistt Mirabal	Seattle	98108	US	2019-08-02
Esmeralda Vega	Chicago	60651	US	2019-08-02
Leslie Cruz	Seattle	98166	US	2019-08-02
mary barns	Maryland	6608	US	2019-08-02
Elizabeth Bradley	Myrtle Beach	29588	US	2019-08-02
Cara Denney	Port Aransas	78373	US	2019-08-02
Alex Weber	Atlanta	30307	US	2019-08-02
Nicole Shedden	Lakewood	44107	US	2019-08-02
Graci Kawaii	Holden	1520	US	2019-08-02
Kenya Latimer	Windsor Mill	21244	US	2019-08-02
liam hannon	New York	10314	US	2019-08-02
James Wagner	Hilliard	43026	US	2019-08-02
Simon Little	Everett	98208	US	2019-08-02
la roxe	midvale	84870	US	2019-08-02
Hieu Bui	Davis	95616	US	2019-08-02
Emily Krupicka	Grand Island	68803	US	2019-08-02
Clarence Randall	1355 Williams Road	27023	US	2019-08-02
Jon Wheaton	McMurray	15317	US	2019-08-03
Autumn Pierce	Mchenry	60050	US	2019-08-03
Nelo Caba	Camden	8105	US	2019-08-03
Gina Millite	mayfield hts ohio	44124	US	2019-08-03
Rhazu Clam	Sterling Heights		US	2019-08-03

Gracelyn Hinderliter	Baldwin Cott		66006	US	2019-08-03
Shalizeh Kermani	Denver		80111	US	2019-08-03
Proud Fancraft	Fairfax			US	2019-08-03
Jason Hill	Dallas			US	2019-08-03
Megan Kennedy				US	2019-08-03
michelle ma	seattle		98144	US	2019-08-03
Millie Kingsley	Longmont		80233	US	2019-08-03
luke trahan	Madison		39110	US	2019-08-03
sonny williams	cincinnati		45202	US	2019-08-03
Aidan Maynard	Henderson		89053	US	2019-08-03
Irene Houck	Girard		44420	US	2019-08-03
Janett Bhoorasingh Brown	Springfield Gardens		11413	US	2019-08-03
Amanda Smith	Avery		28657	US	2019-08-03
Andrea Escoffery	Brooklyn		11236	US	2019-08-03
Bradante Crigger	Virginia Beach		23451	US	2019-08-03
Xenology Core	Los Angeles		90016	US	2019-08-03
Chris Reefer	San Diego		92107	US	2019-08-03
J H	New York		8263672	US	2019-08-03
Dee White	New Bloomfield		65063	US	2019-08-03
Tyree Rochell	Bloomington		47401	US	2019-08-03
Jackson Warnstadt	Sioux City		51104	US	2019-08-04
Sam Olatunde	Columbus		43085	US	2019-08-04
Dylan Woods	Duluth		30096	US	2019-08-04
Jalal ghaemghami	Boston		2120	US	2019-08-04
Miranda Barber	Covington		30016	US	2019-08-04
dead frack	Staten Island		10303	US	2019-08-04
Macie Pritchard	Menomonee Falls		53051	US	2019-08-04
Jacqueline Lansdell	Decatur		35601	US	2019-08-04
Suzanne Wint	Centerville		31028	US	2019-08-04
Daniel Norris	Greensburg		15601	US	2019-08-04
Angel Caudillo	Pico Rivera		90660	US	2019-08-04
Brooke Thomas	Hindman		41822	US	2019-08-04
Steven Lopez	Gainesville		32611	US	2019-08-04
Brent Harper	Harrisonburg		22802	US	2019-08-04
Steve Smith	Littleton		80128	US	2019-08-04
sheala wight	Conyers		30013	US	2019-08-04
Alejandro Mazzola	Honolulu		96826	US	2019-08-04
Kayla Edmondson	Covington		30016	US	2019-08-04
Shan Blake	New York		10038	US	2019-08-04
Renae Bernhardt	West Fargo	ND	58078	US	2019-08-04

Marcus Hilton	Austin			78739	US	2019-08-04
Doreen McKay	Boynton beach			33436	US	2019-08-04
Kris Sagocio	Kalaheo			96741	US	2019-08-04
NATALIA MARQUEZ	Miami Beach			33140	US	2019-08-04
Cherrelle Lanning	Anahola			96702	US	2019-08-04
Keith Nelson	Prescott Valley			86314	US	2019-08-04
Anastasia Pavel	Pompano Beach			33068	US	2019-08-05
Kera Mitchell	Jacksonville			32222	US	2019-08-05
Sara Ortiz Vey	Miami			33136	US	2019-08-05
Alex Jenkins	Covington			30016	US	2019-08-05
your mom eeeee	Seguin			78155	US	2019-08-05
Alika Victorino	Holualoa			96725	US	2019-08-05
Puanani Mckeague	Aiea			96701	US	2019-08-05
Derp Oats	Poway				US	2019-08-05
Achintya Das	Kapaa			96746	US	2019-08-05
Justine Shintani	Kekaha			96752	US	2019-08-05
Steve Hart	Haiku		Haiku		US	2019-08-05
Rochelle Nygaard	goodhue	MN		55027	US	2019-08-05
Stephanie Chen	Gardena			90247	US	2019-08-05
Karlene Haag	Las Vegas			89142	US	2019-08-05
Rachel Balunsat	Sebastopol			95472	US	2019-08-05
BARBARA JACOBS	Mentor			44060	US	2019-08-05
Shawn Kala	Kalaheo			96741	US	2019-08-05
Lillian Hauck	Creswell			97426	US	2019-08-05
Michael Marcucilli	Bronxville			10708	US	2019-08-05
Matias Hall	Spring			77386	US	2019-08-05
Erin Walls	Spokane			99208	US	2019-08-05
Philip Barrios	Norwalk			90650	US	2019-08-05
avery mahan	santa barbara			93109	US	2019-08-05
Clarita Parra	Mission Viejo			92691	US	2019-08-05
Hope Campbell	Santa Barbara			93109	US	2019-08-05
DIO BRANDO	Indianapolis			46219	US	2019-08-05
Jimmy Pham	Beaver dam			53916	US	2019-08-05
Brandi Souza	Kapaa			96746	US	2019-08-05
Dilbert Potato	Omaha			68116	US	2019-08-05
berd Berd	Greeb			42109	US	2019-08-05
John Doe	Milwaukee			53219	US	2019-08-05
Lehua Sum	Pahoa			96778	US	2019-08-05
andrew oloughlin	Norwalk			6851	US	2019-08-05
Anthony Vazquez	Houston			77040	US	2019-08-06

Andrew DeMar	Stafford			22554	US	2019-08-06
Charlie Stevens	O'Fallon			63366	US	2019-08-06
Matthew Brant	Los Angeles			90043	US	2019-08-06
Isabella Robinson	Santa Cruz			95065	US	2019-08-06
Kayla Dittman	Saint Maries			83861	US	2019-08-06
Esmeralda Delgado	Glendale			85318	US	2019-08-06
Shiloh Nosel	Pasadena			21122	US	2019-08-06
Nena Brockmann	Campbell			95008	US	2019-08-06
Brianna Polanco	Miami			33032	US	2019-08-06
Patti Long	Jacksonville			32205	US	2019-08-06
Ameen Ahmad Nashal	Rochester			14606	US	2019-08-06
Lisa Delashmit	St. Louis			63109	US	2019-08-06
Cindy Burnham	Richmond		77406-2315		US	2019-08-06
Even Berkovitz	Storrs			6269	US	2019-08-06
Ashley Monk	Athens			45701	US	2019-08-06
Gina Guglielmelli	San Ardo			93450	US	2019-08-06
Stephanie Matos	Hialeah			33010	US	2019-08-06
Jennifer Daniels	Tazewell			37879	US	2019-08-06
Linda Marquez	Olathe			66062	US	2019-08-06
Ethan Jackson	Zanesville			43701	US	2019-08-06
Extra Hyper	Sterling				US	2019-08-06
Camille Parr	Lihu'e			96766	US	2019-08-06
Jamie Kott	Land O Lakes			34639	US	2019-08-06
Brooke Budd	Crystal River			34425	US	2019-08-06
Stephanie Cocking	Tampa			33647	US	2019-08-06
Jessica Roller	Bardstown			40004	US	2019-08-06
Lindsay Swartz	Pepperell			1463	US	2019-08-06
Marlayna Catanzarite	Baldwinsville			13027	US	2019-08-06
Jeffrey Valentine	Ormond Beach			32174	US	2019-08-06
Autumn White	Elizabethtown			42701	US	2019-08-06
LuAnne Benac	Alpena			49707	US	2019-08-06
Amy Yepiz	Los Angeles			90009	US	2019-08-06
Sami Cadena	San Francisco	CA		94114	US	2019-08-06
Payton Tomsons	Los Angeles			90096	US	2019-08-06
Josh Minnich	Pittsburgh			15237	US	2019-08-06
Malek Aljuraidy	Detroit			48235	US	2019-08-06
Stella Wright					US	2019-08-06
Myles Suchowski	Ingleside			60041	US	2019-08-06
Kaylin Acevedo	Staten Island			10314	US	2019-08-06
Samuel Broaddus	Chicago			60608	US	2019-08-06

KAMRYN Loustau	Orange Park		32065	US	2019-08-06
Paige Gillesple	Stafford		22554	US	2019-08-06
Maricarmen Exposito	Bilbao		48980	Spain	2019-08-06
Corey Hustead	Lakeport		95453	US	2019-08-06
Dave Brassica	Sydney		2000	Australia	2019-08-06
Daniel Debideen	Bronx		10461	US	2019-08-06
Walid Algomai	Dearborn		48120	US	2019-08-06
Shrayus Gupta	Newark		94560	US	2019-08-06
Danielle Go	Miramar		33025	US	2019-08-07
Thisis Funnyasfuck	Clare		60111	US	2019-08-07
Ryan Curcio	Celoron		14750	US	2019-08-07
Benita Woods	Hyattsville		20784	US	2019-08-07
David Cummins	Sylva		28779	US	2019-08-07
Andy Goldmann	Santa Ana		92704	US	2019-08-07
tara lemaire				US	2019-08-07
Amy Vivas	Stafford		22554	US	2019-08-07
Save The oa	Colonial Heights		23834	US	2019-08-07
Dawson Armstrong	Nashville		37214	US	2019-08-07
kae brinker	Cantonment		32533	US	2019-08-07
Katelyn Howard	Pikeville		41501	US	2019-08-07
Arlena Whitaker	Whitesburg		41858	US	2019-08-07
roberta lynn	clearlake		95422	US	2019-08-07
Keyera Lao	Hickory		28601	US	2019-08-07
Esam Albaadani	Hamtramck		48212	US	2019-08-07
Anette Castelo samayoa	Las Vegas		89101	US	2019-08-07
Catherine Bennett	Muncie		47304	US	2019-08-07
Daniel Aguilar	Silver Spring		20903	US	2019-08-07
Kent Purvis	Perrysburg		43551	US	2019-08-07
Mechelle Minden	Saint Louis		63116	US	2019-08-07
Ciara Burris	Huron		44839	US	2019-08-07
Michelle Gentry	Perrysburg	OH	43551	US	2019-08-07
Charlie Andraw	Pompano Beach		33076	US	2019-08-07
bella rose	Mays Landing		8330	US	2019-08-07
Skye Harvey	Phoenix		85035	US	2019-08-07
S Jitreun	Bkk		86110	Thailand	2019-08-07
David Pena	Altamonte Springs		32714	US	2019-08-07
Mercy Sherbourne	Seattle		98106	US	2019-08-07
David Sobieralski	Knoxville		37923	US	2019-08-07
Sierah Smith	Paterson		7501	US	2019-08-07
Matthew Biederwolf	San Diego		92101	US	2019-08-07

Jaren Dogan	Cincinnati		45246	US	2019-08-07
Alicia Fullilove	Clarksdale		38614	US	2019-08-07
Sara Rodriguez	San Fernando		91340	US	2019-08-07
Lillianna Thomas	Gainesville		32601	US	2019-08-07
Griffin Mackay	Alpharetta		30022	US	2019-08-07
Tara Buchanan	Nashville		37216	US	2019-08-07
Eric Kavander	Berea		44017	US	2019-08-07
Jaleesa Velez	Lodi		7644	US	2019-08-07
Elijah Mangrum	Madison		37115	US	2019-08-07
Sarah Flascher	Buffalo		14221	US	2019-08-07
Musid Abdulla	Stockton		95210	US	2019-08-07
Latoya Cooper	Lady Lake		32162	US	2019-08-07
Natalie Fontana	Bellingham		98225	US	2019-08-07
Cassandra Long	Atlanta		30301	US	2019-08-07
Jelica Roland			52420	Croatia	2019-08-08
Barbara Barrasso	Stroudsburg		18360	US	2019-08-08
Laurie Connell	Baltimore	MD	21218	US	2019-08-08
Liz Lock	Milwaukee		52131	US	2019-08-08
Nimrah Naseer	Brooklyn		11224	US	2019-08-08
Lacey Olson	Spokane		99207	US	2019-08-08
Lawrence Reid	Fort Lee		7024	US	2019-08-08
Kaitlyn Rainsberg	Newcomerstown		43832	US	2019-08-08
Gael Gonzalez-DeLaLuz	North Brunswick		892	US	2019-08-08
Almedina Mulic	Astoria		11103	US	2019-08-08
Aliza Lopez	North Brunswick		8902	US	2019-08-08
Thomas Whitfield	Danville		17821	US	2019-08-08
Danielle Shirley	Wichita		67208	US	2019-08-08
Mark Seymour	Bellevue	OH	44811	US	2019-08-08
Matthew Caporale	Riverview		33578	US	2019-08-08
Samuel Decker	Port Byron		13140	US	2019-08-08
w s	Paterson		7503	US	2019-08-08
austin hudson	arlington		76017	US	2019-08-08
Austin Andrus	Boise		83713	US	2019-08-08
Cronk Child	New York		10118	US	2019-08-08
Wanda Levine	Denver		43601	US	2019-08-08
Jillian Barber	Bloomington		47401	US	2019-08-08
Melissa Wetzel	Santa Ana		92707	US	2019-08-08
John Farley				US	2019-08-08
Oliver Olivo	Appleton		54915	US	2019-08-08
Anita Goncalves	Ludlow		1056	US	2019-08-08

Konner Campbell	Terre Haute	47807	US	2019-08-09
Bethany Spaw	Columbus	43204	US	2019-08-09
Kalaya Luckey	Norfolk	23508	US	2019-08-09
Creeper Luigi	Clarkston	48346	US	2019-08-09
Julia Valentine	Richmond Heights	44143	US	2019-08-09
Jaleel Brown	Birmingham	35242	US	2019-08-09
Berina Cosic	Dallas	75206	US	2019-08-09
Alyssa Bosher	Eau Claire	54701	US	2019-08-09
Lianna Horner	Harrisburg	17111	US	2019-08-09
langley campbell	Cedartown	30125	US	2019-08-09
Kathleen Cabanas	Vero Beach	32962	US	2019-08-09
Fiorentia Mahardhika	Mountain View	94043	US	2019-08-09
JOSEPH BASINAIT	Fredonia	14063	US	2019-08-09
Alex Larson	Saint Cloud	56303	US	2019-08-09
Sanders Chartier	Lighthouse Point	33064	US	2019-08-09
Kalei Lane	Sapulpa	74066	US	2019-08-09
Sophie Schneider	Midlothian	23112	US	2019-08-09
Jess Cohen	marblehead	1945	US	2019-08-09
smalls smalls	New York	10025	US	2019-08-09
Ari Noufrios	Staten Island	10312	US	2019-08-09
Ercan Ertürk	New York City	10304	US	2019-08-09
Avery Draper	Commerce Township	48390	US	2019-08-09
Matt Juarez	Los Angeles	90020	US	2019-08-09
Sound Whiz On The Beat	Brooklyn	11207	US	2019-08-09
ava hoffmeister	Cincinnati	45215	US	2019-08-09
Anthony Lee	Sacramento	95838	US	2019-08-09
Tori Desenberg	Bend	97701	US	2019-08-09
Luca Fucaraccio	Hollywood	33024	US	2019-08-09
Ande Snikta	Carbondale	18503	US	2019-08-10
Emily Nickel	pinehurst	28374	US	2019-08-10
Z VB	Berkeley	94704	US	2019-08-10
Иван Шорохов	Барнаул		Russia	2019-08-10
Katherine Durst	Gainesville	32608	US	2019-08-10
Maria Sofia Martinez	Orlando	33824	US	2019-08-10
Silveria Alvarado Luna	Inglewood	90301	US	2019-08-10
LATREARA SUTTON	Washington	20005	US	2019-08-10
Laura Sims	Tacoma	98466	US	2019-08-10
Adam Mackinnon	Saint Simons Island	31522	US	2019-08-10
Amulya Vajja	Irving	75063	US	2019-08-10

Elijah Gilbert	Newport		97365	US	2019-08-10
Christopher Walker	Swannanoa		28778	US	2019-08-10
Anthony Hicks	Savannah		31404	US	2019-08-10
Marie Sandifer	Cornersville		37047	US	2019-08-10
Dawn Mcnamara bbc.co amara	West Chester		45069	US	2019-08-10
Rochelle Berger	Lakewood		44107	US	2019-08-10
Arnaldo Perez	Orlando		32816	US	2019-08-10
Ksenia Izotova	New York		10009	US	2019-08-10
Martin Stiebritz	Irvine		92697	US	2019-08-10
Kyle Boggio	Tinton Falls		7753	US	2019-08-10
Bryson Hager	Hixson		37343	US	2019-08-10
euniqua rona	city		90445	US	2019-08-10
Wayne Norris	Greer		29650	US	2019-08-10
Yandel Rodriguez	San Antonio		78237	US	2019-08-10
Ellie Sundt	Tucson		85718	US	2019-08-10
William Weiland	Cleveland		44109	US	2019-08-10
Juan Carlos Osorio	Weehawken		7086	US	2019-08-10
Joaquin Castro	Matthews		28105	US	2019-08-10
Mark Turner	Willenhall	Wv133dg		UK	2019-08-10
Savannah Palomares	Houston		77099	US	2019-08-10
Shane Schooley	Farmington		48331	US	2019-08-10
Ariel Edwards				US	2019-08-11
Abigail Kotlinek	Albertville		55301	US	2019-08-11
Mike Wilson	North Salt Lake		84054	US	2019-08-11
MLG Panda	Area 69		42069	US	2019-08-11
Crystal Tucker	Double Springs		35553	US	2019-08-11
Evan Placo	Catskill		12414	US	2019-08-11
Vanessa Duran	Woodside		11377	US	2019-08-11
Zapper Plazo	Naugatuck		6770	US	2019-08-11
Jeanette Yewdall	Harrisburg		17110	US	2019-08-11
David Mignault				US	2019-08-11
Jillian Ungaro	Astatula		34705	US	2019-08-11
Sarah Boyd	Tomball		77377	US	2019-08-11
Derrell Jarrett	Chicago		60647	US	2019-08-11
Michael Koval	Hershey		17033	US	2019-08-11
Jennifer Mackan	Delaware		43015	US	2019-08-11
Alex Contreras	Riverside			US	2019-08-12
Quinn Hendel	Inver Grove Heights		55076	US	2019-08-12
Jolie Chau	Birmingham		48009	US	2019-08-12

Patricia M. González	San Antonio Oeste		8520	Argentina	2019-08-12
Jeremy Blakey	Round Rock		78664	US	2019-08-12
Jennifer Osorio	Daly City		94014	US	2019-08-12
Saied Franjul	Miami		33165	US	2019-08-12
Brooke Teves				US	2019-08-12
Lila Malek	Redondo Beach		90278	US	2019-08-12
Mark Stoltenberg	Phoenix	AZ	85032	US	2019-08-12
Sarah Green	Boston		1746	US	2019-08-12
Jason Stephens	Chattanooga		37403	US	2019-08-12
Yalan Weasner	Columbus		43215	US	2019-08-12
Sean Thomas	Newtonville		2460	US	2019-08-12
elizabeth pavelick	Gulf Breeze		32563	US	2019-08-12
Léone Yafoo				US	2019-08-12
Crystal Bennett	Houston		77042	US	2019-08-12
Maggie Smith				US	2019-08-12
Christian Lehmann	Spring		77380	US	2019-08-12
Melissa Aguilar	Hialeah		33013	US	2019-08-12
Charlie Mihelic	Hager City		54014	US	2019-08-12
Christian Gutierrez	Fargo		58103	US	2019-08-12
kayla knight	durant		74701	US	2019-08-13
Aisa Payan	Jacksonville		32225	US	2019-08-13
Shiloh Alwine	Chicago		60014	US	2019-08-13
i am flat	Minneapolis		55440	US	2019-08-13
Harley Serpa	Hemet		92544	US	2019-08-13
Katie Townsend	Tampa		33626	US	2019-08-13
Logan Shaffer	Tracy		95391	US	2019-08-13
Nicholas Boodoo	Clayton		27520	US	2019-08-13
Kenya Quiala	Bayamon		956	US	2019-08-13
Nolan Rose	South Bend		46635	US	2019-08-13
Charlie Guerrero	Elk Grove		95757	US	2019-08-13
victoria mccormick	Auburn Hills		48326	US	2019-08-13
Tyler Wood	Dayton		45459	US	2019-08-13
Hope Agresti	Greensboro		27310	US	2019-08-13
James Buchanan				US	2019-08-13
Gian Panoy	Lihue		96766	US	2019-08-13
Dakota Carr	Greensboro		27402	US	2019-08-13
Sophie Zack	North Liberty		52317	US	2019-08-13
Shayna Forbes	Studio City		91604	US	2019-08-13
Grace Kossi	Maple Grove		55369	US	2019-08-13
Mee冰 Mee冰	Hagatna			Guam	2019-08-13

Jose Garcia	Kahului		96732	US	2019-08-13
Steven Ricker	Exeter		3833	US	2019-08-13
Joseph Denk,PE	Mentor		44064	US	2019-08-13
Raphaelle Kouadio	Los Angeles		90066	US	2019-08-13
ayanna ventura	Las Vegas		89101	US	2019-08-13
Mikaela McDonough	Wrentham		2093	US	2019-08-13
Lesa Goodman	Monroe		28110	US	2019-08-13
Amanda Chatterson	Kent City		49330	US	2019-08-13
Lukaas Bloxham				US	2019-08-13
Vaibhav Singhal	Waxhaw		28173	US	2019-08-13
Em Williams	Sumter		29150	US	2019-08-13
Cara McAnelly	Liberty Hill		78642	US	2019-08-13
Neshell Parks	Atlanta		30349	US	2019-08-13
James Morgan	Carrollton		30117	US	2019-08-13
Emily Dillard	Holland		76534	US	2019-08-13
Deena Chihade	Forsyth		62535	US	2019-08-13
Hannah Wyatt	Kapaa		96746	US	2019-08-13
Daddy's skeetpark On my yacht	Bronx		10455	US	2019-08-13
Kynlee Cox	Lexington		40503	US	2019-08-13
Daniel Blunk	El paso		79912	US	2019-08-13
Zoe Bradshaw	Sandy		84092	US	2019-08-13
Alex Owens	Fort Wayne		46804	US	2019-08-13
robert jordan	Tampa		33624	US	2019-08-13
Brandon Solis	Kerman		93630	US	2019-08-13
Jason Chinz	Richmond		23229	US	2019-08-13
Skyler Walker	La Quinta		92253	US	2019-08-13
Asher Anderson	Spring		77379	US	2019-08-14
Michael Trepp	Seattle		98125	US	2019-08-14
Samara Stevenson	Sacramento		95838	US	2019-08-14
Monique Mei	Malden		2148	US	2019-08-14
Preston Herrud	Springville		84663	US	2019-08-14
McKenna Vow	Brookfield		1506	US	2019-08-14
Alexis Moore	Gaffney		29341	US	2019-08-14
Marissa King	Germantown		20874	US	2019-08-14
kaylee sanchez 2.0	Loves Park		61111	US	2019-08-14
Andrew Costello	Saint Louis		63122	US	2019-08-14
Kristine Lee	Calabasas		91302	US	2019-08-14
Sam Schafer	Omaha		68164	US	2019-08-14
Margaret Nagela	Blank	IL	99999	US	2019-08-14
Charles Chaney	Galveston		77550	US	2019-08-14

Isyss Life	Saint Paul		55112	US	2019-08-14
Gilberd Siorus	Saratoga		95070	US	2019-08-14
Rachael Johnson	Saint Paul		55104	US	2019-08-14
Jay Harvey	Los Alamos		87544	US	2019-08-14
Luca Vitale	Southgate		48195	US	2019-08-14
Tom Burgett	Akron		44333	US	2019-08-14
Lupita Ponce	Moon township		15108	US	2019-08-14
Douglas Thomas	Lakeview		14085	US	2019-08-14
Christian Craig	Murfreesboro		37129	US	2019-08-14
Anurag Chemakurthi	Dublin		43016	US	2019-08-14
Penny Phelps	Summitville		46070	US	2019-08-14
Mattie A	Saint Paul		55105	US	2019-08-14
olympia bravo	rialto		92377	US	2019-08-14
Nate VanWagner	Hooksett		3106	US	2019-08-14
Sondra Richardson	Cleveland		44132	US	2019-08-15
Andrew Sanchez	Dallas		75212	US	2019-08-15
bill smith	Dayton		45324	US	2019-08-15
Leslie Griffin	Dallas City		62330	US	2019-08-15
Mike Obrien	Murrieta		92563	US	2019-08-15
Karen Schmidt	Milford	OH	45150	US	2019-08-15
Lily Blinkinsop	Gainesville		20155	US	2019-08-15
Zaythel Valdivia	Norwalk		90650	US	2019-08-15
lillia joy	California		20619	US	2019-08-15
Issac Rhyner	Fort Lauderdale		33334	US	2019-08-15
Alicia Swanson	West Fargo		58078	US	2019-08-15
Maria Castro	Las Vegas		88102	US	2019-08-15
Bailey Please	Miami		33186	US	2019-08-15
Natalie Martini	Levittown		19055	US	2019-08-15
Brianna Petersen	Aurora		80013	US	2019-08-15
Raider Vision 2020	Fairport	NY		US	2019-08-15
Danielle Arellano	Aurora		80013	US	2019-08-15
Patricia Burgert	Wake Forest		27587	US	2019-08-15
Mary O'Connell				US	2019-08-15
Reese Velarde	Cookeville		38502	US	2019-08-15
Dylan Leal	Richmond		94804	US	2019-08-15
Courtney Ross	Otisville		48463	US	2019-08-15
Arielle C	Newton		7860	US	2019-08-16
Danjai Smalls	Charleston		29403	US	2019-08-16
Peyton Wilson	Sacramento		95828	US	2019-08-16
Jasmine Dahl	Austintown		44511	US	2019-08-16

Cory Yun	North Royalton		44133	US	2019-08-16
Olivia Courtney	Atlanta		30022	US	2019-08-16
Jenna Schulz	Wales		53183	US	2019-08-16
Kennon Wissinger	Columbus		43228	US	2019-08-16
Jessica Ceja Chavez	Carson		90745	US	2019-08-16
Sydney Bishop	Rockwall		75032	US	2019-08-16
Gillian Garcia	New York		10019	US	2019-08-16
Josh Miller	Royal Oak	MI	48073	US	2019-08-16
Terry Jeffery	Fort Wayne		46815	US	2019-08-17
Megan Conboy	Port Saint Lucie		34953	US	2019-08-17
Tricia Cervantes	Stockton		95212	US	2019-08-17
Rose Yaymadzhyan	Reseda		91335	US	2019-08-17
Yuniel Criado	Fort Myers	FL	33905	US	2019-08-17
Jerry Mulanax	Richland		39218	US	2019-08-17
Kathleen Strasser	Martinez		94553	US	2019-08-17
Penny stanaitis	Royersford		19468	US	2019-08-17
Ian Clarke	Marysville		98270	US	2019-08-17
john lowe	Portland		97225	US	2019-08-17
Ann Mcauliff	Centerton		72719	US	2019-08-17
Zoe Meszaro	Edgewood		98371	US	2019-08-17
CHRISTINA JURY	FENTON		48430	US	2019-08-17
Sharon Sears	Cambridge		2139	US	2019-08-17
Gigi Vera	Fullerton		92833	US	2019-08-17
cheryl Miller	Battle Ground		98604	US	2019-08-17
Marie A. Finen	Cypress		77429	US	2019-08-17
Christine Chan-Waty	Miami		33155	US	2019-08-17
Rita Baldwin	Campbell		95008	US	2019-08-17
Gwen Briere	Belchertown		1007	US	2019-08-17
Michael Moreno	Fort Worth		76179	US	2019-08-17
Dana AMOS	Modesto		95354	US	2019-08-17
kristin fenner	orlando		32835	US	2019-08-17
Samantha Boyd	Hernando		38632	US	2019-08-17
Kara Cox	Kingston		18704	US	2019-08-17
Polly Pockett	Denver		80238	US	2019-08-17
Edys Stine	Lee's Summit		64081	US	2019-08-17
Denise Kastner	Lowell		46356	US	2019-08-17
timothy stolp	Sioux Falls		57103	US	2019-08-17
Kris Sagocio	Koloa		96756	US	2019-08-17
Nicolle Jackson	Racine		53403	US	2019-08-17
Ofelia Flores	San Antonio	TX	78250	US	2019-08-17

Tom Palus	Rocky River	44116	US	2019-08-17
Cynthia Mercier	Arlington	38002	US	2019-08-17
Mariah Garza	Yakima	98901	US	2019-08-17
Jules Bulkley	Freehold	7728	US	2019-08-17
Heather Magyar	Denver	80218	US	2019-08-17
joseph laspada	Stratford	8084	US	2019-08-17
Jason Cheah	Boston	2110	US	2019-08-17
Dan Sales			US	2019-08-18
Lana LeBoeuf	Bourg	70343	US	2019-08-18
Fredda Courteaux	Bourg	70343	US	2019-08-18
darlene blakely	Akron	44310	US	2019-08-18
Grace Brown	Houston	77024	US	2019-08-18
Thelma Bascle	Bourg	70343	US	2019-08-18
Lea Hall	Holbrook	2343	US	2019-08-18
Vinay Khasturia	Ulhasnagar		US	2019-08-18
Isabel Garcia	Oregon City	97045	US	2019-08-18
DeJour Stricklen	Hawthorne	90250	US	2019-08-18
Donald Nichols	Pasadena	77502	US	2019-08-18
Marley Lyles			US	2019-08-18
Tiaan Lategan	Janesville	53546	US	2019-08-18
Timothy Callico	St Clair Shores	48080	US	2019-08-18
Kathleen Too	Fairport Harbor	44077	US	2019-08-18
Dani Lupis	Moberly	65270	US	2019-08-18
Nathaniel Wyatt	Los Angeles	90059	US	2019-08-18
Marlene Wilson	Harrington	19952	US	2019-08-19
Khambla Clarkson	Marshalltown	50158	US	2019-08-19
k D	Fullerton	92833	US	2019-08-19
Paulina Mastryukov	Brooklyn	11214	US	2019-08-19
Marilyn Posnick	New York	10023	US	2019-08-19
Denise Kern	Boise	83706	US	2019-08-20
Achala Kumar	San Ramon	94582	US	2019-08-20
Brittany Powers	Alamosa	81101	US	2019-08-20
Camryn Matichko	greensburg	15601	US	2019-08-20
Kim Christofferson	Boise	83704	US	2019-08-20
Alex Wolfe	Seattle	98109	US	2019-08-21
Heather McFarland	Breckenridge	80424	US	2019-08-21
Stephen Barry	Temperance	48182	US	2019-08-21
rebecca Carl	Glendale	85304	US	2019-08-21
Teddie Serna	La Habra	90631	US	2019-08-22
Cynthia Curtis			US	2019-08-22

Emily Kelly	Port Clinton		43452	US	2019-08-23
Rebekah Beare	Stillwater		74074	US	2019-08-23
felix lee	Panama City		32408	US	2019-08-24
James Reed	Leesburg		45135	US	2019-08-24
Joseph Kovach	Aurora		44202	US	2019-08-24
Dylan Hoff	Medina	OH	44256	US	2019-08-24
Melanie Capalbo	Haverhill		1832	US	2019-08-24
Lindsay Findell	Columbus		43235	US	2019-08-24
Wei Zhang	Union City		94587	US	2019-08-24
Gigi Marie				US	2019-08-24
Margaret Trumbull	Ottawa hills		43615	US	2019-08-25
Alexander Moya	Richmond		23221	US	2019-08-25
Greg Brianas	Proctorville		44280	US	2019-08-25
Sarah Heffernan	Chicago		60606	US	2019-08-25
Anika Dikshit	Boulder		80301	US	2019-08-25
Tim baird	Mount Gilead		43338	US	2019-08-25
thilina wickramasinghe	Duluth		30097	US	2019-08-26
Cat Vader	Bend		97701	US	2019-08-26
Kayla Franssen	Kearney		68847	US	2019-08-26
Kiana Quiñonez Rios	Hollywood		33024	US	2019-08-26
Terese Manns	Lakewood		44107	US	2019-08-27
taylor avers	Greenville		27834	US	2019-08-27
Carol Young	Kettering		45429	US	2019-08-27
Zachary Gomez	San Antonio		78213	US	2019-08-28
Carrie Loguidice	Newton		7860	US	2019-08-28
Jon Zabowski	Toledo		43615	US	2019-08-29
Bob Bob				US	2019-08-29
Katherine Hinson	Gilbert		85296	US	2019-08-29
TJ Lewis	Lakewood		44107	US	2019-08-30
Shelby Barnes	Decatur	GA	60471	US	2019-08-30
Tess Miller	Hudson		44236	US	2019-08-30
Nina Baker	Cleveland		44130	US	2019-08-30
Noel Miller	Fort Wayne		46825	US	2019-08-30
Julie Podolski	Lyndhurst		44124	US	2019-08-31
Giovanni Malone	Ramsey		55103	US	2019-08-31
Meg Andrus	Cuyahoga Falls		44221	US	2019-08-31
Brooke Davis	Nashville	TN	37211	US	2019-08-31
Rita Shafer	Allentown		18104	US	2019-08-31
Jackie McCray	Scottsdale		85255	US	2019-09-03
DANIEL CAMP	CURTICE		43412	US	2019-09-04

Beau Miller	Hudson		44236	US	2019-09-04
Mary Maillis	Stow	OH	44224	US	2019-09-04
Rochelle DeOliveira	Walton Hills		44146	US	2019-09-04
David Hagen	Royal Oak		48073	US	2019-09-04
Lauren Chafins	Albuquerque		87131	US	2019-09-04
Donald Miller	Northfield		44067	US	2019-09-04
Nanci Glenn	Dublin	OH	43017	US	2019-09-04
Paul Thomas	San Francisco		94109	US	2019-09-04
Sadie Skarsten	Cleveland		44113	US	2019-09-04
Bob Farmer	Canton		48188	US	2019-09-04
Austin Furey	Cleveland		44130	US	2019-09-04
Leslie Schafer	Stow		44224	US	2019-09-04
Elizabeth Kotris	Cleveland		44135	US	2019-09-04
Sarah Sarver	Hudson		44236	US	2019-09-04
Lindsay Ogden	Hollywood		33024	US	2019-09-04
Katie Schilling	Kent		44242	US	2019-09-04
Courtney Wilcox	West Barnstable		2668	US	2019-09-04
Pamela Miller	Hudson		44236	US	2019-09-04
Nicole Alvey	Northfield		44067	US	2019-09-04
Emily Kaczur	West Palm Beach	FL	33401	US	2019-09-04
Deborah Casanova	Akron	OH	44310	US	2019-09-04
Alexander Gutierrez				US	2019-09-04
James Waters	Canton		44705	US	2019-09-04
Joab Roseberry	Cleveland		44124	US	2019-09-04
Amy Stimets	Hyannis		2601	US	2019-09-04
Manda Davies	Chesterland		44026	US	2019-09-05
Thomas Jg	Chicago		60620	US	2019-09-05
Kim Elzeer	Avon lake		44012	US	2019-09-05
Susan Worsencroft	Avon Lake		44012	US	2019-09-05
Shellie Stefano	Walton hills		44236	US	2019-09-05
Cathy Juergens	Avon Lake		44012	US	2019-09-05
Holly Ma	Fishers	IN	46038	US	2019-09-05
Susan Smola	Cleveland		44122	US	2019-09-05
Diana Aufdenberg				US	2019-09-05
Danielle Puntel	Youngstown		44515	US	2019-09-05
Janice Tanaka	Los Angeles		90024	US	2019-09-05
Debbie Morrow	Avon Lake	OH	44012	US	2019-09-05
Joni Nowak	Lakewood	OH	44107	US	2019-09-05
Jennifer Bourgeault	Avon Lake	OH	44012	US	2019-09-06
Hester Brown	Lakewood	OH	44107	US	2019-09-06

Molly Taylor	Brunswick	OH		44212	US	2019-09-06
Sarita Rajamony	San Pedro			90731	US	2019-09-06
Barry Jetter	Brooklyn			11229	US	2019-09-06
Carl Vunderink	Lakewood	OH		44107	US	2019-09-06
Chuck Dombrowski	Toledo	OH		43615	US	2019-09-06
Christina Sherman-Zographos	Cleveland	OH		44012	US	2019-09-07
Annie Murmann	Cleveland	OH		44072	US	2019-09-09
alex truong	Hillsboro			97123	US	2019-09-09
Marian Swirski	University Hts.	OH		44118	US	2019-09-11
Orva M Gullett	Marion		43302-8435		US	2019-09-11
Michael Swirski	University Hts	OH		44118	US	2019-09-11
Marnie Middaugh	Ft Myers			33903	US	2019-09-12
m l	Savannah			31401	US	2019-09-12
Keith Ransom	Painesville	OH		44077	US	2019-09-12
m. joan autry	athens			30606	US	2019-09-12
patty Cahill	Dayton	OH		45410	US	2019-09-12
Debbie Dahling	Dayton	OH		45415	US	2019-09-12
Tim Mayrer	Wilmington	OH		45177	US	2019-09-12
Kay Jacobs	Burlington	IA		52601	US	2019-09-13
Mary McGill	Dayton	OH		45410	US	2019-09-13
Judith Anders	Athens	TN		37303	US	2019-09-13
Kris Ambroson	Cedar Rapids	IA		52404	US	2019-09-13
Amber Stephens	Waimanalo			96795	US	2019-09-13
Beverly Burke	Jacksonville	FL		32259	US	2019-09-13
Doug McCann	Westlake	OH		44145	US	2019-09-14
Harris Abramson	Cincinnati	OH		45215	US	2019-09-14
Angelica Elkington	Tampa			33618	US	2019-09-15
diane marshman	new milford	PA		18834	US	2019-09-15
Barbara Moore	Longview	TX		75603	US	2019-09-15
Mathew Dickinson	Spokane Valley			99206	US	2019-09-15
Giuseppe Napoli	Reading			19608	US	2019-09-15
Cody Stephens	Columbiana			44408	US	2019-09-15
Ricky P	Rome	NY		13440	US	2019-09-15
Sandra Leiter	WARSAW	IN	46582-7738		US	2019-09-15
Michelle Cavagnaro	Columbus			43207	US	2019-09-15
reece lawhorn	Royal Oak			48073	US	2019-09-15
Shantel Skaggs	Waialua			96791	US	2019-09-15
Cody Hines					US	2019-09-16
Matthew LoGrande	Waldorf			20601	US	2019-09-16
Valerie Heshmati	Los Angeles			90640	US	2019-09-16

Karolyn Ahern	Lake Elsinore		92530	US	2019-09-16
Anthony Pawluck	Greenfield		18407	US	2019-09-16
tori trussler	Fresno		93711	US	2019-09-16
Marty B	Indian River	MI	49749	US	2019-09-17
vandy Markarian	Los Angeles		90096	US	2019-09-17
Diana Johnson	Chesapeake	VA	23321	US	2019-09-17
Stevie Smith	Fresno		93722	US	2019-09-17
Logan McKibben	Lerna		62440	US	2019-09-17
Michael Whatley	Chicago		60657	US	2019-09-17
Claire Dolan	Richmond		56368	US	2019-09-17
Jordan Lee	Cupertino		95014	US	2019-09-17
Sanjay Janbhani	Arlington		22201	US	2019-09-17
Adam Thompson				US	2019-09-17
katherine dryndas	Silver Creek		14136	US	2019-09-17
Nafisa Humyra	paterson		11717	US	2019-09-20
Peggy Jackson	Evansville		47715	US	2019-09-21
Karen Davidson	Angola		14006	US	2019-09-21
Joshua Duck	Orlando	FL	32825	US	2019-09-23
Taoso Tevaga	Tampa		33616	US	2019-09-23
kathy evans	Lyndonville	NY	14098	US	2019-09-23
Lila Mae Lelepali	Laie		96762	US	2019-09-24
Thomas Glenn	Dublin	OH	43017	US	2019-09-24
Elizabeth Hess	Nicholasville		40356	US	2019-09-24
Jessica Potting	Olmsted Twp	OH	44138	US	2019-09-26
Linda Pinter	Erie	PA	16506	US	2019-09-28
george Goudreau	Cleveland	OH	44129	US	2019-09-30
Deborah DaPolito	Angola		14006	US	2019-09-30
Carlee Redd	Colorado Springs		80903	US	2019-09-30
Rene Holmes	Santa Barbara		93101	US	2019-10-01
Salome Ramirez	Tampa		33614	US	2019-10-01
Raul Perez	Pompano Beach		33068	US	2019-10-01
Abigail Perry	Fall River		2720	US	2019-10-01
Ryder Stokes	Highland			US	2019-10-02
Anasofia Guzman	Colton		92324	US	2019-10-02
Joseph Roque	Idaho falls		83402	US	2019-10-02
John Harris	Raleigh		27602	US	2019-10-02
Michael Lopez	Norcross	GA	30093	US	2019-10-02
Kyle Rogers	New Haven		6512	US	2019-10-02
Scott Hockaday	Seattle		98198	US	2019-10-03
Skylar Hudson	Mesa		85206	US	2019-10-03

Jaelyn Banning	Decatur		62526	US	2019-10-03
Aiden White	Springfield		45368	US	2019-10-03
DONALD ARCURI	OBERLIN	OH	44074	US	2019-10-03
Nicolas Clifton	Colorado Springs		80918	US	2019-10-03
Molly Disbrow	Avon Lake	OH	44012	US	2019-10-08
Devon Henry	Columbus	OH	43212	US	2019-10-08
Cheryl Lukacs	North Olmsted	OH	44070	US	2019-10-08
Terri McNeely	Avon Lake	OH	44012	US	2019-10-08
Liz Fox	Cleveland	OH	44135	US	2019-10-08
Brenda Wahl	Chagrin Falls	OH	44022	US	2019-10-09
Maureen Wirts	Cleveland	OH	44111	US	2019-10-09
Ronald Ciacchi	Strongsville	OH	44136	US	2019-10-09
Terese Brown	Lakewood	OH	44107	US	2019-10-09
James Brown	Lakewood	OH	44107	US	2019-10-09
Isabella Nguyen	Huntsville		77341	US	2019-10-09
Carl Bleier	Valdosta		31602	US	2019-10-09
Cynthia Gannon	Avon Lake	OH	44012	US	2019-10-09
Rochelle Grant	Killeen		76543	US	2019-10-09
Sharlene Gannon	Olmsted Falls	OH	44138	US	2019-10-09
Krina Walsh	Northfield	OH	44067	US	2019-10-09
Antonia Borja	Honolulu		96822	US	2019-10-10
Camden C	Star		83669	US	2019-10-10
gaby mayssonet				US	2019-10-10
Kametrius Pigram	West Memphis		72301	US	2019-10-10
Mady Kulekowskis	Des Moines		50311	US	2019-10-10
Jennifer Ramsey	Wellington		33414	US	2019-10-10
K ROBIN BINKLEY	Chicago	IL	60602	US	2019-10-10
Taylor Samael	Austin		78758	US	2019-10-10
Aaron Parker	Terre Haute		47805	US	2019-10-10
madeline Larsen	silverton		97381	US	2019-10-10
jackson rhoden	Columbus		43207	US	2019-10-10
Yee Yee	Miami		33183	US	2019-10-10
Anthony Vale	Los Angeles		90005	US	2019-10-11
Ashley Flynn	Fort Wayne		46804	US	2019-10-11
Nathan Gonos	San Mateo		94403	US	2019-10-12
Sharon pilayo	Hilo		96720	US	2019-10-12
Natalie Mor	Fort Lauderdale		33330	US	2019-10-12
Mila Bogomol	Buffalo Grove		60089	US	2019-10-12
Tim Treece	Barberton	OH	44203	US	2019-10-13
Deirdre Breuning	Albuquerque		87120	US	2019-10-14

victoria Norwich	Colorado Springs			80910	US	2019-10-14
Sofia Durelli	Pomona			91767	US	2019-10-14
Alice WITT	Palatine	IL		60074	US	2019-10-15
Stephen Siesel	Sandusky	OH		44870	US	2019-10-16
Yidan Cui	Montréal		H2X		Canada	2019-10-19
Susana Gaines	Carmel			46032	US	2019-10-20
Alissa Todd	Fortville			46040	US	2019-10-20
Jimmy Jalilul	Noblesville			46060	US	2019-10-21

Case No. 20-1629-EL-RDR

Compliance Audit of the 2020 Delivery Capital Recovery (DCR) Riders of Ohio Edison Company, The Cleveland Electric Illuminating Company, and The Toledo Edison Company

and

Expanded Scope

Submitted August 3, 2021

Prepared by
Blue Ridge Consulting Services, Inc.
114 Knightsridge Road
Travelers Rest, SC 29690
(864) 420-8084

Case No. 20-1629-EL-RDR

Compliance Audit of the 2020 Delivery Capital Recovery (DCR) Riders of Ohio Edison Company, The Cleveland Electric Illuminating Company, and The Toledo Edison Company

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Compliance Audit of the 2020 Delivery Capital Recovery (DCR) Riders of Ohio Edison Company, The Cleveland Electric Illuminating Company, and The Toledo Edison Company

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DISCLAIMER

In the context of this report, Blue Ridge Consulting Services, Inc. (Blue Ridge) intends the word *audit* as it is commonly understood in the utility regulatory environment: as a regulatory review, a field investigation, or a means of determining the appropriateness of a financial presentation for regulatory purposes. The word is not intended in its precise accounting sense denoting an examination of booked numbers and related source documents for financial reporting purposes. Neither is the term *audit* in this case an analysis of financial-statement presentation in accordance with the standards established by the American Institute of Certified Public Accountants. The reader should distinguish regulatory reviews, such as those that Blue Ridge performs, from financial audits performed by independent certified public accountants.

Blue Ridge provides this document and the opinions, analyses, evaluations, and recommendations for the sole use and benefit of the contracting parties. Blue Ridge intends no third-party beneficiaries and, therefore, assumes no liability whatsoever to third parties for any defect, deficiency, error, or omission in any statement contained in or in any way related to this document or the services provided.

Blue Ridge prepared this report based in part on information not within its control. While it is believed that the information that has been provided is reliable, Blue Ridge does not guarantee the accuracy of the information relied upon.

ORGANIZATION OF BLUE RIDGE'S REPORT

Blue Ridge Consulting Services, Inc. ("Blue Ridge"), the auditor selected for the 2020 review of the Delivery Capital Recovery (DCR) rider of The Cleveland Electric Illuminating Company (CE, CEI, or CECO), Ohio Edison Company (OE or OECO), and The Toledo Edison Company (TE or TECO), collectively referred to as "FirstEnergy" or "Companies," organized this report of its audit activity and conclusions according to the following major sections:

- *Executive Summary*: This section provides a summary of Blue Ridge's observations, findings, conclusions, and recommendations that are presented in more detail in the body of the report.
- *Summary of Blue Ridge Recommendations*: This section contains a listing of adjustments and recommendations resulting from the current Rider DCR audit.
- *Overview of Investigation*: This section includes discussion of these topics: background; project purpose; project scope; audit standard; information reviewed; description of the Rider DCR Compliance Filings reviewed; and a brief summary of the variance analyses, transactional testing, and other analyses performed by Blue Ridge.
- *Status of Recommendations of Prior Compliance Audits*: This section presents the current status of the Companies implementation of recommendations from prior DCR Rider audits.
- *Findings and Recommendations*: This section documents Blue Ridge's analysis that led to our observations, findings, and recommendations regarding the components that comprise Rider DCR. In several instances, Blue Ridge used information in this report obtained from prior DCR year audits. We labeled such information to identify its source and provide the data within the workpapers supporting this report.
- *Appendices*

The overall scope of this audit was to determine whether the Companies implemented their DCR rider, approved by the Public Utilities Commission of Ohio (PUCO or "Commission"), and whether the implementation is in compliance with the Combined Stipulation agreement set forth in the Opinion and Order issued in Case No. 14-1297-EL-SSO et al. The overall scope divides into the following individual elements:

- Review Cases 10-388-EL-SSO, 12-1240-EL-SSO, and 15-1297-EL-SSO and related stipulation agreements.
- Review Cases 19-1887-EL-RDR, 18-1542-EL-RDR, 17-2009-EL-RDR, 16-2041-EL-RDR, 15-1739-EL-RDR, 14-1929-EL-RDR, 13-2100-EL-RDR, 12-2885-EL-RDR, and 11-5428-EL- RDR regarding Compliance Audit of the DCR Rider.
- Read all applicable testimony and workpapers.
- Obtain and review all additions, retirements, transfers, and adjustments to current date value of plant-in-service that have occurred for the actual year ending November 30, 2020. An effort shall be made to include within the review the plant balances as of December 31, 2020.
- Obtain and review all appropriate documentation relating to the Companies' compliance with the Commission-approved DCR Rider.
- Review the Companies 2019 internal audits concerning controls which would affect the DCR.

- Obtain and review all appropriate documentation relating to compliance with Findings in the Commission's Finding and Order in Case Nos. 14- 1929-EL-RDR and 15-1739-EL-RDR. The audit shall also review all appropriate documentation relating to the issues identified in the Auditor's Reports in Case Numbers 16-2041-EL-RDR, 17-2009-EL-RDR, 18-1542- EL-RDR, and 19-1887-EL-RDR to determine if the issues raised have been addressed pursuant to the Auditor's recommendation, and if not, the impact of the Companies not addressing the identified concerns.

From the scope requirements for this audit, Blue Ridge separated those elements performed in preparation for the review as a whole from those specifically intended for audit tasks. Blue Ridge developed a list of objectives to ensure we fulfilled all scope requirements for the audit. The following list provides the Blue-Ridge-developed objectives along with their review areas. The report presents these objectives in the locations associated with their discussion.

Objective: Review the Companies' compliance and status of Commission findings and orders (including DCR Audit report recommendations) in prior cases.
Report Section: Status of Recommendations of Prior Compliance Audits

Objective: Review and update the processes and controls identified during the last audit that affect the costs in Rider DCR to validate that FirstEnergy exhibits reasonable management practices associated with the investment funded by Rider DCR.
Report Subsection: Processes and Controls

Objective: Review the Companies' internal audits and SOX compliance which would affect Rider DCR.
Report Subsection: Processes and Controls

Objective: Perform a variance analysis to determine the reasonableness of any changes in plant in service balances, including additions, retirements, transfers, and adjustments.
Report Subsection: Variance Analysis

Objective: Determine whether capital additions recovered through Riders LEX, EDR, and AMI have been identified and excluded from Rider DCR. Determine whether capital additions recovered through any other subsequent rider authorized by the Commission to recover delivery-related capital additions have been identified and excluded from Rider DCR.
Report Subsection: LEX, EDR, AMI, and General Exclusions

Objective: Determine whether the Companies' recovery of the incremental change in Gross Plant is not unreasonable based upon the facts and circumstances known to the Companies at the time such expenditures were committed.
Report Subsection: Gross Plant in Service

Objective: Determine whether the Companies' recovery of the incremental change in Accumulated Reserve for Depreciation is not unreasonable based upon the facts and circumstances known to the Companies at the time such expenditures were committed.
Report Subsection: Accumulated Reserve for Depreciation

Objective: Determine whether the Companies' recovery of the incremental accumulated deferred income taxes (ADIT) is not unreasonable based upon the facts and circumstances known to the Companies at the time such expenditures were committed.
Report Subsection: Accumulated Deferred Income Taxes

Objective: Determine whether the Companies' recovery of the incremental depreciation expense is not unreasonable based upon the facts and circumstances known to the Companies at the time such expenditures were committed.
Report Subsection: Depreciation Expense

Objective: Determine whether the Companies' recovery of incremental property taxes is not unreasonable based upon the facts and circumstances known to the Companies at the time such expenditures were committed.
Report Subsection: Property Tax Expense

Objective: Determine whether the Companies' recovery of allocated Service Company plant in service, accumulated reserve, ADIT, depreciation expense, and property tax expense is not unreasonable based upon the facts and circumstances known to the Companies at the time such expenditures were committed.
Report Subsection: Service Company

Objective: Determine whether the Companies' recovery of Commercial Activity Tax (CAT) associated with the revenue requirement is not unreasonable based upon the facts and circumstances known to the Companies at the time such expenditures were committed.
Report Subsection: Commercial Activity Tax and Income Taxes

Objective: Determine whether the Companies' recovery of associated income taxes associated with the revenue requirement is not unreasonable based upon the facts and circumstances known to the Companies at the time such expenditures were committed.
Report Subsection: Commercial Activity Tax and Income Taxes

Objective: Determine whether the Companies' implementation of the Tax Cuts and Jobs Act of 2017 is consistent with what was approved by the Commission on July 17, 2019, in Case No. 18-1656-EL-ATA.
Report Subsection: Tax Cuts and Jobs Act Effect

Objective: Determine whether the Companies return on and of plant in service associated with distribution, subtransmission, general, and intangible plant, including allocated general plant from FirstEnergy Service Company, is not unreasonable based upon the facts and circumstances known to the Companies at the time such expenditures were committed.
Report Subsection: Return

Objective: Determine whether the Companies' revenue requirement calculation for Rider DCR is not unreasonable based upon the facts and circumstances known to the Companies at the time such expenditures were committed.
Report Subsection: Rider DCR Calculation

Objective: Develop an understanding of the projection methodology used by the Companies for plant in service, property taxes, Commercial Activity Tax, and Income Tax.
Report Subsection: Projections

Objective: Determine the impact of all findings to Rider DCR revenue requirements.
Report Subsection: Overall Impact of Findings on Rider DCR Revenue Requirements

In addition, this report includes a Confidential addendum regarding disclosed vendor payments in light of the recent allegations surrounding FirstEnergy Corp. addressed in Case No. 17-974-EL-UNC: *In the Matter of the Review of Ohio Edison Co., Cleveland Elec. Illum. Co., and Toledo Edison Co.'s*

Compliance with R.C. 4928.17 and Ohio Adm. Code 49.1:1-37, Entry November 4, 2020. The Commission directed Blue Ridge to expand the scope of its review in this proceeding to determine whether any funds collected from ratepayers were used to pay the vendors and, if so, whether the funds associated with those payments should be returned to ratepayers through Rider DCR or through an alternative proceeding.

EXECUTIVE SUMMARY

BACKGROUND

Ohio's electric law, Senate Bill 221, requires electric utilities to provide consumers with a standard service offer (SSO) consisting of either a market rate offer (MRO), Section 4928.142 Revised Code, or an electric security plan (ESP), Section 4928.143 Revised Code. The Companies filed an application for approval of an ESP in Case No. 10-388-EL-SSO ("ESP II Case"). A majority of the parties in the case entered into an original stipulation and two supplemental stipulations (collectively, "Combined Stipulation"), and after a hearing, the Commission issued an Opinion and Order approving the Combined Stipulation in its entirety on August 25, 2010.

As part of its Opinion and Order, the Commission approved the establishment of the Rider DCR, effective January 1, 2012, to be updated and reconciled quarterly. The Opinion and Order allowed the Companies the opportunity to recover property taxes, Commercial Activity Tax, and associated income taxes, and to earn a return on and of plant in service associated with distribution, subtransmission, and general and intangible plant, including allocated general plant from FirstEnergy Service Company, which was not included in the rate base determined in the Opinion and Order of January 21, 2009, in Case No. 07-551-EL-AIR (last rate case). On April 13, 2012, FirstEnergy filed an application for its next ESP, which was largely an extension of the Combined Stipulation, which the Commission approved with modifications on July 18, 2012, in Case No. 12-1230-EL-SSO ("ESP III Case"). The Rider DCR was extended with modifications by Order dated March 31, 2016, and reaffirmed on October 12, 2016, in Case No. 14-1297-EL-SSO ("ESP IV Case") through May 31, 2024.

The Commission ordered an annual audit review of its Rider DCR for the purpose of determining whether the amounts for which recovery is sought are not unreasonable in light of the facts and circumstances known to the Companies at the time such expenditures were committed. The agreement also stipulated that, at the Commission's discretion, either an independent third-party auditor or the Commission's Staff would conduct the annual audit review.

The Commission's Request for Proposal (RFP) sought proposals to audit and attest to the accuracy and reasonableness of FirstEnergy's compliance with its Commission-approved Rider DCR since the Companies' last Rider DCR Compliance Audit. Blue Ridge submitted a proposal and was selected to perform the DCR year 2020 compliance audit. Blue Ridge also performed all the past Rider DCR compliance audits, covering plant in service since the last distribution rate case. (The multiple audits covered the period June 1, 2007, through November 30, 2019).

PURPOSE OF PROJECT

As defined in the RFP, the project includes the following purposes:

- Audit and attest to the accuracy and reasonableness of FirstEnergy's compliance with its Commission-approved Rider DCR with regard to the return earned on plant in service since the Companies' last Rider DCR Compliance Audit.
- Identify capital additions recovered through Riders LEX, EDR, and AMI, or any other subsequent rider authorized by the Commission to recover delivery-related capital additions, to ensure they are identified and excluded from Rider DCR.

- Identify, quantify, and explain any significant net plant increase within individual accounts.

PROJECT SCOPE

The audit, as defined in the RFP, will address the following project scope:

> Determine if FirstEnergy has implemented its Commission-approved DCR Rider and is in compliance with the Combined Stipulation agreement set forth in *In the Matter of the Application of Ohio Edison Company, The Cleveland Electric Illuminating Company, and The Toledo Edison Company for Authority to Establish a Standard Service Offer Pursuant to Section 4928.143, Revised Code, in the Form of an Electric Security Plan,* Case No. 14-1297-EL-SSO, et al., Opinion and Order (Case No. 14-1297).

As required by the RFP, Blue Ridge reviewed appropriate information associated with the stipulation and prior cases associated with the implementation of Rider DCR. During the course of the audit, Blue Ridge reviewed the compliance filings, developed transactional testing using statistically valid sampling techniques, and performed other analyses to allow Blue Ridge to determine whether the costs included in the Rider DCR were not unreasonable.

FINDINGS AND RECOMMENDATIONS

OVERALL IMPACT OF FINDINGS ON RIDER DCR REVENUE REQUIREMENTS

Blue Ridge's review found several items that have an impact on Rider DCR Revenue Requirements, including vegetation management expenditures that should not be charged to plant, over accrued AFUDC, inclusion of LTIP, retirements not timely recorded, and depreciation charged to full amortized assets. The flow-through of these adjustments impacts the DCR as shown in the following table. While some of the adjustments have de minimus effects, we have, nevertheless, included all adjustments to provide record of the total impact.

Table 1: Impact of Blue Ridge's Findings on Rider DCR Revenue Requirement

Adj #	Description	CEI	OE	TE	Total
	As Filed	$ 156,461,204	$ 164,514,272	$ 40,062,907	$ 361,038,383
1	Capitalized Vegetation Management Expense - CECO - Various WO#'s	(1,686,259)	-	-	(1,686,259)
2	Capitalized Vegetation Management Expense - OECO - Various WO#'s	-	(1,025,521)	-	(1,025,521)
3	Capitalized Vegetation Management Expense - TECO - Various WO#'s	-	-	(402,349)	(402,349)
4	AFUDC Over Accrued - OECO - WO# 13300165	-	(31,007)	-	(31,007)
5	AFUDC Over Accrued - OECO - WO# 14431541	-	(11,373)	-	(11,373)
6	AFUDC Over Accrued - TECO - WO# IF-TW-000025-1	-	-	(1,406)	(1,406)
7	LTIP-Stock - CECO, OECO, TECO	(89,959)	(104,226)	(34,414)	(228,599)
8	Retirements Not Recorded - CECO - WO# 15599597	(6)	-	-	(6)
9	Retirements Not Recorded - OECO - WO# IF-OE-000135-1	-	(792)	-	(792)
10	Retirements Not Recorded - OECO - WO# IF-OE-000131-1	-	(29,541)	-	(29,541)
11	Retirements Not Recorded - OECO - WO# IF-OE-000132-1	-	2,383	-	2,383
12	Retirements Not Recorded - OECO - WO# IF-OE-000136-1	-	(740)	-	(740)
13	Retirements Not Recorded - OECO - WO# IF-OE-000137-1	-	(429)	-	(429)
14	Retirements Not Recorded - OECO - WO# IF-SC-000247-1	-	(1,582)	-	(1,582)
15	Retirements Not Recorded - CECO - WO# 14861458	(52,688)	-	-	(52,688)
16	Retirements Not Recorded - CECO - WO# CE-001603-DO-MSTM	(23,726)	-	-	(23,726)
17	Retirements Not Recorded - OECO - WO# 16616511	-	(156)	-	(156)
18	Retirements Not Recorded - TECO - WO# 15776111	-	-	(2,821)	(2,821)
19	Retirements Not Recorded - TECO - WO# 15997031	-	-	(537)	(537)
20	Depreciation on Fully Amortized Assets - CECO	(4,158)	-	-	(4,158)
21	Regulatory Liability TCJA - CECO	(795,662)	-	-	(795,662)
22	Regulatory Liability TCJA - OECO	-	(1,331,512)	-	(1,331,512)
23	Regulatory Liability TCJA - TECO	-	-	(158,722)	(158,722)
24	Capitalized MARCs User Radio Fees - CECO - WO# CE-00827-TQ	(9,813)	-	-	(9,813)
	Impact of All Adjustments	(2,662,272)	(2,534,496)	(600,249)	(5,797,016)
	Recommended Rider DCR Revenue Requirements	$ 153,798,932	$ 161,979,776	$ 39,462,659	$ 355,241,367

PROCESSES AND CONTROLS

Blue Ridge was able to obtain an understanding of the Companies' processes and controls that affect each of the categories within Rider DCR.

In accordance with the recent ruling in Case No. 17-2009-EL-RDR, Blue Ridge continues to believe that the Companies' vegetation management (VM) policies and processes are in conflict with FERC Uniform System of Accounts. As ordered in that case, the Companies were instructed to implement the recommendations set forth in the 2017 Audit Report, which includes adjusting its current accounting policy regarding the capitalization of certain clearing activities. Therefore, Blue Ridge continues to recommend that the Companies revise their VM Accounting Policy to be consistent with the FERC Uniform System of Accounts.

In review of Sarbanes-Oxley audits conducted over the scope period, Blue Ridge found one audit with a significant finding related to the payment of invoices through the non-purchase order process without valid contracts. The payment authority control was circumvented. The Companies have not yet completed remediation testing on this issue, and this issue could have implications related to the DCR. Blue Ridge recommends that, once the Companies complete remediation testing, the auditor of the next DCR audit review the results.

Based on information reviewed, and except for the recommendations noted above, Blue Ridge concludes that the Companies' controls were adequate and not unreasonable.

VARIANCE ANALYSIS

FirstEnergy's responses regarding the variances in plant account balances were largely as a result of normal work order activity and are not uncommon among utilities. The only exception was a timing issue regarding retirements Blue Ridge found during its examination. We address the issue in the Gross Plant in Service section below. Our variance analysis results showed the change in total plant balances for each of the Companies to be not unreasonable.

RIDER LEX, EDR, AMI, AND GENERAL EXCLUSIONS

Blue Ridge reviewed the Companies' exclusion for capital additions recovered through Commission-approved Riders LEX, EDR, and AMI. We also reviewed other subsequent riders authorized by the Commission that recover delivery-related capital additions to ensure they have been excluded from the DCR. These other riders included Experimental Company Owned LED Light Program and the Government Directive Recovery Rider (Rider GDR). We also reviewed other general exclusions, such as land leased to ATSI and Generation, to ensure they were properly excluded. Blue Ridge found that the Companies' exclusions were not unreasonable.

GROSS PLANT IN SERVICE

The Rider DCR Compliance Filings include the following gross plant-in-service incremental change for each company from the time of the prior audit.

Table 2: Incremental Change in Gross Plant from 11/30/19 to 11/30/20

Company	11/30/2019	11/30/2020	Incremental
The Cleveland Electric Illuminating Company	$ 3,282,389,260	$ 3,386,822,782	$ 104,433,522
Ohio Edison Company	3,728,185,289	3,843,708,376	115,523,087
The Toledo Edison Company	1,262,294,764	1,298,295,163	36,000,399
Total	**$ 8,272,869,313**	**$ 8,528,826,321**	**$ 255,957,008**

The Companies provided a list of work orders that support gross plant in service for December 2019 through November 2020. Blue Ridge selected a statistically valid sample of work orders (added additional work orders using professional judgment) for detailed transactional testing.

For the most part, Blue Ridge found that our observations and findings from the testing steps were met with justifications that proved to be not unreasonable.

Blue Ridge found that with the exception of vegetation management (VM), plant in service was appropriately associated with distribution, subtransmission, and general and intangible plant.

As discussed in the Processes and Controls section above, Blue Ridge found fault with the classification of capital work regarding VM. Blue Ridge has calculated the impact to the DCR and has applied the appropriate adjustments.

Blue Ridge found that, based on the description of the work performed and the Companies' explanations, all work orders in the sample were closed to the proper FERC accounts except for the VM work orders discussed above that are, in our opinion, not capital charges and, therefore, should not be included in the FERC 300 accounts.

Blue Ridge reviewed the justifications for all work orders in the sample, exclusive of blanket, multi-year projects, transfers, and adjustments, and found the justifications for all project work orders not unreasonable. In addition, the explanations for transfers and adjustments were not unreasonable.

Additionally, Blue Ridge found no anomalies in its review of proper approval level for work orders / projects.

During work order testing, the Company mentioned one work order which had been incorrectly capitalized up until September 2020. The charges were adjusted off the project and into operations expense. There is a minimal effect reducing revenue requirements.

Also during work order testing, Blue Ridge found several adjustments to revenue requirements necessary. Three work orders had not been closed timely after the work was complete. Blue Ridge also found that long-term incentive plan (LTIP) costs were included, and Blue Ridge recommends removal since LTIP's focus is on shareholder interests. Seven work orders were replacement work orders that had no retirement nor cost of removal charges. Five replacement work orders had retirements not recorded. Blue Ridge also found two work orders with negative cost of removal.

Additionally, field verification was performed for 13 selected projects. All 13 projects selected were confirmed to be installed and used and useful.

Blue Ridge found that the Companies have reduced the number of backlogged work orders. Blue Ridge recommends that the Companies make a concerted effort to continue to reduce the volume of backlog work orders, both in quantity and dollar value, to return to the 2018 level.

Insurance recoveries can reduce gross plant and should be taken into consideration in the calculation of the DCR. FirstEnergy stated that there were no insurance recoveries charged to capital for the Companies from December 1, 2019, through November 30, 2020.

ACCUMULATED RESERVE FOR DEPRECIATION

The Rider DCR Compliance Filings include the following accumulated reserve for depreciation ("reserve") incremental change from the prior audit for each company.

Table 3: Incremental Change in Reserve for Depreciation from 11/30/19 to 11/30/20

Company	11/30/2019	11/30/2020	Incremental
The Cleveland Electric Illuminating Company	$ (1,459,339,899)	$ (1,536,057,216)	$ (76,717,317)
Ohio Edison Company	(1,522,980,899)	(1,596,214,657)	(73,233,757)
The Toledo Edison Company	(664,513,182)	(696,858,526)	(32,345,344)
Total	**$ (3,646,833,980)**	**$ (3,829,130,398)**	**$ (182,296,418)**

As discussed above, Blue Ridge found adjustments to gross plant that also required adjustments to the reserve balances to ensure that net plant is appropriately reflected in the DCR. The specific adjustments are discussed in Gross Plant in Service subsections. The impacts of these findings are discussed in this report's subsection Overall Impact of Findings on Rider DCR Revenue Requirements.

ACCUMULATED DEFERRED INCOME TAXES

The Rider DCR Compliance Filings include the following accumulated deferred income taxes (ADIT) incremental change from the prior audits for each company.

Table 4: Incremental Change in ADIT from 11/30/19 to 11/30/20

Company	11/30/2019	11/30/2020	Incremental
The Cleveland Electric Illuminating Company	$ (443,087,058)	$ (447,711,028)	$ (4,623,971)
Ohio Edison Company	(524,038,117)	(538,163,075)	(14,124,958)
The Toledo Edison Company	(137,423,190)	(140,998,071)	(3,574,881)
Total	**$ (1,104,548,365)**	**$ (1,126,872,174)**	**$ (22,323,810)**

In Case No. 19-1887-EL-RDR, Blue Ridge found that the total ADIT offset in rate base did not appropriately reflect the EDIT balances resulting from the Tax Cuts and Jobs Act of 2017 (TCJA), as ordered in Case No. 18-1604-EL-UNC. The Companies' disagreed with the finding and the PUCO has yet to decide the issue. The Tax Cuts and Jobs Act Effects subsection of this report discusses the issue in further detail.

Apart from the unresolved EDIT balances, Blue Ridge found the standard ADIT items, resulting from typical book tax differences, consistent with prior filings, related to plant in service, and not unreasonable.

DEPRECIATION EXPENSE

The Rider DCR Compliance Filings include incremental depreciation expense for each company from the prior audit as shown in the following table.

Table 5: Incremental Change in Depreciation Expense from 11/30/19 to 11/30/20

Company	11/30/2019	11/30/2020	Incremental
The Cleveland Electric Illuminating Company	$ 105,851,498	$ 108,460,056	$ 2,608,559
Ohio Edison Company	111,354,161	113,668,175	2,314,014
The Toledo Edison Company	41,096,571	41,802,713	706,141
Total	**$ 258,302,230**	**$ 263,930,944**	**$ 5,628,714**

Blue Ridge found that the calculation of depreciation expense was consistent with the methodology used in the last distribution rate case. Blue Ridge verified the mathematical accuracy of the depreciation expense calculations and, with the exception of FERC account 398, found them to be appropriate. CEI account 398 reflects a zero, as opposed to negative, net book value on an actual basis, which indicates the related assets are to be accounted for as though they have a finite life. This treatment and logic are consistent with the Companies' handling of intangible account 309.3. Blue Ridge recommends (1) an adjustment to reduce CEI's annual depreciation expense and (2) the Companies review and rectify the formulas for all amortizing accounts by the next filing date.

The depreciation accrual rates used in the Rider DCR are based upon balances as of May 31, 2007. The Companies updated the depreciation study using plant as of December 31, 2013, and provided the updated study to the Commission Staff on June 1, 2015. Since the last depreciation study was based on balances from eight years ago, Blue Ridge had recommended in the DCR year 2018 audit that the Companies perform a deprecation study. As stipulated in Case No. 16-381-EL-UNC, FirstEnergy has agreed to perform a Depreciation Study by June 30, 2023. The Commission has approved the Stipulation in that case.

PROPERTY TAX EXPENSE

The Rider DCR Compliance Filings include the following incremental property tax expense for each company from the prior audit.

Table 6: Incremental Change in Property Tax Expense from 11/30/19 to 11/30/20

Company	11/30/2019	11/30/2020	Incremental
The Cleveland Electric Illuminating Company	$ 113,625,090	$ 117,757,093	$ 4,132,003
Ohio Edison Company	95,504,386	101,682,413	6,178,028
The Toledo Edison Company	33,797,539	33,725,127	(72,412)
Total	**$ 242,927,015**	**$ 253,164,634**	**$ 10,237,619**

Blue Ridge found that the calculation of property tax is not unreasonable. As the Rider DCR uses plant-in-service balances to develop the property tax component of the revenue requirements, any revisions to gross plant should be flowed through the Rider DCR model to ensure the appropriate amount of property tax is included within the DCR.

SERVICE COMPANY

Blue Ridge found nothing that would indicate that Service Company costs included within Rider DCR are unreasonable.

COMMERCIAL ACTIVITY TAX AND INCOME TAXES

The Rider DCR Compliance Filings include the following incremental commercial activity tax (CAT) for each company. The CAT is calculated based on the statutory 0.26 percent.

Table 7: Incremental Change in CAT from 11/30/19 to 11/30/20

Company	11/30/2019	11/30/2020	Incremental
The Cleveland Electric Illuminating Company	$ 369,231	$ 392,830	$ 23,599
Ohio Edison Company	385,594	415,056	29,463
The Toledo Edison Company	98,642	100,300	1,658
Total	**$ 853,467**	**$ 908,186**	**$ 54,719**

The Rider DCR Compliance Filings include the following incremental income tax expense for each company.

Table 8: Incremental Change in Income Tax from 11/30/19 to 11/30/20

Company	11/30/2019	11/30/2020	Incremental
The Cleveland Electric Illuminating Company	$ 7,078,426	$ 7,432,384	$ 353,958
Ohio Edison Company	8,933,745	9,355,624	421,879
The Toledo Edison Company	1,125,713	1,121,161	(4,553)
Total	**$ 17,137,884**	**$ 17,909,169**	**$ 771,285**

Blue Ridge found that the commercial activity tax and income tax expense were calculated consistently with prior filings and are not unreasonable. Any adjustments discussed in other subsections of this report will impact the final commercial activity tax and income tax included within the Rider DCR.

TAX CUTS AND JOBS ACT EFFECT

In the 2017 DCR Report, Blue Ridge expressed concerns regarding the Companies' treatment of excess accumulated deferred income taxes (EDIT) arising from the Tax Cuts and Jobs Acts (TCJA). Blue Ridge recommended (1) that the amount by which the ADIT balance is revalued is also the amount by which the Companies' must set up a regulatory liability to refund the excess deferred taxes to ratepayers because the tax future obligation to the federal government decreased by 40% and (2) that the Companies apply the average rate assumption method (ARAM) consistent with normalization requirements to update the regulatory liability to address the timing differences for the property reversal.

On November 9, 2018, the Companies filed a Stipulation and Recommendation in Case No. 18-1604-EL-UNC ("Stipulation") which resolved the question about the treatment of the excess deferred income tax balances resulting from the TCJA that was raised by Blue Ridge in the above recommendation. The Companies implemented the Stipulation beginning with the October 1, 2019, Rider DCR Compliance Filing pursuant to an Opinion and Order dated July 17, 2019.

Under the Stipulation, Rider DCR rate base will reflect the gross *normalized* property EDIT balance as of December 31, 2017, and the net *non-normalized* property EDIT balance as of the measurement period.

1) Normalized Property: Amortization of the normalized property EDIT balance in accordance with ARAM and the related cumulative reserve will be accounted for in a new credit mechanism. The cumulative reserve in the credit mechanism will accrue a return in the same manner as Rider DCR to make the Companies whole for the gross normalized property EDIT in Rider DCR rate base.

2) Non-Normalized Property: Amortization of the non-normalized property EDIT balance over 10 years will flow back to customers via the new credit mechanism, while both the gross balance and cumulative reserve will be accounted for in Rider DCR.

The actual amount of the EDIT flowing back to customers will reflect the "final, audited balances" as of December 31, 2017. The treatment of the EDIT balances will commence effective January 1, 2018, and will continue until the balances have been fully amortized.

During the investigation of the 2019 DCR Compliance Filing, Blue Ridge compared the property-related EDIT values to the balances in the Stipulation agreed to by the Parties and approved by the Commission. They did not tie out as they had been expected to. In response to data requests, the Companies presented various adjustments, some of which on net reduce the total liability owed to customers. The Companies' revisions also reflected reclasses between EDIT categories that should have a net-zero impact on the total liability subject to refund, albeit they do impact the period over which the amortizing credits flow back to customers through the new credit mechanism.

When asked if the revised balances were reflected in the TCJA case record and, if not, how the Companies obtained authorization to update the balances, the Companies gave this reply:

> The Stipulation and Recommendation filed in Case No. 18-1656-EL-ATA et al. states that the actual amount of EDIT flowing back to customers will reflect the final, audited balances, including a federal and state tax gross up, as of December 31, 2017. The Companies filed compliance tariffs on July 26, 2019, in Case No. 18-1656-EL-ATA reflecting updated balances.

Blue Ridge found the Companies' response to lack clarity, casting doubt on the actual meaning of "final, audited balances." PricewaterhouseCoopers performed the external audit of the December 31, 2017, financial statements, and they issued an unqualified opinion on February 20, 2018—months prior to the Stipulation, filed on November 9, 2018, as well as the Supplemental Stipulation, filed on January 25, 2019. Since no specific true-up provisions exist in the Stipulation to adjust to the 2017 filed tax returns and other later known variables, Blue Ridge recommends restoring the EDIT balances to reflect those agreed to within the settlement and allowing parties to consider the Company's changes, such as the assertion that there is no EDIT associated with AFUDC equity, within the next Rider TSA annual filing. With respect to the reclass adjustments, Blue Ridge is neutral on their adoption since they have no impact on the total agreed upon liability to be refunded to customers. The EDIT categories with varying amortization periods are judgmental to some extent and an audit opinion would not render such definitional determinations official or correct.

Blue Ridge recommends reversing all EDIT adjustments, except for reclasses between normalized and non-normalized property, so that the Total Property EDIT reflected in Rider DCR matches the Total Property EDIT as of December 31, 2017, in the Stipulation. The scope of Blue Ridge's current investigation is limited to the property-related EDIT balances in Rider DCR. Blue Ridge, therefore, has not and cannot validate that the reclass from property to non-property was appropriately reflected in the new credit mechanism.

Thus, the treatment of EDIT in Rider DCR from the prior investigations has been resolved per the Stipulation agreed to by the Parties and approved by the Commission in Case No. 18-1604-EL-UNC. The property-related EDIT balances, normalized and non-normalized, are accounted for between the Rider DCR and new credit mechanism. However, Blue Ridge recommends the normalized and non-normalized property EDIT balances under total ADIT be restated. The appropriate adjustments to revenue requirements have been identified.

RETURN

The Rider DCR Compliance Filings include the following calculated return on rate base at 8.48% for each company.

Table 9: Incremental Change in Return on Rate Base from 11/30/19 to 11/30/20

Company	11/30/2019	11/30/2020	Incremental
The Cleveland Electric Illuminating Company	$ 40,052,616	$ 42,010,930	$ 1,958,314
Ohio Edison Company	51,498,355	53,886,806	2,388,451
The Toledo Edison Company	6,442,848	6,449,647	6,799
Total	**$ 97,993,818**	**$ 102,347,382**	**$ 4,353,564**

Although the adjustments discussed in other subsections of this report will affect the final return included within the DCR, Blue Ridge found that the calculation of the return component of the DCR is not unreasonable.

RIDER DCR CALCULATION

The Compliance Filing Summary Schedules pull together the various components allowed within Rider DCR and calculate the revenue requirements based upon the actual November 30, 2020, and estimated February 28, 2021, balances. The Annual Rider DCR Revenue is compared to the Commission-approved Revenue Cap in the Companies' filings.

Although Blue Ridge found that the balances used in the Rider DCR calculations should be adjusted, Blue Ridge found that the Rider DCR revenue requirement calculation is not unreasonable.

The Annual Rider DCR Revenue, through November 30, 2020, is under both the aggregate annual cap and the allocated annual cap by company.

PROJECTIONS

The Compliance Filings include projections for the first two months in 2021. To develop the first quarter 2021 estimates, the Companies used estimated plant-in-service and reserve balances as of February 28, 2021, the most recent (December 2020) forecast from PowerPlan. The estimated February 28, 2021, plant and reserve balances were then adjusted to reflect current assumptions (including project additions and delays), to incorporate recommendations from prior Rider DCR Audit Reports, and to remove the pre-2007 impact of a change in pension accounting.

Blue Ridge found that the projected amounts included through February 2021 are not unreasonable. In addition, the projected amounts will be reconciled to the actual amounts, and the Rider DCR revenue requirement will be adjusted to actual in the next quarter's Rider DCR Compliance Filings.

SUMMARY OF BLUE RIDGE RECOMMENDATIONS

Table 10: Impact of Blue Ridge's Findings on Rider DCR Revenue Requirement

Adj #	Description	CEI	OE	TE	Total
	As Filed	$ 156,461,204	$ 164,514,272	$ 40,062,907	$ 361,038,383
1	Capitalized Vegetation Management Expense - CECO - Various WO#'s	(1,686,259)	-	-	(1,686,259)
2	Capitalized Vegetation Management Expense - OECO - Various WO#'s	-	(1,025,521)	-	(1,025,521)
3	Capitalized Vegetation Management Expense - TECO - Various WO#'s	-	-	(402,349)	(402,349)
4	AFUDC Over Accrued - OECO - WO# 13300165	-	(31,007)	-	(31,007)
5	AFUDC Over Accrued - OECO - WO# 14431541	-	(11,373)	-	(11,373)
6	AFUDC Over Accrued - TECO - WO# IF-TW-000025-1	-	-	(1,406)	(1,406)
7	LTIP-Stock - CECO, OECO, TECO	(89,959)	(104,226)	(34,414)	(228,599)
8	Retirements Not Recorded - CECO - WO# 15599597	(6)	-	-	(6)
9	Retirements Not Recorded - OECO - WO# IF-OE-000135-1	-	(792)	-	(792)
10	Retirements Not Recorded - OECO - WO# IF-OE-000131-1	-	(29,541)	-	(29,541)
11	Retirements Not Recorded - OECO - WO# IF-OE-000132-1	-	2,383	-	2,383
12	Retirements Not Recorded - OECO - WO# IF-OE-000136-1	-	(740)	-	(740)
13	Retirements Not Recorded - OECO - WO# IF-OE-000137-1	-	(429)	-	(429)
14	Retirements Not Recorded - OECO - WO# IF-SC-000247-1	-	(1,582)	-	(1,582)
15	Retirements Not Recorded - CECO - WO# 14861458	(52,688)	-	-	(52,688)
16	Retirements Not Recorded - CECO - WO# CE-001603-DO-MSTM	(23,726)	-	-	(23,726)
17	Retirements Not Recorded - OECO - WO# 16616511	-	(156)	-	(156)
18	Retirements Not Recorded - TECO - WO# 15776111	-	-	(2,821)	(2,821)
19	Retirements Not Recorded - TECO - WO# 15997031	-	-	(537)	(537)
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24	Capitalized MARCs User Radio Fees - CECO - WO# CE-00827-TQ	(9,813)	-	-	(9,813)
	Impact of All Adjustments	(2,662,272)	(2,534,496)	(600,249)	(5,797,016)
	Recommended Rider DCR Revenue Requirements	$ 153,798,932	$ 161,979,776	$ 39,462,659	$ 355,241,367

For the DCR Year 2020 assessment, Blue Ridge summarizes its adjustments as follows:

Adjustment #1: Blue Ridge recommends that capital costs associated with certain vegetation management capital cost codes be disallowed because they do not conform to FERC accounting. Blue Ridge has estimated the impact to the current DCR revenue requirements for CEI to be $(1,686,259).

Adjustment #2: Blue Ridge recommends that capital costs associated with certain vegetation management capital cost codes be disallowed because they do not conform to FERC accounting. Blue Ridge has estimated the impact to the current DCR revenue requirements for OE to be $(1,025,521).

Adjustment #3: Blue Ridge recommends that capital costs associated with certain vegetation management capital cost codes be disallowed because they do not conform to FERC accounting. Blue Ridge has estimated the impact to the current DCR revenue requirements for TE to be $(402,349).

Adjustment #4: Blue Ridge found OE work order 13300165 was not closed timely after the work was complete. Blue Ridge has estimated the impact to the current DCR revenue requirements to be $(31,007).

Adjustment #5: Blue Ridge found OE work order 14431541 was not closed timely after the work was complete. Blue Ridge has estimated the impact to the current DCR revenue requirements to be $(11,373).

Adjustment #6: Blue Ridge found TE work order IF-TW-000025-1 was not closed timely after the work was complete. Blue Ridge has estimated the impact to the current DCR revenue requirements to be $(1,406).

Adjustment #7: Blue Ridge found that the Companies included LTIP compensation in the DCR. Due to the LTIP's focus on shareholder interest (which can be detrimental to customers), Blue Ridge recommends that all the costs of the LTIP included in Rider DCR be removed. Removing the LTIP costs results in a total DCR revenue requirement impact of $(228,599).

Adjustment #8: Replacement of assets in which retirements had not been recorded. CE work order 15599597 would impact the revenue requirements by $(6).

Adjustment #9: Replacement of assets in which retirements had not been recorded. OE work order 000131-1 would impact the revenue requirements by $(792).

Adjustment #10: Replacement of assets in which retirements had not been recorded. OE work order 000132-1 would impact the revenue requirements by $(29,541).

Adjustment #11: Replacement of assets in which retirements had not been recorded. OE work order 000135-1 would impact the revenue requirements by $2,383.

Adjustment #12: Replacement of assets in which retirements had not been recorded. OE work order 000136-1 would impact the revenue requirements by $(740).

Adjustment #13: Replacement of assets in which retirements had not been recorded. OE work order 000137-1 would impact the revenue requirements by $(429).

Adjustment #14: Replacement of assets in which retirements had not been recorded. OE work order 000247-1 would impact the revenue requirements by $(1,582).

Adjustment #15: Replacement of assets in which retirements had not been recorded. CE work order 14861458 would impact the revenue requirements by $(52,688).

Adjustment #16: Replacement of assets in which retirements had not been recorded. CE work order 001603 would impact the revenue requirements by $(23,726).

Adjustment #17: Replacement of assets in which retirements had not been recorded. OE work order 16616511 would impact the revenue requirements by $(156).

Adjustment #18: Replacement of assets in which retirements had not been recorded. TE work order 15776111 would impact the revenue requirements by $(2,281).

Adjustment #19: Replacement of assets in which retirements had not been recorded. TE work order 15997031 would impact the revenue requirements by $(537).

Adjustment #20: CEI FERC account 398 reflects a zero, as opposed to negative, net book value on an actual basis, which indicates the related assets are to be accounted for as though they have a finite life. This treatment and logic are consistent with the Companies' handling of intangible account FERC 309.3. Blue Ridge recommends (1) an adjustment to reduce CEI's annual depreciation expense by $4,147 and (2) the Companies review and rectify the formulas for all amortizing accounts by the next filing date. The adjustment has an effect on revenue requirements of $(4,158).

Adjustment #21: The treatment of EDIT in Rider DCR from the prior investigations has been resolved per the Stipulation agreed to by the Parties and approved by the Commission in Case No. 18-1604-EL-UNC. The property related EDIT balances, normalized and non-normalized, are accounted for between the Rider DCR and new credit mechanism. Blue Ridge recommends the

normalized and non-normalized property EDIT balances under total ADIT be restated. The CE adjustment would impact revenue requirements by $(795,662).

Adjustment #22: The treatment of EDIT in Rider DCR from the prior investigations has been resolved per the Stipulation agreed to by the Parties and approved by the Commission in Case No. 18-1604-EL-UNC. The property related EDIT balances, normalized and non-normalized, are accounted for between the Rider DCR and new credit mechanism. Blue Ridge recommends the normalized and non-normalized property EDIT balances under total ADIT be restated. The OE adjustment would impact revenue requirements by $(1,331,512).

Adjustment #23: The treatment of EDIT in Rider DCR from the prior investigations has been resolved per the Stipulation agreed to by the Parties and approved by the Commission in Case No. 18-1604-EL-UNC. The property related EDIT balances, normalized and non-normalized, are accounted for between the Rider DCR and new credit mechanism. Blue Ridge recommends the normalized and non-normalized property EDIT balances under total ADIT be restated. The TE adjustment would impact revenue requirements by $(158,722).

Adjustment #24: Work Order CE-000827 had an in-service date prior to the scope period. In September 2020 an adjustment was made to reverse charges representing MARCs Radio user fees that had been incorrectly capitalized up until September 2020. The charges were adjusted off the project and into operations expense. The adjustment was $(610,734) offset by invoice charges during the period of $198,063. The MARCs Radio user fees have been capitalized and included in the DCR since May 2018. The Companies adjustment to the Rider DCR revenue requirement will be included in a future Rider DCR filing for the cumulative revenue requirement impact. Blue Ridge has estimated the impact to the current DCR revenue requirement to be $(9,813). The total estimated CE DCR quarterly revenue requirement impact is $(134,947).

Beyond the above adjustments, for the DCR Year 2020 assessment, Blue Ridge summarizes its recommendations as follows:

Recommendation #1: In review of Sarbanes-Oxley audits, Blue Ridge found one audit with a significant finding related to the payment of invoices through the non-purchase order process without valid contracts. The payment authority control was circumvented. Remediation testing on this issue is not yet complete, and this issue could have implications related to the DCR. Blue Ridge recommends that once the remediation testing is complete that the results be reviewed in the next DCR audit.

Recommendation #2: Absent a Commission policy on the determination of capital and expense vegetation management activity, Blue Ridge recommends that the Companies revise their VM Accounting Policy to be consistent with the FERC Uniform System of Accounts.

Recommendation #3: During work order testing, Blue Ridge found 10 work orders, or 29% of the work orders that had estimates and 16% of the total work orders, had incomplete work order unit estimates that resulted in those work orders not being able to close to Completed Construction Not Classified (CCNC). This appears to be incomplete project estimates. The controls in place related to moving dollars from Construction Work in Progress (CWIP) to CCNC properly blocked the work orders from closing. None of the work orders appear to be blankets. They all are specific work orders. Since the work orders are declared in service, over accrual of AFDUC is not an issue. This issue appears to be one of process. Blue Ridge recommends that the Companies determine why the estimates were incomplete and lacked utility accounts and what can be done

to mitigate this type of error in the future. Not closing the work orders to CCNC timely also delays the possibility of unitizing the work orders and increases the work order backlog.

Recommendation #4: Blue Ridge found that several work orders within the scope period did not have retirements and/or cost of removal recorded. Blue Ridge recommends that the DCR revenue requirements be adjusted to reflect the retirements and COR that were not recorded on in-serviced work orders as of December 31, 2020. As the delays in recording retirements and cost of removal is a timing issue, we recognize that the effect on the DCR revenue requirements is self-correcting. However, to ensure that the DCR revenue requirements reflects the recording of retirements, we recommend that the Companies demonstrate in the next audit how those retirements and COR included in this report were individually adjusted for the DCR revenue requirement.

Recommendation #5: For several work orders that Blue Ridge found were significantly over budget, the Companies explained their variances as due to competitive bidding and the fact that Overheads and AFUDC were not included in the original budget. While Blue Ridge understands that AFUDC and overheads may or may not be included in the original estimates, which may depend on the nature of the work order, the management of costs resides primarily with each Project Manager. Therefore, Blue Ridge recommends that the project managers make a more concerted effort to monitor total project costs to ensure the project costs remain in line with the total project cost estimate.

Recommendation #6: Blue Ridge recommends that the Companies continue to reduce the volume of backlog work orders, both in quantity and dollar value, to return to the 2018 level.

OVERVIEW OF INVESTIGATION

The FirstEnergy Service Company, on behalf of the three Ohio-regulated operating companies—The Cleveland Electric Illuminating Company (CE, CEI, or CECO), Ohio Edison Company (OE or OECO), and The Toledo Edison Company (TE or TECO), collectively referred to as "FirstEnergy" or "Companies"—prepared and submitted Compliance Filings regarding the Commission-approved Delivery Capital Recovery (DCR) Rider for actual plant in service through November 30, 2020, and estimated plant in service through February 28, 2021. Blue Ridge Consulting Services, Inc. ("Blue Ridge") was retained to perform a compliance audit of the filings.

BACKGROUND

Ohio's electric law, Senate Bill 221, requires electric utilities to provide consumers with a standard service offer (SSO) consisting of either a market rate offer (MRO) or an electric security plan (ESP). The ESP was originally established in Case No. 08-935-EL-SSO (ESP I). Subsequently, in Case No. 10-388- EL-SSO (ESP II), an original stipulation and two supplemental stipulations (collectively, the Combined Stipulation) were entered into by a majority of the parties, and, after a hearing, the Commission issued an Opinion and Order approving the Combined Stipulation in its entirety with several modifications.

As part of its Opinion and Order approving the Combined Stipulation in ESP II, the Commission approved the establishment of the Delivery Capital Recovery (DCR) Rider, effective January 1, 2012, to be updated and reconciled quarterly. The Opinion and Order allowed the Companies the opportunity to recover property taxes, Commercial Activity Tax, and associated income taxes and to earn a return on and of plant in service associated with distribution, subtransmission, general, and intangible plant, including allocated general plant from FirstEnergy Service Company, which was not included in the rate base determined in the Opinion and Order of January 21, 2009, in Case No. 07-551-EL-AIR (last concluded rate case).

In Case No. 12-1230-EL-SSO (ESP III), the Commission approved the extension of the Combined Stipulation through May 31, 2016. Most recently, in Case No. 14-1297-EL-SSO (ESP IV), the Commission approved the ESP through May 31, 2024. In that case, the Companies agreed to continue the Delivery Capital Recovery (DCR) Rider under the same terms and conditions as before (including the annual audit), with modifications related to the continuation of the process through May 31, 2024, and to increase annual revenue caps. Annual revenue cap increases are stipulated as $30 million for the period of June 1, 2016, through May 31, 2019; $20 million for the period of June 1, 2019, through May 31, 2022; and $15 million for the period of June 1, 2022, through May 31, 2024.

The Commission ordered an annual audit review of its Rider DCR for the purpose of determining whether the amounts for which recovery is sought are not unreasonable in light of the facts and circumstances known to the Companies at the time such expenditures were committed. The agreement also stipulated that, at the Commission's discretion, either an independent third-party auditor or the Commission's Staff would conduct the annual audit review.

The Commission's Request for Proposal (RFP) sought proposals to audit and attest to the accuracy and reasonableness of FirstEnergy's compliance with its Commission-approved Rider DCR since the Companies' last Rider DCR Compliance Audit. Blue Ridge submitted a proposal and was selected to perform the 2020 compliance audit. Blue Ridge also performed the 2011, 2012, 2013,

2014, 2015, 2016, 2017, 2018, and 2019 Rider DCR compliance audits, covering plant in service since the last distribution rate case (those audits covered June 1, 2007, through November 30, 2019).

Excerpts of the Rider DCR provisions within the Opinion and Orders and Combined Stipulation are included within Appendix A. Appendix B contains a list of abbreviations and acronyms used within this report.

PURPOSE OF PROJECT

As defined in the RFP, the project includes the following purposes:

- Determine if FirstEnergy has implemented its Commission-approved DCR Rider and is in compliance with the Combined Stipulation agreement set forth in Case No. 14-1297-EL-SSO.
- Audit and attest to the accuracy and reasonableness of FirstEnergy's compliance with its Commission-approved Rider DCR with regard to the return earned on plant in service since the Companies' last Rider DCR Compliance Audit.
- Identify capital additions recovered through Riders LEX, EDR, and AMI, and any other subsequent rider authorized by the Commission to recover delivery-related capital additions to ensure they are excluded from Rider DCR.
- Identify, quantify, and explain any significant net plant increase within individual accounts.

PROJECT SCOPE

The audit as defined in the RFP will address the following project scope:

- Obtain and review all additions, retirements, transfers, and adjustments to current date value of plant in service that have occurred for the actual year ending November 30, 2020. This will be included in the December 31, 2020, quarterly filing. An effort shall be made to include within the review the plant balances as of December 31, 2020.
- Obtain and review all appropriate documentation relating to the Companies' compliance with the Commission-approved DCR Rider.
- Review the Companies 2020 internal audits concerning controls which would affect the DCR.
- Obtain and review all appropriate documentation relating to compliance with Findings in the Commission's Finding and Order in Case Nos. 14-1929-EL-RDR and 15-1739-EL-RDR. The audit shall also review all appropriate documentation relating to the issues identified in the Auditor's Reports in Case Numbers 16-2041-EL-RDR, 17-2009-EL-RDR, 18-1542-EL-RDR, and 19-1887-EL-RDR to determine if the issues raised have been addressed pursuant to the Auditor's recommendation, and if not, the impact of the Companies not addressing the identified concerns.

AUDIT STANDARD

Blue Ridge used the following standard during the course of the audit: "The audit shall include a review to confirm that the amounts for which recovery is sought are not unreasonable. The determination of whether the amounts for which recovery is sought are not unreasonable shall be

determined in light of the facts and circumstances known to the Companies at the time such expenditures were committed."[1]

INFORMATION REVIEWED

Blue Ridge reviewed the following information outlined in the RFP:

- Case Nos. 20-1468-EL-RDR, 20-1469-EL-RDR, and 20-1470-EL-RDR filings
- Case Nos. 10-388-EL-SSO, 12-1230-EL-SSO, and 14-1297-EL-SSO and related stipulation agreements
- Case Nos. 11-5428-EL-RDR, 12-2855-EL-RDR, 13-2100-EL-RDR, 14-1929-EL-RDR, 15-1739-EL-RDR, 16-2041-EL-RDR, 17-2009-EL-RDR, 18-1542-EL-RDR, and 19-1887-EL-RDR Compliance Audits of the DCR Rider
- Applicable testimony and workpapers
- All appropriate documentation relating to compliance with Findings in the Commission's Finding and Order in Case Nos. and contained in the Stipulation in Case Nos. 14-1929-EL-RDR and 15-1739-EL-RDR and relating to the issues identified in the Auditor's Reports in Case Nos. 16-2041-EL-RDR, 17-2009-EL-RDR, 18-1542-EL-RDR, and 19-1887-EL-RDR

During the audit process, Blue Ridge requested and was provided additional information. A list of the data requested is included as Appendix C. Electronic copies of the information obtained was provided to Staff.

RIDER DCR COMPLIANCE FILINGS REVIEWED

On January 5, 2021, the Companies filed various schedules, bill impacts, and tariff pages that provide the detailed calculations related to plant in service, accumulated depreciation reserve, income taxes, commercial activity taxes, property taxes, rate base, depreciation expense, and the resulting revenue requirement related to the Rider DCR. These schedules included actual amounts through November 30, 2020, and projected balances for the three months ended February 28, 2021.

The following table summarizes Rider DCR Revenue Requirements requested by each of the FirstEnergy operating companies.

Table 11: Rider DCR Revenue Requirements Actual 11/30/20 and Projected 2/28/21[2]

Operating Company	Revenue Requirements		
	Actual 11/30/20	Projected 2/28/21	Total
The Cleveland Electric Illuminating Company	$ 151,088,293	$ 5,372,911	$ 156,461,204
Ohio Edison Company	159,637,074	4,877,198	164,514,272
The Toledo Edison Company	38,576,948	1,485,960	40,062,907
Total	**$ 349,302,315**	**$ 11,736,069**	**$ 361,038,383**

[1] Case No. 10-0388-EL-SSO Second Supplemental Stipulation, July 22, 2010, page 4.
[2] WP V&V FE DCR Compliance Filing 1.5.2021—Confidential.

VARIANCE ANALYSES, TRANSACTIONAL TESTING, AND OTHER ANALYSES

To identify, quantify, and explain any significant net plant increases within the individual accounts, Blue Ridge performed account variance analyses. The Companies were asked to explain any significant changes. The results of the analyses are included under the subsection labeled Variance Analysis.

In addition, Blue Ridge selected a sample from the population of work orders that support the gross plant in service for detailed transactional testing. The sample was selected using a statistically valid sampling technique. Additional work orders were selected based on professional judgment. The results of the transactional testing are included in the subsection labeled Gross Plant in Service. Blue Ridge also selected several projects for field verification to determine whether the assets have been installed according to the work order scope and description and whether they are used and useful in rendering service to the customer.

Blue Ridge also performed various analyses, including mathematical verifications and source data validation, of the schedules that support the Rider DCR Compliance Filings. The report addresses each component of the Rider DCR, and the results of these analyses are included within each component's subsection.

A list of Blue Ridge's workpapers is included in Appendix D. Electronic copies were provided to the Staff of the Public Utilities Commission of Ohio and the Companies.

STATUS OF RECOMMENDATIONS OF PRIOR COMPLIANCE AUDITS

- Review the Companies' compliance and status of Commission findings and orders (including DCR Audit report recommendations) in prior cases.

Blue Ridge performed the Rider DCR compliance audits for DCR years 2016, 2017, 2018, and 2019, covering the periods from December 1 to November 30 of each year. The Commission has recently ruled, finding in favor of Blue Ridge's recommendations regarding the Companies'activity regarding DCR years 2016 and 2017, but the PUCO has not yet ruled in regard to DCR years 2018 and 2019.[3] The recommendations for each year are included in Appendix A of this report. FirstEnergy's responses to the recommendations and Blue Ridge's comments on the Companies' responses for Case Nos. 16-2041-EL-RDR, 17-2009-EL-RDR, and 18-1542-EL-RDR may be found in the DCR compliance audit reports for those years.

The DCR compliance audit that covered capital additions from December 1, 2018, through November 30, 2019, included several findings and recommendations and was filed in Case No. 19-1887-EL-RDR. Regarding adjustments, the Companies have accepted the first nine adjustments Blue Ridge recommended.[4] Adjustments #10 through #14, which regard Vegetation Management and Excess Deferred Income Taxes (EDIT), are addressed in the recommendations listed below. Following each recommendation is FirstEnergy's response regarding the recommendation's status[5] and Blue Ridge's associated comments based upon observations from this compliance audit.

1. Recommendation 1, 2019 DCR Report, pp. 24–25, *Internal Audits*: Based on recommendation 5 of the 2018 DCR Report, an internal audit that had not yet completed at the time the audit report was issued was recommended for review in the current audit after completion. That internal audit related to CREWS Modernization Pre-Implementation has not yet concluded. Blue Ridge continues to recommend that the internal audit results be reviewed by the DCR auditors when they become available.

   FirstEnergy Response: Assessment of the CREWS Modernization Pre-Implementation was completed by the Companies' external auditor, PwC, and reviewed by internal auditors. It noted no significant findings.

   Blue Ridge Comments: Blue Ridge is satisfied with the actions taken. No additional work is necessary.

2. Recommendation 2, 2019 DCR Report, pp. 40–41, 42, and 62, *Vegetation Management (VM)*: In both the 2017 DCR Audit and the 2018 DCR Audit, Blue Ridge had recommended that the vegetation management costs charged to the DCR associated with capital task codes 05, 36, 14, and 30 be excluded from the DCR due to the Companies policy "Accounting for the Clearing of Transmission and Distribution Corridors" being in conflict with FERC accounting requirements. In both those audits, after reviewing the treatment of those costs in Rider DCR, the Companies disagreed with Blue Ridge, believing their inclusion was appropriate. In the current audit, Blue Ridge expanded the review of VM to include detail that supports selected

[3] Case Nos. 16-2041-EL-RDR and 17-2009-EL-RDR Commission Finding and Order, June 16, 2021.
[4] FirstEnergy's response to 2020 audit Data Request BRC Set 1-INT-9—Confidential.
[5] All FirstEnergy status remarks are obtained from FirstEnergy's response to 2021 Data Request BRC Set 1-INT-9—Confidential.

contractor charges to determine whether the Companies have sufficient documentation to support the inclusion of charges as capital in the DCR. The review was also intended to check whether the Companies are following their stated policies for time sheet field activity verification and if those policies are adequate to support the inclusion of VM charges to capital. In Blue Ridge's opinion, the Companies did not provide sufficient detailed documentation to support the inclusion of capital charges in the DCR or to support verification of work according to current VM policies. Review of the VM issue in the prior DCR audits and the current one focused on the specific task codes designated for capital work. Therefore, regarding VM, Blue Ridge includes the following recommendations for the current audit:

a. Blue Ridge recommends that the Companies supplement their VM policies and procedures to provide more detail in support of the time sheet task codes used by contractors. The form of that support can be schematics, drawings, or pictures. A simple method would be to take a before and after picture in support of work performed and charged to the above-mentioned task codes.
b. Blue Ridge recommends that the Commission address and define vegetation management capital and expense activity on a global basis for all electric utilities in Ohio to eliminate any bias on how VM costs should be recorded (capital versus expense) that is created based on how those costs are recovered.
c. Absent a Commission policy on the determination of capital and expense vegetation management activity, Blue Ridge recommends that the Companies revise their VM Accounting Policy to be consistent with the FERC Uniform System of Accounts.

FirstEnergy Response: As provided in the Comments filed 7/27/2020 in Case No. 19-1887-EL-RDR, the Companies believe, "The capitalization of certain vegetation management expenditures is consistent with the Companies' longstanding accounting policy and is fully within the Commission's discretion to approve."

Blue Ridge Comments: In accordance with the ruling in Case No. 17-2009-EL-RDR, Blue Ridge continues to believe that the Companies' vegetation management policies and processes are in conflict with FERC Uniform System of Accounts. As ordered in that case, the Companies were instructed to implement the recommendations set forth in the 2017 Audit Report, which includes adjusting its current accounting policy regarding the capitalization of certain clearing activities. Therefore, Blue Ridge continues to recommend that the Companies revise their VM Accounting Policy to be consistent with the FERC Uniform System of Accounts.

3. Recommendation 3, 2019 DCR Report, p. 66, *Cost Overruns 15% and Greater*: Blue Ridge recommends that the Companies further enhance and refine their project estimating process.

FirstEnergy Response: The Companies continue to review and enhance their project estimating process, including actions taken in 2020.

In 2020, CEI put a Portfolio Control Process in place that will enhance controls on spending and lend additional visibility prior to the jobs being released to the field. The process brings financial discipline and enhanced business planning by requiring a Change Management Approval Form to be created and approved by leadership when a project that is >$20K has:

- Budget Variances > 10%
- Schedule Deferral
- Labor Source Changes

- Scope Changes

OE has had a Control Process similar to CEI's in place prior to 2020. In 2020, OE created a process to work with the Companies' Economic Development group to identify new business to include in the forecast. If there is a high probability that these jobs will occur, then there will be a specific RPA added to the forecast.

In 2020, TE continued to monitor its process for approving scope changes on projects. If a project in TE is changed in scope and dollars, approval is required from the engineering manager and additional approval may be required from the director.

Blue Ridge Comments: Blue Ridge found that the Companies' changes demonstrate enhancement and refinement of the project estimating process, which should be continued.

4. Recommendation 4, 2019 DCR Report, p. 81, *Cost Categories*: Blue Ridge recommends that, since the software capitalization process by which fees between capital and maintenance are split is activated by a vendor which is not an independent source of information, Internal Audit should review the process to determine that the split of charges between capital and expense is not unreasonable.

   FirstEnergy *INITIAL* Response: In 2020, Internal Auditing continued to review the Companies' capitalization process, including software expenditures, through audits and SOX controls. Internal Auditing regularly performs audits of capital and operation and maintenance (O&M) expenses, and the Companies have documented various policies to ensure accounting for expenditures (e.g., capital or expense) are appropriate and in compliance with generally accepted accounting principles. These audits verify the appropriateness of capital or O&M expenditures accounting through substantive testing of system data and to confirm compliance with the Companies' capitalization policies. In general, capital expenditures which result in additions or improvements of a permanent character, which add value to property, should be capitalized. Ordinary repairs and replacements of parts of a unit of property should be expensed. Also, there are various Sarbanes-Oxley (SOX) controls relating to the capitalization of expenditures, and testing of such controls is performed as part of the Companies' SOX compliance program.

   Blue Ridge *INITIAL* Comments: Blue Ridge recognizes that GAAP has specific accounting for the four phases of software projects which determines what is capital and expense. The recommendation refers specifically to how the vendor fees are determined to be capital or expense. Since the software vendors work for, and are paid by, the Company, the Company has some leverage when it comes to negotiating this area. Vendor fees can be substantial, and therefore their disposition can be material. Blue Ridge requested clarification concerning (1) whether the split of vendor fees between capital and expense determined were determined in the same manner as the project stages, (2) the actual determination if not based on the project stages, and (3) whether the split of vendor fees between capital and O&M was audited by the Companies' Internal Auditing.[6]

   FirstEnergy *SUPPLEMENTAL* Response: The Companies responded regarding the three clarification items noted above:

[6] FirstEnergy's response to 2020 audit Data Request BRC Set 5-INT-01.

(1) The split of vendor fees between capital and expense is not determined in the same manner as the project stages.

(2) Per its software capitalization policy, FirstEnergy capitalizes a portion of annual maintenance contracts based on the percentage of the fee that is for new product development and existing product enhancements, as determined by the vendor through a survey response. When the vendor of a product with significant annual costs is unwilling to provide a survey response, an analysis of internal product upgrade implementations is performed in order to arrive at a capital and O&M split percentage that serves as a proxy for the unavailable vendor cost splitting percentages.

(3) The split of vendor fees between capital and O&M had not been audited by the Companies' Internal Auditing. However, as part of the Capital and O&M Internal Audit to be performed in 2022, an objective will be added to evaluate software vendor fees for proper capitalization. Additionally, FirstEnergy's outside auditor's regular review of Property Plant and Equipment includes testing over software capitalization work orders, including the split of capital and O&M for vendor fees, and no major issues have been identified.

Blue Ridge *SUPPLEMENTAL* Comments: Blue Ridge acknowledges the Companies' response that it plans to add an objective to evaluate software vendor fees for proper capitalization to its next internal audit of Capital and O&M scheduled for 2022. Based on our review of the Companies' response during this year's audit, Blue Ridge recommends that, because by its nature an internal audit is limited to specifics of what is reviewed (rather than an on-going year-after-year audit process), the Companies should create a documented process (e.g., checklist) by which the Companies or the vendor (as described in (2) above) determine the split between capital and expense. That document, then, would be subject to Internal Audit review of the capital/expense split in vendor costs.

5. Recommendation 5, 2019 DCR Report, p.82, *Work Orders in Service but not Unitized*: Blue Ridge found five work orders that, as of November 30, 2019, were in-service, but not unitized. The Companies stated that they will be manually unitized and the retirement will be recorded at the time of unitization. At that time, retirement estimates are reviewed, assets are identified, and the appropriate retirements are booked. While Utility Plant in Service was overstated as of November 30, 2019, by the retirement amounts not recorded, the Companies were unable to provide a retirement estimate prior to unitization. The Companies stated, and Blue Ridge recommends, that an adjustment be made to the Rider DCR revenue requirement in a future Rider DCR filing to reflect the retirements when the actual amount is known.

   FirstEnergy Response: An adjustment for the cumulative revenue requirement impact was included in the Companies' January 5, 2021, Rider DCR Compliance filing. See BRC Set 1-INT-009 Attachment 1 Confidential.

   Blue Ridge Comments: Blue Ridge is satisfied with the actions taken. No additional work is necessary.

6. Recommendation 6, 2019 DCR Report, p. 89, *Work Order Backlog*: Blue Ridge recommends that the Companies make a concerted effort to reduce the volume of backlog work orders both in quantity and dollar value.

   FirstEnergy Response: The Companies continue to work on reducing the volume of backlog work orders. See response to BRC Set 1-INT-037 and BRC Set 1-INT-038, which shows the

current volume of backlog. The current backlog shows a 29% decrease in work orders and 15% decrease on the balance from the previous year.

Blue Ridge Comments: Blue Ridge found that the Companies have made a concerted effort to reduce the volume of backlog work orders. However, as stated in Blue Ridge's recommendation for this year's audit, the Companies should continue to work on reducing the volume of backlog work orders, both in quantity and dollar value, to return to the 2018 level.

7. Recommendation 7, 2019 DCR Report, p. 94, *Depreciation Expense*: In verifying the mathematical accuracy of the depreciation expense calculations, Blue Ridge found that CEI and OE stopped depreciating FERC account 390.3—Leasehold Improvements on an actual basis in recognition that the leasehold improvements had been fully amortized. However, the Companies continued to accrue depreciation in account 390.3 on an estimated basis. This action was incorrect; however, no adjustment is necessary since the estimated expense was corrected through the normal reconciliation process in the Companies' April 2, 2020, Rider DCR Compliance Filing. Blue Ridge recommends that the Companies rectify the inconsistent formula between actual and estimated calculation by the next filing date.

   FirstEnergy Response: The Companies have corrected the inconsistent formula between actual and estimated depreciation calculation for account 390.3. See the Companies' January 5, 2021 Rider DCR Compliance Filing.

   Blue Ridge Comments: Blue Ridge is satisfied with the actions taken. No additional work is necessary.

8. Recommendation 8, 2019 DCR Report, p. 104, *EDIT*: Blue Ridge recommends reversing all EDIT adjustments, except for reclasses between normalized and non-normalized property, so that the Total Property EDIT reflected in Rider DCR matches the Total Property EDIT as of December 31, 2017, in the Stipulation.

   FirstEnergy Response: As provided in the Comments filed 7/27/2020 in Case No. 19-1887-EL-RDR, the Companies believe, "The Companies' December 31, 2017, EDIT balances reflected in Rider DCR match the implementation filing for the Tax Cuts and Jobs Act of 2017 and are consistent with the terms of the Stipulation and Recommendation approved by the Commission on July 17, 2019, in Case No. 18-1604-EL-UNC ("Stipulation")."

   Blue Ridge Comments: The issue remains before the Commission awaiting a decision.

FINDINGS AND RECOMMENDATIONS

- Determine if the Companies implemented their Commission-approved DCR Rider and if the Companies are in compliance with the Combined Stipulation agreement set forth in the Opinion and Order issued in Case No. 14-1297-EL-SSO et al.

The purpose of the audit is to determine whether the Companies implemented their Commission-approved Rider DCR and whether the Companies are in compliance with the Combined Stipulation agreement set forth in the Opinion and Order issued in Case No. 14-1297-EL-SSO. This section begins with an overview of the process and control policies and procedures that affect the plant balances and expense categories that feed into the Rider DCR calculations. The section also includes various variance analyses and provides the reviews of any significant changes in net plant by individual FERC account. In addition, the subsection labeled "Gross Plant in Service" contains the results of the transactional testing and field verification.

Each component of Rider DCR is investigated separately. The specific exclusions are addressed in Riders LEX, EDR, AMI, and General Exclusions and are followed by our analysis of gross plant in service; accumulated reserve for depreciation; accumulated deferred income taxes; depreciation expense; property tax expense; allocated Service Company; Commercial Activity Tax (CAT) and income taxes; and the return component. The report concludes with a review of the calculation of revenue requirements, followed by a review of the projections for the first quarter 2020.

Authority to Recover Components of Rider DCR

Blue Ridge reviewed the Commission Opinion and Order in Case No. 10-388-EL-SSO, dated August 25, 2010, the Combined Stipulation, and the Rider DCR relevant testimony and hearing transcripts. The Opinion and Order and Combined Stipulation from Case No. 10-388-EL-SSO (as modified and reaffirmed in Case Nos. 12-1230-EL-SSO and 14-1297-EL-SSO[7]) provide the authority for what should be included within Rider DCR. The Combined Stipulation includes this direction in Section B.2:

> Effective January 1, 2012, a new rider, hereinafter referred to as Rider DCR ("Delivery Capital Recovery"), will be established to provide the Companies with the opportunity to recover property taxes, Commercial Activity Tax and associated income taxes and earn a return on and of plant in service associated with distribution, subtransmission, and general and intangible plant including allocated general plant from FirstEnergy Service Company that supports the Companies, which was not included in the rate base determined in the Opinion and Order of January 21, 2009 in Case No. 07-551-EL-AIR et al. ("last distribution rate case").[8]
>
> The net capital additions included for recognition under Rider DCR will reflect gross plant in service not approved in the Companies' last distribution rate case less growth

[7] Case No. 12-1230-EL-SSO Commission Opinion and Order, July 18, 2012, pages 10–11, and Case No. 14-1297-SSO Commission Opinion and Order, March 31, 2016.
[8] Case No. 10-0388-EL-SSO Stipulation and Recommendation, March 23, 2010, page 13.

in accumulated depreciation reserve and accumulated deferred income taxes associated with plant in service since the Companies' last distribution rate case.[9]

The filing shall show the Plant in Service account balances and accumulated depreciation reserve balances compared to that approved in the last distribution rate case. The expenditures reflected in the filing shall be broken down by the Plant in Service Account Numbers associated with Account Titles for subtransmission, distribution, general and intangible plant, including allocated general plant from FirstEnergy Service Company that supports the Companies based on allocations used in the Companies' last distribution rate case. Net capital additions for Plant in Service for General Plant shall be included in the DCR so long as there are no net job losses at the Companies as a result of involuntary attrition as a result of the merger between FirstEnergy Corp. and Allegheny Energy, Inc. For each account title the Companies shall provide the plant in service and accumulated depreciation reserve for the period prior to the adjustment period as well as during the adjustment period. The filing shall also include a detailed calculation of the depreciation expense and accumulated depreciation impact as a result of the capital additions. The Companies will provide the information on an individual Company basis.[10]

PROCESSES AND CONTROLS

- Review and update the processes and controls identified during the last audit that affect the costs in Rider DCR to validate that FirstEnergy exhibits reasonable management practices associated with the investment funded by Rider DCR.
- Review the Companies' internal audits and SOX compliance which would affect Rider DCR.

Blue Ridge did not perform a management audit but did review FirstEnergy's processes and controls to ensure that they were sufficient so as not to adversely affect the costs in Rider DCR. Beginning from a basis of last year's review of the 2019 FirstEnergy Rider DCR processes and controls, Blue Ridge reviewed documents relied upon for that audit, supplemented with changes to those processes and controls that the Companies have made since that audit. Based on the documents reviewed, Blue Ridge was able to update its understanding of the Companies' processes and controls that affect each of the plant balances and expense categories within Rider DCR. Blue Ridge concluded that FirstEnergy exhibits reasonable management practices associated with the investment funded by Rider DCR. Our only concern relates to vegetation management, discussed later in this section. Furthermore, by reviewing internal audit reports conducted on various areas of the Companies' operations, Blue Ridge found that the Companies have processes in place to evaluate whether cost controls were adequate and that no significant internal control deficiencies noted in the internal audits resulted in a diminished view of the Companies preparation or costs included in the DCR.

The following is a summary of the areas Blue Ridge reviewed.

[9] Case No. 10-0388-EL-SSO Stipulation and Recommendation, March 23, 2010, page 14.
[10] Case No. 10-0388-EL-SSO Stipulation and Recommendation, March 23, 2010, page 15.

Policies and Procedures

Blue Ridge reacquainted itself with the policies, procedures, and process flow diagrams associated with the various processes that affect the categories that feed into the Rider DCR calculations. Furthermore, we requested post-2019 modifications to those policies, procedures, and/or process flow diagrams to determine whether any concerns were raised in connection to the impact of those changes on the Rider DCR calculations. As mentioned under recommendation 3 in section Status of Recommendations of Prior Compliance Audits, in 2020, CEI put a Portfolio Control Process in place that will enhance controls on spending and lend additional visibility prior to the jobs being released to the field. Other than that, an additional retirement unit added in 2020, and some minor enhancements to the Enterprise Sourcing of Materials and Services procedure, the Companies stated that no significant changes to procedures or policies were incorporated in 2020.[11]

The policies, procedures, and process flow diagrams reviewed related to the following areas:

1. Plant Account
    a. Capitalization
    b. Preparation and approval of work orders
    c. Recording of CWIP including the systems that feed the CWIP trial balance
    d. Application of AFUDC
    e. Recording and closing of additions, retirements, cost of removal, and salvage in plant
    f. Unitization process based on the retirement unit catalog
    g. Application of depreciation
    h. Contributions in Aid of Construction (CIAC)
2. Purchasing/Procurement
3. Accounts Payable/Disbursements
4. Accounting/Journal Entries
5. Payroll (direct charged and allocated to plant)
6. Taxes (Accumulated Deferred Income Tax, Income Tax, and Commercial Activity Tax)
7. Insurance Recovery
8. Property Taxes
9. Service Company Allocations
10. Budgeting/Projections
11. IT Projects

As a result of our review, Blue Ridge notes the following regarding processes that affect the Rider DCR.

Capitalization (1.a above); Plant Assets, including CWIP, Unitization, and Depreciation (1.c, 1.e, 1.f, 1.g); Accounting Entries, including Accounts Payable and Payroll (3, 4, 5)[12]

The Companies regard Capitalization as the procedure by which the total value of a capital asset of specified qualifications is assigned to its Balance Sheet classification of "Property, Plant and Equipment." This value is expensed to the Income Statement over its expected life by means of

[11] FirstEnergy's response to 2020 audit Data Request BRC Set 1-INT-011.
[12] WP FE response to 2011 audit Data Request BRC Set 1-INT-003, a, Attachment 1, Capitalization Policy—Confidential.

depreciation expense. Specifically, the Capitalization policy states, "Costs which result in additions or improvements of a permanent character which add value to the property shall be capitalized if a) the useful life is greater than one year and b) costs are greater than $1,000 (excluding computer software). Computer software shall be capitalized for costs greater than $5,000. . . . All other costs shall be expensed."[13]

The Capitalization Policy also holds the relevant policies for plant additions, retirements, removal cost, and salvage applicable to Rider DCR. The policy provides the qualifications for capital additions, which include extensions, enlargements, expansions, or replacements made to an existing asset. Once an asset is capitalized, the Companies track it using the Continuing Property Records (CPR). This CPR is a PowerPlan[14] ledger that contains a full audit trail for all plant transactions (additions, retirements, adjustments, inter and intra company transfers, etc.). Retirements (classified as such according to specific criteria) are accounted for by crediting their original cost to its plant account. The Retirement Unit Catalog is a listing within PowerPlant of all retirement units. Based on a specific set of criteria, these units are identified as retirement units to differentiate between replacements or additions chargeable to plant accounts (capital) and those chargeable to maintenance accounts (expense).

Construction work in process (CWIP) is the account to which capitalized costs are charged during the construction phase. Following construction, when the asset is ready to be placed into service, the cost is transferred to the completed construction not classified account (CCNC). Finally, after unitization, the asset is transferred to electric plant in service (EPIS).

FirstEnergy indicated that the retirement unit Safety Demonstration Equipment was added to Capitalization in 2020. No other significant procedural or policy changes occurred in 2020.[15]

Preparation and Approval of Work Orders[16]

Blue Ridge had reviewed both the Work Management Process flow diagram as well as the CREWS (Customer Request Work Scheduling System) Work Request Type Narratives. Elements such as project size and contractor involvement affect the process for managing the work. According to the CR (Customer Request) in the CREWS name, the system would seemingly include only work specifically initiated by request of customers. However, the system does include routine preventive and corrective maintenance as well.

The CREWS Work Request Type Narratives categorize work based on area (e.g., Distribution, Forestry, Meter, Substation) and then by more specific activity within those categories.

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[13] WP FE response to 2011 audit Data Request BRC Set 1-INT-003, a, Attachment 1, Capitalization Policy—Confidential.
[14] "PowerPlan" is a commercially available computer software application used in plant accounting.
[15] FirstEnergy's response to 2020 audit Data Request BRC Set 1-INT-011 and 012.
[16] WP FE response to 2011 audit Data Request BRC Set 1-INT-003, b, Attachment 1, Work Management Process—Confidential and WP FE response to 2011 audit Data Request BRC Set 1-INT-003, b, Attachment 2, CREWS Work Request Narratives—Confidential.

Contributions in Aid of Construction (CIAC)[17]

Regarding Contributions in Aid of Construction, Blue Ridge had examined the Companies' Invoicing Process Flow Chart that follows work initiation, authorization, scheduling, and completion in accordance with funding—invoicing, payment, and recording.

Application of AFUDC[18]

FirstEnergy has a policy in place to account for capitalized financing costs during construction. Three conditions must be met: (1) expenditures for the asset must have been made; (2) activities necessary to prepare the asset for its intended use must be in progress; and (3) interest cost must be incurring. Interest capitalization ceases when any of these conditions ceases or, of course, when construction is complete.

Capital Spares

Blue Ridge reviewed the Companies' capital spares policy in last year's audit and found that it was comprehensive and complete and that it contains all the essential requirements and approval processes we expected to see.[19] The Company made no updates to the policy in 2020.[20] The use of spares, among other things, mitigates disruption of service. The Companies move compatible spare transformers between FirstEnergy entities to and from Ohio when the need arises.[21]

Purchasing/Procurement[22]

Blue Ridge had reviewed FirstEnergy's procedure by which the Companies' Supply Chain prepares, reviews, approves, and processes procurement documents for all materials, equipment, and services. The procedure applies to all business units and operating companies within FirstEnergy. The procedure identifies minimum requirements, exceptions, responsibilities, and actual process steps. Process steps include justifications, requisitions, approvals, buyer activity, sourcing strategy, bidding process, award, execution, and order maintenance.

The Companies stated that to comply with the new NERC CIP ruling "CIP – 13 Cyber Security – Supply Chain Risk Management," minor enhancements were made to the Enterprise Sourcing of Materials and Services procedure.[23]

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[17] WP FE response to 2011 audit Data Request BRC Set 1-INT-003, e, Attachment 1, Invoicing Process Flow Chart—Confidential.
[18] WP FE response to 2011 audit Data Request BRC Set 1-INT-003, d, Attachment 1, Accounting For Capitalized Financing Costs During Construction—Confidential.
[19] FirstEnergy's response to 2019 audit Data Request BRC Set 2-INT-10.
[20] FirstEnergy's response to 2020 audit Data Request BRC Set 3-INT-6.
[21] FirstEnergy's response to 2019 audit Data Request BRC Set 15-INT-4, -5, -6, -7.
[22] WP FE response to 2016 audit Data Request BRC Set 1-INT-013, b, including Attachment 3, Procedure for Enterprise Sourcing of Materials and Services—Confidential.
[23] FirstEnergy's response to 2020 audit Data Request BRC Set 1-INT-11.

Taxes (Accumulated Deferred Income Tax, Income Tax, and Commercial Activity Tax)[24]

In its Accounting for Income Taxes procedure, the Companies stated that tax reporting and disclosing of both current and future income taxes in their financial statements is in accordance with generally accepted accounting principles.

Insurance Recovery[25]

According to the Companies, Insurance Risk Management (IRM) coordinates all large property and non-subrogation insurance recoveries. IRM oversees the process from notification to them by field personnel when an event occurs, through evaluation, claim, gathering of costs and expenses, and settlement, and finally culminating in ensuring proper accounting of recoveries.

Property Taxes[26]

Blue Ridge examined the FirstEnergy desktop procedure for Ohio Property Tax returns. The procedure addresses steps taken in producing property tax schedules.

Service Company Allocations[27]

According to the Stipulation in Case 10-388-EL-SSO and continued in Case No. 12-1230-EL-SSO and Case No. 14-1297-EL-SSO, expenditures reflected in the quarterly filing will be "broken down by the Plant in Service Accounts Numbers associated with Account Titles for subtransmission, distribution, general and intangible plant, including allocated general plant from FirstEnergy Service Company that supports the Companies based on allocations used in the Companies' last distribution rate case."[28] The most recent base distribution rate case is Case No. 07-0551-EL-AIR.

Budgeting/Projections[29]

The Rider DCR Compliance Filings include three months of projected data through the end of February 2020. The estimate is based on the most recent (December 2019) forecast from PowerPlant adjusted to reflect current assumptions, to incorporate recommendations from prior audits, and to remove the cumulative pre-2007 impact of a change in pension accounting.[30] Blue Ridge reviewed the Companies' capital budget process to understand whether that process was sound and results in reasonable projections of expected capital expenditures that would be included in the Rider DCR. Blue Ridge sought to understand the Companies' processes and practices for justifying and approving the capital funds that would be expended on FirstEnergy's transmission, distribution, general, and intangible gross plant. The policies, procedures, and process flow diagrams, showing key controls

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[24] WP FE response to 2011 audit Data Request BRC Set 1-INT-003, m, Attachment 1, Income Tax Policy and Procedure—Confidential.
[25] WP FE response to 2011 audit Data Request BRC Set 1-INT-003, a—Confidential.
[26] WP FE response to 2011 audit Data Request BRC Set 1-INT-003, n, Attachment 1, Ohio Property Tax Returns—Confidential.
[27] WP FE response to 2011 audit Data Request BRC Set 1-INT-003, i—Confidential.
[28] Case No. 10-0388-EL-SSO Stipulation and Recommendation, March 23, 2010, page 15.
[29] WP FE response to 2011 audit Data Request BRC Set 1-INT-003, c, Attachment 1, Creating Multi-Year Enterprise Capital Portfolio—Confidential; WP FE response to 2011 audit Data Request BRC Set 1-INT-003, c, Attachment 2, FE Capital Portfolio Development and Capital Management Procedure—Confidential; and WP FE response to 2011 audit Data Request BRC Set 1-INT-003, c, Attachment 3, Energy Delivery Capital Allocation Process—Confidential.
[30] DCR Filings: CE 12-30-16 DCR Filing.pdf, OE 12-30-16 DCR Filing.pdf, and TE 12-30-16 DCR Filing.pdf.

related to, among other things, capital budgeting and projections, was reviewed. Blue Ridge also reviewed whether the cost controls were adequate and reasonable.

Based on past cost overruns of 15% and greater, in the 2019 DCR Rider Audit, Blue Ridge recommended that the Companies further enhance and refine their project-estimating process. As noted under recommendation 3 in section Status of Recommendations of Prior Compliance Audits, in 2020, CEI put a Portfolio Control Process in place that will enhance controls on spending and lend additional visibility prior to the jobs being released to the field. The process brings financial discipline and enhanced business planning by requiring a Change Management Approval Form to be created and approved by leadership when a project that is >$20K has these criteria:

- Budget Variances > 10%
- Schedule Deferral
- Labor Source Changes
- Scope Changes

OE has had a Control Process similar to CEI's in place prior to 2020. In 2020, OE created a process to work with the Companies' Economic Development group to identify new business to include in the forecast. If there is a high probability that these jobs will occur, then there will be a specific RPA added to the forecast.

In 2020, TE continued to monitor its process for approving scope changes on projects. If a project in TE is changed in scope and dollars, approval is required from the engineering manager and additional approval may be required from the director.

The budgeting activity of the Companies, with regard to its impact on Rider DCR, rests within a well-documented process flow. Capital Portfolio development and capital management highlight the process steps from business unit initiation, through decision points, and to the final consolidation and approvals necessary to complete the process. The Capital Planning cycle is aligned with the Integrated Business Planning calendar. The Capital Management Group guides the process, including entering the business units' settled capital target into the capital planning database, allowing the business units to structure their portfolios accordingly.

FirstEnergy's capital budgeting is known internally as "Multi-Year Enterprise Capital Portfolio."[31] Individual business unit programs drive the approval of the capital budgets at the business unit level.[32] In addition, the procedure for creating and acquiring approval for the capital portfolio states, "Business Units will utilize internal review and approval processes to analyze and create a prioritized Capital Portfolio."[33]

Information Technology

FirstEnergy manages Information Technology (IT) projects through a formalized process. The process includes standardized templates to describe and manage the three basic management

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[31] WP FE response to 2011 audit Data Request BRC Set 1-INT-003, c, Attachment 1, Creating Multi-Year Enterprise Capital Portfolio—Confidential.
[32] WP FE response to 2011 audit Data Request BRC Set 1-INT-003, c, Attachment 2, FE Capital Portfolio Development and Capital Management Procedure—Confidential.
[33] WP FE response to 2011 audit Data Request BRC Set 1-INT-003, c, Attachment 1, Creating Multi-Year Enterprise Capital Portfolio – Section C.2—Confidential.

categories for IT projects: charter (establishment), scorecard (status, health, issues, and risks), and changes (through change requests). IT's Project Management Office meets biweekly to review IT projects. During these biweekly reviews, the scorecard is used to help track the actual spend on the projects relative to the original budget.

IT project cost definition begins with project estimates for labor and other-than-labor costs. These estimates become the initial budget for the project. The project manager controls the project's refinement as the project scope is finalized. The project manager manages this refinement through a change control process in which justification for changes (resource hours, cost, and schedule) must be provided and approvals for the changes must be received from senior IT management. While a requested change may be for a specific project, the review and approval process also takes into consideration any impacts on the overall portfolio for IT projects. If changes to an individual project are approved, FirstEnergy manages the project according to the new forecast (both cost and schedule).[34]

Development of Rider DCR Compliance Filings

The Rider DCR schedules are compiled and calculated using Microsoft Excel® spreadsheets by a Rates Analyst within the FirstEnergy Service Company's Rates and Regulatory Affairs Department. The Analyst coordinates the gathering of the data and performs the calculations and relies on the provider of the information for accuracy. The Rider DCR Compliance filings are comprised of a number of schedules. The schedules and information sources are summarized as follows:[35]

- Revenue Requirements Summary – calculated by the Rates Department
- DCR Revenue Requirement Calculation – gross plant, reserve, ADIT, depreciation, and property tax expense roll up from detailed schedules; commercial activity tax (CAT) and income tax rates are provided by the Tax Department; and revenue requirements are calculated by the Rates Department
- Plant in Service – Plant Accounting
- Reserve for Depreciation – Plant Accounting
- Accumulated Deferred Income Taxes (ADIT) Balances – Tax Department
- Depreciation Accrual Rates – Plant Accounting provides the gross plant balances; accrual rates are based upon the rates established in Case No. 07-551-EL-AIR, et al.
- Property Tax Calculations – Tax Department
- Summary of Exclusions – primarily from Plant Accounting
- Service Company Allocation Summary – gross plant, reserve, ADIT, depreciation and property tax expense roll up from detailed schedules; allocations are based upon last distribution rate case, Case No. 07-551-EL-AIR, et al.
- Service Company Depreciation Accrual Rates – rates are based upon the weighted average of the approved depreciation rates for the three Ohio Operating Companies

[34] WP FE response to 2013 audit Data Request BRC Set 1-INT-032—Confidential.
[35] Summary of the process repeats process as recorded in previous Rider DCR Compliance Audit Reports. See Compliance Audit of the 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, and 2019 Delivery Capital Recovery (DCR) Riders of Ohio Edison Company, The Cleveland Electric Illuminating Company, and The Toledo Edison Company.

- Service Company Property Tax Rate – rates are based upon the weighted average of the property tax rates for the three Ohio Operating Companies; True Value Percentages & Capitalized Interest Workpaper – Tax Department
- Intangible Depreciation Expense – intangible plant balances provided by Plant Accounting; accrual rates are based on the last distribution rate case, Case No. 07-551-EL-AIR, et al.
- Rider DCR/Rate Design – the Case No. 10-388-EL-SSO Combined Stipulation provides the rate design for Rider DCR
- Billing Units – Forecasting group in the Rates Department (The most recent forecast was used)
- Typical Bill Comparisons – prepared by the Rates Department to reflect the updated rates for Rider DCR
- Rider DCR Tariff – prepared by the Rates Department to reflect the updated rates for Rider DCR

After the Analyst prepares the Rider DCR schedules, they undergo a two-tiered review process. A peer Analyst completes the initial review. The Director of OH Rates and Regulatory Affairs (who is also trained to prepare the Rider DCR filings) completes the second review prior to submission to the Commission. The Vice President of Rates and Regulatory Affairs reviews the filing as needed.

Only one change has been made to this development process in 2020: to incorporate the impact on the Rider DCR revenue requirements of specific recommendations that came out of the audit of the 2019 Rider DCR in Case No. 19-1887-EL-RDR (see section Prior Compliance Audit Recommendations Status above).[36]

Tree Trimming and Clearing and Grading of Land

Policies regarding vegetation management (tree trimming and clearing and grading of land) are of importance in the DCR discussion because of the capital and expense accounting determination. The state of Ohio has adopted FERC accounting for regulatory purposes. Therefore, the determination of capital and expense should be in conformance with the Code of Federal Regulations (18CFR).

The Companies stated that FirstEnergy management, in conjunction with their external auditors, developed and approved the policy Accounting for the Clearing of Transmission and Distribution Corridors ("VM Accounting Policy"). This policy establishes the means by which the Companies differentiate between capital and O&M activity.

However, in its compliance audit of the 2017 DCR Rider and in all subsequent DCR Riders (including the current), Blue Ridge found the VM Accounting Policy to be in conflict with FERC regulation.

Specifically, Blue Ridge noted the broad leeway under the Companies' policy section 1.3 to remove any tree or limb outside a corridor for any reason and assign it as capital cost. Blue Ridge recommended that the statement be better defined since the activity described was not done in conjunction with the initial or expansion work for a corridor, and therefore, appeared to be (according to FERC regulation) maintenance expense.

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[36] FirstEnergy's response to 2020 audit Data Request BRC Set 1-INT-10.

Furthermore, for trees within the corridor, the policy's section 1.3 directs the charge for limb and tree removal of trees overhanging 15 feet or more above distribution and sub-transmission conductors to capital even though it is not an activity of initial or expanded corridor clearing. Blue Ridge recommended the Companies revise their VM Accounting Policy to remove the conflict with FERC regulations.

The issue has been addressed in Case No. 17-2009-EL-RDR (although still under review in Case Nos. 18-1542-EL-RDR and 19-1887-EL-RDR). In Case No. 17-2009-EL-RDR, the Commission ruled that the Companies implement the recommendations set forth in the 2017 Audit Report, which includes adjusting its current accounting policy regarding the capitalization of certain clearing activities. Therefore, Blue Ridge continues to recommend that the Companies revise their VM Accounting Policy to be consistent with the FERC Uniform System of Accounts.

Internal Audit and SOX Compliance

Blue Ridge reviewed the list of 47 internal audits completed or in progress in 2020 regarding controls that would affect Rider DCR.[37] Of those, we specifically reviewed findings of 27 of the audits which had examination elements that could affect the DCR reporting information or process.[38] For the majority of these, Blue Ridge found the conclusions and the Companies' responses not unreasonable. However, Blue Ridge found one of these audits that had significant findings which warranted concern. This audit was a 2020 third quarter Sarbanes-Oxley internal control assessment over financial reporting, which identified five control deficiencies. Two are significant deficiencies, two are control deficiencies, and one is a material weakness. The audit identified internal controls that were not operating effectively to prevent or detect material financial statement errors in a timely manner. However, no errors were discovered, and the nature of the weakness had to do with the proper communication. Therefore, a restatement of prior period financial statements was not required. Thus, Blue Ridge was satisfied that no detrimental effect resulted to the preparation of costs included in the DCR.

Blue Ridge reviewed the list of Sarbanes-Oxley compliance work completed or in progress in 2020[39] from which we chose 17 audits for further review.[40] Two audits resulted in significant findings.[41] The audit of General Accounting resulted in a significant finding related to document posting and approval. The Company addressed the finding by implementing a new control, and Blue Ridge does not believe this issue has any impact on the DCR.

The Accounts Payable audit also resulted in a significant finding related to the payment of invoices through the non-purchase order process without valid contracts. The payment authority control (LOSA) was circumvented. Remediation testing on this issue is not yet complete, and this issue could have implications related to the DCR. Blue Ridge recommends that, once the remediation testing is complete, the results be reviewed in the next DCR audit.

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[37] FirstEnergy's response to 2020 audit Data Request BRC Set 1-INT-014, Attachment 1—Confidential.
[38] FirstEnergy's response to 2020 audit Data Request BRC Set 3-INT-003, Attachment 1—Confidential.
[39] FirstEnergy's response to 2020 audit Data Request BRC Set 1-INT-015, Attachment 1—Confidential.
[40] FirstEnergy's response to 2020 audit Data Request BRC Set 4-INT-002, Attachment 1—Confidential.
[41] FirstEnergy's response to 2020 audit Data Request BRC Set 11-INT-002.

Except as indicated above, Blue Ridge is satisfied that for all the Companies' audits and remaining SOX compliance work which we reviewed, no detrimental effect can be attributed to the DCR process or cost.

Conclusion—Processes and Controls

Blue Ridge was able to obtain an understanding of the Companies' processes and controls that affect each of the categories within Rider DCR. Furthermore, except for the SOX audit deficiency that is still in remediation testing, we were satisfied with actions taken with regard to internal and SOX audits. Also, except for the continuing questions of both the VM issue and the EDIT issue (see the discussion of EDIT in the Tax Cuts and Jobs Act Effect in this report), we were satisfied with the process and control of the prior Rider DCR recommendations.

For the SOX audit deficiency, Blue Ridge recommends that the Companies conclude remediation testing and report on the effectiveness of the remediation in the next DCR audit.

Blue Ridge continues to believe that the Companies' vegetation management policies and processes are in conflict with FERC Uniform System of Accounts. Blue Ridge understands that on September 29, 2020, Case No. 18-1542-EL-RDR was consolidated with Case No. 19-1887-EL-RDR and that the issues are pending a Commission ruling. However, the issue has been addressed in Case No. 17-2009-EL-RDR. In that case, the Commission ruled that the Companies should implement the recommendations set forth in the DCR year 2017 Audit Report, which includes adjusting its current accounting policy regarding the capitalization of certain clearing activities. Therefore, Blue Ridge continues to recommend that the Companies revise their VM Accounting Policy to be consistent with the FERC Uniform System of Accounts.

Based on information reviewed and except for the recommendations immediately above, Blue Ridge concludes that the Companies' controls were adequate and not unreasonable.

VARIANCE ANALYSIS

- Perform a variance analysis to determine the reasonableness of any changes in plant in service balances including additions, retirements, transfers, and adjustments.

Examining the differences of account balances associated with Rider DCR calculations supports the determination of the trustworthiness of the DCR development. In the current audit of the DCR year 2020, Blue Ridge evaluated several changes and variances in account balances:

- 2020 Plant Additions, Retirements, Transfers, and Adjustments
- Year-to-Year DCR Filing Plant-In-Service Balances
- Year-to-Year DCR Filing Reserve Balances
- Year-to-Year DCR Filing Service Company Balances
- End-of-year 2020 DCR Filing to 2020 FERC Form 1 Plant-in-Service Balances
- 2020 Work Order Population totals to 2020 DCR Filing Year-to-Year Plant-In-Service Activity

2020 Plant Additions, Retirements, Transfers, and Adjustments

Blue Ridge began its account variance analyses by examining the plant additions, retirements, transfers, and adjustments in order to understand changes to the unadjusted plant balances. In its investigation, Blue Ridge asked a multi-part data request regarding certain account changes of concern.

FirstEnergy responded with the requested account detail.[42] Our review of the detail, including understanding accounting entries and activity purposes, resulted in satisfaction regarding most of our concerns. Follow-up questions were asked for further clarification. FirstEnergy's responses[43] assured us that the additions, retirements, transfers, and adjustments were not unreasonable. However, Blue Ridge noted a timing issue regarding retirements.[44] We address the issue in the Gross Plant in Service section of this report under Project Testing, step T8.

Year-to-Year DCR Filing Plant-In-Service Balances

To support identifying, quantifying, and explaining any significant net plant increases within individual accounts, Blue Ridge compared plant-in-service account balances (FERC 300-series accounts) from DCR year-end November 30, 2019, with the year-end November 30, 2020, filing.

The following table is a summary schedule of the net plant changes by classification of plant (i.e., Transmission, Distribution, General, and Intangible Plant). As this table shows, FirstEnergy's operating companies increased gross plant (including allocation of Service Company Plant) by $104.4 million, $115.5 million, and $36.0 million for CE, OE, and TE, respectively. These increases represent a year-over-year percentage increase of 3.2%, 3.1%, and 2.9% for CE, OE, and TE, respectively. The increases did not reveal significant increases in any specific FERC account.

[42] FirstEnergy's responses to 2020 audit Data Requests BRC Set 3-INT-001, 002, and 005, including Attachments - Confidential.
[43] FirstEnergy's responses to 2020 audit Data Requests BRC Set 9-INT-17 and 18 and Set 11-INT-9.
[44] FirstEnergy's response to 2020 audit Data Request BRC Set 11-INT-9.

Table 12: Adjusted Plant Change from 11/30/2019 to 11/30/2020[45]

	(a)	(b)	(c)	(d)	(e)
Line No.	Account Title	Adjusted Balance 11/30/19	Adjusted Balance 11/30/20	Difference (c)-(b)	% (d)/(b)
1	**The Cleveland Electric Illuminating Company**				
2	Transmission	$ 447,668,592	$ 450,954,190	$ 3,285,598	0.7%
3	Distribution	2,484,683,535	2,571,158,062	86,474,527	3.5%
4	General	164,095,030	168,729,939	4,634,909	2.8%
5	Other	72,106,860	76,219,215	4,112,355	5.7%
6	Service Company Allocated	113,835,242	119,761,375	5,926,133	5.2%
7	**Total Cleveland Electric Illuminating Company**	**$ 3,282,389,259**	**$ 3,386,822,781**	**$ 104,433,522**	**3.2%**
8	**Ohio Edison Company**				
9	Transmission	$ 212,460,022	$ 213,094,880	$ 634,858	0.3%
10	Distribution	3,074,882,308	3,170,010,608	95,128,300	3.1%
11	General	199,737,081	206,330,463	6,593,382	3.3%
12	Other	103,157,756	109,142,875	5,985,119	5.8%
13	Service Company Allocated	137,948,125	145,129,548	7,181,423	5.2%
14	**Total Ohio Edison Company**	**$ 3,728,185,292**	**$ 3,843,708,374**	**$ 115,523,082**	**3.1%**
15	**The Toledo Edison Company**				
16	Transmission	$ 24,723,636	$ 24,662,224	$ (61,412)	-0.2%
17	Distribution	1,067,008,518	1,096,831,059	29,822,541	2.8%
18	General	76,778,776	77,595,581	816,805	1.1%
19	Other	33,061,024	35,322,330	2,261,306	6.8%
20	Service Company Allocated	60,722,810	63,883,971	3,161,161	5.2%
21	**Total Toledo Edison Company**	**$ 1,262,294,764**	**$ 1,298,295,165**	**$ 36,000,401**	**2.9%**
22	**FirstEnergy Ohio Operating Companies**	**$ 8,272,869,315**	**$ 8,528,826,320**	**$ 255,957,005**	**3.1%**

Year-to-Year DCR Filing Reserve Balances

In our analysis of specific reserve account variances from November 30, 2019, through November 30, 2020, Blue Ridge found five accounts which increased greater than expected: Account 370 for all three of the Companies and OE's FERC accounts 391 and 392.

Blue Ridge requested and the Companies provided additional information for these accounts to determine the activity that caused the increases. Based on our review of the Companies' responses, Blue Ridge is satisfied that the activity resulting in the increases is not unreasonable.[46]

Year-to-Year DCR Filing Service Company Balances

Blue Ridge evaluated the change in Service Company balances through the evaluation of additions, retirements, transfers, and adjustments and through our work-order-testing activity discussed in the associated chapter of this report.

[45] WP BRCS FE DCR CF Variance 2021—Confidential.xlsx, tab—PIS Summary.
[46] FirstEnergy's response to 2020 audit Data Request BRC Set 6-INT-001 - Confidential.

End-of-year 2020 DCR Filing to 2020 FERC Form 1 Plant-in-Service Balances

Blue Ridge requested and received from FirstEnergy a reconciliation between the 2020 plant-in-service account balances in the Companies' DCR Compliance Filings and their 2020 FERC Forms 1. Blue Ridge requested this reconciliation to ensure the DCR balances, with the appropriate adjustments, correctly correlated to what was reported on the FERC Forms 1. FirstEnergy provided a spreadsheet comparing the balances and offering the explanations for the differences. After examination, Blue Ridge found the explanations not unreasonable and, with those explanations, found that the balances from the 2020 end-of-year DCR filings matched the balances of the 2020 FERC Forms 1, giving additional confidence that the end year DCR balances could be relied upon.[47]

Blue Ridge had also requested this comparison in last year's audit which verified the beginning balance for this year.[48]

Work Order totals to DCR Filing Year-to-Year Plant-In-Service Activity

Blue Ridge requested a reconciliation comparing the population of work orders in the scope period with the DCR balances. The reconciliations were provided for all three operating companies and the service company.[49] After examination and clarifying calculations regarding adjustments and exclusions, Blue Ridge found that the work order totals aligned with the DCR filing balances.

Conclusion—Variance Analysis

FirstEnergy's responses regarding the variances in plant account balances were largely as a result of normal work order activity and are not uncommon among utilities. The only exception was the retirement timing issue addressed in the Gross Plant in Service section of this report. The change in total plant balances for each of the Companies was not unreasonable.

RIDER LEX, EDR, AMI, AND GENERAL EXCLUSIONS

- Determine if capital additions recovered through Riders LEX, EDR, and AMI have been identified and excluded from Rider DCR. Determine whether capital additions recovered through any other subsequent rider authorized by the Commission to recover delivery-related capital additions have been identified and excluded from Rider DCR.

The Combined Stipulation (reaffirmed in Case Nos. 12-1230-EL-SSO[50] and 14-1297-EL-SSO[51]) requires that capital additions recovered through Commission-approved Riders LEX, EDR, and AMI, or any other subsequent rider authorized by the Commission to recover delivery-related capital additions, will be identified and excluded from Rider DCR and the annual cap allowance.[52]

The Schedule within the Rider DCR Compliance Filings labeled "Summary of Exclusions per Case No. 14-1297-EL-SSO" identifies the capital additions recovered through Riders LEX, EDR, and AMI, and other general adjustments that have been excluded from Rider DCR. The summary also includes

[47] FirstEnergy's response to 2020 audit Data Request BRC Set 1-INT-006, Attachment 1—Confidential.
[48] FirstEnergy's response to 2019 audit Data Request BRC Set 2-INT-002, Attachment 1—Confidential.
[49] FirstEnergy's response to 2020 audit Data Request BRC Set 1-INT-005, Attachment 1—Confidential.
[50] Case No. 12-1230-EL-SSO Commission Opinion and Order, July 18, 2012, pages 10–11.
[51] Case No. 14-1297-EL-SSO Commission Opinion and Order, March 31, 2016, page 119.
[52] Case No. 10-0388-EL-SSO Stipulation and Recommendation, March 23, 2010, page 14.

exclusions related to the Experimental Company-Owned LED Program. The other general adjustments include exclusions for net plant related to land leased to ATSI, FirstEnergy's transmission subsidiary.

Line Extension Recovery Rider (Rider LEX)

Rider LEX includes deferred line extension costs during the period January 1, 2009, through December 31, 2011, including post-in-service carrying charges.[53]

The Companies' Rider DCR Compliance Filings state, "As implemented by the Companies, Rider LEX will recover deferred expenses associated with the lost up-front line extension payments from 2009–2011. These deferred expenses are recorded as a regulatory asset, not as plant in service on the Companies' books. Therefore, there is no adjustment to plant in service associated with Rider LEX."[54]

The work order sample testing included specific criteria to review project descriptions to ensure that the work orders did not include line extension work that should have been included in the Rider LEX. Blue Ridge found that the sample did not include any LEX work orders.[55]

Economic Development Rider (Rider EDR(g))

Rider EDR(g) includes the cost of the electric utility plant, facilities, and equipment installed to reliably support the Cleveland Clinic Foundation's major expansion plans at its Main Campus located at 9500 Euclid Avenue in Cleveland, Ohio. Also included within the rider are the depreciation and taxes over a five-year period on a service-rendered basis, starting June 1, 2011.[56] FirstEnergy further stated that the capital additions associated with the Cleveland Clinic project recovered through Rider EDR(g) are excluded from Rider DCR pursuant to the ESP 2 Order in Case No. 10-388-SSO and continued in Case Nos. 12-1230-EL-SSO and 14-1297-EL-SSO.

The Companies' Rider DCR Compliance Filings stated that the exclusions related to Rider EDR(g) are determined by the WBS CE-000303.[57] The Rider EDR(g) gross plant and reserve balances are shown separately in the Companies' workpapers to demonstrate that they are appropriately excluded from the balances that are recovered under Rider DCR. The following table shows the incremental change from 2019 to 2020 in the amount of Rider EDR(g) excluded from Rider DCR.[58]

Table 13: Incremental Change in Rider EDR(g) Exclusions from 2019 to 2020

Company	Actual 11/30/2019		Actual 11/30/2020		Change	
	Gross	Reserve	Gross	Reserve	Gross	Reserve
CEI	$ 201,259	$ 9,630	$ 207,171	$ 13,049	$ 5,911	$ 3,419

The Companies are projecting a decrease in the forecasted period ending February 28, 2021, as shown in the following table.[59]

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[53] Case No. 08-0935-EL-SSO Stipulation and Recommendation, Section B.3, page 16.
[54] CEI, OE, and TE Rider DCR Compliance Filings dated 1/5/21, pages 19 and 44.
[55] Additional Validation Testing from Sampled Work Orders, Testing Criteria T1b.
[56] Case No. 10-0388-EL-SSO Stipulation and Recommendation, Section F.2, pages 27-28.
[57] CEI, OE, and TE Rider DCR Compliance Filings dated 1/5/2021, pages 19 and 44.
[58] WP V&V FE DCR Compliance Filing 1.5.2021—Confidential.
[59] CEI, OE, and TE Rider DCR Compliance Filings dated 1/5/2021, pages 19 and 44.

Table 14: Incremental Change in Rider EDR(g) Exclusions from 11/30/2020 to 2/28/2021

Company	Actual 11/30/2020		Estimated 2/28/21		Change	
	Gross	Reserve	Gross	Reserve	Gross	Reserve
CEI	$ 207,171	$ 13,049	$ 207,171	$ 13,905	$ -	$ 856

The work order sample testing included specific criteria to review project descriptions to ensure that the work orders did not include work for the Cleveland Clinic Foundation. No work for the Cleveland Clinic Foundation was identified within the sample.[60] However, we did find Cleveland Clinic work orders in the work order population totaling $5,911. The Companies stated (and Blue Ridge confirmed) that these work orders are reflected in the November 30, 2020, plant balances but are identified as an exclusion and removed.[61]

Advanced Metering Infrastructure Rider (Rider AMI)

Rider AMI includes FirstEnergy's Smart Grid Modernization Initiative. With the approval of the stipulation in Case Nos. 16-481-EL-UNC et al., Rider AMI now includes recovery of investments associated with both the CEI Smart Grid Pilot and Grid Mod 1.

CEI Smart Grid Pilot

The Companies' Rider DCR Compliance Filings state that only CEI has an AMI project, so this exclusion does not affect OE or TE. Specific depreciation groups in PowerPlant and WBS CE-004000 determine exclusions related to Rider AMI.[62] The Companies show Rider AMI gross plant and reserve balances separately in the their workpapers to demonstrate that they are appropriately excluded from the balances that are recovered under Rider DCR.

The Summary of Exclusions in the Compliance filings lists the following amounts associated with Rider AMI that were excluded from Rider DCR.

Table 15: Rider AMI Gross Plant and Reserve Reported as Excluded from Rider DCR as of 11/30/2020

FERC Account	CEI	
	Gross	Reserve
303-SGMI	$ 1,022,979	$ (529,413)
362-SGMI	$ 5,406,256	$ 3,336,163
364-SGMI	$ 163,082	$ 98,816
365-SGMI	$ 1,794,147	$ 1,504,299
367-SGMI	$ 11,080	$ 6,579
368-SGMI	$ 171,766	$ 140,934
370-SGMI	$ 17,032,394	$ 11,996,904
397-SGMI	$ 3,342,435	$ 2,709,503
Grand Total	$ 28,944,139	$ 19,263,785

The table above identifies a portion of the AMI that is excluded from the DCR.[63] There are additional excluded amounts found within the documentation that support the DCR gross plant and

[60] Additional Validation Testing from Sampled Work Orders, Testing Criteria T1c.
[61] WP BRC Set 1-INT-002 Attachment 1 - Confidential - Exclusions against population.
[62] CEI Rider DCR Compliance Filing dated 1/5/2021, pages 19 and 44.
[63] CEI Rider DCR Compliance Filing dated 1/5/2021, pages 19 and 44.

reserve balances and reflect charges to various AMI work orders that were identified during the 2013 Rider DCR Audit. Costs have continued to be recorded to these work orders since 2013. As part of the 2019 Audit, Blue Ridge recommended that the Companies modify the Summary of Exclusions to reflect the total amount of AMI plant that they actually exclude. The Companies added another table to include the AMI work orders identified in the 2013 DCR Audit. These additional amounts, presented in the table below, reflect balances that are included in WBS CE-00400 and Non-SGMI depreciation groups.[64]

Table 16: Rider AMI Work Orders Identified in 2013 DCR Audit Excluded from the DCR as of 11/30/2020

FERC Account	CEI	
	Gross	Reserve
303	$ 572,687	$ 697,875
352	$ 105,588	$ 16,828
353	$ -	$ -
355	$ (814)	$ (115)
356	$ (447)	$ (68)
358	$ -	$ -
361	$ 478,108	$ 81,870
362	$ (742,649)	$ (60,677)
364	$ 46,578	$ 35,534
365	$ 599,247	$ 184,637
367	$ 3,701	$ 245
368	$ (407,755)	$ (113,734)
369	$ 734	$ 73
370	$ (264,909)	$ (89,305)
373	$ 13,036	$ 3,899
390	$ 194,648	$ 3,677
391	$ 3,974,798	$ 2,852,350
397	$ 2,074,680	$ 991,889
Grand Total	$ 6,647,232	$ 4,604,978

Grid Mod 1

The Companies filed a Distribution Platform Modernization (DPM) Plan in Case No. 17-2436-EL-UNC on December 4, 2017. On July 17, 2019, the Commission approved a Stipulation and Recommendation authorizing recovery of the costs associated with the DPM. The Companies' first phase of a grid modernization plan ("Grid Mod I") includes attributes from both the grid modernization business plan and the DPM Plan. The Stipulation states that recovery of capital costs of the Grid Mod I assets will be through the Rider AMI.[65]

The Companies have incurred costs for Grid Mod 1 with charges recorded to FERC accounts 355, 356, 362, 364, 365, 366, 367, 368, 369, 370, 371, 373, 391.2, 394, and 397.[66] FirstEnergy may recover the costs associated with these FERC accounts through the DCR. During Blue Ridge's 2018 audit of

[64] CEI Rider DCR Compliance Filing dated 1/5/2021, pages 19 and 44.
[65] Case No. 16-481-EL-UNC et. al., Stipulation dated November 9, 2018, pages 10–11.
[66] WP BRC Set 1-INT-026 Attachment 2 – Confidential GM1.

the DCR, the Companies explained the control/process mechanism they would use to identify Grid Mod I capital projects versus those recovered through the DCR:

> Similar to the current process for exclusions related to Riders AMI and EDR(g), Grid Mod I will have its own funding project and work orders that will be tracked separately from the work in Rider DCR and clearly identifiable to be excluded from the Rider DCR calculations.
>
> Prior to each Rider DCR filing, the Companies review actual and forecasted work order detail and will be able to locate and exclude activity related to Grid Mod I, based on the funding project and work orders assigned.[67]

The Summary of Exclusions schedule includes the following explanation of how the Companies exclude Grid Mod 1 activity:

> All plant in-service activity associated Grid Mod I is recorded in distinct funding projects that are separate from the plant in-service activity included in Rider DCR. As explained on Schedules B2.1 and B3, the starting balances used for Rider DCR already exclude all Grid Mod I activity, consistent with Case No. 16-481-EL-UNC, et. al.[68]

The Companies have excluded the following charges related to Grid Mod 1 from the starting balances used in Rider DCR.

Table 17: Grid Mod 1 Excluded from Rider DCR[69]

	11/30/19		11/30/20		Change
Company	**Gross**	**Reserve**	**Gross**	**Reserve**	**Gross**
CEI	$374,004	$6,699	$46,839,172	$7,197,428	$46,465,168
OC	$1,445,313	$7,048	$57,298,439	$6,832,290	$55,853,126
TE	$414,807	$7,876	$19,679,549	$3,028,108	$19,264,742
Total	**$2,234,124**	**$21,623**	**$123,817,160**	**$17,057,827**	**$121,583,036**

As part of Blue Ridge's work order sample testing, we reviewed project descriptions to ensure work orders included in the DCR did not include AMI-related work. Blue Ridge found that the sample did include one AMI-related work order (CECO 996263—Comm/Net Network Construction).[70] The AMI work order had been excluded from the DCR, but the balances were included in the Population because they reside in Rider DCR depreciation groups. Nevertheless, they were excluded from the Rider DCR balances.[71]

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[67] FirstEnergy's response to 2018 audit Data Request BRC Set 2-INT-003, d.
[68] Rider DCR Compliance Filings dated 1/5/2021, pages 19 and 44.
[69] WP BRC Set 1-INT-026 Attachment 2—Confidential GM1.
[70] Additional Validation Testing from Sampled Work Orders, Testing Criteria T1c.
[71] FirstEnergy's response to 2020 audit Data Request BRC Set 2-INT-001.

Other Riders

In addition to Riders LEX, EDR, and AMI, the Combined Stipulation (reaffirmed in Case Nos. 12-1230-EL-SSO [72] and 14-1297-EL-SSO [73]) requires that the Companies identify capital additions recovered through any other subsequent rider, authorized by the Commission to recover delivery-related capital additions, and exclude them from Rider DCR and the annual cap allowance.[74] In addition to the Riders DCR, LEX, EDR, and AMI, the Companies' tariffs include the following riders:

1 Residential Distribution Credit
2 Transmission and Ancillary Service Rider
3 Alternative Energy Resource
4 School Distribution Credit
5 Business Distribution Credit
6 Hospital Net Energy Metering
7 Peak Time Rebate Program – CE
8 Universal Service
9 State kWh Tax
10 Net Energy Metering
11 Grandfathered Contract – CE
12 Delta Revenue Recovery
13 Demand Side Management
14 Reasonable Arrangement
15 Distribution Uncollectible
16 Economic Load Response Program
17 Generation Cost Reconciliation
18 Fuel
19 Delivery Service Improvement
20 PIPP Uncollectible
21 Non-Distribution Uncollectible
22 Experimental Real Time Pricing
23 Experimental Critical Peak Pricing
24 CEI Delta Revenue Recovery – CE
25 Experimental Company Owned LED Lighting Program
26 Generation Service
27 Demand Side Management and Energy Efficiency
28 Deferred Generation Cost Recovery
29 Deferred Fuel Cost Recovery
30 Non-Market-Based Services
31 Residential Deferred Distribution Cost Recovery
32 Non-Residential Deferred Distribution Cost Recovery
33 Residential Electric Heating Recovery
34 Residential Generation Credit
35 Phase-In Recovery
36 Distribution Modernization
37 Government Directives Recovery Rider
38 Ohio Renewable Resources Rider
39 Commercial High Load Factor Experimental Time-of Use Rider
40 Residential Critical Peak Pricing Rider
41 Tax Savings Adjustment Rider
42 Legacy Generation Resource Rider
43 Conservation Support Rider
44 County Fairs and Agricultural Societies Rider **(New Rider)**

The Companies received Commission approval and implemented a new rider: County Fairs and Agricultural Societies Rider (Rider CFA).[75] Blue Ridge reviewed the new rider and found that it does not recover delivery-related capital additions.

Experimental Company-Owned LED Light Program

The Experimental Company-Owned LED Lighting Program costs are recovered through the Tariff program, originally approved in Case No. 14-1027-EL-ATA on November 20, 2014, and continued by Commission Order in Case 16-470-EL-ATA on October 12, 2016.[76] The Companies provided a list of the work order numbers and the FERC accounts that are used to record Experimental Company Owned LED Lights. The list included 168 work orders with charges recorded

[72] Case No. 12-1230-EL-SSO Commission Opinion and Order, July 18, 2012, pages 10-11.
[73] Case No. 12-1230-EL-SSO Commission Opinion and Order, July 18, 2012, pages 10-11, and Case No. 14-1297-SSO Commission Opinion and Order, March 31, 2016.
[74] Case No. 10-0388-EL-SSO Stipulation and Recommendation, March 23, 2010, page 14.
[75] FirstEnergy's response to 2020 audit Data Request BRC Set 1-INT-028.
[76] FirstEnergy's response to 2017 audit Data Request BRC Set 11-INT-004.

to FERC accounts 364, 365, 367, 368, 369, 373, and 373.3.[77] The Companies have excluded these costs from Rider DCR as shown in the following table.[78]

Table 18: Exclusions Related to the Experimental Company-Owned LED Program as of 11/30/2020

FERC Account	CEI		OE		TE	
	Gross	Reserve	Gross	Reserve	Gross	Reserve
364	$ 3,451	$ 145	$ 103	$ 3	$ 72,709	$ 2,252
365	$ 4,976	$ 119	$ 2,461	$ 58	$ (35,292)	$ (1,121)
367	$ 3,785	$ 119	$ -	$ -	$ 14,980	$ 541
368	$ -	$ -	$ -	$ -	$ (410)	$ 131
369	$ -	$ -	$ -	$ -	$ (215)	$ 6
373	$ 40,956	$ 2,233	$ 57,739	$ 2,417	$ 166,969	$ 8,611
373.3 LED	$ 1,203,451	$ 34,884	$ 345,155	$ 18,465	$ 1,693,588	$ 35,393
Grand Total	$ 1,256,618	$ 37,501	$ 405,458	$ 20,943	$ 1,912,328	$ 45,813

The following table shows the change in the amounts excluded for Experimental Company Owned LED Lights from 11/30/19 to 11/20/20.

Table 19: LED Excluded from DCR

Company	Actual 11/30/19		Actual 11/30/20		Change	
	Gross	Reserve	Gross	Reserve	Gross	Reserve
CEI	$ 318,132	$ 17,429	$ 1,256,618	$ 37,501	$ 938,486	$ 20,072
OE	$ 122,105	$ 7,224	$ 405,458	$ 20,943	$ 283,353	$ 13,719
TE	$ 427,168	$ 13,092	$ 1,912,328	$ 45,813	$ 1,485,160	$ 32,721
Grand Total	$ 867,405	$ 37,745	$ 3,574,404	$ 104,257	$ 2,706,999	$ 66,512

Costs associated with these FERC accounts are also recoverable through the DCR. Blue Ridge identified the Experimental Company-Owned LED Light Program work orders in the population of work orders included in the DCR. The Companies excluded more through the DCR than was included in the 12/1/19 through 11/30/20 work order population as summarized in the following table.[79]

Table 20: Comparison of Incremental Excluded Amounts vs WO Population – Experimental Company Owned LED Program

FERC Account	11/30/20 Activity							
	TE		OE		CE		Total	
	DCR Compliance Filing Exclusions Change from 2019-2020 Filing	Population	DCR Compliance Filing Exclusions Change from 2019-2020 Filing	Population	DCR Compliance Filing Exclusions Change from 2019-2020 Filing	Population	DCR Compliance Filing Exclusions Change from 2019-2020 Filing	Population
36400 - Poles, Towers And Fixtures	$ 69,392	$ 80,329	$ 103	$ (145)	$ 2,057	$ 3,343	$ 71,552	$ 83,527
36500 - Overhd Conductr, Devices	$ (36,674)	$ (36,650)	$ 2,461	$ 2,461	$ 4,013	$ 30,677	$ (30,200)	$ (3,512)
36700 - Undergrnd Conductr,Devices	$ 4,433	$ (1,096)	$ -	$ -	$ (0)	$ (0)	$ 4,432	$ (1,096)
36800 - Line Transformers	$ (5,221)	$ (7,635)	$ -	$ -	$ -	$ -	$ (5,221)	$ (7,635)
36900 - Services	$ (592)	$ (970)	$ -	$ -	$ -	$ -	$ (592)	$ (970)
373xx - Street Light - non 37330	$ 94,103		$ 24,988	$ -	$ 5,449		$ 124,539	$ -
37310 - Street Light - Oh, Ug Lines		$ (21,944)		$ 21,940		$ 7,201		$ 7,197
37320 - Street Light - ESIP		$ -		$ 3,694		$ -	$ -	$ 3,694
Total LED Exlusion accounts less 37330	**$ 125,440**	**$ 12,034**	**$ 27,552**	**$ 27,949**	**$ 11,519**	**$ 41,221**	**$ 164,511**	**$ 81,205**
CECO 101/6-37330 LED SL Ohio Tariff		$ -		$ -	$ 926,968	$ -	$ 926,968	$ -
OECO 101/6-37330 LED SL Ohio Tariff		$ -	$ 255,801	$ -		$ -	$ 255,801	$ -
TECO 101/6-37330 LED SL Ohio Tariff	$ 1,359,719	$ -		$ -		$ -	$ 1,359,719	$ -
Total 37330 Accounts	**$ 1,359,719**	**$ -**	**$ 255,801**	**$ -**	**$ 926,968**	**$ -**	**$ 2,542,488**	**$ -**
Total LED Exclusion Accounts	**$ 1,485,159**	**$ 12,034**	**$ 283,353**	**$ 27,949**	**$ 938,486**	**$ 41,221**	**$ 2,706,998**	**$ 81,205**

[77] FirstEnergy's response to 2020 audit Data Request BRC Set 1-INT-29 Attachment 9—Confidential.
[78] CEI, OE, and TE Rider DCR Compliance Filings dated 1/5/21, page 19 and 44.
[79] WP FirstEnergy's response to 2020 Data Request BRC Set 10-INT-001—Confidential.

Blue Ridge was able to identify $81,205 of LED work within the Population based on Work Order Number, FERC accounts, and Company. We did not identify any FERC 37330 – Street Light – LED accounts within the Population.

Blue Ridge was unable to specifically identify the $164,511 of activity excluded within the non 37330 FERC accounts filed within the DCR Compliance filing for the period 12/1/19 through 11/30/20. The Company excluded more than $83,306 more than what Blue Ridge was able to identify within the population.

Government Directive Recovery Rider (Rider GDR)

Government Directive Recovery (GDR) Rider has the potential to impact the Rider DCR in the future. Rider GDR recovers costs associated with federal or state government mandates enacted after August 4, 2014. No activity has occurred on Rider GDR to date.[80] The Companies stated that, to the extent the Rider GDR is populated in the future, any costs included for recovery would exclude capital additions or other components that are currently being recovered through Rider DCR.[81] The GDR projects would have their own funding projects and work orders.[82]

Conclusion—Other Riders

The work order sample testing included specific criteria to review project descriptions to ensure that the work orders did not include projects related to Experimental Company Owned LED Light Program and Rider GDR. Blue Ridge found no project costs related to LED or GDR in the work order sample.

General Exclusions

Consistent with Case No. 07-551-EL-AIR, the Companies removed land leased to ATSI, FirstEnergy's transmission subsidiary, from Rider DCR. The amounts are not jurisdictional to distribution-related plant in service and were excluded accordingly from each operating company.

Table 21: ATSI Land Lease (FERC Account 350) Excluded from Rider DCR[83]

Company	Actual 11/30/20		Estimated 2/28/21	
	Gross	Reserve	Gross	Reserve
CEI	$ 56,320,866	$ -	$ 56,320,866	$ -
OE	86,092,924	-	86,092,924	-
TE	15,628,438	-	15,628,438	-
Total	**$158,042,228**	**$ -**	**$158,042,228**	**$ -**

The ATSI Land Lease exclusion changed by the incremental activity (i.e., additions, retirements, transfers, and adjustments) recorded in FERC Account 350. Blue Ridge reconciled the change from the prior year's balance to the recorded activity and found no exceptions.[84]

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[80] WP FirstEnergy's response to 2016 audit Data Request BRC Set 10-INT-001—Confidential.
[81] WP FirstEnergy's response to 2016 audit Data Request BRC Set 10-INT-001—Confidential.
[82] WP FirstEnergy's response to 2018 audit Data Request BRC Set 2-005.
[83] CEI, OE, and TE Rider DCR Compliance Filings dated 1.5.2021, page 19 and page 44.
[84] CEI, OE, and TE Rider DCR Compliance Filings dated 1.5.2021, page 19 and page 44; FirstEnergy's response to 2020 audit Data Request BRC Set 1-INT-025.

The work order sample testing included specific criteria to review project descriptions to ensure that the work orders did not include ATSI Land Lease amounts. One work order related to ATSI Land Lease was identified within the sample.[85] The Companies explained that the ATSI Exclusions included in the Rider DCR compliance filing are associated with land leased to ATSI and contained in FERC account 350. The activity contained in work order L1094 in the population is associated with asset transfers to OE:[86]

- Transfer of Boardman-Pidgeon Land to ATSI, per Real Estate record of ownership: $(897,324)
- Transfer Fairlawn Building #5 assets to ATSI, per intercompany transfer agreement: $(963,530).

The above transfers represent credits to the DCR based on Transfer of Fairlawn Building #5 assets to ATSI under the intercompany transfer agreement. We reviewed the cost detail and determined that the accounts credited are, in fact, related to Land and Structures. Therefore, those transfers are not unreasonable.

Generation

The work order sample testing included specific criteria to review project descriptions to ensure that the work orders did not include generation amounts. Blue Ridge found no generation amounts included within the sample work orders that should have been removed.

Conclusion—Rider LEX, EDR, AMI, and General Exclusions

The Companies' exclusion of capital additions recovered through other Commission-approved Riders is not unreasonable.

GROSS PLANT IN SERVICE

- Determine if the Companies' recovery of the incremental change in Gross Plant are not unreasonable based upon the facts and circumstances known to the Companies at the time such expenditures were committed.

The Rider DCR Compliance Filings include the following gross plant-in-service incremental change for each company from the time of the prior audit.

Table 22: Incremental Change in Gross Plant from 11/30/19 to 11/30/20[87]

Company	11/30/2019	11/30/2020	Incremental
The Cleveland Electric Illuminating Company	$ 3,282,389,260	$ 3,386,822,782	$ 104,433,522
Ohio Edison Company	3,728,185,289	3,843,708,376	115,523,087
The Toledo Edison Company	1,262,294,764	1,298,295,163	36,000,399
Total	**$ 8,272,869,313**	**$ 8,528,826,321**	**$ 255,957,008**

Actual and Estimated Schedules B-2.1 support the incremental change in gross plant in service for transmission, distribution, and general plant. Other plant includes intangibles that are supported

[85] Additional Validation Testing from Sampled Work Orders, Testing Criteria T1c.
[86] FirstEnergy's response to 2020 audit Data Request BRC Set 9-INT-005.
[87] WP V&V FE DCR Compliance Filing 1.5.2021—Confidential.

on separate schedules within the filings. The plant balances developed on these schedules are used throughout the Rider DCR revenue requirement calculations.

The Companies did not have any large construction and/or replacement programs in 2020. Each company had normal, recurring replacement programs, including Pole Replacements, Underground Cable Replacement, Feeder Repair/Replacement, Worst Performing Circuit/CEMI Program, and Downtown Network Upgrades.[88]

Mathematical Verification

Blue Ridge performed mathematical checks on the calculations included in the actual and estimated schedules that support gross plant and also verified that gross plant balances rolled forward to the revenue requirement calculation correctly. We did not identify anything in the mathematical computations as unreasonable.[89]

Source Data Validation

Blue Ridge traced the values used for actual November 30, 2020, and estimated February 28, 2021, gross plant-in-service balances to source documentation.[90] The actual plant-in-service balances were adjusted to remove the cumulative pre-2007 impact of a change in pension accounting (discussed below), to incorporate applicable adjustments associated with recommendations from the Rider DCR Audit Reports filed in 2013–2020,[91] and to remove all balances associated with Grid Mod I as approved by the Commission in Case No. 16-481-EL-UNC et al. (as discussed in the Exclusion section of this report).

Change in Pension Accounting

Schedule B-2.1 includes a note that plant in service is adjusted to remove the cumulative pre-2007 impact of a change in pension accounting. In the prior audit, FirstEnergy explained the adjustment as follows:

> Effective in the fourth quarter of 2011, FirstEnergy Corp. (FE) elected to change its method of recognizing actuarial gains and losses for its defined benefit pension plans and other postretirement plans (OPEB). Previously, FE recognized actuarial gains and losses as a component of Accumulated Other Comprehensive Income (AOCI) within the Consolidated Balance Sheets on an annual basis. Actuarial gains and losses that were outside a specific corridor were subsequently amortized from AOCI into earnings over the remaining service life of affected employees within the related plans. Under the new methodology, which is preferable under GAAP, FE has elected to immediately recognize net actuarial gains and losses in earnings, subject to capital labor rates, in the fourth quarter of each reporting year as gains and losses occur and whenever a plan is determined to qualify for a re-measurement during a reporting year. The cumulative impact of this change in accounting methodology was reflected in FE's 2011 year-end financial results. Net plant in service was impacted by the

[88] FirstEnergy's response to 2020 audit Data Request BRC Set 1-INT-019.
[89] WP V&V – FE DCR Compliance Filing 1.5.2021 – Confidential.
[90] FirstEnergy's response to 2020 audit Data Request BRC Set 1-INT-001, Attachment 3—Confidential.
[91] FirstEnergy's response to 2020 audit Data Request BRC Set 1-INT-001, Attachments 4, 5, 6, 7, 8 and 9—Confidential.

appropriate capitalized portion of actuarial gains and losses recognized as a result of this accounting methodology change.[92]

Blue Ridge found FirstEnergy's explanation to be not unreasonable. In addition, Blue Ridge compared the Change in Pension Accounting amounts from year to year and found that the amounts were the same.[93]

Validation of Work Order Population

The Companies provided a list of work orders that support gross plant in service for December 2019 through November 2020.[94] Blue Ridge validated that the work order amounts reconciled to the Companies' DCR filing gross plant balances.[95] Blue Ridge sorted the work order population by work order number and reviewed the population for work order numbers that represent plant that is specifically excluded from Rider DCR. Blue Ridge's findings are discussed in the Rider LEX, EDR, AMI, and General Exclusions section. In addition, the population was scanned for unusual transactions and included them as judgment samples if not selected in the statistical sample.

Transaction Testing of Sampled Work Orders

In addition to global evaluations of the population, Blue Ridge selected work orders for additional detail testing. Using probability-proportional-to-size (PPS) sampling techniques[96] and professional judgment, Blue Ridge selected 63 work orders representing 165 FERC cost line items for detailed transactional testing. The following table provides the number of work orders and FERC cost line items in the population and the number in Blue Ridge's sample.

Table 23: Work Orders and FERC Cost Line Items in Population and Sample by Company[97]

	Population			Sample			
	Work Orders	FERC Cost Line Items	Work Order Amounts	Work Orders	FERC Cost Line Items	Work Order Amounts	% Sample of Population
Cleveland Electric	20,226	29,272	$97,961,564	16	52	$18,713,558	19%
Ohio Edison	27,036	43,783	$107,482,736	21	69	$15,700,081	15%
Toledo Edison	10,299	15,436	$32,963,688	14	25	$8,162,697	25%
Service Company	119	130	$41,703,965	12	19	$769,241	2%
Total	**57,680**	**88,621**	**$280,111,953**	**63**	**165**	$43,345,577	15%

The testing of work orders included review of project justifications, project actual versus budgeted cost, variance explanations, reasonableness of the in-service dates in comparison to the estimated in-service dates, proper charge of the actual detailed cost to the proper FERC account, AFUDC charge on the work order (and if so, that it was appropriate), timeliness of recording of asset retirements for replacement work orders, and appropriate charge of cost of removal. The results of

[92] WP FE response to 2011 Audit Data Request BRC Set 14-INT-001.
[93] WP FEOH 2020 Pre-Date Certain Pension Impact Analysis 2012-2020 - CONFIDENTIAL.
[94] FirstEnergy's response to Data Request BRC Set 1-INT-002, Attachment 1—Confidential.
[95] WP BRC Set 1-INT-001 Att 1, Att 3, 1-INT-002, 1-INT-005 RECONCILLIATION (2019 vs 2020).
[96] WP FEOH 2020 Sample Size Calculation Work Orders through 11-30-20 – CONFIDENTIAL.
[97] FirstEnergy's response to 2020 audit Data Request BRC Set 1-INT-002 and WP FEOH 2020 Sample Size Calculation Work Orders through 11-30-20 - CONFIDENTIAL.xlsx.

the detailed transaction testing performed on the work order sample are included in the workpapers.[98] Specific observations and findings about the testing are listed below.

Description of Projects

The Companies provided descriptions of the projects included in the work order sample. In general, the projects may be categorized according to the following types of additions and replacements.

1. Installation of underground and overhead conduit, conductors, and devices, including installation on customer premises
2. Meters
3. Station equipment
4. Street lighting
5. Structures and improvements
6. Office furniture and equipment
7. Line transformers
8. Poles, towers, and fixtures
9. Services
10. Miscellaneous intangible plant (software)
11. Communication equipment
12. Store Equipment
13. Tools, Shop, Garage Equip
14. Laboratory Equipment
15. Clearing, Grading of land
16. Power-Operated, Stores, Transportation, and Data-Processing Equipment

Project Testing

To satisfy the review of these areas of focus, Blue Ridge formulated the objective criteria into the following transactional testing steps, labeled T1 through T9. Blue Ridge's observations and findings against the criteria follow.

T1: Project Type (The work is appropriately includable in Rider DCR)
- T1A: Is the work related to FE, CE, OE, or TE?
- T1B: Does the work order / project include plant in service associated with distribution, subtransmission, general, or intangible plant (including general plant from First Energy Service Company that supports the Companies)?
- T1C: Does the DCR work order / project include any of the following excluded items?
  - AMI—Advanced Metering Infrastructure Rider
  - LEX—Line Extension Cost Recovery Rider
  - EDR(g)—Economic Development Rider
  - LED—Experimental Company Owned LED program
  - GDR—Government Directive Recovery Rider
  - GEN—Generation
  - ATSI—Land Lease

[98] WP FEOH 2020 Sample Work Order Testing Matrix-Confidential.

- T1D: Is the work order / project specific, blanket, multi-year, or other (provide description)?
- T1E: Is the work order / project an addition replacement, non-project allocation, or other (provide description)?

T2: Capital Scope
- T2A: Is the scope of work properly classified as capital and charged to the proper FERC 300 account(s) as dictated by the FERC code of accounts (CFR 18)?

T3: Justification
- T3A: For specific or multi-year work orders / projects (i.e., not blankets), does the project have detailed justification that supports that it was necessary and not unreasonable?

T4: Approval/ Budget
- T4A: Did the work order / project have proper level of approval?
- T4B: Does the work order / project have an approved budget?
- T4C: Are the work order / project costs +/- 15% of the approved budget?
- T4D: Are explanations and approvals provided for cost overruns 15% and greater over the approved budget?

T5: In-Service Dates
- T5A: Is the actual in-service date in line (at or before) with the estimated in-service date?
- T5B: Was the work order / project in service and closed to UPIS within a reasonable time period from project completion, and if not, was AFUDC stopped?

T6: Continuing Property Records
- T6A: Do the Continuing Property Records support the asset completely and accurately?

T7: Cost Categories
- T7A: For work orders / projects, are the cost categories (Payroll, M&S, etc.) not unreasonable and support the work order total?
- T7B: For "other" (referring to T1d above), are the description and costs not unreasonable?

T8: Replacement projects
- T8A: Were assets retired?
- T8B: Was the date of retirement in line with the asset replacement date?
- T8C: Is the amount of the retired asset not unreasonable?
- T8D: Was salvage recorded?
- T8E: Was cost of removal charged? Is the amount not unreasonable?

T9: Field Verification
- T9A: Is the project a candidate for field verification?

The results of the detailed transactional testing performed on the work-order sample are included in the workpapers. Specific observations and findings about the testing are listed below.

T1: Project Type (The work is appropriately includable in Rider DCR)
- T1A: Is the work related to FE, CE, OE, or TE?
- T1B: Does the work order / project include plant in service associated with distribution, subtransmission, general, or intangible plant (including general plant from First Energy Service Company that supports the Companies)?

Blue Ridge found that, with the exception of vegetation management discussed below, plant in service was associated with distribution, subtransmission, general, and intangible plant.

Tree Trimming and Clearing and Grading of Land

Blue Ridge's sample included four work orders related to vegetation management (VM or "Tree Trimming"):

1. CECO Work order: CE-900186-VMPL-DIST—Total Project—$10,488,121. Project Description: For 2021, this program covers a total of 2,346 circuit miles of vegetation management and will encompass the planned removal of overhanging branches and off corridor trees. Includes all contractor dollars.
2. OECO Work order: OE-900186-VMPL-DIST—Total Project—$7,151,079. Project Description: 2021 5101 miles planned OE-D-VEG Mgmt Program 2018 - 4986 Miles Planned OE-D-VEG Mgmt Program 2017 - 5143 Miles Planned OE-D-VEG Mgmt Program 2016 - 3953 Miles Planned OE-D-VEG Mgmt Program 2015 - 4568 Miles Planned
3. TECO Work order: TW-900186-VMPL-DIST—N-Vegetation Management Planned Distribution—$2,499,444. Project Description: Routine Vegetation Management along overhead distribution conductors.
4. TECO Work order: TW-900189-VMUPL-DIST—Total Project*—$27,847. Project Description: Routine Vegetation Management along overhead distribution conductors.[99]

Because of our concerns regarding the proper coding of VM costs and whether these costs should be recovered through the DCR as capital, Blue Ridge identified all the VM work orders in the population.

Table 24: Vegetation Management Work Orders[100]

Company	Work Order	FERC Plant Account	Total Activity in Populaiton	Total in Activity Codes (5, 14, 30, and 36)	% of Disallowed Codes to Total Activity
CECO	*CE-900186-VMPL-DIST	36510 - Clearing, Grading of Land	$10,488,121	$8,151,638	78%
	CE-900187-VMPL-SUBT	35620 - Clearing, Grading of Land	$296,381	$183,078	62%
		36510 - Clearing, Grading of Land	-$1		
	CE-900189-VMUPL-DIST	36510 - Clearing, Grading of Land	$489,563	$204,631	42%
	CE-900190-VMUPL-SUBT	36510 - Clearing, Grading of Land	$213,533	$784	0%
	CN-900187-VMPL-SUBT	36500 - Overhd Conductr, Devices	-$1	$0	0%
		36510 - Clearing, Grading of Land	$1		
OECO	OC-900186-VMPL-DIST	36510 - Clearing, Grading of Land	-$730	$0	0%
	*OE-900186-VMPL-DIST	36510 - Clearing, Grading of Land	$7,151,079	$6,209,765	87%
	OE-900187-VMPL-SUBT	35620 - Clearing, Grading of Land	$102,284	$95,774	94%
	OE-900188-VMPL-TRAN	35620 - Clearing, Grading of Land	$614	$0	0%
	OE-900189-VMUPL-DIST	36120 - Clearing, Grading of Land	$172,938	$184,234	98%
		36510 - Clearing, Grading of Land	$15,919		
	OE-900190-VMUPL-SUBT	35620 - Clearing, Grading of Land	$2,239	$2,230	100%
TECO	*TW-900186-VMPL-DIST	36510 - Clearing, Grading of Land	$2,499,444	$2,138,707	86%
	TW-900187-VMPL-SUBT	35620 - Clearing, Grading of Land	$6,188	$321	0%
		36510 - Clearing, Grading of Land	-$6,188		
	*TW-900189-VMUPL-DIST	36510 - Clearing, Grading of Land	$27,847	$26,156	94%
Grand Total			$21,459,231	$17,197,318	80%

As discussed in the Processes and Controls section of this report, Blue Ridge found the Companies' policy Accounting for the Clearing of Transmission and Distribution Corridors at odds

[99] First Energy's response to 2020 audit Data Request BRC 2-INT-001.
[100] WP BRC Set 1-INT-002 Attachment 1 – Confidential against BRC Set 1-INT-036 – Confidential – Veg Management.

with the FERC Uniform System of Accounts. The Companies use task category codes to determine whether work should be charged to expenses or capital. Review of the VM issue in prior DCR audits and the current audit focused on specific task codes designated for capital work that we believe do not conform to FERC accounting. We identified the following cost category codes used that we believe are inappropriate to be charged to capital:

- Cost Category 05—Off Corridor or removal of on corridor tree with overhang
- Cost Category 36—Cut Tree in the Clear Off Corridor No Future Maintenance Required.
- Cost Category 14—Overhead Limb Removal
- Cost Category 30—Property Owner Notification Capital

We obtained the VM charges for each cost code and compared the 2020 balances to the 2018 and 2019 balances, as shown in the following table.

Table 25: Vegetation Management Work Orders Charged to Cost Codes, 05, 14, 30, and 36[101]

OPCO	Cost Category	2018 Costs	2019 Costs	2020 Costs	Cumulative
CEI	5	$344,191	$68,764	$41,842	$454,797
	14	$7,994,679	$6,583,812	$8,176,939	$22,755,430
	30	$301,176	$179,820	$208,625	$689,621
	36	$245,751	$218,070	$112,725	$576,546
	CEI Total	**$8,885,797**	**$7,050,466**	**$8,540,131**	**$24,476,394**
OE	5	$373,704	$157,686	$380,040	$911,430
	14	$5,643,274	$6,010,477	$4,517,180	$16,170,931
	30	$569,619	$555,933	$522,026	$1,647,578
	36	$651,051	$486,610	$1,072,757	$2,210,418
	OE Total	**$7,237,648**	**$7,210,706**	**$6,492,003**	**$20,940,357**
TE	5	$47,426	$35,817	$39,932	$123,175
	14	$1,648,963	$2,185,779	$1,863,744	$5,698,486
	30	$175,977	$162,379	$148,187	$486,543
	36	$67,415	$70,198	$113,321	$250,934
	TE Total	**$1,939,781**	**$2,454,173**	**$2,165,184**	**$6,559,138**
Grand Total		**$18,063,226**	**$16,715,345**	**$17,197,318**	**$51,975,889**
Total of VM in Population by Year		**$18,617,389**	**$19,713,562**	**$21,459,231**	**$59,790,182**

Blue Ridge recommends that $17,197,318 of capital costs associated with the above cost codes be disallowed because they do not conform to FERC accounting. Blue Ridge has estimated the impact to the current DCR revenue requirements:

ADJUSTMENT #1: Reduction to CECO Revenue Requirements of $1,686,259
ADJUSTMENT #2: Reduction to OECO Revenue Requirements of $1,025,521
ADJUSTMENT #3: Reduction to TECO Revenue Requirements of $402,349

[101] WP BRC Set 1-INT-002 Attachment 1 – Confidential against BRC Set 1-INT-036 – Confidential – Veg Management, FirstEnergy's response to Data Request 2019 BRC Set 15-INT-003 and FirstEnergy's response to 2018 Data Request BRC Set 16-INT-001.

In addition, Blue Ridge continues to recommend the Companies enhance the VM procedures to include more support for the time sheet task codes charged.

T1C: Does the DCR work order / project include any of the following excluded items?
AMI—Advanced Metering Infrastructure Rider
LEX—Line Extension Cost Recovery Rider
EDR(g)—Economic Development Rider
LED—Experimental Company Owned LED program
GDR—Government Directive Recovery Rider
GEN—Generation
ATSI—Land Lease

DCR—Distribution Capital Rider

Blue Ridge reviewed the sample to ensure that each of the 63 work orders / project tested should be included within the DCR. Blue Ridge found three work orders that were not related to the DCR.

1. AMI/Grid Mod 1 work order (996263) a negative addition
2. Auto retirement work order (ZZ_Life_Auto) that includes some AMI/Grid Mod 1 retirements that were transferred out of the DCR
3. Accounting work order (L1094) that was primarily used for transfers of assets between companies or for a transaction not directly associated with a Project Management work order

Blue Ridge found that that these work orders reflected transfers or reductions to the DCR plant balances and were not unreasonable.

AMI—Advanced Metering Infrastructure Rider and Grid Mod 1

Blue Ridge reviewed the project descriptions for each work order that had FERC account within the sample to ensure that those descriptions excluded AMI or SmartGrid[102] projects. Blue Ridge confirmed that AMI work orders were properly excluded from Rider DCR, but the sample did include one AMI/Grid Mod 1 work order (996263) as a negative addition.[103]

The $(831,533.76) of activity was included in Rider DCR depreciation group in FERC 39120-Data Processing Equipment and, therefore, was properly excluded from the Rider DCR plant balances.[104]

LEX—Line Extension Cost Recovery Rider

Blue Ridge reviewed the project scope for each work order that had FERC account 360, Distribution Plant—Land and Land Rights, to ensure that each does not include line extension work charged. Blue Ridge confirmed that LEX work orders were properly excluded from Rider DCR. Blue Ridge found that the sample did not include any LEX work orders.[105]

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[102] FirstEnergy's response to 2020 audit Data Request BRC Set 1-INT-029, part b - Confidential.
[103] FirstEnergy's response to 2020 audit Data Request BRC Set 1-INT-029, part j - Confidential.
[104] FirstEnergy's response to 2020 audit Data Request BRC Sets 1 INT-09-16.
[105] FirstEnergy's response to 2020 audit Data Request BRC Set 1-INT-029, part d - Confidential.

EDR(g)—Economic Development Rider

Blue Ridge did not find any work order descriptions in the sample that indicated the work was done in connection with the Cleveland Clinic Foundation and EDR(g).[106]

LED—Experimental Company Owned LED program

Blue Ridge reviewed project descriptions and FERC accounts to determine that the sample did not include any LED program work.[107]

GDR—Government Directive Recovery Rider

The Companies stated that there has been no activity on Rider GDR to date.[108] Blue Ridge found no work orders / projects in the sample related to GDR.

GEN—Generation Work

Blue Ridge found no work orders / projects in the sample related to generation.[109]

ATSI Land Lease

Blue Ridge reviewed the project scope for each work order that had FERC account 350 – Land & Land Rights to ensure that each does not include ATSI Land Lease. Blue Ridge found one accounting work order (L1094) that was primarily used for transfers of assets between companies or for a transaction not directly associated with a Project Management work order. The work order recorded six transfers. Two of the transfers were to transfer land and buildings to ATSI. The other four transfers were to transfer spare circuit breakers to other substations.[110]

T1D: Is the work order / project specific, blanket, multi-year, or other (provide description)?

Blue Ridge identified the following breakdown:

Table 26 Specific, Blanket, Program etc. as a % of Sample[111]

	Work orders	% of Sample	Activity Cost
AMI	1	2%	-$831,534
Specific	19	30%	$12,299,895
Blanket	22	35%	$7,768,252
Program	5	8%	$1,380,563
Capital Related Overhead adjustments	3	5%	$5,196,520
Part of Capital Portfolio	13	21%	$17,531,881
Total	63	100%	$43,345,576

[106] FirstEnergy's response to 2020 audit Data Request BRC Set 1-INT-029, part c - Confidential.
[107] FirstEnergy's response to 2020 audit Data Request BRC Set 1-INT-029, part k - Confidential.
[108] FirstEnergy's response to 2020 audit Data Request BRC Set 1-INT-029.
[109] FirstEnergy's response to 2020 audit Data Request BRC Set 1-INT-029, part a - Confidential.
[110] FirstEnergy's response to 2020 audit Data Request BRC Set 9-INT-005.
[111] FirstEnergy's response to 2020 audit Data Request BRC Set 2-INT-001, Attachment 3 – Cost Detail.

T1E: Is the work order / project an addition, replacement, non-project allocation, or other (provide description)?

Blue Ridge identified the following breakdown:

Table 27 Additions, Replacements, etc. as a % of Sample[112]

Project Type	Work Orders	% of Sample	Activity Cost
AMI	1	2%	-$831,534
Addition	31	49%	$43,157,332
Addition/ Replacement	2	3%	$175,909
Replacement	26	41%	-$4,352,651
Capital	3	5%	$5,196,520
Total	**63**	**100%**	**$43,345,576**

T2: Capital Scope

T2A: Is the scope of work properly classified as capital and charged to the proper FERC 300 account(s) as dictated by the FERC code of accounts (CFR 18)?

The Companies provided descriptions of the type of work included in specific work orders / projects in the sample. Blue Ridge evaluated the information to determine whether the work orders / projects in the sample were appropriately classified as capital and charged to the proper Intangible, Distribution, and General Equipment FERC 300 accounts. Blue Ridge found eleven work orders with capital accounts charged. The scope of work is capital, but the accounts vary depending on the type of work. The work order detail is not unreasonable.

Blue Ridge found six work orders that needed further review in order to determine whether the work was capital.

1. CECO Work order: 14861458—E55th St Broadway to Superior - CEI UG—$738,285
2. CECO Work order: 15599597—2018 Cleveland Resurf Proj - CEI UG MH—$89,885

Companies' response for #1 and #2 above: The selected work orders capture costs for the manhole casting adjustments made within the City of Cleveland. In 2015, the City of Cleveland modified their requirements and dimensions for the manhole adjustments that resulted in a 400% cost increase per manhole. The Companies were required to adjust and reset the manhole-castings required by the City of Cleveland. Most manholes within CEI are more than 60 years old. Due to these requirements, in the event a manhole was not replaced entirely, the manhole adjustments were deemed to be capital due to the increased scope of the manhole adjustments and the result of extending its useful life.[113]

The Company describes what is involved with adjusting and resetting of the manhole castings when it does not involve the replacement of the entire underground manhole structure:

[112] FirstEnergy's response to 2020 audit Data Request BRC Set 2-INT-001, Attachment 3 – Cost Detail.
[113] FirstEnergy's response to 2020 audit Data Request BRC Set 10-INT-001.

> Saw cut and remove existing pavement/concrete around manhole casting 7.5'x7.5'. Remove existing courses of brick. Install new courses of brick/neck rings, install new casting frame and cover, install new dowel pins. Concrete encase new casting area 7.5'x7.5' to adhere to City of Cleveland specifications.

All casting was replaced at all manholes worked on in this sample. Only under special circumstances are the castings not replaced. Manhole covers and castings are not a unit of property or tracked in property records with a vintage, etc. However, due to the scope of work involved, the size of the new casting, and the work extending the useful life of the manhole, the Companies created a construction unit to capitalize this work in their Engineering Accounting System. Zero manhole castings were reused; 115 were replaced. Zero manhole structures were replaced. The work performed under this program is specific to manhole castings.[114]

Blue Ridge found this activity is capital in nature. This work order was also reviewed during the course of the field audit that is included in Work Order Testing step T9.

3. FECO Work order: ITS-SC-000590-1—Hybrid Cloud Computing Project - Cap—$5,093,699

   Companies' response to #3 above: The following data processing equipment was purchased for the Hybrid Cloud Computing Project:

   - Thirty-two (32) HP Blade servers and associated components
   - Two (2) IBM FlashSystem V9000 flash storage systems[115]

   Blue Ridge found this activity is capital in nature.

4. OECO Work order: 16080601—Equip Investigate/Repair - Circuit Break—$350,424

   Companies' response to #4 above: Work Order # 16080601 is an order to replace a capital asset (breakers). The order was in-service in September 2020 and is currently sitting in the non-unitized bucket. Once the order is unitized, the assets / units of property will be identified.[116]

   Blue Ridge found this activity is capital in nature.

5. OECO Work order: 16405672—Equip Investigate / Repair - Regulator—$96,499

   Companies' response to #5 above: Work Order # 16405672 is also an order to replace a capital asset (regulators). The order was placed in-service in April 2020 and is currently in the non-unitized bucket. Once the order is unitized the assets / units of property will be identified.[117]

   Blue Ridge found this activity is capital in nature.

6. TECO Work order: 15830443—Livis Park SS- Alcatel 7705-8 router—$344,646

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[114] FirstEnergy's response to 2020 audit Data Request BRC Set 12-INT-005.
[115] FirstEnergy's response to 2020 audit Data Request BRC Set 10-INT-004.
[116] FirstEnergy's response to 2020 audit Data Request BRC Set 10-INT-002.
[117] FirstEnergy's response to 2020 audit Data Request BRC Set 10-INT-002.

> Companies' response to #6 above: Work Order 15803443 was established as part of FirstEnergy's Legacy Circuit Replacement (LCR) project to address the rapidly rising costs of leased analog circuits associated with communication solutions for data acquisition. The focus of this project is to replace leased analog circuits used across FirstEnergy's footprint, including replacement at Levis Park in TECO. The solution at Levis Park was multiprotocol label switching or MPLS utilizing the Alcatel 7705-8 router.[118]
>
> Blue Ridge found this activity is capital in nature.

Based on the single-line descriptions and the FERC accounts charged, Blue Ridge was able to determine the charges to these blanket work orders should be capital:

1. CE-001603-DO-MSTM—Total Distribution Line—$980,220
2. OECO Work order: OE-003666-DF-MSTM—OE MSTM 7 6/10/2020—$249,337
3. TECO Work order: PA207665230—PO FW: Pole 0006024-2 FOLLOW UP TO LINE—$18,325

Blue Ridge found four vegetation management work orders with certain work codes that are not considered capital by FERC. Further information on the four can be found in Section T1B above.

T3: Justification

T3A: For specific or multi-year work orders / projects (i.e., not blankets), does the project have detailed justification that supports that it was necessary and not unreasonable?

Blue Ridge reviewed the justification for all work orders in the sample, exclusive of blanket, multi-year projects, transfers, and adjustments, and found all project work orders included justifications that were not unreasonable. In addition, the explanations for transfers and adjustments were not unreasonable. The nature of the blanket projects is what would typically be expected for core work of an electric utility.

T4: Approval/Budget

T4A: Did the work order / project have proper level of approval?

In 2020, CEI put a Portfolio Control Process in place that will enhance controls on spending and lend additional visibility prior to the jobs being released to the field. The process brings financial discipline and enhanced business planning by requiring a Change Management Approval Form to be created and approved by leadership when a project that is greater than $20,000 has these conditions:

- Budget Variances > 10%
- Schedule Deferral
- Labor Source Changes
- Scope Changes

OE has had a Control Process similar to CEI's in place since prior to 2020. In 2020, OE created a process to work with the Companies' Economic Development group to identify new business to

[118] FirstEnergy's response to 2020 audit Data Request BRC Set 10-INT-003.

include in the forecast. If there is a high probability that these jobs will occur, there will be a specific RPA added to the forecast.

In 2020, TE continued to monitor its process for approving scope changes on projects. If a project in TE is changed in scope and dollars, the engineering manager must approve, and the director may also need to approve.[119]

T4B: Does the work order / project have an approved budget?

For more information, see Testing Step T4A above.

T4C: Are the work order / project costs +/- 15% of the approved budget?

In summary, Blue Ridge found the following calculated results:

- 30%—19 projects over budget by greater than 15%
- 30%—19 projects were over/under budget by less than 15%
- 16%—10 projects were underbudget by greater than 15%
- 24%—15 projects did not have budgets (emergent work, accounting work orders, or storm work)

T4D: Are explanations and approvals provided for cost overruns 15% and greater over the approved budget?

As listed below, the Companies provided explanations for the 19 work orders that were over budget by more than 15%. The explanations included highway relocations by the ODOT, projects that spanned multiple years or phases, emergent work, changes in scope, additional labor required, cost collectors that were underestimated, more failures than budgeted, competitive bidding and technological advances.[120] While we did not find anything that we believe required an adjustment, we do believe some of the cost overruns could have been avoided by better upfront planning.

1. CECO Work order: 12873413—Review ODOT routes & comment on CEI UG
    a. Project Description: ODOT Opportunity Corridor is a transportation and economic development project aimed at connecting I-490 to the University Circle area. The estimated $331 MM in funding is from State and Federal sources. FE involvement consists of relocating pole lines and underground facilities for the new roadway from the I-490/E.55th. intersection to the E.105th./Chester Ave. intersection. This OC3 request covers facility relocations at the Kinsman Rd intersection as follows:2021 overhead work estimate: $190,000. 2021 underground work estimate: $230,000
    b. Actual: $7,897,459
    c. Budget: $5,320,817
    d. Variance: $2,576,641
    e. % Variance to Budget: 48%
    f. Reason for overrun: Project was delayed due to portions of the state funding not being available in the initial / anticipated timeline. Additionally, the project involved more underground work than initially planned. By nature underground work is more costly

[119] FirstEnergy's response to 2020 audit BRC Set 1-INT-009.
[120] Further detail can be found in Blue Ridge's Detailed Transactional Workpapers.

and time consuming than overhead work. To offset the initial delays and due to the increased underground work additional contractor crews were needed. Contractor crews have a higher hourly rate than internal crews.[121]

2. CECO Work order: 14861458—E55th St Broadway to Superior - CEI UG
   a. Project Description: Manhole casting adjustments are required for sections of roadway being re-paved. The amount of adjustment is determined by the finish elevation of the street surface. The number of manhole adjustments necessary each year are dependent on the municipalities and their roadway improvement budgets and usually numbers between 250 and 300.
   b. Actual: $1,695,848
   c. Budget: $789,506
   d. Variance: $906,342
   e. % Variance to Budget: 115%
   f. Reason for overrun: This selection is a cost collector for manhole casting adjustments. These adjustments are required when sections of roadway are repaved or expanded. The amount done each year is dependent on each municipality, their budgets, workload, and timelines. In this instance material and contractor costs were higher due to more adjustments done than budgeted. The budget is a projection using historical actuals as a guideline and 2020 workload increased by 50% over 2019.[122]
3. CECO Work order: 15599597—2018 Cleveland Resurf Proj - CEI UG MH
   a. Project Description: Manhole casting adjustments are required for sections of roadway being re-paved. The amount of adjustment is determined by the finish elevation of the street surface. The number of manhole adjustments necessary each year are dependent on the municipalities and their roadway improvement budgets and usually numbers between 250 and 300.
   b. Actual: $1,695,848
   c. Budget: $789,506
   d. Variance: $906,342
   e. % Variance to Budget: 115%
   f. Reason for Overrun: This selection is a cost collector for manhole casting adjustments. These adjustments are required when sections of roadway are repaved or expanded. The amount done each year is dependent on each municipality, their budgets, workload, and timelines. In this instance material and contractor costs were higher due to more adjustments done than budgeted. The budget is a projection using historical actuals as a guideline and 2020 workload increased by 50% over 2019.[123]
4. CECO Work order: CE-700439-2018R1—IT Customer Service Tech Updates 2018 R1
   a. Project Description:
   b. Actual: $1,859,590
   c. Budget: $693,779
   d. Variance: $1,165,811
   e. % Variance to Budget: 168%

[121] FirstEnergy's response to 2020 audit Data Request BRC Set 2-INT-001.
[122] FirstEnergy's response to 2020 audit Data Request BRC Set 2-INT-001.
[123] FirstEnergy's response to 2020 audit Data Request BRC Set 2-INT-001.

   f. Reason for Overrun: Additional OTL and Internal Labor was required for Stress Test execution and implementation of NICE Call Recording Development Environment to support project goals and critical priority defect resolution with Vendors for platform stability, load testing, and functional issues.[124]

5. CECO Work order: CE-700564-2019—IT Head-End Infrastructure for IP SCADA
   a. Project Description:
   b. Actual: $13,905
   c. Budget: $8,638
   d. Variance: $5,267
   e. % Variance to Budget: 61%
   f. Reason for Overrun: Additional OTL and Internal Labor was required to complete system testing.[125]

6. CECO Work order: PA206595861—PO FW: Circuit JY-H016JY (401200016) 201
   a. Project Description: Replace UG network and ducted cables at failure.
   b. Actual: $9,976,807
   c. Budget $7,682,753
   d. Variance: $2,294,053
   e. % Variance to Budget: 30%
   f. Reason for Overrun: This selection represents the cost collector for underground network and ducted cable failures. Work is done when equipment fails, annual costs are a projection. Due to the age of the underground equipment failures are trending upward. Underground failures occurred at a rate higher than budgeted. Budget is based on historical actuals and failures have increased 20% since 2017.[126]

7. FECO Work order: ITS-SC-000563-1—Windows 10 Update Cycle - CAP
   a. Project Description:
   b. Actual: $679,444
   c. Budget: $347,137
   d. Variance: $332,307
   e. % Variance to Budget: 96%
   f. Reason for Overrun: Resources needed to implement design and new processes were underestimated. Discovered integrated processes that needed to be redesigned to support Windows 10.[127]

8. OECO Work order: 13300165—Mantua Sub-2012 SCADA Installations on D
   a. Project Description: Install SCADA Control and telemetering of watts, vars, amps, and volts on (6) distribution exit breakers and (2) transfer breakers. Install transformer telemetering where not already available. The scope also extends to include adaptive relaying where applicable. Now scheduled 1st quarter 2017
   b. Actual: $3,993,037
   c. Budget: $664,557

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[124] FirstEnergy's response to 2020 audit Data Request BRC Set 2-INT-001.
[125] FirstEnergy's response to 2020 audit Data Request BRC Set 2-INT-001.
[126] FirstEnergy's response to 2020 audit Data Request BRC Set 2-INT-001.
[127] FirstEnergy's response to 2020 audit Data Request BRC Set 2-INT-001.

   d. Variance: $3,328,480
   e. % Variance to Budget: 501%
   f. Reason for Overrun: The WBS project budget included this multi-year SCADA installation order that experienced scope increases due to technological advances in the equipment being installed causing higher material costs than originally assumed. Due to the increase, overall costs of this project exceeded the initial budget for this work. This particular work order is for the SCADA installation at Mantua Sub.[128]

9. OECO Work order: 14431541—CARROLL SUB INSTALL SCADA
   a. Project Description: Install SCADA Control and telemetering of watts, vars, amps, and volts on the distribution exit breakers at Carrol Sub. Replace breakers per field personnel request. (10 2014)
   b. Actual: $1,009,777
   c. Budget: $465,885
   d. Variance: $543,89
   e. % Variance to Budget: 117%
   f. Reason for Overrun: The WBS project budget included this multi-year SCADA installation order that experienced scope increases due to technological advances in the equipment being installed causing higher material costs than originally assumed. Due to the increase, overall costs of this project exceeded the initial budget for this work. This particular work order is for the SCADA installation at Carroll Sub.[129]

10. OECO Work order: 15800631—MED-303-14.94 PID 94440
   a. Project Description: OE - Forced - N-Highway Relocation-OH Facility
   b. Actual: $2,484,079
   c. Budget: $1,784,958
   d. Variance: $699,12
   e. % Variance to Budget: 39%
   f. Reason for Overrun: This project was covered by the capital blanket budget. This Blanket grouping is used when we have been notified of Highway Relocation ODOT projects. This particular order is to relocate poles for the Medina 303 road widening project. Costs are higher because we received more projects than usual from ODOT. The budget is based on historical actuals and during this time period OE received 2 times the amount of ODOT projects than prior years.[130]

11. OECO Work order: 16080601—Equip Investigate/Repair - Circuit Break
   a. Project Description: Program to gather the costs and planning of failed breakers. This RPA is used to capture costs related to projects for replacing failed substation breakers.
   b. Actual: $2,132,200
   c. Budget: $1,419,434
   d. Variance: $712,766
   e. % Variance to Budget: 50%

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[128] FirstEnergy's response to 2020 audit Data Request BRC Set 2-INT-001.
[129] FirstEnergy's response to 2020 audit Data Request BRC Set 2-INT-001.
[130] FirstEnergy's response to 2020 audit Data Request BRC Set 2-INT-001.

f. Reason for Overrun: This specific project for the Oakhill Riverbend Break is included in the WBS project budget for the Failed Breaker program. Cost for these programs are higher due to experiencing more failures than budgeted. The budget is based on historical actuals, however the during the audit time period, there were 30% more orders received on an annual basis.[131]

12. OECO Work order: 16405672—Equip Investigate / Repair - Regulator
    a. Project Description: Program to gather the costs and planning of failed substation regulators, as opposed to defaulting to a blanket. This RPA is used for 2016 to present projects for replacing failed substation regulators (orders that exceed $50K, in general).
    b. Actual: $2,885,981
    c. Budget: $1,591,034
    d. Variance: $1,294,947
    e. % Variance to Budget: 81%
    f. Reason for Overrun: This specific order for the HANVILLE EAST B PHASE Regulator is linked to the larger project WBS for the Substation Failed Regulator program. Costs are higher due to experiencing more failures than budgeted. The budget is based on historical actuals and there is an 85% increase in the audit time period vs the 3-year average.[132]

13. OECO Work order: IF-OE-000131-1—OE - Elyria Remove UST/Add AST
    a. Project Description: OE - Elyria Remove Underground Storage Tank/Add Aboveground Storage Tank
    b. Actual: $317,119
    c. Budget: $250,000
    d. Variance: $67,119
    e. % Variance to Budget: -27%
    f. Reason for Overrun: The variance is due to competitive bidding and the fact that Overheads and AFUDC were not included in the original budget. See BRC Set 2 INT-001 Attachment 3 where contract costs totaled $240,785.[133]

14. OECO Work order: IF-OE-000132-1—OE - Massillon SC Remove UST/Add AST
    a. Project Description: OE - Massillon SC Remove Underground Storage Tank/Add Aboveground Storage Tank
    b. Actual: $463,477
    c. Budget: $275,000
    d. Variance: $188,477
    e. % Variance to Budget: -69%
    f. Reason for Overrun: The variance is due to competitive bidding and the fact that Overheads and AFUDC were not included in the original budget. See BRC Set 2 INT-001 Attachment 3 where contract costs totaled $322,478.[134]

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[131] FirstEnergy's response to 2020 audit Data Request BRC Set 2-INT-001.
[132] FirstEnergy's response to 2020 audit Data Request BRC Set 2-INT-001.
[133] FirstEnergy's response to 2020 audit Data Request BRC Set 2-INT-001.
[134] FirstEnergy's response to 2020 audit Data Request BRC Set 2-INT-001.

15. OECO Work order: IF-SC-000247-1—SvcCo - Fairlawn Remittance Ctr Reno
    a. Project Description: SvcCo - Fairlawn Remittance Ctr Reno
    b. Actual: $550,879
    c. Budget: $350,000
    d. Variance: $200,879
    e. % Variance to Budget: 57%
    f. Reason for Overrun: The variance is due to competitive bidding and the fact that Overheads and AFUDC were not included in the original budget. See BRC Set 2 INT-001 Attachment 3 where contract costs totaled $270,825.[135]
16. OECO Work order: OE-700626-SW19—IT New Credit Card Vendor
    a. Project Description:
    b. Actual: $160,826
    c. Budget: $85,278
    d. Variance: $75,548
    e. % Variance to Budget: 89%
    f. Reason for Overrun: Higher than estimated costs due to additional requirements from customer team and delayed delivery from vendor.[136] Delays to workorder OE-700626-SW19 and subsequent extension of the timeline were due to factors beyond the Companies' control. Negotiations between the Companies and the processor of the credit card transactions regarding pricing and terms & conditions delayed the signing of the contract which adversely impacted the originally planned timeline.[137]
17. TECO Work order:15776111—SB Order for Defiance SW Ckt Switcher
    a. Project Description: Replace Circuit Switchers at TEPerform engineering only for 138kVSouthwest Defiance Circuit Switcher 13200 and 138kV Fayette Circuit Switcher 13340.
    b. Actual: $2,456,951
    c. Budget: $2,067,707
    d. Variance: $389,244
    e. % Variance to Budget: 19%
    f. Reason for Overrun: For this project the scope was expanded after the budget was set up to include several different circuit switcher sets that were similar in age and level of breakdown as the original Switchers identified. These additional circuit switcher sets drives the variance from original budget as well as delay in in-service time. Additional scope is for the Fayette and Defiance Switchers and also included installation which was not covered in the original budget amount and did not include overhead estimates, which are aprox. 55% of typical project costs ($465.904.64+124,000) *155% = $914,352.19 . The other two switcher sets were $543,430 for Fayette and 609,925 for Defiance including overheads. There was additional site work needed for installation which drove the unfavorable variance.[138]
18. TECO Work order: 16095825—Residential Development

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[135] FirstEnergy's response to 2020 audit Data Request BRC Set 2-INT-001.
[136] FirstEnergy's response to 2020 audit Data Request BRC Set 2-INT-001.
[137] FirstEnergy's response to 2020 audit Data Request BRC Set 10-INT-007.
[138] FirstEnergy's response to 2020 audit Data Request BRC Set 2-INT-001.

a. Project Description: TE-Blanket-New Business-Residential Overhead
b. Actual: $291,917
c. Budget: $180,823
d. Variance: $111,094
e. % Variance to Budget: 61%
f. Reason for Overrun: This blanket is budgeted in tandem with Blanket TW-900624 New Business- Residential Overhead. The values for the same time period are as follows: Actuals $0 Budget - $180,823, variance - $180,823. The combined variance is $(111,094). This is due in part to more new Residential projects completed during the time period than was anticipated.[139]

19. TECO Work order: 16622904—Equip Investigate/Repair - Transformer 0
    a. Project Description: Replace Failed East Archbold #2 TR (69-12.47 kV, 22 MVA. This is a high priority project as Mobile # 5 is currently in service at this location in place of the failed transformer. Identified a 28 MVA replacement transformer which is located at MetEd. Also replace two ITE breakers (engineer now but breakers could be physically replaced later). The existing transformer has no oil pit.
    b. Actual: $3,177,558
    c. Budget: $2,771,303
    d. % Variance to Budget: 406,255
    e. % Variance to Budget: 15%
    f. Reason for Overrun: This was an emergent project, due to the failure of a major transformer at the substation. Temporary service was made by using a mobile transformer unit. The capital portfolio for the region was reviewed and other cuts were made to try to offset this emergent need. Part of the funding for the Failure came from the Forced Failures blanket TW-900083 and part from Substation Failures Blanket TW-800030. The original estimated cost was $938,000, which does not include overheads. There was additional funding request of $365,000 when it was determined that there would be more foundation work needed on site than originally anticipated. In the Actual Total shown, There is also the cost of $809,903.51 for the capital spare replacement that was captured under Order 16327926, which will be transferred back to another OpCo in PowerPlant.[140]

Blue Ridge found that, except for numbers 13–15, the Companies' responses were not unreasonable. For numbers 13–15, Blue Ridge understands that AFUDC and overheads may or may not be included in the original estimates, which may depend on the nature of the work order. However, the management of costs resides primarily with each Project Manager. Therefore, Blue Ridge recommends that the project managers make a more concerted effort to monitor total project costs to ensure the project costs remain in line with the total project cost estimate.

T5: In-Service Dates

T5A: Is the actual in-service date in line (at or before) with the estimated in-service date?

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[139] FirstEnergy's response to 2020 audit Data Request BRC Set 2-INT-001.
[140] FirstEnergy's response to 2020 audit Data Request BRC Set 2-INT-001.

Blue Ridge found that 29 work orders / projects in our sample were blankets or other types of work orders, such as emergent projects, storms, and adjustments, that would not typically have estimated in-service dates.

Of the 34 work orders / projects with estimated in-service dates, ten, or approximately 16%, had in-service dates before December 31, 2019 (the scope period covered by this audit).

1. CECO Work Order: 13509122—NB USA Waste Inc., Geneva Landfill (PJM
    a. Actual: $628,039
    b. In-Service Date: 12/13/13
    c. Companies' explanation: there was a charge against the project in March 2020 for the final completion of engineering records/drawings from Burns & McDonnell. The CIAC Spillover process then ran in August 2020 for the total negative amount on the project which debited CWIP and credited RWIP. Since the project is in-service, the debit moved from 107 CWIP to 106 Plant in Service Not Classified. As 108 RWIP is included in the Accumulated Depreciation balances used for Rider DCR, the impact of these entries to Rider DCR net plant balances is zero.[141]
    d. Blue Ridge found the Companies' explanation not unreasonable.
2. CECO Work Order: 15599597—2018 Cleveland Resurf Proj - CEI UG MH
    a. Actual: $89,885
    b. In-Service Date: 1/9/19
    c. Companies' explanation: See #10 below.
    d. See Blue Ridge's conclusion after #10 below.
3. CECO Work Order: CE-000827-TQ—Implement New Mobile Radio System
    a. Actual: -$412,671
    b. In-Service Date: 12/14/17
    c. Companies' explanation: The amount of ($412,671) is not a cost reimbursement (CIAC), it is classified as "Other Direct Costs" per BRC Set 2-INT-003 Attachment 1. In September 2020 an adjustment was made to reverse charges representing MARCs Radio user fees that had been incorrectly capitalized up until September 2020. The charges were adjusted off of the project and into operations expense. The Companies will include an adjustment to the Rider DCR revenue requirement in a future Rider DCR filing for the cumulative revenue requirement impact. The adjustment was ($610,734) offset by invoice charges during the period of $198,063.[142] AFUDC was incurred only in the first month of the project, December 2017, in the amount of $77.08. AFUDC stopped accruing as of the in-service date, which was also December 2017. The over accrual of AFUDC was $77.08.[143]
    d. Blue Ridge found that the MARCs Radio user fees have been capitalized and included in the DCR since May 2018. The Companies stated it will include an adjustment to the Rider DCR revenue requirement in a future Rider DCR filing for the cumulative revenue requirement impact. Blue Ridge has estimated the impact to the current DCR

[141] FirstEnergy's response to 2020 audit Data Request BRC Set 9-INT-007.
[142] FirstEnergy's response to 2020 audit Data Request BRC Set 9-INT-008.
[143] FirstEnergy's response to 2020 audit Data Request BRC Set 11-INT-003.

revenue requirements to be $(9,813) [**ADJUSTMENT #24**] The total estimated CE DCR quarterly revenue requirement impact is $(134,947).

4. CECO Work Order: IF-CE-000092-1—CE - Woodland Substation Rpl Roof
   a. Actual: $428,007
   b. In-Service Date: 12/31/18
   c. Companies' explanation: See #10 below.
   d. See Blue Ridge's conclusion after #10 below.

5. OECO Work Order: IF-OE-000131-1—OE - Elyria Remove UST/Add AST
   a. Actual: $436,786
   b. In-Service Date: 3/27/19
   c. Companies' explanation: The earlier date is when the WBS was originally created, and the later date was when it was as marked as TECO in SAP.[144]
   d. Blue Ridge found the Companies' explanation not unreasonable. See the additional discussion after #10 below.

6. OECO Work Order: IF-OE-000132-1—OE - Massillon SC Remove UST/Add AST
   a. Actual: $622,765
   b. In-Service Date: 6/21/19
   c. Companies' explanation: The earlier date is when the WBS was originally created, and the later date was when it was as marked as TECO in SAP.[145]
   d. Blue Ridge found the explanation not unreasonable. See the additional discussion after #10 below.

7. OECO Work Order: IF-OE-000135-1—OE - Fairlawn 6 Rpl Fence Enclosure
   a. Actual: $107,247
   b. In-Service Date: 10/29/18
   c. Companies' explanation: See #10 below.
   d. See Blue Ridge's conclusion after #10 below.

8. OECO Work Order: IF-SC-000247-1—SvcCo - Fairlawn Remittance Ctr Reno
   a. Actual: $694,310
   b. In-Service Date: 9/28/17
   c. Companies' explanation: See #10 below
   d. See Blue Ridge's conclusion after #10 below.

9. TECO Work Order: IF-TW-000025-1—TE - Holland Replace Office Roof
   a. Actual: $392,419
   b. In-Service Date: 5/1/18
   c. Companies' explanation: The earlier date is when the WBS was originally created, and the later date was when it was as marked as TECO in SAP.[146]
   d. See Blue Ridge conclusion after #10 below.

10. TECO Work Order: TW-700527-2017R1—IT ARCOS Callout Implementation 2017R1
    a. Actual: $35,972

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[144] FirstEnergy's response to 2020 audit Data Request BRC Set 10-INT-005.
[145] FirstEnergy's response to 2020 audit Data Request BRC Set 10-INT-005.
[146] FirstEnergy's response to 2020 audit Data Request BRC Set 10-INT-005.

b. In-Service Date: 1/8/18

- Companies' explanation for items 2 and 4–10: The work orders had incomplete work order unit estimates, on which the original in-service dates provided by the Companies were based. This was due primarily to missing utility accounts in the estimates that resulted in errors when the work orders were in-serviced, and therefore they could not be moved from 107 CWIP to 106 Plant in Service Not Classified. The work order unit estimates were corrected in January 2020 and the Automatic Non-Unitization process was completed to move the amounts into 106, which is why the activity is in the scope of this audit period.[147]

  None of the work orders over accrued AFUDC by virtue of remaining in CWIP. PowerPlan stops calculating AFUDC based on the in-service date, so even though the projects didn't automatically move from 107 to 106, no further AFUDC accrued.[148]

  One work order did accrue a nominal amount of AFUDC, but that was based on an adjustment and not because the work order remained in CWIP longer than it should have.

- Blue Ridge conclusion: 10 work orders, or 29% of the work orders that had estimates, and 16% of the total work orders had incomplete work order unit estimates that resulted in those work orders not being able to close to completed construction not classified. This appears to be incomplete project estimates. The controls in place related to moving dollars from CWIP to CCNC properly blocked the work orders from closing. None of the work orders appear to be blankets. They all are specific work orders. Since the work orders are declared in service, over accrual of AFDUC is not an issue. This appears to be more of a process issue.

  Blue Ridge recommends that the Companies determine why the estimates were incomplete and lacked utility accounts and what can be done to mitigate this type of error in the future. Not closing the work orders to CCNC timely also delays the possibility of unitizing the work orders and increases the work order backlog. The work order backlog is discussed in another area of this report.

Of the 34 work orders / projects with estimated in-service dates, seven, or approximately 11%, had in-service dates that were over 90 days delayed from the estimates and accrued AFUDC.

1. CECO Work Order: 13509122—NB USA Waste Inc., Geneva Landfill (PJM
   a. Total: $628,039
   b. Need Date: 12/31/12
   c. In-Service Date: 12/13/13
   d. # days delayed: 347
   e. Reason for delay: Construction delayed due to customer lead time.
   f. Blue Ridge: Explanation is not unreasonable
2. CECO Work Order: CE-700564-2019—IT Head-End Infrastructure for IP SCADA
   a. Total: $13,905
   b. Need Date: 12/31/19
   c. In-Service Date: 11/14/20
   d. # days delayed: 319

[147] FirstEnergy's response to 2020 audit Data Request BRC Set 9-INT-013.
[148] FirstEnergy's response to 2020 audit Data Request BRC Set 11-INT-007.

   e. Reason for delay: Additional time was needed to complete the project due to more than estimated testing and verification activities that needed to be performed.
   f. Blue Ridge: Explanation is not unreasonable

3. OECO Work Order: 13300165—Mantua Sub-2012 SCADA Installations on D
   a. Total: $1,008,602
   b. Need Date: 8/1/18
   c. In-Service Date: 4/29/20
   d. # days delayed: 637
   e. Reason for delay: Project was deferred due to reallocation of labor resources.
   f. Blue Ridge: see Work Order Testing Step 5B for further discussion.

4. OECO Work Order: 14431541—CARROLL SUB INSTALL SCADA
   a. Total: $950,148
   b. Need Date: 12/31/19
   c. In-Service date: 8/19/20
   d. # days delayed: 232
   e. Reason for delay: Project was deferred due to reallocation of labor resources.
   f. Blue Ridge: see Work Order Testing Step 5B for further discussion.

5. TECO Work Order: 15776111—SB Order for Defiance SW Ckt Switcher
   a. Total: $985,830
   b. Need Date: 5/31/19
   c. In-Service date: 12/5/19
   d. # days delayed: 188
   e. Reason for delay: This particular work was delayed due to additional work required that was identified after the project began.
   f. Blue Ridge: This project was reviewed during the field verification and found to be prudent.

6. TECO Work Order: 16622904—Equip Investigate/Repair - Transformer O
   a. Total: $2,322,875
   b. Need Date: 11/5/19
   c. In-Service Date: 10/20/20
   d. # days delayed: 350
   e. Reason for delay: This RPA was created with the need date only one month after the project was identified. This did not take into account the need to go through the transfer process for the transformer nor the needed work at the site prior to installation
   f. Blue Ridge: Explanation is not unreasonable.

7. TECO Work Order: IF-TW-000025-1—TE - Holland Replace Office Roof
   a. Total: $392,419
   b. Need Date: 12/31/17
   c. In-Service Date: 5/1/18
   d. # days delayed: 121
   e. Reason for delay: n/a; However, the project did not start according to the original schedule due to delay in contract issuance and contractor ability to mobilize.
   f. Blue Ridge: see Work Order Testing Step 5B for further discussion.

T5B: Was the work order / project in service and closed to UPIS within a reasonable time period from project completion, and if not, was AFUDC stopped?

Blue Ridge found three work orders / projects that were not closed timely after the work was complete and recommended adjustments.

1. OECO Work Order: 13300165—Mantua Sub-2012 SCADA Installations on D
    a. # days delayed: 637
    b. Total: $1,008,602
    c. Need Date: 8/1/18
    d. AFUDC Accrued: $208,617.38 will be made in March 2021.
    e. Companies' explanation: After further review, it was determined that the assets were ready for their intended use as of May 2017 but were not in-serviced because of other SCADA communication delays. During this delay, between May 2017 and April 2020, AFUDC continued to accrue. The work order should have been in-serviced as of May 2017 since the assets were ready for their intended use. A manual AFUDC adjustment in the amount of **$208,617.38 will be made in March 2021**. The Companies will include an adjustment to the Rider DCR revenue requirement in a future Rider DCR filing for the cumulative revenue requirement impact.[149]
    f. Blue Ridge: As a result of the delay in placing the project in service, AFUDC was over accrued and plant in service is overstated. Blue Ridge has estimated the impact to OE DCR revenue requirement to be $(31,007). **[ADJUSTMENT #4].**

2. OECO Work Order: 14431541—CARROLL SUB INSTALL SCADA
    a. # days delayed: 232
    b. Total: $950,148
    c. Need Date: 12/31/19
    d. AFUDC Accrued: $78,369.72 will be made in March 2021.
    e. Companies' explanation: After further review, it was determined that there was a period between May 2016 and March 2019 where the project was delayed due to funding constraints and issues with communications equipment. The project should have been flagged as suspended and the AFUDC would have been suspended during this period as well. A manual AFUDC adjustment in the amount of **$78,369.72 will be made in March 2021**. The Companies will include an adjustment to the Rider DCR revenue requirement in a future Rider DCR filing for the cumulative revenue requirement impact.[150]
    f. Blue Ridge: As a result of failure to suspend the project, AFUDC was over accrual and plant in service is overstated. Blue Ridge has estimated the impact to OE DCR revenue requirement to be $(11,373). **[ADJUSTMENT #5].**

3. TECO Work Order: IF-TW-000025-1—TE - Holland Replace Office Roof
    a. # days delayed: 121
    b. Total: $392,419
    c. Need Date: 12/31/17

[149] FirstEnergy's response to 2020 audit Data Request BRC Set 9-INT-003..
[150] FirstEnergy's response to 2020 audit Data Request BRC Set 9-INT-003..

d. AFUDC Accrued: $11,052.38, which should be reversed in March 2021
e. Companies' explanation: Based on the timing of the last significant invoice and the fact that internal work was largely completed by December 2017, the asset (the new roof) should have been placed in-service in that month, rather than in May 2018. It appears that the work order closing was delayed due to human error and/or employee turnover. For those reasons the Companies intend to remove the AFUDC incurred in 2018 of **$11,052.38, which should be reversed in March 2021.** The Companies will include an adjustment to the Rider DCR revenue requirement reconciliation in a future Rider DCR filing.[151] The amount of over-accrued depreciation was $15,455.71. The Companies will make an adjustment for these items for the cumulative Rider DCR revenue requirement impact in a future Rider DCR filing.[152]
f. Blue Ridge: As a result of the delay in placing the project in service, AFUDC was over accrual and plant in service is overstated. Blue Ridge has estimated the impact to TE DCR revenue requirement to be $(1,406). **[ADJUSTMENT #6].**

T6: Continuing Property Records
T6A: Do the Continuing Property Records support the asset completely and accurately?

The support for the continuing property records encompasses the scope and justification for each project, the detail that supports the cost, the retirement, and cost of removal detail, if appropriate, and the application of the proper FERC accounts. Blue Ridge found that, while we are recommending several adjustments to plant-in-service balances, in general, the Companies' continuing property records supported the assets.

T7: Cost Categories
T7A: For work orders / projects, are the cost categories (Payroll, M&S, etc.) not unreasonable and support the work order total?
T7B: For "other" (referring to T1E above), are the description and costs not unreasonable?

Blue Ridge reviewed the sampled work orders and found that the cost categories are not unreasonable with the exception of the inclusion of FirstEnergy's Long-Term Incentive Compensation (FE LTIP). The Company included costs in the DCR related to FE LTIP.

According to the FirstEnergy's 2021 Proxy Statement, FirstEnergy has a long-term incentive program that is described as "Variable cash and equity compensation designed to reward the achievement of longer-term goals and drive shareholder value and growth" and that is awarded to Named Executive Officers (NEOs).[153] The FE LTIP is comprised entirely of performance-adjusted RSUs with two-thirds of the earned award payable in Company stock and one-third of the earned award payable in cash.[154] The 2018–2020 FE LTIP was comprised of the following two performance measures, which were weighted equally: Cumulative Operating EPS and Average Capital Effectiveness.[155] These performance measures support continued financial improvement

[151] FirstEnergy's response to 2020 audit Data Request BRC Set 10-INT-006.
[152] FirstEnergy's response to 2020 audit Data Request BRC Set 11-INT-008.
[153] FirstEnergy 2021 Proxy Statement and Notice of Annual Meeting of Shareholders, page 37.
[154] FirstEnergy 2021 Proxy Statement and Notice of Annual Meeting of Shareholders, page 42.
[155] FirstEnergy 2021 Proxy Statement and Notice of Annual Meeting of Shareholders, pages 42–43.

and increase focus on earnings across the Company's Regulated Distribution and Regulated Transmission businesses. According to the Companies, the performance measures create a direct line of sight for executives to balance the value of investments with the earnings they produce and drive shareholder value. In addition, Average Capital Effectiveness measures the financial effectiveness of investment in operational assets over the performance period. A high ratio indicates the business generates larger returns on its investment in operational assets and vice versa.[156]

The LTIP rewards behavior that promotes the interest of shareholders. Excessive focus on increasing profitability and share price growth can harm customers. Investments included in the Rider DCR can be based on decisions to retire and replace assets that are financially driven rather than risk driven.

For example, between rate cases, during periods of slow revenue growth, a company may reduce expenses to maintain profitability. While reducing expenses can and should benefit ratepayers, taken to an extreme, it can harm customers. For example, expenses can be reduced to increase profitability by deferring utility plant maintenance (resulting in safety issues or outages). Further, expenses can be reduced by failing to adequately staff Customer Services, which could lead to difficulties in, for example, accessing customer service to report leaks or outages. Customer services would also have long wait times for other inquiries or complaints if the company were understaffed in order to reduce costs and drive up profitability.

Due to the LTIP's focus on shareholder interest (which can be detrimental to customers), Blue Ridge recommends that all the costs of the LTIP included in Rider DCR be removed. Removing the LTIP costs reduces the plant in service. Blue Ridge has estimated the impact to CEI DCR revenue requirement to be $(89,959), OE DCR revenue requirement to be $(104,226), and TE DCR revenue requirement to be $(34,444). **[ADJUSTMENT #7].**

T8: Replacement projects
T8A: Were assets retired?

Blue Ridge identified 23 replacement work order / projects. Seven of those replacement work orders / projects that had no retirement nor cost of removal charges. Blue Ridge requested additional information and found that because these work orders / projects were not fed by a work management system, manual intervention was required. While the recording of retirements and cost of removal appears to be a timing issue, Blue Ridge is recommending adjustments to the DCR revenue requirements to ensure the proper recognition on the Rider DCR revenue requirements.

1. CECO Work Order: 15599597—2018 Cleveland Resurf Proj - CEI UG MH
    a. Total: $89,884.91
    b. Estimate of COR: $5,197.56
    c. Estimate of Retirement: $2,902.23[157]
    d. Companies' explanation: Work order is not yet unitized and will be manually unitized (since not fed by a work management system) and the cost of removal estimate will be updated and the retirement recorded at the time of unitization. The Companies

[156] FirstEnergy 2021 Proxy Statement and Notice of Annual Meeting of Shareholders, pages 42–43.
[157] FirstEnergy's response to 2020 audit Data Request Set 11-INT-005.

will include adjustments for the cumulative revenue requirement impact as part of the reconciliation in a future Rider DCR filing once unitized.[158]

e. Blue Ridge recommends that, when the actual retirements and cost of removal are known, they be recorded. Based on the Company's estimate, Blue Ridge estimates the effect on CE DCR revenue requirements to be $(6) **[ADJUSTMENT #8]**.

2. OECO Work Order: IF-OE-000131-1—OE - Elyria Remove UST/Add AST
   a. Total: $436,786
   b. Companies' explanation: Work order was manually unitized in December 2020 (since not fed by a work management system). The cost of removal estimate was updated and a retirement of $150,661 was recorded.[159]
   c. COR: $7,201.92
   d. COR Date: 12/2020[160]
   e. Blue Ridge recommends that retirements and cost of removal be recorded. Blue Ridge estimates the effect on OE DCR revenue requirements to be $(792) **[ADJUSTMENT #9]**.

3. OECO Work Order: IF-OE-000132-1—OE - Massillon SC Remove UST/Add AST
   a. Total: $622,765
   b. Companies' explanation: Work order was manually unitized in December 2020 (since not fed by a work management system). The cost of removal estimate was updated and a retirement of $5,637.52 was recorded.[161]
   c. COR: $11,784.96
   d. COR Date: 12/2020[162]
   e. Blue Ridge recommends that retirements and cost of removal be recorded. Blue Ridge estimates the effect on OE DCR revenue requirements to be $(29,541) **[ADJUSTMENT #10]**.

4. OECO Work Order: IF-OE-000135-1—OE - Fairlawn 6 Rpl Fence Enclosure
   a. Total: $107,247
   b. Estimate of COR: $8,447.15
   c. Estimate of Retirement: $2,476.49[163]
   d. Companies' explanation: Work order is not yet unitized and will be manually unitized (since not fed by a work management system) and the cost of removal estimate will be updated and the retirement recorded at the time of unitization. The Companies will include adjustments for the cumulative revenue requirement impacts as part of the reconciliation in a future Rider DCR filing once unitized.[164]
   e. Blue Ridge recommends that, when the actual retirements and cost of removal are known, they be recorded. Based on the Company's estimate, Blue Ridge estimates the effect on OE DCR revenue requirements to be $2,383 **[ADJUSTMENT #11]**.

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[158] FirstEnergy's response to 2020 audit Data Request Set 9-INT-010.
[159] FirstEnergy's response to 2020 audit Data Request Set 9-INT-010.
[160] FirstEnergy's response to 2020 audit Data Request Set 11-INT-004.
[161] FirstEnergy's response to 2020 audit Data Request Set 9-INT-010.
[162] FirstEnergy's response to 2020 audit Data Request Set 11-INT-004.
[163] FirstEnergy's response to 2020 audit Data Request Set 11-INT-005.
[164] FirstEnergy's response to 2020 audit Data Request Set 9-INT-010.

5. OECO Work Order: IF-OE-000136-1—OE - Fairlawn 4 Replace Roof Rf03
   a. Total: $256,760
   b. Companies' explanation: Work order was manually unitized in December 2020 (since not fed by a work management system). The cost of removal estimate was updated and a retirement of $12,535.04 was recorded.[165]
   c. COR: $7,911.20
   d. COR Date: 12/2020[166]
   e. Blue Ridge recommends that, when the actual retirements and cost of removal are known, they be recorded. Based on the Company's estimate, Blue Ridge estimates the effect on OE DCR revenue requirements to be $(740) **[ADJUSTMENT #12]**.
6. OECO Work Order: IF-OE-000137-1—OE - Fairlawn 4 Replace Roof Rf04
   a. Total: $463,839
   b. Companies' explanation: Work order was manually unitized in December 2020 (since not fed by a work management system). The cost of removal estimate was updated and a retirement of $25,632.08 was recorded.[167]
   c. COR: $19,696.16
   d. COR Date: 12/2020[168]
   e. Blue Ridge recommends that retirements and cost of removal be recorded. Blue Ridge estimates the effect on OE DCR revenue requirements to be $(429) **[ADJUSTMENT #13]**.
7. OECO Work Order: IF-SC-000247-1—SvcCo - Fairlawn Remittance Ctr Reno
   a. Total: $694,310
   b. Companies' explanation: Work order was manually unitized in December 2020 (since not fed by a work management system). The cost of removal estimate was updated and a retirement of $38,373.72 was recorded.[169]
   c. COR: $8,491.50
   d. COR Date: 12/2020[170]
   e. Blue Ridge recommends that retirements and cost of removal be recorded. Blue Ridge estimates the effect on OE DCR revenue requirements to be $(1,582) **[ADJUSTMENT #14]**.

Blue Ridge recommends that the next DCR audit include a review of the previous seven work orders to ensure that the retirements and Cost of removal were recorded and that the estimates were trued up to actual.

T8B: Was the date of retirement in line with the asset replacement date?

For the retirements that were recorded, Blue Ridge reviewed the retirement and cost of removal dates against the in-service dates and found that the dates fell within the scope period of November 30, 2019, to December 31, 2020, and therefore are not unreasonable.

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[165] FirstEnergy's response to 2020 audit Data Request Set 9-INT-010.
[166] FirstEnergy's response to 2020 audit Data Request Set 11-INT-004.
[167] FirstEnergy's response to 2020 audit Data Request Set 9-INT-010.
[168] FirstEnergy's response to 2020 audit Data Request Set 11-INT-004.
[169] FirstEnergy's response to 2020 audit Data Request Set 9-INT-010.
[170] FirstEnergy's response to 2020 audit Data Request Set 11-INT-004.

T8C: Is the amount of the retired asset not unreasonable?

Retired assets are based on the original cost of the asset retired. We found nine work orders in which retirements had not been recorded.

1. CECO Work Order: 13509122—NB USA Waste Inc., Geneva Landfill (PJM
   a. Total: $628,039
   b. Retirements Recorded: $0
   c. Retirements to be Recorded: unknown
   d. Cost of Removal Recorded: $(602,226)
   e. Companies' explanation: Retirements were recorded in March 2016.[171] In a follow-up response, the Companies' indicated that no retirement has been recorded yet as the work order is not yet unitized. The work order will be manually unitized (since not fed by a work management system), and the retirements will be recorded at the time of unitization.[172]
   f. Blue Ridge recommends that, when the actual retirements are known, they be recorded and that the next audit confirm that the DCR revenue requirements was adjusted.
2. CECO Work Order: 14861458—E55th St Broadway to Superior - CEI UG
   a. Total: $738,285
   b. Retirements Recorded: $0
   c. Retirements to be recorded: $292,591.72[173]
   d. Cost of Removal Recorded: $(63,501)
   e. Plant in service is overstated by $292,591.72.
   f. Companies' explanation: Retirements recorded in March 2021.[174]
   g. Blue Ridge recommends that retirements be recorded. Blue Ridge estimates the effect on CE DCR revenue requirements to be $(52,688) **[ADJUSTMENT #15].**
3. CECO Work Order: CE-001603-DO-MSTM—Total Distribution Line
   a. Total: $980,220
   b. Retirements Recorded: $0
   c. Retirements to be recorded: $ 118,310
   d. Cost of Removal Recorded: $477,735
   e. Plant in service is overstated by $118,310
   f. Companies' explanation: Work order was unitized in December 2020 and retirements of $118,309.56 were recorded.[175]
   g. Blue Ridge recommends that retirements be recorded. Blue Ridge estimates the effect on CE DCR revenue requirements to be $(23,726) **[ADJUSTMENT #16].**
4. OECO Work Order: 16616511—Relocate Service
   a. Total: $14,159
   b. Retirements Recorded: $0

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[171] FirstEnergy's response to 2020 audit Data Request Set 9-INT-012.
[172] FirstEnergy's response to 2020 audit Data Request Set 11-INT-006.
[173] FirstEnergy's response to 2020 audit Data Request Set 11-INT-006.
[174] FirstEnergy's response to 2020 audit Data Request Set 9-INT-012.
[175] FirstEnergy's response to 2020 audit Data Request Set 9-INT-012.

c. Retirements to be recorded: $971
d. Cost of Removal Recorded: $2,290
e. Plant in service is overstated by $971
f. Companies' explanation: Work order was unitized in December 2020 and retirements of $970.58 were recorded.[176]
g. Blue Ridge recommends that retirements be recorded. Blue Ridge estimates the effect on OE DCR revenue requirements to be $(156) **[ADJUSTMENT #17]**.

5. TECO Work Order: 15776111—SB Order for Defiance SW Ckt Switcher
   a. Total: $985,830
   b. Retirements Recorded: $0
   c. Retirements to be recorded: $16,590
   d. Cost of Removal Recorded: $23,059
   e. Plant in service is overstated by $16,590
   f. Companies' explanation: Work order was unitized in May 2020 and no retirements were recorded in error. Retirements of $16,590.16 have been recorded in March 2021.[177]
   g. Blue Ridge recommends that retirements be recorded. Blue Ridge estimates the effect on TE DCR revenue requirements to be $(2,821) **[ADJUSTMENT #18]**.

6. TECO Work Order: 15997031—Commercial
   a. Total: $409,329
   b. Retirements Recorded: $0
   c. Retirements to be recorded: $2,993
   d. Cost of Removal Recorded: $2,876
   e. Plant in service is overstated by $2,993
   f. Companies' explanation: Work order was unitized in December 2020 and retirements of $2,992.98 were recorded.[178]
   g. Blue Ridge recommends that retirements be recorded. Blue Ridge estimates the effect on TE DCR revenue requirements to be $(537) **[ADJUSTMENT #19]**.

Blue Ridge found an additional three work orders that, as of November 30, 2020, were in service, but not unitized. The Companies stated that they will be manually unitized and the retirement will be recorded at the time of unitization.[179]

7. OECO Work Order: 16080601—Equip Investigate/Repair - Circuit Break
   a. Total: $350,424
   b. Retirements Recorded: $0
   c. Retirements to be recorded: unknown
   d. Cost of Removal Recorded: $4,492
   e. Plant in service is overstated by an undetermined amount.
   f. Companies' explanation: Work order is not yet unitized and will be manually unitized (since not fed by a work management system) and the retirements recorded at the

[176] FirstEnergy's response to 2020 audit Data Request Set 9-INT-012.
[177] FirstEnergy's response to 2020 audit Data Request Set 9-INT-012.
[178] FirstEnergy's response to 2020 audit Data Request Set 9-INT-012.
[179] FirstEnergy's response to 2020 audit Data Request Set 9-INT-012.

time of unitization. The Companies will include adjustments for the cumulative revenue requirement impacts as part of the reconciliation in a future Rider DCR filing once unitized.[180] In a follow-up response, the Companies indicated that no retirement has been recorded yet as the work order is not yet unitized. The work order will be manually unitized (since not fed by a work management system), and the retirements will be recorded at the time of unitization.[181]

g. Blue Ridge recommends that, when the actual retirements are known, they be recorded and that the next audit confirm that that the DCR revenue requirements was adjusted.

8. OECO Work Order: 16405672—Equip Investigate / Repair - Regulator
   a. Total:
   b. Retirements Recorded: $0
   c. Retirements to be recorded: unknown
   d. Cost of Removal Recorded: $3,250
   e. Plant in service is overstated by an undetermined amount.
   f. Companies' explanation: Work order is not yet unitized and will be manually unitized (since not fed by a work management system) and the retirements recorded at the time of unitization. The Companies will include adjustments for the cumulative revenue requirement impacts as part of the reconciliation in a future Rider DCR filing once unitized.[182] In a follow-up response, the Companies' indicated that no retirement has been recorded yet as the work order is not yet unitized. The work order will be manually unitized (since not fed by a work management system), and the retirements will be recorded at the time of unitization.[183]
   g. Blue Ridge recommends that, when the actual retirements are known, they be recorded and that the next audit confirm that that the DCR revenue requirements was adjusted.

9. OECO Work Order: 16477291—Repairs associated with MH 5 Fire in You
   a. Total: $253,966
   b. Retirements Recorded: $0
   c. Retirements to be recorded: unknown
   d. Cost of Removal Recorded: $96,816
   e. Plant in service is overstated by an undetermined amount
   f. Companies' explanation: work order is not yet unitized and will be manually unitized (since not fed by a work management system) and the retirements recorded at the time of unitization. The Companies will include adjustments for the cumulative revenue requirement impacts as part of the reconciliation in a future Rider DCR filing once unitized.[184] In a follow-up response, the Companies' indicated that no retirement has been recorded yet as the work order is not yet unitized. The work order will be

[180] FirstEnergy's response to 2020 audit Data Request Set 9-INT-012.
[181] FirstEnergy's response to 2020 audit Data Request Set 11-INT-006.
[182] FirstEnergy's response to 2020 audit Data Request Set 9-INT-012.
[183] FirstEnergy's response to 2020 audit Data Request Set 11-INT-006.
[184] FirstEnergy's response to 2020 audit Data Request Set 9-INT-012.

manually unitized (since not fed by a work management system), and the retirements will be recorded at the time of unitization.[185]

g. Blue Ridge recommends that, when the actual retirements are known, they be recorded and that the next audit confirm that that the DCR revenue requirements was adjusted.

Blue Ridge Comments and Recommendations: Several of the work orders within the scope period of January 1, 2020, through December 31, 2020, did not have retirements and/or Cost of Removal recorded. The Company process is that they do not record retirements when the work orders are placed in service, which means transferred from FERC 107 (CWIP) to FERC 106-(CCNC). The retirements and COR are recorded when the work order is unitized, which means transferred from FERC 106 to FERC 101. Therefore, the timing of when the projects are added to plant versus when the retirements and COR are recorded creates an overstatement of plant at any given time.

For purposes of the DCR that overstatement would be when work orders are in service and not unitized within the same calendar year or DCR scope period. This process makes the timely unitization of work orders more critical. To the extent retirements are delayed Utility Plant is overstated, which creates an over accrual of Depreciation. This process also brings to the forefront the importance of maintaining a current work order backlog and not allowing work orders to linger waiting to be unitized.

Blue Ridge recommends that the DCR revenue requirements be adjusted to reflect the retirements and COR that were not recorded on in-serviced work orders as of December 31, 2020. As the delays in recording retirements and cost of removal is a timing issue, we recognize that the effect on the DCR revenue requirements is self-correcting. However, to ensure that the DCR revenue requirements reflects the recording of retirements, we recommend that the Companies demonstrate in the next audit how those retirements and COR included in this report were individually adjusted for the DCR revenue requirement.

T8D: Was salvage recorded?

Salvage is captured in most instances on an aggregate basis. Scrap is sold from a separate work order to avoid individual scrap transactions and additional paperwork. This procedure is normal for utilities. Salvage is applied to the work order, using cost element 650974—Sale of Property-Proceeds, and amounts in this cost element settle 100% to GL108 for both blanket and specific work order projects.[186]

T8E: Was cost of removal charged? Is the amount not unreasonable?

For specific work orders, all costs charged to the work order are derived from CWIP/RWIP/Expense based on the current work order estimate in PowerPlan. Charges to the work orders are grouped by charge type (Material, Labor, Equipment, Contractor, and CIAC) and settled to construction work and process, cost of removal, or expense based on the work order estimate. These estimates are either sent by a work management system like CREWS or are manually entered by the work order creator. At completion of the work, an as-built is entered to

[185] FirstEnergy's response to 2020 audit Data Request Set 11-INT-006.
[186] FirstEnergy's response to 2019 audit Data Request BRC Set 6-INT-001.

reflect how the work was completed in the field. Blanket work orders have a settlement rule that does not change and is set based on the type of work.[187]

Blue Ridge found two work orders with negative cost of removal.

1. CECO Work Order: 13509122—NB USA Waste Inc., Geneva Landfill (PJM
   a. Retirements Recorded: $0
   b. Cost of Removal Recorded: $(602,226)
   c. Companies' explanation: In the event that the CIAC amount exceeds the total plant cost and drives the plant balance negative, a process is run called CIAC Spillover that will move the negative CWIP balance from 107 CWIP to 108 RWIP. Any time another charge comes into 107 CWIP, the CIAC Spillover reverses and PowerPlant will wait until three months has passed with no other charges before running again and moving the negative balance from 107 CWIP to 108 RWIP. In March 2020, the final engineering drawings and records (the As-Built) were completed by Burns & McDonnell and charged to the project. This triggered the reversal of the CIAC Spillover and in August 2020, when three months had passed with no further charges, the process ran again, resulting in a debit to 107 CWIP. Because this project was in-serviced, the debit balance moved to 106 Plant in Service Not Classified, which is the amount included in BRC Set 2-INT-001 Attachment 3.[188]
   d. Blue Ridge Comment: A credit of a CIAC to RWIP has the same impact as a credit of CIAC to Utility plant. Both reduce net plant. Therefore, no adjustment is necessary.
2. CECO Work Order: 14861458—E55th St Broadway to Superior - CEI UG
   a. Retirements Recorded: $0
   b. Retirements to be recorded: $292,591.72[189]
   c. Cost of Removal Recorded: $(63,501)
   d. Blue Ridge found that the retirements would have been booked at the same time as Cost of Removal and in the scope period. Explanation is not unreasonable.

T9: Field Verification

T9A: Is the project a candidate for field verification?

Field Inspections

Blue Ridge selected thirteen projects for field verification from the work order sample. The purpose of the field verification was to determine whether the assets have been installed per the work order scope and description and whether they are used and useful in rendering service to the customer. The work order/project selection criteria were assets that can be physically seen and were installed within the scope period of this review. Due to the physical restrictions related to the COVID-19 pandemic, physical inspections were performed virtually. Blue Ridge's engineer, with assistance from FirstEnergy representatives, conducted "desk-top" field verifications on April 1 and 12, 2021, to accommodate various subject-matter expert and project manager availability. Blue Ridge was provided with information for each work order / project. The Companies provided supporting documentation, including schematics, one-line diagrams, project justification statements,

[187] FirstEnergy's response to 2019 audit Data Request BRC Set 6-INT-001.
[188] FirstEnergy's response to 2020 audit Data Request BRC Set 9-INT-007.
[189] FirstEnergy's response to 2020 audit Data Request BRC Set 11-INT-006.

photographs, and other detailed information of the installed assets. The completed review and supporting documentation are included as workpapers with this report.

The following projects were inspected:

1. CECO Work Order: 12873413—Review ODOT routes & comment on CEI UG
    a. Project Description: ODOT Opportunity Corridor is a transportation and economic development project aimed at connecting I-490 to the University Circle area. The estimated $331 MM in funding is from State and Federal sources. FE involvement consists of relocating pole lines and underground facilities for the new roadway from the I-490/E.55th. intersection to the E.105th./Chester Ave. intersection. This OC3 request covers facility relocations at the Kinsman Rd intersection as follows:2021 overhead work estimate: $190,000. 2021 underground work estimate: $230,000
    b. Total: $1,960,749
    c. Actual: $7,897,459
    d. In-Service Date: 10/28/20
    e. Project justification statement, including alternatives considered: Relocation of pole lines and underground facilities for a new roadway from -490/E.55 to E. 105 in support of ODOT's Opportunity Corridor, a transportation and economic development project aimed at connecting interstate 490 to the University Circle neighborhood.
    f. Direct Costs (not including Overheads, AFUDC, other):
        i. Labor: $19,395
        ii. Contractor: $973,334
        iii. Material: $0
        iv. Other: $0
    g. Comments: Blue Ridge found that the work order is considered prudent, used and useful.

2. CECO Work Order: 13509122—NB USA Waste Inc., Geneva Landfill (PJM
    a. Project Description: WM Renewable Energy, L.L.C., has proposed the addition of 6.4 MW of methane fired generation to the 36 kV circuit from the Sanborn Substation. The generation facility will be located at 4339 Tuttle Road in Ashtabula County, Ohio. The plant will interconnect with The Illuminating Company approximately 1.6 miles to the north, along the Norfolk Southern Railroad tracks north of S. Ridge Road. Geneva Landfill is approximately 8.0 electrical miles from the Sanborn Substation. - cust reinitiated project new estimate requested 1-25-12.
    b. Total: $628,039
    c. Actual: $(776,697)
    d. In-Service Date: 12/13/13
    e. Project justification statement, including alternatives considered: WM Renewable Energy, L.L.C., proposed the addition of 6.4 MW of methane fired generation to the 36 kV circuit from the Sanborn Substation. The generation facility will be located at 4339 Tuttle Road in Ashtabula County, Ohio. The plant will interconnect with The Illuminating Company approximately 1.6 miles to the north, along the Norfolk Southern Railroad tracks north of S. Ridge Road. Geneva Landfill is approximately 8.0 electrical miles from the Sanborn Substation.
    f. Direct Costs (not including Overheads, AFUDC, other):

i. Labor: $38,702
ii. Contractor: $56,190
iii. Material: $73,008
iv. Other: $292

g. Comments: Blue Ridge found that the work order is considered prudent, used and useful.

3. CECO Work Order: 14861458—E55th St Broadway to Superior - CEI UG
   a. Project Description: Manhole casting adjustments are required for sections of roadway being re-paved. The amount of adjustment is determined by the finish elevation of the street surface. The number of manhole adjustments necessary each year are dependent on the municipalities and their roadway improvement budgets and usually numbers between 250 and 300.
   b. Total: $738,285
   c. Actual: $1,695,848
   d. In-Service Date: 1/13/20
   e. Project justification statement, including alternatives considered: Adjust manhole castings per municipalities' schedules. Manhole casting adjustments are required for sections of roadway being re-paved.
   f. Direct Costs (not including Overheads, AFUDC, other):
      i. Labor: $152,003
      ii. Contractor: $339,477
      iii. Material: $68,394
      iv. Other: $0
   g. Comments: Blue Ridge found that the work order is considered prudent, used and useful.

4. CECO Work Order: PA206595861—PO FW: Circuit JY-H016JY (401200016) 201
   a. Project Description: Replace UG network and ducted cables at failure.
   b. Total: $105,469
   c. Actual: $9,976,807
   d. In-Service Date: 8/24/20
   e. Project justification statement, including alternatives considered: Replace underground network and ducted cables at failure. Work is done when equipment fails.
   f. Direct Costs (not including Overheads, AFUDC, other):
      i. Labor: $30,758
      ii. Contractor: $25,843
      iii. Material: $5,557
      iv. Other: $0
   g. Comments: Blue Ridge found that the work order is considered prudent, used and useful.

5. OECO Work Order: 13300165—Mantua Sub-2012 SCADA Installations on D
   a. Project Description: Install SCADA Control and telemetering of watts, vars, amps, and volts on (6) distribution exit breakers and (2) transfer breakers. Install transformer telemetering where not already available. The scope also extends to include adaptive relaying where applicable. Now scheduled 1st quarter 2017

b. Total: $1,008,602
c. Actual: $3,993,037
d. In-Service Date: 4/29/20
e. Project justification statement, including alternatives considered: Install SCADA and telemetering of watts, vars, amps and volts on three distribution exit breakers and one transfer breaker to improve reliability.
f. Direct Costs (not including Overheads, AFUDC, other):
    i. Labor: $138,622
    ii. Contractor: $79,428
    iii. Material: $159,988
    iv. Other: $620
g. Comments: Blue Ridge found that the work order is considered prudent, used and useful.

6. OECO Work Order: 14431541—CARROLL SUB INSTALL SCADA
    a. Project Description: Install SCADA Control and telemetering of watts, vars, amps, and volts on the distribution exit breakers at Carrol Sub.Replace breakers per field personnel's request. (10 2014)
    b. Total: $950,148
    c. Actual: $1,009,777
    d. In-Service Date: 8/19/20
    e. Project justification statement, including alternatives considered: Install SCADA control and telemetering of watts, vars, amps, and volts on the distribution exit breakers at Carrol substation to improve reliability.
    f. Direct Costs (not including Overheads, AFUDC, other):
        i. Labor: $249,380
        ii. Contractor: $100,055
        iii. Material: $128,553
        iv. Other: $23,078
    g. Comments: Blue Ridge found that the work order is considered prudent, used and useful.

7. OECO Work Order: 16284137—Stone Rd reconductor for load balance.
    a. Project Description: Reconductor and add a second phase to 1.2 miles West Medina - York between Erhart road and Beck road and revise protection. Crews # OE-19-190828-090553Order# 16208137
    b. Total: $206,309
    c. Actual: $253,907
    d. In-Service Date: 3/17/20
    e. Project justification statement, including alternatives considered: Reconductor and add a second phase to 1.2 miles West Medina - York between Erhart Road and Beck Road and revise protection.
    f. Direct Costs (not including Overheads, AFUDC, other):
        i. Labor: $69,991
        ii. Contractor: $30,188
        iii. Material: $11,649
        iv. Other: $277

g. Comments: Blue Ridge found that the work order is considered prudent, used and useful.

8. OECO Work Order: 16477291—Repairs associated with MH 5 Fire in You
   a. Project Description: OE - Blanket - Condition - formerly Fix it now
   b. Total: $253,966
   c. Actual: $1,135,972
   d. In-Service Date: 3/19/20
   e. Project justification statement, including alternatives considered: A fire occurred in MH-5 at the intersection of W Federal & S Phelps St in Youngstown, OH on Thursday 2/20/20. The fire in MH-5 destroyed and outage all cables in the manhole. Secondary and two primary 4kV circuits were affected in MH-5.
   f. Direct Costs (not including Overheads, AFUDC, other):
      i. Labor: $91,195
      ii. Contractor: $5,138
      iii. Material: $16,268
      iv. Other: $212
   g. Comments: Blue Ridge found that the work order is considered prudent, used and useful.

9. OECO Work Order: IF-OE-000132-1—OE - Massillon SC Remove UST/Add AST
   a. Project Description: OE - Massillon SC Remove Underground Storage Tank/Add Aboveground Storage Tank
   b. Total: $622,765
   c. Actual: $463,477
   d. In-Service Date: 6/21/19
   e. Project justification statement, including alternatives considered: Remove underground storage tanks for environmental closure and replace with aboveground storage tanks.
   f. Direct Costs (not including Overheads, AFUDC, other):
      i. Labor: $918
      ii. Contractor: $270,825
      iii. Material: $200,425
      iv. Other: $0
   g. Comments: Blue Ridge found that the work order is considered prudent, used and useful.

10. OECO Work Order: IF-SC-000247-1—SvcCo - Fairlawn Remittance Ctr Reno
    a. Project Description: SvcCo - Fairlawn Remittance Ctr Reno
    b. Total: $694,310
    c. Actual: $550,879
    d. In-Service Date: 9/28/17
    e. Project justification statement, including alternatives considered: Business Unit required workstation reconfiguration to support growth within department, align work adjacencies to improve performance, and improve work environments to promote safety and D&I.
    f. Direct Costs (not including Overheads, AFUDC, other):
       i. Labor: $0

ii. Contractor: $322,478
iii. Material: $0
iv. Other: $100

g. Comments: Blue Ridge found that the work order is considered prudent, used and useful.

11. TECO Work Order: 15776111—SB Order for Defiance SW Ckt Switcher
    a. Project Description: Replace Circuit Switchers at TEPerform engineering only for 138kVSouthwest Defiance Circuit Switcher 13200 and 138kV Fayette Circuit Switcher 13340.
    b. Total: $985,830
    c. Actual: $2,456,951
    d. In-Service date: 12/5/19
    e. Project justification statement, including alternatives considered: These early circuit switchers were built in the 1960s and 1970s. They have a history of mechanical problems and interrupter leaks. S&C stopped making any replacement parts for these models in 2000 and we have essentially exhausted any of our spare parts for these very early switchers, so any component failures will result in a lengthy outage until a different interrupting device is procured and reengineered to fit in the location.
    f. Direct Costs (not including Overheads, AFUDC, other):
        i. Labor: $119,070
        ii. Contractor: $215,161
        iii. Material: $91,845
        iv. Other: $15,475
    g. Comments: Blue Ridge found that the work order is considered prudent, used and useful.

12. TECO Work Order: 16055475—Underground Cable Rejuvenation
    a. Project Description: Distribution Reliability Blanket.
    b. Total: $955,430
    c. Actual: $31,627
    d. In-Service Date: 10/22/20
    e. Project justification statement, including alternatives considered: Outages as a result of multiple Underground Residential Developments (URD) Cable failures. Work was performed to reduce outages and minimize cable repair work under emergency circumstances in the region. This program is used to fund unanticipated cable replacement projects in situations where repair is either not possible or is impractical. The program is limited to (URDs). Alternatives considered: Not replacing the cable and continuing to repair cable faults as they occur, often at premium time when they occur after normal working hours and using silicon injections. However, numerous splices in the existing cable makes this option impractical. Recommended solution - Replace sections of cable in UG locations that have experienced 3 or more failures, have a deteriorated neutral, or have other indicators of unexpected cable failure where repairs can no longer be performed. Also inject silicon compound into the URD cables at locations where there is indication of insulation deterioration.
    f. Direct Costs (not including Overheads, AFUDC, other):
        i. Labor: $14,366
        ii. Contractor: $502,224

iii. Material: $6,605
iv. Other: $0

g. Comments: Blue Ridge found that the work order is considered prudent, used and useful.

13. TECO Work Orde: 16622904—Equip Investigate/Repair - Transformer O
    a. Project Description: Replace Failed East Archbold #2 TR (69-12.47 kV, 22 MVA. This is a high priority project as Mobile # 5 is currently in service at this location in place of the failed transformer. Identified a 28 MVA replacement transformer which is located at MetEd. Also replace two ITE breakers (engineer now but breakers could be physically replaced later). The existing transformer has no oil pit.
    b. Total: $2,322,875
    c. Actual: $3,177,558
    d. In-Service Date: 10/20/20
    e. Project justification statement, including alternatives considered: Replace Failed East Archbold #2 TR (69-12.47 kV, 22 MVA. This is a high priority project as Mobile # 5 is currently in service at this location in place of the failed transformer.
    f. Direct Costs (not including Overheads, AFUDC, other):
        i. Labor: $275,728
        ii. Contractor: $506,838
        iii. Material: $828,994
        iv. Other: $16,947
    g. Comments: Blue Ridge found that the work order is considered prudent, used and useful.

The assets of all thirteen projects selected for field verification were confirmed to be installed and used and useful.

Work Order Backlog

Blue Ridge found that the Companies have reduced the number of backlogged work orders by 29% and the associated backlog dollars by 17% from the from the prior 2019 audit.[190] Most of the work orders are Distribution (84%) and individually would not be material to the accumulated reserve for deprecation on an aggregate basis; however, the distribution work orders in the backlog total $22.8 million, which remains significant. Blue Ridge was unable to quantify the potential impact on the accumulated reserve for depreciation.

Table 28: Backlog over 15 Months of Work Order Unitization[191]

Description	Unitization Backlog	Unitization Backlog $
as of 12/31/16	4,032	$62,191,009
as of 12/31/17	3,039	$39,928,597
as of 12/31/18	1,403	$14,122,115
as of 12/31/19	3,308	$42,355,007
As of 12/31/20	2,347	$35,902,687

[191] FirstEnergy's response to 2020 audit Data Request BRC Set-1-INT-037 and 038—Confidential.

In general, a backlog could create problems with recording the replacement of assets that are still in the backlog and have not been unitized. Retirements and Cost of Removal are not recorded for manually unitized work orders until the work order is unitized. Therefore, the longer the backlog, the more the delay. Blue Ridge found that the delayed unitization resulted in retirements and/or Cost of Removal not being appropriately reflected in the Rider DCR.

Blue Ridge recommends that the Companies continue to make a concerted effort to reduce the volume of backlog work orders, both in quantity and dollar value, to return to the 2018 level.

Insurance Recoveries

Insurance recoveries can reduce gross plant and should be taken into consideration in the calculation of the DCR. FirstEnergy stated that there were no insurance recoveries charged to capital for the Companies from December 1, 2019, through November 30, 2020. There are also no insurance recoveries pending for the Companies.[192]

Conclusion—Gross Plant in Service

Blue Ridge's review of gross plant through transactional testing and field inspection of the work order sample had several findings that impact the gross plant included in the Rider DCR. The impacts of these findings are discussed in the Overall Impact of Findings on Rider DCR Revenue Requirements subsection of this report.

ACCUMULATED RESERVE FOR DEPRECIATION

- Determine if the Companies' recovery of the incremental change in Accumulated Reserve for Depreciation are not unreasonable based upon the facts and circumstances known to the Companies at the time such expenditures were committed.

The Rider DCR Compliance Filings include the following accumulated reserve for depreciation ("reserve") incremental change from the prior audit for each company.

Table 29: Incremental Change in Reserve for Depreciation from 11/30/19 to 11/30/20[193]

Company	11/30/2019	11/30/2020	Incremental
The Cleveland Electric Illuminating Company	$ (1,459,339,899)	$ (1,536,057,216)	$ (76,717,317)
Ohio Edison Company	(1,522,980,899)	(1,596,214,657)	(73,233,757)
The Toledo Edison Company	(664,513,182)	(696,858,526)	(32,345,344)
Total	**$ (3,646,833,980)**	**$ (3,829,130,398)**	**$ (182,296,418)**

The Actual and Estimated Schedules B-3 support the incremental change to the reserve, which provide the reserve for accumulated depreciation balances by FERC account for distribution, subtransmission, general, and intangible plant and for allocated Service Company general and intangible plant. A separate schedule supports the intangible gross plant balances.

[192] FirstEnergy's response to 2020 audit Data Request BRC Set 1-INT-020 and 21.
[193] WP V&V – FE DCR Compliance Filing 1.5.2021 – Confidential.

Mathematical Verification

Blue Ridge performed mathematical checks on calculations included in the actual and estimated schedules that supported the reserve and checked whether the reserve rolled forward to the revenue requirement calculation correctly. No exceptions were noted.[194]

Source Data Validation

Blue Ridge traced the values used for the actual November 30, 2020, and estimated February 28, 2021, reserve balances to the source documentation. The actual and estimated balances reconciled to the supporting documents.

Impact of Change in Pension Accounting

In similar treatment as to the Gross Plant schedules, the Companies modified the reserve balances to remove the cumulative pre-2007 impact of a change in pension accounting.

Additional Validation Testing

In addition to reconciling the reserve to supporting documentation, Blue Ridge performed additional analysis to validate the reserve balances. Assets are placed in service primarily as (1) an addition of new assets (for example, a new residential sub-division) or (2) a replacement of existing assets. When assets are replaced, the existing assets are retired. Gross plant in service and the depreciation reserve is reduced to reflect that the assets are no longer in service on the books of the Companies. When assets are replaced, the Companies incur cost of removal and, in some cases, receive salvage for the old assets. Thus, the reserve has three components: (1) accumulated depreciation, (2) cost of removal, and (3) salvage. Cost of removal represents the cost of dismantling, demolishing, tearing down, or otherwise removing retired utility plant. Salvage represents the amount received for property retired.

The retirement of assets does not affect net plant in service since the original cost retired reduces gross plant in service and also reduces the reserve. However, the recording of cost of removal decreases the reserve and, therefore, increases net plant in service. Salvage increases the reserve and, therefore, decreases net plant in service.

Of the 63 sampled work orders Blue Ridge obtained as part of the validation testing, 32 work orders were for replacement work, including blanket and project work orders. The Companies provided the cost of the new assets, retirement data, cost of removal, and, if appropriate, salvage for each work order from the PowerPlan Asset Accounting system. Salvage is captured in most instances on an aggregate basis. Scrap is sold from a separate work order to avoid individual scrap transactions and additional paperwork. This procedure is normal for utilities.

Conclusion—Accumulated Reserve for Depreciation

As discussed in testing steps T1 through T9 above, Blue Ridge found adjustments that should be made to the reserve balances to ensure that net plant is appropriately reflected in the DCR. The impacts of these findings are discussed in this report's subsection Overall Impact of Findings on Rider DCR Revenue Requirements.

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[194] WP V&V – FE DCR Compliance Filing 1.5.2021 – Confidential.

ACCUMULATED DEFERRED INCOME TAXES

- Determine if the Companies' recovery of the incremental accumulated deferred income taxes (ADIT) is not unreasonable based upon the facts and circumstances known to the Companies at the time such expenditures were committed.

The Rider DCR Compliance Filings include the following accumulated deferred income taxes (ADIT) incremental change from the prior audits for each company.

Table 30: Incremental Change in ADIT from 11/30/19 to 11/30/20[195]

Company	11/30/2019	11/30/2020	Incremental
The Cleveland Electric Illuminating Company	$ (443,087,058)	$ (447,711,028)	$ (4,623,971)
Ohio Edison Company	(524,038,117)	(538,163,075)	(14,124,958)
The Toledo Edison Company	(137,423,190)	(140,998,071)	(3,574,881)
Total	**$ (1,104,548,365)**	**$ (1,126,872,174)**	**$ (22,323,810)**

The standard ADIT schedules include the FERC 281 and 282 Property Accounts. The Companies' ADIT includes the allocation portion of the ADIT attributed to the Service Company.

Requirement to Reflect ADIT in Rider DCR

The Opinion and Order and Combined Stipulation from Case No. 10-388-EL-SSO provide the requirement to reflect Accumulated Deferred Income Taxes (ADIT) within Rider DCR. The Combined Stipulation includes this direction in Section B.2:

> The net capital additions included for recognition under Rider DCR will reflect gross plant in service not approved in the Companies' last distribution rate case less growth in accumulated depreciation reserve and accumulated deferred income taxes associated with plant in service since the Companies' last distribution rate case[196] [emphasis added].

During the 2011 audit, Staff further clarified that the treatment of ADIT in the Rider DCR was intended to be the same methodology approved in the last distribution rate case.[197]

Mathematical Verification

Blue Ridge performed mathematical checks on the calculations included on the actual and estimated Companies' and Service Company's ADIT Schedules and verified that ADIT rolled forward to the revenue requirement calculation correctly. No exceptions were noted.[198]

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[195] WP V&V – FE DCR Compliance Filing 1.5.2021 – Confidential.
[196] Case No. 10-0388-EL-SSO Stipulation and Recommendation, March 23, 2010, page 14.
[197] Blue Ridge's Compliance Audit of the 2011 Delivery Capital Recovery (DCR) Rider, submitted April 12, 2012, page 52.
[198] WP V&V – FE DCR Compliance Filing 1.5.2021 – Confidential.

Source Data Validation

The book-tax differences supporting the Companies' and Service Company's ADIT balances (not including excess deferred income taxes) reconciled to the values reflected in the revenue requirement calculation.

The Companies provided a list of the items included in ADIT for each distribution company and the Service Company.[199] Blue Ridge found the majority of dollars included in ADIT based on temporary differences associated with (1) book and tax depreciation, (2) Section 263A overheads and indirect costs that are required to be expensed for book purposes but capitalized for tax purposes, and (3) repairs that, for book purposes, are capitalized and depreciated over the life of the asset and, for tax purposes, are allowed to be deducted as repairs. The Companies excluded deferred taxes in CWIP, ADIT associated with future use and non-utility property, ATSI land leases, capital lease vehicles, and Smart Meters/Grid/Software. The Companies also exclude the ADIT associated with Pension Restatement (cumulative 2006). In prior audits, the Companies provided explanations for the items that were not clearly identified as being related to plant in service or were not readily apparent that they should be included in the DCR.[200] Similar items were included in this year's filings. Blue Ridge found that the Companies' explanations regarding how each of the items was related to plant in service or should otherwise be included in the DCR to be not unreasonable.

With respect to the normalized and non-normalized property related excess deferred income tax (EDIT) balances included in total ADIT, the Companies did not adopt Blue Ridge's recommended adjustments from the prior audit in Case No. 19-1887-EL-RDR. In response to Blue Ridge's finding that the reflected values did not tie as expected to the approved Stipulation in Case No. 19-1887-EL-RDR, the Companies countered,

> Blue Ridge's misunderstanding of the Stipulation fails to recognize that the Stipulation plainly labels all of the balances reflected therein as "illustrative." While those balances were based upon the Companies' financial reporting for 2017, but were subject to adjustment and therefore were not final. These preliminary balances were used in the Stipulation because they were the best available balances at that time, and they were labeled as "illustrative" in recognition that they were not the actual final balances.[201]

At this time, Blue Ridge maintains its finding and recommendation from the prior audit because (1) the other Parties to the Stipulation filed comments objecting to the Companies' claim that the specified balances were intended to be "illustrative" and (2) the PUCO has not yet rendered a decision. To reconcile to the total property-related EDIT balances reflected in the Stipulation, Blue Ridge recommends the following adjustments, which increase the ADIT offset in rate base by $23,397,318 as of November 30, 2020, and $22,885,159 as of February 28, 2021. These adjustments were computed by carrying forward the prior ending balances and annual amortization Blue Ridge

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[199] FirstEnergy's response to 2020 audit Data Request BRC Set-1-INT-001, Attachment 009—Confidential.
[200] FirstEnergy's response to 2018 audit Data Requests BRC Set-8-INT-002, BRC Set 13-INT-005—Confidential, BRC Set-8-INT-003—Confidential, BRC Set-13-INT-006—Confidential, and BRC Set-8-INT-004—Confidential.
[201] Comments of Ohio Edison Company, The Cleveland Electric Illuminating Company and The Toledo Edison Company in Case No. 19-1887-EL-RDR, dated 7/27/2020, page 2.

computed in Case No. 19-1887-EL-RDR. See the Tax Cuts and Jobs Act Effects subsection for a detailed discussion.

Table 31: Recommended Adjustments to Total ADIT in Rider DCR

Line	Description	CEI	OE	TE	Total
1	Normalized Property EDIT - 11/30/20 and 2/28/21 (As Filed)	$ 138,603,679	$ 148,975,974	$ 42,541,350	$ 330,121,003
2	Normalized Property EDIT - BRC-Recommended	$ 143,769,758	$ 152,187,557	$ 42,970,005	$ 338,927,321
3	Difference	$ 5,166,079	$ 3,211,583	$ 428,656	$ 8,806,318
4	Non-Normalized Property EDIT - 11/30/20 (As Filed)	$ 46,122,573	$ 56,357,311	$ 14,573,778	$ 117,053,661
5	Normalized Property EDIT - BRC-Recommended	$ 49,011,123	$ 66,853,610	$ 15,779,929	$ 131,644,662
6	Difference	$ 2,888,550	$ 10,496,300	$ 1,206,151	$ 14,591,000
7	Non-Normalized Property EDIT - 02/28/21 (As Filed)	$ 44,496,128	$ 54,362,087	$ 14,061,324	$ 112,919,539
8	Normalized Property EDIT - BRC-Recommended	$ 47,281,318	$ 64,494,071	$ 15,222,990	$ 126,998,380
9	Difference	$ 2,785,191	$ 10,131,984	$ 1,161,666	$ 14,078,841
10	Adjustment to Total ADIT - Actual 11/30/20 (Lines 3 + 6)	$ 8,054,629	$ 13,707,883	$ 1,634,807	$ 23,397,318
11	Adjustment to Total ADIT - Estimated 02/28/21 (Lines 3 + 9)	$ 7,951,270	$ 13,343,567	$ 1,590,322	$ 22,885,159

Blue Ridge estimates these effects in correcting the ADIT balances:

ADJUSTMENT #21: Reduced CE DCR revenue requirements by $(795,662)
ADJUSTMENT #22: Reduced OE DCR revenue requirements by $(1,331,512)
ADJUSTMENT #23: Reduced TE DCR revenue requirements by $(158,722)

Conclusion—Accumulated Deferred Income Taxes

In Case No. 19-1887-EL-RDR, Blue Ridge found that the total ADIT offset in rate base did not appropriately reflect the EDIT balances resulting from the Tax Cuts and Jobs Act of 2017 (TCJA), as ordered in Case No. 18-1604-EL-UNC. The Companies' disagreed with the finding and the PUCO has yet to decide the issue. The Tax Cuts and Jobs Act Effects subsection of this report discusses the issue in further detail.

Apart from the unresolved EDIT balances, Blue Ridge found the standard ADIT items, resulting from typical book tax differences, are consistent with prior filings, are related to plant in service, and are not unreasonable.

DEPRECIATION EXPENSE

- Determine if the Companies' recovery of the incremental depreciation expense is not unreasonable based upon the facts and circumstances known to the Companies at the time such expenditures were committed.

The Rider DCR Compliance Filings include incremental depreciation expense for each company from the prior audit as shown in the following table.

Table 32: Incremental Change in Depreciation Expense from 11/30/19 to 11/30/20[202]

Company	11/30/2019	11/30/2020	Incremental
The Cleveland Electric Illuminating Company	$ 105,851,498	$ 108,460,056	$ 2,608,559
Ohio Edison Company	111,354,161	113,668,175	2,314,014
The Toledo Edison Company	41,096,571	41,802,713	706,141
Total	**$ 258,302,230**	**$ 263,930,944**	**$ 5,628,714**

Schedule B-3.2 for each operating company provides the calculated depreciation expense based on the plant investment. The depreciation (usually referred to as amortization) calculations associated with Other Plant FERC 303 accounts were performed on Schedule Intangible Depreciation Expense Calculation.

Mathematical Verification

The Companies stated the methodology to calculate depreciation expense for OE, CEI, and TE was approved in Case No. 07-551-EL-AIR and must continue to be used in Rider DCR in order to properly calculate incremental depreciation expense. For the Service Company, the Companies did not have an approved methodology for calculating depreciation expense. The Companies created the Service Company depreciation expense schedules for Rider DCR based on net plant in service, which has consistently been used in all Rider DCR filings since inception.[203]

Blue Ridge verified the mathematical accuracy of the depreciation expense calculations and, with the exception of FERC account 398, found them to be appropriate. CEI account 398 reflects a zero, as opposed to negative, net book value on an actual basis, which indicates the related assets are to be accounted for as though they have a finite life. This treatment and logic are consistent with the Companies' handling of intangible account 309.3.[204] Blue Ridge recommends (1) an adjustment to reduce CEI's annual depreciation expense by $4,147 and (2) the Companies review and rectify the formulas for all amortizing accounts by the next filing date. [**ADJUSTMENT #20** reduces CE DCR revenue requirements by $4,158.]

The Rider DCR uses gross plant-in-service balances consistent with the last distribution rate case to develop the depreciation expense component of the revenue requirements. Any revisions to gross plant should be flowed through the Rider DCR model to ensure that the appropriate amount of depreciation expense is included within the DCR.

The plant balances used to calculate the depreciation were linked to the plant schedules and no exceptions were noted. The calculated depreciation expense on Schedule B-3.2 and the Intangible Depreciation Schedule rolled forward to the revenue calculation correctly.[205]

Source Data Validation

The depreciation accrual rates used were from the approved depreciation study as part of Case No. 07-551-EL-AIR. The PUCO Staff presented the results of its study in its Staff Report issued on

[202] WP V&V – FE DCR Compliance Filing 1.5.2021 – Confidential.
[203] FirstEnergy's response to 2017 audit Data Request BRC Set 11-INT-012.
[204] CEI Rider DCR Compliance Filing dated 1/5/2021, pages 14 and 39.
[205] WP V&V – FE DCR Compliance Filing 1.5.2021 – Confidential.

December 4, 2007. The PUCO Order in Case No. 07-551-EL-AIR was issued on January 21, 2009, and directed the Companies to use the accrual rates proposed by the Staff.[206]

Blue Ridge compared the depreciation accrual rates used in the Rider DCR sub-transmission, distribution, and general plant depreciation calculations to the rates within Staff's Reports.[207] The accrual rates used by CE were not unreasonable.

Conclusion—Depreciation Expense

Blue Ridge found that the calculation of depreciation expense was consistent with the methodology used in the last distribution rate case. However, when amortizing accounts reach zero net book value, the Companies should cease to accrue expense because, unlike depreciating accounts, certain general assets and intangibles are assumed to have a finite life. The Rider DCR uses gross plant-in-service balances consistent with the last distribution rate case to develop the depreciation expense component of the revenue requirements. Any revisions to gross plant should be flowed through the Rider DCR model to ensure that the appropriate amount of depreciation expense is included within the DCR.

The depreciation accrual rates used in the Rider DCR are based upon balances as of May 31, 2007. The Companies updated the depreciation study using plant as of December 31, 2013, and provided the updated study to the Commission Staff on June 1, 2015.[208] Since the last depreciation study was based on balances from eight years ago, Blue Ridge had recommended in the DCR year 2018 audit that the Companies perform a deprecation study. As stipulated in Case No. 16-381-EL-UNC, FirstEnergy has agreed to perform a Depreciation Study by June 30, 2023. The Commission has approved the Stipulation in that case.

PROPERTY TAX EXPENSE

- Determine if the Companies' recovery of incremental property taxes are not unreasonable based upon the facts and circumstances known to the Companies at the time such expenditures were committed.

The Rider DCR Compliance Filings include the following incremental property tax expense for each company from the prior audit.

Table 33: Incremental Change in Property Tax Expense from 11/30/19 to 11/30/20[209]

Company	11/30/2019	11/30/2020	Incremental
The Cleveland Electric Illuminating Company	$ 113,625,090	$ 117,757,093	$ 4,132,003
Ohio Edison Company	95,504,386	101,682,413	6,178,028
The Toledo Edison Company	33,797,539	33,725,127	(72,412)
Total	**$ 242,927,015**	**$ 253,164,634**	**$ 10,237,619**

[206] FirstEnergy's response to 2018 audit Data Request BRC Set 1-INT-022.
[207] WP V&V – FE DCR Compliance Filing 1.5.2021 – Confidential.
[208] FirstEnergy's response to 2015 audit Data Request BRC Set 1-INT-012—Confidential.
[209] WP V&V – FE DCR Compliance Filing 1.5.2021 – Confidential.

The Actual and Estimated Schedules C-3.10 support the incremental calculation of personal and real property taxes based upon the gross plant for the three operating companies. A separate schedule supports the property tax associated with the Service Company plant in service.

Mathematical Verification

Blue Ridge performed mathematical checks on the calculations and validated that the calculation to roll the calculated property taxes forward to the revenue requirement performed correctly. No exceptions were noted.[210]

Source Data Validation

Blue Ridge found the workpapers were well organized and fully sourced. Property tax rates were calculated using the most recent (2020) Ohio Annual Property Tax Return filings and the State of Ohio Assessment.[211] The actual property tax rates were applied to the estimated plant balances to determine the estimated property taxes. The change in property tax rates from 2019 to 2020 were not unreasonable as shown in the following table.

Table 34: Property Tax Rates 2019 and 2020

Description	CE	OE	TE
2019 Property Tax Rates	1.78%	0.93%	1.16%
2020 Property Tax Rates	1.79%	0.94%	1.10%
Difference 2020-2019	0.01%	0.01%	-0.05%
% change	0.39%	0.96%	-4.59%

Conclusion—Property Tax Expense

Blue Ridge found that the calculation of property tax is not unreasonable. As the Rider DCR uses plant-in-service balances to develop the property tax component of the revenue requirements, any revisions to gross plant should be flowed through the Rider DCR model to ensure the appropriate amount of property tax is included within the DCR.

SERVICE COMPANY

- Determine if the Companies' recovery of allocated Service Company plant in service, accumulated reserve, ADIT, depreciation expense, and property tax expense are not unreasonable based upon the facts and circumstances known to the Companies at the time such expenditures were committed.

The Rider DCR Compliance Filings include the following Service Company incremental plant in service, accumulated reserve, ADIT, depreciation expense, and property tax expense for each company.

[210] WP V&V – FE DCR Compliance Filing 1.5.2021 – Confidential.
[211] FirstEnergy's response to 2020 audit Data Request BRC Set 1-INT-1, Attachment 11-Confidential.

Table 35: Change in Service Company Rate Base and Expense from 11/30/19 to 11/30/20[212]

Description	CEI	OE	TE	Total
Actual 11/30/20				
Gross Plant	$ 119,761,375	$ 145,129,548	$ 63,883,971	$ 328,774,893
Reserve	72,358,769	87,685,996	38,598,133	198,642,898
ADIT	(227,212)	(275,340)	(121,201)	(623,753)
Rate Base	**$ 47,629,817**	**$ 57,718,892**	**$ 25,407,038**	**$ 130,755,748**
Depreciation Expense	$ 3,786,311	$ 4,588,337	$ 2,019,721	$ 10,394,369
Property Tax Expense	60,783	73,659	32,423	166,865
Total Expenses	**$ 3,847,094**	**$ 4,661,996**	**$ 2,052,144**	**$ 10,561,234**
Actual 11/30/19				
Gross Plant	$ 113,835,242	$ 137,948,125	$ 60,722,810	$ 312,506,177
Reserve	65,969,842	79,943,749	35,190,106	181,103,697
ADIT	(5,157,535)	(6,250,017)	(2,751,169)	(14,158,721)
Rate Base	**$ 53,022,934**	**$ 64,254,393**	**$ 28,283,873**	**$ 145,561,200**
Depreciation Expense	$ 4,338,374	$ 5,257,340	$ 2,314,207	$ 11,909,921
Property Tax Expense	60,587	73,420	32,319	166,326
Total Expenses	**$ 4,398,961**	**$ 5,330,760**	**$ 2,346,525**	**$ 12,076,246**
Incremental				
Gross Plant	$ 5,926,133	$ 7,181,423	$ 3,161,161	$ 16,268,717
Reserve	6,388,927	7,742,247	3,408,027	17,539,201
ADIT	4,930,323	5,974,677	2,629,968	13,534,968
Rate Base	**$ (5,393,117)**	**$ (6,535,501)**	**$ (2,876,835)**	**$ (14,805,453)**
Depreciation Expense	$ (552,063)	$ (669,003)	$ (294,486)	$ (1,515,552)
Property Tax Expense	197	238	105	540
Total Expenses	**$ (551,867)**	**$ (668,765)**	**$ (294,381)**	**$ (1,515,012)**

The Compliance Filings include actual November 30, 2020, and estimated February 28, 2021, schedules that present Service Company general and intangible gross plant, reserve, ADIT, and incremental depreciation and property tax expense that are then allocated to the Companies based upon the allocation factors agreed to within the Combined Stipulation.

Authority to Include Service Company Costs and Support for Allocation Factors

The Opinion and Order and Combined Stipulation from Case No. 10-388-EL-SSO (reaffirmed in Case Nos. 12-1230-EL-SSO[213] and 14-1297-EL-SSO[214]) provide the authority for the Service Company allocation factors used within Rider DCR. The Combined Stipulation includes this direction in Section B.2:

[212] WP V&V – FE DCR Compliance Filing 1.5.2021—Confidential.
[213] Case No. 12-1230-EL-SSO Commission Opinion and Order, July 18, 2012, pages 10–11.
[214] Case No. 14-1297-EL-SSO Commission Opinion and Order, March 31, 2016, page 119.

> The expenditures reflected in the filing shall be broken down by the Plant in Service Account Numbers associated with Account Titles for subtransmission, distribution, general and intangible plant, including allocated general plant from FirstEnergy Service Company that supports the Companies based on allocations used in the Companies' last distribution rate case.[215] (Emphasis added.)

The following allocation factors were used in Case No. 07-551-EL-AIR[216] and were appropriately used in accordance with the Combined Stipulation to allocate Service Company costs in Rider DCR:

Table 36: Service Company Allocation Factors

	CEI	OE	TE	Total
Allocation Factors	14.21%	17.22%	7.58%	39.01%

Mathematical Verification

Blue Ridge performed mathematical checks on the calculations included within the Service Company schedules and verified that allocated items rolled forward to the operating companies' schedules correctly as incremental changes from the values used in the last distribution rate case.[217]

Source Data Validation

The Actual November 30, 2020, and Estimated February 28, 2021, general and intangible gross plant balances, reserve, and ADIT were reconciled to their source documentation.[218]

The Service Company depreciation accrual rates and the property tax rates are based upon the weighted average of the Companies' rates using the authorized allocation factors. The approach is not unreasonable.

Additional Validation Testing

As discussed in the Gross Plant subsection of this report, Blue Ridge performed additional validation testing using selected sample work orders. Service Company work orders were included within the performed testing.

Conclusion—Service Company

Blue Ridge found nothing that would indicate that Service Company costs included within Rider DCR are unreasonable.

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[215] Case No. 10-0388-EL-SSO Stipulation and Recommendation, March 23, 2010, page 13.
[216] WP FE response to 2011 Audit Data Request BRC-10-10 and 10-11.
[217] WP V&V – FE DCR Compliance Filing 1.5.2021 – Confidential.
[218] WP V&V – FE DCR Compliance Filing 1.5.2021 – Confidential.

COMMERCIAL ACTIVITY TAX AND INCOME TAXES

- Determine if the Companies' recovery of Commercial Activity Tax (CAT) associated with the revenue requirement are not unreasonable based upon the facts and circumstances known to the Companies at the time such expenditures were committed.
- Determine if the Companies' recovery of associated income taxes associated with the revenue requirement are not unreasonable based upon the facts and circumstances known to the Companies at the time such expenditures were committed.

The Rider DCR Compliance Filings include the following incremental commercial activity tax (CAT) for each company. The CAT is calculated based on the statutory 0.26 percent.

Table 37: Incremental Change in CAT from 11/30/19 to 11/30/20[219]

Company	11/30/2019	11/30/2020	Incremental
The Cleveland Electric Illuminating Company	$ 369,231	$ 392,830	$ 23,599
Ohio Edison Company	385,594	415,056	29,463
The Toledo Edison Company	98,642	100,300	1,658
Total	**$ 853,467**	**$ 908,186**	**$ 54,719**

The Rider DCR Compliance Filings include the following incremental income tax expense for each company.

Table 38: Incremental Change in Income Tax from 11/30/19 to 11/30/20[220]

Company	11/30/2019	11/30/2020	Incremental
The Cleveland Electric Illuminating Company	$ 7,078,426	$ 7,432,384	$ 353,958
Ohio Edison Company	8,933,745	9,355,624	421,879
The Toledo Edison Company	1,125,713	1,121,161	(4,553)
Total	**$ 17,137,884**	**$ 17,909,169**	**$ 771,285**

Rider DCR Actual and Estimated Summary Schedules include the calculation for the commercial activity tax and income taxes.

Authority to Include Commercial Activity Tax and Income Tax in Rider DCR

The Opinion and Order and Combined Stipulation from Case No. 10-388-EL-SSO (reaffirmed in Case Nos. 12-1230-EL-SSO[221] and 14-1297-EL-SSO[222]) provide the authority for the recovery of income taxes and commercial activity tax within Rider DCR. The Combined Stipulation includes this direction in Section B.2:

> Effective January 1, 2012, a new rider, hereinafter referred to as Rider DCR ("Delivery Capital Recovery"), will be established to provide the Companies with the

[219] WP V&V – FE DCR Compliance Filing 1.5.2021—Confidential.
[220] WP V&V – FE DCR Compliance Filing 1.5.2021—Confidential.
[221] Case No. 12-1230-EL-SSO Commission Opinion and Order, July 18, 2012, pages 10–11.
[222] Case No. 12-1230-EL-SSO Commission Opinion and Order, July 18, 2012, pages 10–11, and Case No. 14-1297-SSO Commission Opinion and Order, March 31, 2016.

opportunity to recover property taxes, Commercial Activity Tax and associated income taxes[223] (emphasis added).

Mathematical Verification

Blue Ridge performed mathematical checks on the calculation of the commercial activity tax and income tax expense included in the Summary Schedules of the Compliance Filings.[224] No exceptions were noted.

Source Data Validation

FirstEnergy appropriately applied the Commercial Activity Tax (CAT) rate of 0.26% to gross receipts calculated within the Compliance Filings.

The following table shows the composite income tax rates used in the Companies' filings. The composite tax rates should reflect the effective tax rate for federal income tax and the Ohio and municipalities' tax rates as of December 31, 2020. Blue Ridge validated that the 2020 rates reflected in the revenue requirement matched the rates in the Companies' tax provision system.[225] The 2020 composite income tax rates are not unreasonable. The rates were applied to equity return component of the DCR revenue requirement for the actual measurement period.

Table 39: Effective Income Tax Rates Reflected in Companies' Filings for 2020 and 2021[226]

Description	CEI	OE	TE
2020 Effective Income Tax Rates			
Local Effective Tax Rate	2.00%	1.58%	1.61%
Federal Income Tax Rate	21%	21%	21%
2020 Effective Income Tax Rate	22.58%	22.25%	22.27%
2021 Effective Income Tax Rates			
Local Effective Tax Rate	2.00%	1.58%	1.61%
Federal Income Tax Rate	21%	21%	21%
2021 Effective Income Tax Rate	22.58%	22.25%	22.27%
Difference	*0.00%*	*0.00%*	*0.00%*

Conclusion—Commercial Activity Tax and Income Taxes

Blue Ridge found that the commercial activity tax and income tax expense were calculated consistently with prior filings and are not unreasonable. Any adjustments discussed in other subsections of this report will impact the final commercial activity tax and income tax included within the Rider DCR.

[223] Case No. 10-0388-EL-SSO Stipulation and Recommendation, March 23, 2010, page 13.
[224] WP V&V – FE DCR Compliance Filing 1.5.2021—Confidential.
[225] FirstEnergy's response to 2020 audit Data Request BRC Set 7-INT-003—Confidential.
[226] WP V&V – FE DCR Compliance Filing 1.5.2021—Confidential.

TAX CUTS AND JOBS ACT EFFECT

- Determine if the Companies' implementation of the Tax Cuts and Jobs Act of 2017, is consistent with what was approved by the Commission on July 17, 2019, in Case No. 18-1656-EL-ATA.

In the 2017 DCR Report, Blue Ridge expressed concerns regarding the Companies' treatment of excess accumulated deferred income taxes (EDIT) arising from the Tax Cuts and Jobs Acts (TCJA). Blue Ridge recommended (1) that the amount by which the ADIT balance is revalued is also the amount by which the Companies' must set up a regulatory liability to refund the excess deferred taxes to ratepayers because the tax future obligation to the federal government decreased by 40% and (2) that the Companies apply the average rate assumption method (ARAM) consistent with normalization requirements to update the regulatory liability to address the timing differences for the property reversal.

On November 9, 2018, the Companies filed a Stipulation and Recommendation in Case No. 18-1604-EL-UNC ("Stipulation") which resolved the question about the treatment of the excess deferred income tax balances resulting from the TCJA that was raised by Blue Ridge in the above recommendation. The Companies implemented the Stipulation beginning with the October 1, 2019, Rider DCR Compliance Filing pursuant to an Opinion and Order dated July 17, 2019.[227]

Under the Stipulation, Rider DCR rate base will reflect the gross *normalized* property EDIT balance as of December 31, 2017, and the net *non-normalized* property EDIT balance as of the measurement period.

3) Normalized Property: Amortization of the normalized property EDIT balance in accordance with ARAM and the related cumulative reserve will be accounted for in a new credit mechanism. The cumulative reserve in the credit mechanism will accrue a return in the same manner as Rider DCR to make the Companies whole for the gross normalized property EDIT in Rider DCR rate base.[228]

4) Non-Normalized Property: Amortization of the non-normalized property EDIT balance over 10 years will flow back to customers via the new credit mechanism, while both the gross balance and cumulative reserve will be accounted for in Rider DCR.[229]

The actual amount of the EDIT flowing back to customers will reflect the "final, audited balances" as of December 31, 2017.[230] The treatment of the EDIT balances will commence effective January 1, 2018, and will continue until the balances have been fully amortized.[231]

Source Data Validation

During the investigation of the 2018 DCR Compliance Filing, Blue Ridge issued data requests to ascertain the value of EDIT liability owed to customers. The language was very specific in identifying the "final, audited balances" as quoted below.[232]

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[227] FirstEnergy's response to 2019 audit Data Request BRC Set 5-INT-005—Confidential.
[228] Case No. 18-1604-EL-UNC Stipulation and Recommendation, November 9, 2018, TCJA Resolution (a).
[229] Case No. 18-1604-EL-UNC Stipulation and Recommendation, November 9, 2018, TCJA Resolution (b).
[230] Case No. 18-1604-EL-UNC Stipulation and Recommendation, November 9, 2018, TCJA Resolution (c).
[231] Case No. 18-1604-EL-UNC Stipulation and Recommendation, November 9, 2018, TCJA Resolution (d).
[232] FirstEnergy's response to 2018 audit Data Request BRC Set 6-INT-003.

Case No. 20-1629-EL-RDR
Compliance Audit of the 2020 Delivery Capital Recovery (DCR) Riders of Ohio Edison Company, The Cleveland Electric Illuminating Company, and The Toledo Edison Company

Data Request:

Reference the Stipulation and Recommendation filed on November 9, 2018, in Case No. 18-1604-EL-UNC at page 9. a.

EDIT Amount. The actual amount of EDIT flowing back to customers will reflect the final, audited balances, including a federal and state tax gross up, as of December 31, 2017.

1. Please provide "the final, audited balances" owed to customers, before and after federal and state tax gross up, as of December 31, 2017.

...

Response:

1. See BRC Set 6-INT-002 Attachment 1 Confidential

...

The following table summarizes the information provided in the Companies' response to 2018 BRC Set 6-INT-002 Attachment 1.

Table 40: Final, Audited EDIT Balances as of December 31, 2017–CONFIDENTIAL[233]

Description	CEI	OE	TE	Total
After-Tax				
Normalized Property	$ (173,640,455)	$ (157,240,782)	$ (42,962,870)	$ (373,844,107)
Non-Normalized Property	(39,321,477)	(89,328,343)	(22,284,682)	(150,934,501)
Non-Property	13,955,944	48,702,820	10,195,533	72,854,297
Total	$ (199,005,987)	$ (197,866,305)	$ (55,052,019)	$ (451,924,311)
Avg. Tax Rate				
Normalized Property	22.9%	22.5%	21.6%	
Non-Normalized Property	19.8%	23.1%	23.5%	
Non-Property	22.4%	22.1%	21.9%	
Pre-Tax				
Normalized Property	$ (225,096,763)	$ (202,870,343)	$ (54,795,596)	$ (482,762,701)
Non-Normalized Property	(49,050,345)	(116,207,017)	(29,136,313)	(194,393,675)
Non-Property	17,987,082	62,482,883	13,046,373	93,516,338
Total	$ (256,160,025)	$ (256,594,476)	$ (70,885,536)	$ (583,640,038)

The "final, audited balances" provided in the response matched those presented in Appendix A of the Stipulation filed on November 9, 2018, as well as the Supplemental Stipulation filed on January 25, 2019.

During the investigation of the 2019 DCR Compliance Filing, Blue Ridge compared the property-related EDIT values to the balances in the Stipulation agreed to by the Parties and approved by the Commission. They did not tie out as expected. In response to data requests, the Companies presented various adjustments, some of which on net reduce the total liability owed to customers. The Companies' revisions also reflected reclasses between EDIT categories that should have a net-zero

[233] FirstEnergy's response to 2018 audit Data Request BRC Set 6-INT-002, Attachment 1—Confidential.

impact on the total liability subject to refund, albeit they do impact the period over which the amortizing credits flow back to customers through the new credit mechanism.

The table below presents the Companies' adjustments, which include true-ups to the actual 2017 federal and state tax returns, exclusion of AFUDC equity, which the Companies represented has no associated EDIT, and reconciling differences between the tax provision calculation and PowerTax, a module within the Companies' plant accounting system.

Table 41: Companies' Adjustments to Property EDIT Balances as of December 31, 2017[234]

Description	CEI	OE	TE	Total
Normalized Property EDIT - 12/31/17 Stipulated	**$173,640,455**	**$157,240,782**	**$ 42,962,870**	**$373,844,107**
Prior Rate Change Differences	(4,578,827)	(3,319,535)	773,840	(7,124,522)
Return to Accural Adjustment - Federal	1,504,585	1,642,652	377,663	3,524,901
Return to Accrual Adjustment - State	(1,922,384)	(1,235,812)	(1,551,330)	(4,709,526)
Reclass Nuclear Item to Non-Normalized Property EDIT	(27,347,558)	-	-	(27,347,558)
Reclass Legacy Items to Non-Normalized Property EDIT	(2,523,139)	(5,053,225)	7,136	(7,569,228)
Other	(169,454)	(298,888)	(28,829)	(497,171)
Normalized Property EDIT - 12/31/17 FE Adjusted	**$138,603,679**	**$148,975,974**	**$ 42,541,350**	**$330,121,003**
Non-Normalized Property EDIT - 12/31/17 Stipulated	**$ 39,321,477**	**$ 89,328,343**	**$ 22,284,682**	**$150,934,501**
Prior Rate Change Differences	651,080	(1,281,139)	163,117	(466,942)
Return to Accural Adjustment - Federal	(3,797,495)	(5,393,127)	(659,021)	(9,849,643)
Return to Accrual Adjustment - State	(479,881)	(682,920)	(784,683)	(1,947,484)
Reclass Nuclear Item to Non-Normalized Property EDIT	27,347,558	-	-	27,347,558
Reclass Legacy Items to Non-Normalized Property EDIT	2,523,139	5,053,225	(7,136)	7,569,228
Reclass to Non-Property EDIT	(264,377)	(691,405)	(3,819)	(959,601)
Exclude AFUDC Equity (No Associated EDIT)	(404,924)	(6,570,080)	(419,798)	(7,394,802)
Transferring Items from Tax Provision into PowerTax	174,876	440,089	(391,741)	223,224
Other	(13,646)	(394,033)	316,546	(91,133)
Non-Normalized Property EDIT - 12/31/17 FE Adjusted	**$ 65,057,807**	**$ 79,808,952**	**$ 20,498,148**	**$165,364,907**
Total Property Related EDIT - 12/31/17 Stipulated	**$212,961,931**	**$246,569,125**	**$ 65,247,552**	**$524,778,608**
Total Property Related EDIT - 12/31/17 FE Adjusted	**$203,661,486**	**$228,784,927**	**$ 63,039,497**	**$495,485,910**

As summarized in the table below, the Companies' property-related EDIT adjustments reduce the total liability owed to customers as of December 31, 2017, by $28,333,097. There is also a reclass adjustment from non-normalized property to non-property which reduces the total property related EDIT balance as of December 31, 2017, in Rider DCR by $959,601. Subject to check, the reclass to non-property should have a net zero impact on the total liability owed to customers.

Table 42: Companies' Adjusted Property EDIT Balance in Rider DCR as of December 31, 2017

Description	CEI	OE	TE	Total
Normalized Property EDIT	$ 173,640,455	$ 157,240,782	$ 42,962,870	$ 373,844,107
Non-Normalized Property EDIT	39,321,477	89,328,343	22,284,682	150,934,501
Total Property EDIT - 12/31/17 Stipulated	**$212,961,931**	**$246,569,125**	**$ 65,247,552**	**$524,778,608**
Adjustments to Liability Owed to Customers	(9,036,069)	(17,092,793)	(2,204,235)	(28,333,097)
Reclasses to Non-Property Category	(264,377)	(691,405)	(3,819)	(959,601)
Reclasses within Property Category	-	-	-	-
Total Property EDIT - 12/31/17 FE Adjusted	**$203,661,486**	**$228,784,927**	**$ 63,039,497**	**$495,485,910**

[234] FirstEnergy's responses to 2109 audit Data Request BRC Set 5-INT-010, Attachment 1—Confidential and BRC Set 16-INT-005, Attachment 1—Confidential.

When asked if the revised balances were reflected in the TCJA case record and, if not, how the Companies obtained authorization to update the balances, the Companies gave this reply:

> The Stipulation and Recommendation filed in Case No. 18-1656-EL-ATA et al. states that the actual amount of EDIT flowing back to customers will reflect the final, audited balances, including a federal and state tax gross up, as of December 31, 2017. The Companies filed compliance tariffs on July 26, 2019 in Case No. 18-1656-EL-ATA reflecting updated balances.[235]

Blue Ridge found the Companies' response to lack clarity, casting doubt on the actual meaning of "final, audited balances." PricewaterhouseCoopers performed the external audit of the December 31, 2017, financial statements, and they issued an unqualified opinion on February 20, 2018—months prior to the Stipulation, filed on November 9, 2018, as well as the Supplemental Stipulation, filed on January 25, 2019. Since no specific true-up provisions exist in the Stipulation to adjust to the 2017 filed tax returns and other later known variables, Blue Ridge recommends restoring the EDIT balances to reflect those agreed to within the settlement and allowing parties to consider the Company's changes, such as the assertion that there is no EDIT associated with AFUDC equity, within the next Rider TSA annual filing. With respect to the reclass adjustments, Blue Ridge is neutral on their adoption since they have no impact on the total agreed upon liability to be refunded to customers. The EDIT categories with varying amortization periods are judgmental to some extent and an audit opinion would not render such definitional determinations official or correct.

Blue Ridge recommends reversing all EDIT adjustments, except for reclasses between normalized and non-normalized property, so that the Total Property EDIT reflected in Rider DCR matches the Total Property EDIT as of December 31, 2017, in the Stipulation. The scope of Blue Ridge's current investigation is limited to the property related EDIT balances in Rider DCR. Blue Ridge therefore has not and cannot validate the reclass from property to non-property was appropriately reflected in the new credit mechanism. The following table presents the result of Blue Ridge's recommendation.

[235] FirstEnergy's responses to 2019 audit Data Request BRC Set 16-INT-007(a).

Table 43: Blue Ridge Recommended Property-Related EDIT Balances as of December 31, 2017

Description	CEI	OE	TE	Total
Normalized Property EDIT - 12/31/17 Stipulated	$ 173,640,455	$ 157,240,782	$ 42,962,870	$ 373,844,107
Adjustments to Liability Owed to Customers	(5,166,079)	(3,211,583)	(428,656)	(8,806,318)
Reclasses to Non-Normalized Property Category	(29,870,697)	(5,053,225)	7,136	(34,916,786)
Normalized Property EDIT - 12/31/17 FE Adjusted	$ 138,603,679	$ 148,975,974	$ 42,541,350	$ 330,121,003
Reverse: Adjustments to Liability Owed to Customers	5,166,079	3,211,583	428,656	8,806,318
Normalized Property EDIT - 12/31/17 BRC-Rcmd.	**$143,769,758**	**$152,187,557**	**$ 42,970,005**	**$338,927,321**
Non-Normalized Property EDIT - 12/31/17 Stipulated	**$ 39,321,477**	**$ 89,328,343**	**$ 22,284,682**	**$150,934,501**
Adjustments to Liability Owed to Customers	(3,869,990)	(13,881,210)	(1,775,579)	(19,526,779)
Reclass to Non-Property Category	(264,377)	(691,405)	(3,819)	(959,601)
Reclasses from Normalized Property Category	29,870,697	5,053,225	(7,136)	34,916,786
Non-Normalized Property EDIT - 12/31/17 FE Adjusted	**$ 65,057,807**	**$ 79,808,952**	**$ 20,498,148**	**$165,364,907**
Reverse: Adjustments to Liability Owed to Customers	3,869,990	13,881,210	1,775,579	19,526,779
Reverse: Reclass to Non-Property Category	264,377	691,405	3,819	959,601
Non-Normalized Property EDIT - 12/31/17 BRC-Rcmd.	**$ 69,192,173**	**$ 94,381,568**	**$ 22,277,546**	**$185,851,287**
Total Property EDIT - 12/31/17 Stipulated	**$212,961,931**	**$246,569,125**	**$ 65,247,552**	**$524,778,608**
Total Property EDIT - 12/31/17 BRC-Rcmd.	**$212,961,931**	**$246,569,125**	**$ 65,247,552**	**$524,778,608**

Conclusion—Tax Cuts and Jobs Act Effect

The treatment of EDIT in Rider DCR from the prior investigations has been resolved per the Stipulation agreed to by the Parties and approved by the Commission in Case No. 18-1604-EL-UNC. The property related EDIT balances, normalized and non-normalized, are accounted for between the Rider DCR and new credit mechanism. Blue Ridge recommends the normalized and non-normalized property EDIT balances under total ADIT be restated as shown in the table below.

Table 44: Blue Ridge Recommended Property-Related EDIT Balances in Rider DCR Compliance Filing

Description	CEI	OE	TE	Total
Normalized Property EDIT - 12/31/17 BRC-Rcmd.	**$ 143,769,758**	**$ 152,187,557**	**$ 42,970,005**	**$ 338,927,321**
Non-Normalized Property EDIT - 12/31/17 BRC-Rcmd.	**$ 69,192,173**	**$ 94,381,568**	**$ 22,277,546**	**$ 185,851,287**
Revised Amortization - 01/01/2018 thru 11/30/20	(20,181,051)	(27,527,957)	(6,497,618)	(54,206,625)
Non-Normalized Property EDIT - 11/30/20 BRC-Rcmd.	**$ 49,011,123**	**$ 66,853,610**	**$ 15,779,929**	**$ 131,644,662**
Revised Amortization - 12/01/2019 thru 02/29/21	(1,729,804)	(2,359,539)	(556,939)	(4,646,282)
Non-Normalized Property EDIT - 02/28/21 BRC-Rcmd.	**$ 47,281,318**	**$ 64,494,071**	**$ 15,222,990**	**$ 126,998,380**

The reconciliation of the total property related EDIT balances to the amounts agreed to in the Stipulation would increase ADIT by $23,397,318 as of November 30, 2020, and $22,885,159 as of February 28, 2021, as shown in the following tables. The adjustments reduce Rider DCR revenue requirements for CE by $(795,662) [**ADJUSTMENT #21**], for OE by $(1,331,512) [**ADJUSTMENT #22**], and for TE by $(158,722). [**ADJUSTMENT #23**].

Table 45: Recommended Adjustment to ADIT in Rider DCR Actual 11/30/20

Description	CEI	OE	TE	Total
Normalized Property EDIT - 11/30/20 and 2/28/21 (As Filed)	$ 138,603,679	$ 148,975,974	$ 42,541,350	$ 330,121,003
Normalized Property EDIT - BRC-Recommended	$ 143,769,758	$ 152,187,557	$ 42,970,005	$ 338,927,321
Difference	$ 5,166,079	$ 3,211,583	$ 428,656	$ 8,806,318
Non-Normalized Property EDIT - 11/30/20 (As Filed)	$ 46,122,573	$ 56,357,311	$ 14,573,778	$ 117,053,661
Normalized Property EDIT - BRC-Recommended	$ 49,011,123	$ 66,853,610	$ 15,779,929	$ 131,644,662
Difference	$ 2,888,550	$ 10,496,300	$ 1,206,151	$ 14,591,000
Adjustment to Total ADIT - Actual 11/30/20	$ 8,054,629	$ 13,707,883	$ 1,634,807	$ 23,397,318

Table 46: Recommended Adjustment to ADIT in Rider DCR Estimated 2/28/21

Description	CEI	OE	TE	Total
Normalized Property EDIT - 11/30/20 and 2/28/21 (As Filed)	$ 138,603,679	$ 148,975,974	$ 42,541,350	$ 330,121,003
Normalized Property EDIT - BRC-Recommended	$ 143,769,758	$ 152,187,557	$ 42,970,005	$ 338,927,321
Difference	$ 5,166,079	$ 3,211,583	$ 428,656	$ 8,806,318
Non-Normalized Property EDIT - 02/28/21 (As Filed)	$ 44,496,128	$ 54,362,087	$ 14,061,324	$ 112,919,539
Normalized Property EDIT - BRC-Recommended	$ 47,281,318	$ 64,494,071	$ 15,222,990	$ 126,998,380
Difference	$ 2,785,191	$ 10,131,984	$ 1,161,666	$ 14,078,841
Adjustment to Total ADIT - Estimated 02/28/21	$ 7,951,270	$ 13,343,567	$ 1,590,322	$ 22,885,159

RETURN

- Determine if the Companies return on and of plant-in-service associated with distribution, subtransmission, and general and intangible plant, including allocated general plant from FirstEnergy Service Company are not unreasonable based upon the facts and circumstances known to the Companies at the time such expenditures were committed.

The Rider DCR Compliance Filings include the following calculated return on rate base at 8.48% for each company.

Table 47: Incremental Change in Return on Rate Base from 11/30/19 to 11/30/20[236]

Company	11/30/2019	11/30/2020	Incremental
The Cleveland Electric Illuminating Company	$ 40,052,616	$ 42,010,930	$ 1,958,314
Ohio Edison Company	51,498,355	53,886,806	2,388,451
The Toledo Edison Company	6,442,848	6,449,647	6,799
Total	**$ 97,993,818**	**$ 102,347,382**	**$ 4,353,564**

The Rider DCR Summary Schedule includes the calculation for the rate of return and the return on plant using the calculated rate base.

Authority to Collect a Return on Plant-in-Service in Rider DCR

The Combined Stipulation and Order in Case No. 10-0388-EL-SSO (and reaffirmed in Case Nos. 12-1230-EL-SSO and 14-1297-EL-SSO[237]) provides the capital structure, cost of debt, and return on equity that is allowed in Rider DCR Revenue Requirements. The Combined Stipulation includes this direction in Section B.2:

> The return earned on such plant will be based on the cost of debt of 6.54% and a return on equity of 10.5% determined in the last distribution rate case utilizing a 51% debt and 49% equity capital structure.[238]

[236] WP V&V – FE DCR Compliance Filing 1.5.2021—Confidential.
[237] Case No. 12-1230-EL-SSO Commission Opinion and Order, July 18, 2012, pages 10-11, and Case No. 14-1297-SSO Commission Opinion and Order, March 31, 2016.
[238] Case No. 10-0388-EL-SSO Stipulation and Recommendation, March 23, 2010, page 14.

Mathematical Verification

The rate of return and the return on plant is calculated correctly in accordance with the Combined Stipulation.[239]

Source Data Validation

The capital structure and rates used within Rider DCR agree with the stipulated amounts.

Conclusion—Return

Although the adjustments discussed in other subsections of this report will affect the final return included within the DCR, Blue Ridge found that the calculation of the return component of the DCR is not unreasonable.

RIDER DCR CALCULATION

- Determine if the Companies' revenue requirement calculation for Rider DCR are not unreasonable based upon the facts and circumstances known to the Companies at the time such expenditures were committed.

The Compliance Filing Summary Schedules pull together the various components allowed within Rider DCR and calculate the revenue requirements based upon the actual November 30, 2020, and estimated February 28, 2021, balances. The Annual Rider DCR Revenue is compared against the Commission-approved Revenue Cap in the Companies' filings.[240]

Mathematical Verification

The various actual November 30, 2020, and estimated February 28, 2021, components, including gross plant, reserve, ADIT, depreciation, and property tax expense, were discussed in other subsections of this report and roll forward into the revenue requirements. Blue Ridge found no exceptions.

Annual Cap

Recovery through the DCR is subject to annual caps. The annual cap has been modified several times since the inception of the Rider DCR. The cap for the filing under review is a composite from two stipulations approved by the Commission.

The Stipulation in Case No. 12-1230-EL-SSO modified the annual cap of the Rider DCR Revenue collected effective June 1, 2014, as follows:

> For the twelve-month period from June 1, 2014, through May 31, 2015, that Rider DCR is in effect, the revenue collected by the Companies shall be capped at $195 million, for the following twelve-month period, the revenue collected under Rider DCR shall be capped at $210 million.[241]

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[239] WP V&V – FE DCR Compliance Filing 1.5.2021—Confidential.
[240] CEI, OE, and TE Rider DCR Replacement Compliance Filings dated 1/5/21, page 57.
[241] Case No. 12-12-1230-EL-SSO Opinion and Order, July 18, 2012, page 10.

The Stipulation in Case No. 14-1297-EL-SSO modified the annual cap of the Rider DCR Revenue collected as follows:

> The revenue caps for the Delivery Capital Recovery Rider (Rider DCR) will increase annually to $30 million for the period of June 1, 2016, through May 31, 2019; $20 million for the period of June 1, 2019, through May 31, 2022; and $15 million for the period of June 1, 2022, through May 31, 2024 [emphasis added].[242]

The Companies appropriately applied the annual caps in the stipulations in Case Nos. 12-1230-EL-SSO and 14-1297-EL-SSO that resulted in an annual cap for the 2020 DCR as follows:

Table 48: Companies' Calculation of Annual Cap Prior to Under (Over) Recovery Adjustment[243]

12 months 6/1/15 - 5/31/16		$ 210,000,000
12 months 6/1/16 - 5/31/17		30,000,000
12 months 6/1/17 - 5/31/18		30,000,000
12 months 6/1/18 - 5/31/19		30,000,000
12 months 6/1/19 - 5/31/20		20,000,000
12 months 6/1/20 - 5/31/21	$ 20,000,000	
Prorated for seven months		11,666,667
		$ 331,666,667

Over/Under Recovery

The Stipulations in Case Nos. 10-388-EL-SSO and 12-1230-EL-SSO contain similar language addressing over or under recoveries against the annual caps as follows:

> For any year that the Companies' spending would produce revenue in excess of that period's cap, the overage shall be recovered in the following cap period subject to such period's cap. For any year the revenue collected under the Companies' Rider DCR is less than the annual cap allowance, the difference between the revenue collected and the cap shall be applied to increase the level of the subsequent period's cap.[244]

The annual cap analysis included in the January 5, 2021, filing included revenues through November 30, 2020. Using the actual annual revenue, the Companies have a cumulative under recovery of $15,847,315 as shown in the following table.[245]

[242] Case No. 14-1297-EL-SSO Opinion and Order, March 31, 2016, page 25.
[243] WP V&V – FE DCR Compliance Filing 1.5.2021—Confidential.
[244] Case No. 10-0388-EL-SSO Opinion and Order, August 25, 2010, page 12 and Case No. 12-12-1230-EL-SSO Opinion and Order, July 18, 2012, page 10.
[245] WP V&V—FE DCR Compliance Filing 1.5.2021—Confidential.

Table 49: Annual DCR Revenues Vs. Annual Cap through November 30, 2020[246]

Period	Annual Cap	Annual Revenue	Under (Over)	Cum Under (Over)
2012	$ 150,000,000	$ 128,616,253	$ 21,383,747	$ 21,383,747
2013	$ 165,000,000	$ 185,631,927	$ (20,631,927)	$ 751,820
2014	$ 188,750,000	$ 191,709,557	$ (2,959,557)	$ (2,207,737)
2015	$ 203,750,000	$ 207,078,057	$ (3,328,057)	$ (5,535,794)
2016	$ 227,500,000	$ 216,681,105	$ 10,818,895	$ 5,283,099
2017	$ 257,500,000	$ 262,678,121	$ (5,178,121)	$ 104,978
2018	$ 287,500,000	$ 291,199,888	$ (3,699,888)	$ (3,594,910)
2019	$ 311,666,667	$ 309,630,496	$ 2,036,171	$ (1,558,739)
YTD 11/30/2020	$ 331,666,667	$ 314,260,613	$ 17,406,054	$ 15,847,315

In addition to the total cap, the Companies have individual annual caps that limit recovery through the Rider DCR. The following table shows the Companies' revenue to the aggregate annual cap (adjusted for the cumulative under [over] recovery) and the allocated Companies' caps. Blue Ridge confirmed the Actual Revenue through November 30, 2020, included in the Companies' filing.[247] Each of the operating companies' DCR revenues through November 30, 2020, are below the annual cap.

Table 50: 2020 Annual DCR Revenue to Aggregate and Allocated Caps through November 30, 2020[248]

Period	Aggregate Annual Cap	CEI	OE	TE
% of Aggregate Annual Cap		70%	50%	30%
2020 Annual Cap	$ 331,666,667			
2019 Cumulative Under (Over)	$ (1,558,739)			
Adjusted 2020 Annual Cap	$ 330,107,927	$ 231,075,549	$ 165,053,964	$ 99,032,378
Annual Revenue Through 11/30/2020	$ 314,260,613	$ 139,314,953	$ 137,484,483	$ 37,461,177
Under (Over) 2020 Revenue Cap	$ 15,847,315	$ 91,760,595	$ 27,569,480	$ 61,571,200

Conclusion—Rider DCR Calculation

Although Blue Ridge found that the balances used in the Rider DCR calculations should be adjusted, Blue Ridge found that the Rider DCR revenue requirements calculation is not unreasonable.

The Annual Rider DCR Revenue through November 30, 2020, is under both the aggregate annual cap and the allocated annual cap by company.

PROJECTIONS

- Develop an understanding of the projection methodology used by the Companies for plant-in-service, property taxes, Commercial Activity Tax, and Income Tax.

The Compliance Filings include projections for the first two months in 2021. To develop the first quarter 2021 estimates, the Companies used estimated plant-in-service and reserve balances as of

[246] WP V&V – FE DCR Compliance Filing 1.5.2021—Confidential.
[247] FirstEnergy's response to Data Request BRC Set 7-INT-001—Confidential.
[248] WP V&V – FE DCR Compliance Filing 1.5.2021—Confidential.

February 28, 2021, the most recent (December 2020) forecast from PowerPlan. The estimated February 28, 2021, plant and reserve balances were then adjusted to reflect current assumptions (including project additions and delays), to incorporate recommendations from prior Rider DCR Audit Reports, and to remove the pre-2007 impact of a change in pension accounting.[249]

Authority to use Projected Data

The Opinion and Order and Combined Stipulation from Case No. 10-388-EL-SSO and continued in Case Nos. 12-12-1230-EL-SSO and 14-1297-EL-SSO provide the authority to include estimated balances in Rider DCR. The Combined Stipulation includes this direction in Section B.2:

> The quarterly filings will be based on estimated balances as of August 31, November 30, February 28, and May 31, respectively, with any reconciliation between actual and forecasted information being recognized in the following quarter.[250]

Mathematical Verification and Source Validation

The actual and estimated schedules in the Compliance Filings used the same format and calculations for each of the components and the revenue requirements calculations. Blue Ridge reviewed the estimated February 28, 2021, schedules while performing specific tasks in each of the previous subsections. Specific observations and findings are discussed in the appropriate subsections.

Conclusion—Projections

Blue Ridge found that the projected amounts included through February 2021 are not unreasonable. In addition, the projected amounts will be reconciled to the actual amounts, and the Rider DCR revenue requirement will be adjusted to actual in the next quarter's Rider DCR Compliance Filings.

OVERALL IMPACT OF FINDINGS ON RIDER DCR REVENUE REQUIREMENTS

- Determine the impact of all findings to Rider DCR revenue requirements.

Blue Ridge's impact of our recommendations is summarized in the following table.

[249] FirstEnergy's response to Data Request BRC Set 1-INT-001, Attachment 3—Confidential.
[250] Case No. 12-1230-EL-SSO Stipulation and Recommendation April 13, 2012, page 22.

Table 51: Impact of Blue Ridge's Findings on Rider DCR Revenue Requirement[251]

Adj #	Description	CEI	OE	TE	Total
	As Filed	$ 156,461,204	$ 164,514,272	$ 40,062,907	$ 361,038,383
1	Capitalized Vegetation Management Expense - CECO - Various WO#'s	(1,686,259)	-	-	(1,686,259)
2	Capitalized Vegetation Management Expense - OECO - Various WO#'s	-	(1,025,521)	-	(1,025,521)
3	Capitalized Vegetation Management Expense - TECO - Various WO#'s	-	-	(402,349)	(402,349)
4	AFUDC Over Accrued - OECO - WO# 13300165	-	(31,007)	-	(31,007)
5	AFUDC Over Accrued - OECO - WO# 14431541	-	(11,373)	-	(11,373)
6	AFUDC Over Accrued - TECO - WO# IF-TW-000025-1	-	-	(1,406)	(1,406)
7	LTIP-Stock - CECO, OECO, TECO	(89,959)	(104,226)	(34,414)	(228,599)
8	Retirements Not Recorded - CECO - WO# 15599597	(6)	-	-	(6)
9	Retirements Not Recorded - OECO - WO# IF-OE-000135-1	-	(792)	-	(792)
10	Retirements Not Recorded - OECO - WO# IF-OE-000131-1	-	(29,541)	-	(29,541)
11	Retirements Not Recorded - OECO - WO# IF-OE-000132-1	-	2,383	-	2,383
12	Retirements Not Recorded - OECO - WO# IF-OE-000136-1	-	(740)	-	(740)
13	Retirements Not Recorded - OECO - WO# IF-OE-000137-1	-	(429)	-	(429)
14	Retirements Not Recorded - OECO - WO# IF-SC-000247-1	-	(1,582)	-	(1,582)
15	Retirements Not Recorded - CECO - WO# 14861458	(52,688)	-	-	(52,688)
16	Retirements Not Recorded - CECO - WO# CE-001603-DO-MSTM	(23,726)	-	-	(23,726)
17	Retirements Not Recorded - OECO - WO# 16616511	-	(156)	-	(156)
18	Retirements Not Recorded - TECO - WO# 15776111	-	-	(2,821)	(2,821)
19	Retirements Not Recorded - TECO - WO# 15997031	-	-	(537)	(537)
20	Depreciation on Fully Amortized Assets - CECO	(4,158)	-	-	(4,158)
21	Regulatory Liability TCJA - CECO	(795,662)	-	-	(795,662)
22	Regulatory Liability TCJA - OECO	-	(1,331,512)	-	(1,331,512)
23	Regulatory Liability TCJA - TECO	-	-	(158,722)	(158,722)
24	Capitalized MARCs User Radio Fees - CECO - WO# CE-00827-TQ	(9,813)	-	-	(9,813)
	Impact of All Adjustments	(2,662,272)	(2,534,496)	(600,249)	(5,797,016)
	Recommended Rider DCR Revenue Requirements	$ 153,798,932	$ 161,979,776	$ 39,462,659	$ 355,241,367

[251] WP Impact of Adjustments BRC Set 1-INT-001 Attachment 1 - FE DCR Compliance Filing 1.5.2021—Confidential R1.xlsx

APPENDICES

APPENDIX A: RIDER DCR EXCERPTS WITHIN ORDER AND COMBINED STIPULATION

The following cases are relevant to the Delivery Capital Recovery Riders reviewed and discussed in this report.

- 10-0388-EL-SSO
- 12-1230-EL-SSO
- 14-1297-EL-SSO
- 11-5428-EL-RDR
- 12-2855-EL-RDR
- 13-2100-EL-RDR
- 14-1939-EL-RDR
- 15-1739-EL-RDR
- 16-2041-EL-RDR
- 17-2009-EL-RDR
- 18-1542-EL-RDR – No Commission Finding and Order
- 19-1887-EL-RDR – No Commission Finding and Order

Excerpts from Commission Opinions and Orders and Stipulations specifically related to Rider DCR in the above cases are provided below.

Case No. 10-388-EL-SSO

Combined Stipulation

The Combined Stipulation are comprised of the following documents:

- Original Stipulation Agreement included with the Companies' Application dated March 23, 2010
- First Supplemental Stipulation Agreement dated May 13, 2010 which modified the terms of the original stipulation
- Second Supplemental Stipulation dated July 19, 2010

The key sections related to the scope of this audit from the Combined Stipulation follow:

> B. Distribution
> Section 2 Effective January 1, 2012, a new rider, hereinafter referred to as Rider DCR ("Delivery Capital Recovery"), will be established to provide the Companies with the opportunity to recover property taxes, Commercial Activity Tax and associated income taxes and earn a return on and of plant in service associated with distribution, subtransmission, and general and intangible plants including allocated general plant from FirstEnergy Service Company that supports the Companies, which was not included in the rate base determined in the Opinion and Order of January 21, 2009 in Case No. 07-551-EL-AIR et al. ("last distribution rate case"). The return earned on such plant will be based on the cost of debt of 6.54% and a return on equity of 10.5% determined in the last distribution rate case utilizing a 51% debt and 49% equity capital structure. The net capital additions included for recognition under Rider DCR will reflect gross plant in service not approved in the Companies' last distribution rate case less growth in accumulated depreciation reserve and accumulated deferred income taxes associated with plant in service since the Companies' last distribution rate case. Rider DCR shall be adjusted quarterly to reflect in-service net capital

additions and encourage investment in the delivery system. For the first 12 months Rider DCR is in effect, the revenue collected by the Companies under Rider DCR shall be capped at $150 million; for the following 12 months the revenue collected by the Companies under Rider DCR shall be capped at $165 million, and for the following five months the revenue collected by the Companies under Rider DCR shall be capped at $75 million. Consistent with the time periods for the revenue caps established above, each individual Company will have a cap of 50%, 70% and 30% for Ohio Edison, CEI and Toledo Edison, respectively, of the total aggregate caps as established above. Capital additions recovered through Riders LEX, EDR, and AMI, or any other subsequent rider authorized by the Commission to recover delivery-related capital additions, will be identified and excluded from Rider DCR and the annual cap allowance. Revenue requirements will be derived for each company separately, and on that basis the recovery of the revenue among the classes of each Company will be calculated using the same methodology as the existing DSI Rider. To effect the quarterly adjustments, the Companies will submit a filing that contains the adjustment requested, the resulting rate for each customer class and the bill impact on customers. The filing shall show the Plant in Service account balances and accumulated depreciation reserve balances compared to that approved in the last distribution rate case. The expenditures reflected in the filing shall be broken down by the Plant in Service Account Numbers associated with Account Titles for subtransmission, distribution, general and intangible plant, including allocated general plant from FirstEnergy Service Company that supports the Companies based on allocations used in the Companies' last distribution rate case. Net capital additions for plant in Service for General Plant shall be included in the DCR so long as there are no net job losses at the Companies as a result of involuntary attrition as a result of the merger between FirstEnergy Corp. and Allegheny Energy, Inc. For each account title the Companies shall provide the plant in service and accumulated depreciation reserve for the period prior to the adjustment period as well as during the adjustment period. The filing shall also include a detailed calculation of the depreciation expense and accumulated depreciation impact as a result of the capital additions. The Companies will provide the information on an individual Company basis.
(Section 2 Second paragraph of original text replaced by Second Supplemental Stipulation) The Signatory Parties agree that the quarterly Rider DCR update filing will not be an application to increase rates within the meaning of R.C. § 4909.18 and each Signatory Party further agrees it will not advocate a position to the contrary in any future proceeding. The first quarterly filing will be made on or about October 31, 2011, based on an estimated balance as of December 31, 2011 with rates effective on January 1, 2012 on a bills rendered basis. Thereafter, quarterly filings will be made on or about January 31, April 30, July 30, and October 31 with rates effective on a bills rendered basis effective April 1, July 1, October 1, and January 1, respectively. The quarterly filings will be based on estimated balances as of March 31, June 30 September 30, and December 31, respectively, with any reconciliations between actual and forecasted information being recognized in the following quarter. The Companies will bear the burden to demonstrate the accuracy of the quarterly filings. Upon the Companies meeting such burden, any party may challenge such expenditures with evidence. Upon a party presenting evidence that an expenditure is unreasonable, it shall be the obligation of the Companies to demonstrate that the

expenditure was reasonable by a preponderance of the evidence. An annual audit shall be conducted by an independent auditor. The independent auditor shall be selected by Staff with the consent of the Companies, with such consent not being unreasonably withheld. The expense for the audit shall be paid by the Companies and be fully recoverable through Rider DCR. The audit shall include a review to confirm that the amounts for which recovery is sought are not unreasonable and will be conducted following the Companies' January 31,2012, January 31,2013 and January 31, 2014 filings, and one final audit following the Companies' July 30, 2014 final reconciliation filing. For purposes of such audits and any subsequent proceedings referred to in this paragraph, the determination of whether the amounts for which recovery is sought are not unreasonable shall be determined in light of the facts and circumstances known to the Companies at the time such expenditures were committed. Staff and Signatory Parties shall file their recommendations and/or objections within 120 days after the filing of the application. If no objections are filed within 120 days after the filing of the application, the proposed DCR rate will remain in effect without adjustment, except through the normal quarterly update process or as may be ordered by the Commission as a result of objections filed in a subsequent audit process. If the Companies are unable to resolve any objections within 150 days of the filing of the application, an expedited hearing process will be established in order to allow the parties to present evidence to the Commission regarding the conformance of the application with this Stipulation, and whether the amounts for which recovery is sought are not unreasonable.

For any year that the Companies' spending would produce revenue in excess of that period's cap, the overage shall be recovered in the following cap period subject to such period's cap. For any year the revenue collected under the Companies' Rider DCR is less than the annual cap allowance, as established above, then the difference between the revenue collected and the cap shall be applied to increase the level of the subsequent period's cap. In no event will authorization exist to recover in the DCR any expenditures associated with net plant in service additions made after May 31, 2014.

Section 3: Any charges billed through Rider DSI prior to January 1, 2012 shall not be included as revenue in the return on equity calculation for the Companies for purposes of applying the Significantly Excessive Earnings Test ("SEET"), nor considered as an adjustment eligible for refund. Any charges billed through Rider DCR after January I, 2012 will be included as revenue in the return on equity calculation for purposes of SEET and will be considered an adjustment eligible for refund. For each year during the period of this ESP, adjustments will be made to exclude the impact: (i) of a reduction in equity resulting from any write-off of goodwill, (ii) of deferred carrying charges, and (iii) associated with any additional liability or write-off of regulatory assets due to implementing this ESP. The significantly excessive earnings test applicable to plans greater than three years and set forth in R.C. § 4928.143(E) is not applicable to this three-year ESP.

D. Continuance of Existing Tariff Riders and Deferrals, Section 3

The following new tariff riders are attached as part of Attachment B, with such new tariffs approved as part of this ESP:

Rider DCR Delivery Capital Recovery (Discussed in Section B.2 above)

H. Other Issues

Section 1: The Companies' corporate separation plan in Case No. 09-462-EL-UNC shall be approved as filed. However, within six months after the completion of the merger between FirstEnergy Corp. and Allegheny Energy, Inc. or within 18 months after this Stipulation is approved, whichever comes first, if the Companies' corporate or operational structure has changed, then the Companies shall file an updated corporate separation plan. In either case whether an updated corporate separation plan is filed or not, this plan may be audited by an independent auditor. The Commission shall select and solely direct the work of the auditor. The Companies shall directly contract for and bear the cost of the services of the auditor chosen by the Commission. Staff will review and approve payment invoices submitted by the consultant.

Section 5: With respect to the recent announcement of the combination of FirstEnergy Corp. and Allegheny Energy, Inc., the Signatory Parties agree that the Commission should not assert jurisdiction and review the merger, and further agree and recommend that the Commission should not in this instance initiate its own review of the merger in light of the facts that the merger is the result of an all stock transaction and there is no change in control of the Companies. Approval of the Stipulation by the Commission indicates acceptance of the Signatory Parties' recommendation.

Commission Opinion and Order dated August 25, 2010

On August 25, 2010, the Commission issued its Opinion and Order regarding Case No. 10-388-EL-SSO. The Order approved the following Stipulation Agreements with modifications:

- Original Stipulation Agreement included with the Companies' Application dated March 23, 2010
- First Supplemental Stipulation Agreement dated May 13, 2010 which modified the terms of the original stipulation
- Second Supplemental Stipulation dated July 19, 2010

The original stipulation and two supplemental stipulations are collectively referred to as the Combined Stipulation, which addressed all the issues within the case. The Commission's Order included several references to the Deliver Capital Recover Rider (DCR), which is the subject of this report. Those excerpts are provided as follows:

Pages 11-12 B. Summary of the Combined Stipulation:

(13) Effective January 1, 2012, the Delivery Capital Recovery Rider (Rider DCR) will be established to provide the Companies with the opportunity to recovery property taxes, commercial activity tax and associated income taxes and earn a return on and of plant in service associated with distribution, subtransmission, and general and intangible plant, including general plant from FirstEnergy Service Company that supports the Companies and was not included in the rate base determined in *In re FirstEnergy*, Case No. 07-551-EL-AIR, et al, Opinion and Order (January 21, 2009). The return earned on such plant will be based on the cost of debt of 6.54 percent and a return on equity of 10.5 percent determined in that proceeding utilizing a 51 percent debt and 49 percent equity capital structure (*id.* at 13-14).

For the first twelve months Rider DCR is in effect, the revenue collected by the Companies shall be capped at $150 million; for the following 12 months, the revenue collected under Rider DCR shall be capped at $165 million; and for the following five months, the revenues collected under Rider DCR shall be capped at $75 million. Capital additions recovered through Riders LEX, EDR, and AMI, or any other subsequent rider authorized by the Commission to recover delivery-related capital additions, will be excluded from Rider DCR and the annual cap allowance. Net capital additions for plant in service for general plant shall be included in Rider DCR provided that there are no net job losses at the Companies as a result of involuntary attrition due to the merger between FirstEnergy Corp. and Allegheny Energy, Inc. (*id.* at 14-15).

Rider DCR will be adjusted quarterly, and the quarterly Rider DCR update filing will not be an application to increase rates within the meaning of Section 4909.18, Revised Code. The first quarterly filing will be made on or about October 31, 2011, based upon an estimated balance as of December 31, 2011, with rates effective for bills rendered as of January 1, 2012. For any year that the Companies' spending would produce revenue in excess of that period's cap, the overage shall be recovered in the following cap period subject to such period's cap. For any year the revenue collected under the Companies' Rider DCR is less than the annual cap allowance, the difference between the revenue collected and the cap shall be applied to increase the level of the subsequent period's cap (*id.* at 15-17).

Order, page 35, "Does the settlement, as a package, benefit ratepayers and the public interest?"

b. Commission Decision

The Commission also believes that the Combined Stipulation should be modified with respect to the provision that net capital additions for plant in service for general plant shall be included in Rider DCR so long as there are no net job losses at "the Companies" as a result of involuntary attrition as a result of the merger between FirstEnergy Corp. and Allegheny Energy, Inc. Joint Ex. 1 at 15). According to testimony at the hearing, this provision does not cover employees of FirstEnergy Service Company (Tr. I at 85-86). However, many functions for the Companies are performed by employees of the FirstEnergy Service Company (Co. MRO Ex. 6 at 4-5). Therefore, the Commission will modify the Combined Stipulation to include employees of FirstEnergy Service Company who provide support for distribution services provided by OE, CEI, and TE and are located in Ohio within the meaning of "no net job losses" in the Combined Stipulation.

Further, the Commission will clarify that the second paragraph on page 15 of the original stipulation will be replaced by the new language contained in the second supplemental stipulation joint Ex. 1 at 15; Joint Ex. 3 at 4).

Page 47 stated, it is, therefore, ordered that the Combined Stipulation, as modified by the Commission, be adopted and approved.

Case No. 11-5482-EL-RDR (2011 Audit)

On February 2, 2012, FirstEnergy filed its Rider DCR application. On April 13, 2012, Blue Ridge filed a report on its audit review of Rider DCR. On August 22, 2012, the Commission approved the following recommendation agreed to by Staff and FirstEnergy.

Page 7–9 Finding (22)

(a) Blue Ridge's recommendation for an adjustment to Rider DCR regarding the Companies' property tax expense. FirstEnergy and Staff state that the Companies implemented this recommendation in their third-quarter DCR filing.
(b) Blue Ridge's recommendation that the Companies review and address items that have no direct impact to Rider DCR, but are included in Appendix D to the audit report.
(c) Blue Ridge's recommendation that the Commission consider a review of the Companies' IT project planning and implementation.
(d) Blue Ridge's recommendation that, for future audits, the Companies evaluate the lessons learned from the conduct of this audit and develop information processes that will facilitate the determination that projects in Rider DCR are properly justified, approved, and managed.
(e) Blue Ridge's recommendation that the Companies reduce the utilization backlog before the next audit to reduce the potential for over- or under-accrual of depreciation.
(f) Blue Ridge's recommendation that, as part of the next audit, the Companies provide justification and support for the level of overheads that are added to project and work order costs and provide proper justification and back-up documentation to show overheads are appropriate.
(g) Blue Ridge's recommendation that workpapers supporting Rider DCR's property tax be cleaned up and fully referenced in order to minimize the opportunity for error.
(h) Blue Ridge's recommendation that the actual amount collected under Rider DCR be included as part of the quarterly compliance filing in order to ensure that the $150 million annual cap of collected revenue is not exceeded in 2012. FirstEnergy and Staff note that the Companies implemented this recommendation in their third quarter DCR filing and will maintain the recommendation to ensure the cap is not exceeded in future years.

Case No. 12-1230-EL-SSO

On April 13, 2012, FirstEnergy filed an application to provide for a standard service offer (SSO) for an electric security plan (ESP). The parties agreed to a Stipulation (ESP 3) that extended the Combined Stipulation for an additional two years. The Commission approved the Stipulation, with modifications, on July 18, 2012. In regard to the Delivery Capital Recovery Rider (Rider DCR), the Order stated.

Order, page 10-11, B. Summary of the Stipulation:
(13) The Delivery Capital Recovery Rider (Rider DCR) will continue to be in effect to provide the Companies with the opportunity to recover property taxes, commercial activity tax, and associated income taxes, and earn a return on and of plant-in-service associated with distribution, subtransmission, and general and intangible plant, including general plant from FirstEnergy Service Company that supports the Companies and was not included in the rate base determined in *In re FirstEnergy*, Case No. 07-551-

EL-AIR, et al., Opinion and Order (January 21, 2009). The return earned on such plant will be based on the cost of debt of 6.54 percent and a return on equity of 10.5 percent determined in that proceeding utilizing a 51 percent debt and 49 percent equity capital structure. (*Id* at 19.)

For the twelve-month period from June 1, 2014, through May 31, 2015, that Rider DCR is in effect, the revenue collected by the Companies shall be capped at $195 million, for the following twelve-month period, the revenue collected under Rider DCR shall be capped at $210 million. Capital additions recovered through Riders LEX, EDR, and AMI, or any other subsequent rider authorized by the Commission to recover delivery-related capital additions, will be excluded from Rider DCR and the annual cap allowance. Net capital additions for plant-in-service for general plant shall be included in Rider DCR provided that there are no net job losses at the Companies as a result of involuntary attribution due to the merger between FirstEnergy Corp. and Allegheny Energy, Inc. (*Id.* At 20-21.)

Rider DCR will be updated quarterly, and the quarterly Rider DCR update filing will not be an application to increase rates within the meaning of Section 4909.18, Revised Code. The first quarterly filing will be made on or about April 20, 2014, based upon the actual plant-in-service balance as of May 31, 2014, with rates effective for bills rendered as of June 1, 2014. For any year that the Companies' spending would produce revenues in excess of that period's cap, the overage shall be recovered in the following cap period subject to such period's cap. For any year the revenues collected under the Companies' Rider DCR is less than the annual cap allowance, the difference between the revenue collected and the cap shall be applied to increase the level of the subsequent period's cap. (*Id.* At 23).

(14) Any charges billed through Rider DCR will be included as revenue in the return on equity calculation for purposes of the SEET test and will be considered an adjustment eligible for refund (*Id* at 23).

Case No. 12-2855-EL-RDR (2012 Audit)

On November 1, 2012, FirstEnergy filed its Rider DCR application. On March 22, 2012, Blue Ridge filed a report on its audit review of Rider DCR. On May 22, 2013, Staff and FirstEnergy filed Joint Comments agreeing that the Commission should adopt the following recommendations. The Commission issued the Finding and Order on April 10, 2019, adopted adopting the following recommendations.

Finding and Order pages 6–7:

(a) Blue Ridge's recommendation that the Companies include quantification of any increase in efficiency and savings within its IT project justification (Audit Report 14.)

(b) Blue Ridge's recommendation for a reduction in the Rider DCR revenue requirement of $470,614. FirstEnergy and Staff state that the Companies implemented this recommendation in Rider DCR effective July 1, 2013 (Audit Report at 14.)

(c) Blue Ridge's recommendation that the Commission consider an updated depreciation study be conducted (Audit Report at 16). Staff recommends that the Commission direct the Companies to submit this study to Staff no later than June 1, 2015.

(d) Blue Ridge's recommendation that the Companies continue to review IT project planning and implementation (Audit Report at 25).

(e) Blue Ridge's recommendation that the Companies continue their efforts to reduce unitization backlog before the next audit to reduce the potential for over or under accrual of depreciation (Audit Report at 25).
(f) Blue Ridge's recommendation that the sample of December 2012 work orders be included in the test sample for the 2013 compliance audit (Audit Report at 46).

Case No. 13-2100-EL-RDR (2013 Audit)

On November 1, 2013, FirstEnergy filed its Rider DCR application. On April 9, 2014, Blue Ridge filed a report on its audit review of Rider DCR. On May 28, 2014, Staff and FirstEnergy filed a stipulation and recommendation that the Commission adopted on July 13, 2016.

The list of recommendations approved by the Commission are listed below:

(a) Blue Ridge's recommendation that the Companies carefully monitor the current manual process used by Accounting Policy and Control to move contributions in aid of construction (CIACs) to ensure that the CIACs are applied to the correct work orders and Federal Energy Regulatory Commission (FERC) accounts (Audit Report at 11).
(b) Blue Ridge's recommendation that the resolution to issues identified in Sarbanes-Oxley compliance tests during 2013 related to allowance for funds used during construction (AFUDC) rates in PowerPlant be reviewed in the next audit (Audit Report at 11).
(c) Blue Ridge's recommendation that the American Transmission Systems, Inc. (ATSI) Land Lease calculation methodology should revert to the previous methodology for future filings and a reconciliation calculation should be included in the next filing. Rider DCR effective June 1, 2014 incorporates this recommendation (Audit Report at 12.)
(d) Blue Ridge's recommendation that an adjustment be made to the next Rider DCR filing to remove the cumulative impact of advanced meter infrastructure (AMI) projects from the Rider DCR plant balances. Rider DCR effective June 1, 2014, incorporates this recommendation (Audit Report at 13.)
(e) Blue Ridge's recommendation that the Companies correct errors identified as part of its work order transactional testing and adjust Rider DCR accordingly. Rider DCR effective June 1, 2014, incorporates this recommendation (Audit Report at 15.)
(f) Blue Ridge's recommendation that certain costs associated with building improvements should be removed from Rider DCR. Rider DCR effective June 1, 2014, incorporates this recommendation (Audit Report at 15.)
(g) Blue Ridge's recommendation that the Companies complete a process revision to ensure that AFUDC is not accrued on projects that are not eligible. Further, Blue Ridge's recommendation that the Companies review the entire population of utility plant included in Rider DCR to ensure other similar fees have not accrued AFUDC (Audit Report at 15.)
(h) Blue Ridge's recommendation that the Commission consider an updated depreciation study be conducted as the last approved study was based on balances as of May 31, 2007. Additionally, Staff's recommendation that the Commission direct the Companies to submit this study to Staff no later than June 1, 2015 (Audit Report at 17.)
(i) Blue Ridge's recommendation that the Companies include in Rider DCR filings a comparison of the annual Rider DCR revenue to the adjusted annual cap taking into

account prior years' under- and over-collections. Rider DCR effective June 1, 2014, incorporates this comparison (Audit Report at 19.)
(j) Blue Ridge's recommendation that the Companies include quantification of any increase in efficiency and savings within its information technology project justifications for projects justified on the basis of an increase in efficiency and savings (Audit Report at 24).

Case No. 14-1297-EL-SSO

On August 4, 2014, FirstEnergy filed an application pursuant to provide for a standard service offer (SSO) to establish generation pricing for the period of June 1, 2016, through May 31, 2019. The application is for an electric security plan (ESP), and the application includes four stipulations and recommendations agreed to by various parties regarding the terms of the proposed ESP (ESP IV). The parties agreed through stipulation to extend Rider DCR. The following items within the Order are relevant to Rider DCR.

Commission Opinion and Order dated March 31, 2016

Order, page 25, (11) Third Supplemental of the Stipulation:

The revenue caps for the Delivery Capital Recovery Rider (Rider DCR)[252] will increase annually to $30 million for the period of June 1, 2016, through May 31, 2019; $20 million for the period of June 1, 2019, through May 31, 2022; and $15 million for the period of June 1, 2022, through May 31, 2024. Further, the audit schedule set forth in the Application shall be amended to provide audits for the entire term of the Stipulated ESP IV, and the amended language shall read: "The independent auditor shall be selected by Staff. The audit shall include a review to confirm that the amounts for which recovery is sought are not unreasonable and will be conducted following the Companies' December 31 filing during the term of the Companies' ESP IV, and one final audit following the Companies' final June 30 reconciliation filing." (Co. Ex. 154 at 13.)

Order, page 111, Commission Decision

With respect to Rider DCR, the Commission is not persuaded by claims by OCC/NOAC and others that costs under Rider DCR fail to receive proper scrutiny. As we have stated previously, Rider DCR is subjected to annual audits which require the Companies to demonstrate what they spent and why the recovery sought is unreasonable. ESP III Case, Opinion and Order at 34. The Commission has been conducting such audits annually since the inception of Rider DCR. Thus, OCC/NOAC and any other party have had, and will continue to have, a full and fair opportunity to raise any issues regarding distribution investments to be recovered under Rider DCR during the audit process.

Case No. 14-1929-EL-RDR (2014 Audit)

[252] Rider DCR allows the Companies to earn a return of and on plant-in-service associated with distribution, transmission, general, and intangible plant, which was not included in the rate base from the Companies' last distribution rate case.

On December 31, 2014, FirstEnergy filed its Rider DCR application. On April 22, 2015, Blue Ridge filed a report on its audit review of Rider DCR. On May 18, 2015, Staff and FirstEnergy filed a stipulation and recommendation that the Commission adopted on April 10, 2019. The list of recommendations approved by the Commission are listed below:

(a) Blue Ridge's recommendation that the American Transmission Systems, Inc. (ATSI) Work Order HE123 reversal transferred from CEI back to ATSI in January 2015 be removed from the Rider DCR calculation for 2014 and the effect of that carried forward into 2015 (Audit Report at 13).
(b) Blue Ridge's recommendation that the Companies review their information technology (IT) project planning to ensure that the methodology allows for projects to be fully scoped prior to execution. Further, Blue Ridge's recommendation that the Companies continue documenting any increase in efficiency and savings within its IT project justifications that are justified on that basis. The Companies and Staff agree that the Companies will conduct an internal audit of their IT project planning and implementation. The Companies shall coordinate with Staff to determine the scope of the internal audit, and the results shall be reviewed in the next Rider DCR compliance audit. FirstEnergy was required to complete this audit by December 31,2015. (Audit Report at 15.)
(c) Blue Ridge's recommendation that the Companies correct certain errors identified as part of its work order transactional testing and review of the Rider DCR filings and adjust Rider DCR accordingly. The Companies agree to reflect the adjustments in the Rider DCR filing expected to be filed on or about June 15,2015.
(d) Blue Ridge's recommendation that the Companies continue to work toward a reduction in the utilization backlog of work orders. The Companies were ordered to commit to decreasing the utilization backlog in 2015 with a goal of returning to 2013 levels. (Audit Report at 22.)
(e) Blue Ridge's recommendation that future audits shall include testing steps to confirm that allowance for funds used during construction (AFUDC) is correctly applied (Audit Report at 27).
(f) Blue Ridge's recommendation that the Rider DCR preparation process shall continue using the established methodology to recognize the impact of both past and future adjustments on Rider DCR (Audit Report at 27).
(g) Blue Ridge's reiterated recommendation from its 2013 review of Rider DCR that the Commission order an updated depreciation study be conducted, as the last approved study was based on balances as of May 31,2007. In re Ohio Edison Co., The Cleveland Elec. Ilium. Co., and The Toledo Edison Co., Case No. 13-2100-EL-RDR, Finding and Order (July 13, 2016) at 4-5. The Companies were required to submit this study to Staff no later than June 1,2015. (Audit Report at 29.)
(h) Blue Ridge's recommendation that the 2015 aggregate annual cap be decreased by an amount equal to $2,207,737. Rider DCR effective June 1, 2015, incorporates this recommendation. (Audit Report at 83-87.)

Case No. 15-1739-EL-RDR (2015 Audit)

On December 31, 2015, FirstEnergy filed its Rider DCR application. On April 22, 2016, Blue Ridge filed a report on its audit review of Rider DCR. On July 17, 2019, the Commission adopted Blue Ridge

and supplemental recommendation by Staff. The list of recommendations approved by the Commission are listed below:

> (a) Blue Ridge recommends that the overstatements regarding the Toledo Edison Company account be corrected in future Rider DCR filings (Audit Report at 21, 43-45).
> (b) Blue Ridge recommends that a reconciliation of the Rider DCR revenue requirement be included in the next filing that incorporates the cumulative effect of the corrections needed to be made to the EDR(g) exclusions (Audit Report at 21, 51).
> (c) Blue Ridge recommends that a reconciliation of the Rider DCR revenue requirement be included in the next filing that incorporates the effect on revenues had the additional AMI-related charge been appropriately excluded (Audit Report at 21, 52).
> (d) Blue Ridge recommends that a reconciliation of the Rider DCR requirements be included in the next filing that incorporates the effect on revenues had the December 2014 through February 2015 ATSI Land Lease exclusion value activity been incorporated beginning with the actual plant balances (Audit Report at 21, 54).
> (e) Blue Ridge recommends that a reconciliation calculation be included in the next Rider DCR filing to reflect the cumulative revenue requirement impact regarding the non-jurisdictional work that should have been excluded from Rider DCR (Audit Report at 21, 58).
> (f) Blue Ridge recommends that a reconciliation calculation be included in the next Rider DCR filing to reflect the cumulative revenue requirement impact that results from the inclusion of the pension adjustments that did not have retirements recorded (Audit Report at 21, 59-60).
> (g) Blue Ridge recommends that FirstEnergy move the residual pension asset balances associated with the Federal Energy Regulatory Commission that were residing in unspecified locations as of September 2015 to specified locations (Audit Report at 21, 60).
> (h) Blue Ridge recommends that the Companies review their project planning process on non-IT-related projects to ensure that the methodology allows for projects to be fully scoped prior to execution (Audit Report at 21, 65).
> (i) Blue Ridge recommends that the Companies evaluate the process used to record retirements so that the recording of retirements takes place at or before the plant additions are recorded to plant-in-service to ensure that both the replacement asset and the retired asset are not recording depreciation as the same time (Audit report at 21, 67).
> (j) Blue Ridge recommends that the formulas in the estimated first quarter intangible depreciation expense net calculation be adjusted to ensure that depreciation expense is calculated or not calculated depending on whether the assets are fully amortized (Audit Report at 21, 74).
> [¶ 27] Staff filed initial comments on June 23, 2017. In addition to agreeing with recommendations put forth by Blue Ridge in the Audit Report, Staff recommends that Blue Ridge assess the sufficiency of changes made to FirstEnergy's planning process regarding non-IT-related projects in the Companies' 2017 annual compliance audit for Rider DCR. Staff further recommends that the Commission direct the Companies

to take steps to ensure that the recording of retirements takes place at or before plant additions are recorded to plant-in-service.

Case No. 16-2041-EL-RDR (2016 Audit)

On December 31, 2016, FirstEnergy filed its Rider DCR application. On May 1, 2017, Blue Ridge filed a report on its audit review of Rider DCR. The parties filed comments and reply comments. On June 16, 2021, the Commission adopted Blue Ridge's recommendations. The following are Blue Ridge's recommendations:

a) That the Companies include a reconciliation in the Rider DCR revenue requirement in a future filing that incorporates the effect on revenues had the correct Rider EDR(g) balances been incorporated in prior Rider DCR filings, beginning with actual September 30, 2012, and ending with actual August 31, 2016, gross plant and reserve balances (2016 Audit Report at 44).
b) That the amount of the advanced metering infrastructure work order included in Rider DCR for 2016 be included in the reconciliation calculation in a future Rider DCR filing (2016 Audit Report at 44, 50).
c) That a reconciliation be included in the Rider DCR revenue requirements in a future filing that incorporates the effect on revenues had the correct, updated American Transmission Systems, Inc. (ATSI) balances been incorporated beginning with the actual February 29, 2016, plant balances (2016 Audit Report at 47).
d) Due to a lack of detail associated with a single line adjustment of approximately $669,638 related to retirements of unspecified assets, that the Companies determine the impact of the retirements on the depreciation reserve, and specifically on the over accrual of depreciation, relative to the CEI work order HE123, and adjust the subsequent DCR filing accordingly (2016 Audit Report at 52).
e) Due to the inability to determine the nature of certain retired assets or whether those retirements were timely recorded, that the Companies determine the impact of the retirements on the depreciation reserve, and specifically the over accrual of depreciation, relative to the Toledo Edison work order JC607, and adjust the subsequent Rider DCR filing accordingly (2016 Audit Report at 52).
f) That the Companies consider how they review the conditions of infrastructure during the budget cycle to ensure, wherever possible, emergent projects are budgeted and, therefore, part of the approved capital budget (2016 Audit Report at 52-53).
g) That the Companies review their project planning process to ensure that the methodology allows for non-IT projects to be fully scoped prior to execution, consistent with Blue Ridge's recommendations in the Companies' 2015 audit report for Rider DCR (2016 Audit Report at 57). Blue Ridge further suggests that the Companies initiate an internal audit of the non-IT-related budget process as described in their response to the 2015 audit report. (2016 Audit Report at 57.)
h) That the Companies include a reconciliation in the Rider DCR revenue requirement in a future filing that incorporates the effect on revenues had the overstatement of allowance for funds used during construction (AFUDC) on FES work order SC-000002-1 not occurred (2016 Audit Report at 59).

i) That the Companies include a reconciliation in the Rider DCR revenue requirement in a future filing that incorporates the effect on revenues had the overstatement of AFUDC on Ohio Edison work order OE-700402 not occurred (2016 Audit Report at 59-60).
j) That the Companies place additional emphasis on completing projects timely when they have direct control of the projects and can mitigate delays (2016 Audit Report at 61).
k) That the Companies make a concerted effort to reduce the volume of backlog work orders both in quantity and dollar value (2016 Audit Report at 64).
l) Any insurance recovery reduce plant in service and be recognized in a future Rider DCR filing (2016 Audit Report at 64).
m) That the Companies include a reconciliation in the Rider DCR revenue requirement in a future filing that incorporates the effect on revenues had depreciation expense not been calculated on the FAS109 land assets since the July 1, 2016 Rider DCR filing (2016 Audit Report at 69).
n) That the Companies include a reconciliation in the Rider DCR revenue requirement in a future filing that incorporates the effect on revenues had the correct Ohio Edison personal property tax rate been used in the September 30, 2016, and December 30, 2016, Rider DCR compliance filings (2016 Audit Report at 70).(o) That FirstEnergy review the Toledo Edison real property tax rate in next year's audit to verify a decline based on Toledo Edison no longer paying property taxes on assets removed in plant in service (2016 Audit Report at 71).
o) That the Companies include a reconciliation in the Rider DCR revenue requirement in a future filing that incorporates the effect on revenues had the correct effective income tax rate been used in the Toledo Edison calculation (2016 Audit Report at 74).

Case No. 17-2009-EL-RDR (2017 Audit)

On January 1, 2018, and replaced on December 12, 2018, FirstEnergy filed its Rider DCR application. On May 11, 2018, Blue Ridge filed a report on its audit review of Rider DCR. The parties filed comments and reply comments. On June 16, 2021,, the Commission issued its Finding and Order. The Commission noted that there is unanimous consensus on the validity of 15 out of the 17 recommendations proposed by Blue Ridge. The Commission agreed with the parties that these 15 recommendations are reasonable and, thus, should be adopted. The only two recommendations that warrant additional discussion are the recommendations related to the Companies' vegetation management accounting practices and the TCJA [Items j and q in the following list].

The following are Blue Ridge's recommendations:

a) To address Blue Ridge's concerns regarding the Companies' planning process raised in the 2016 Audit Report, the Companies completed an internal audit with an objective to confirm that project management methodology and process design allows for projects to be fully scoped and resulted in several recommendations that are expected to be complete by June 2018. Blue Ridge recommends that, during next year's Rider DCR audit, the auditor reviews whether the recommendations presented in the Distribution Portfolio and Planning Process were implemented. (2017 Audit Report at 42.)

b) That all FirstEnergy affiliated companies that benefit from fleet services, not just the Companies, should be allocated the costs of fleet services since it is a shared services organization (2017 Audit Report at 42).
c) Given the recommendations of internal auditors to design and implement an invoice review process for less significant storms after conducting an internal audit of the Companies' major storm back office review process, Blue Ridge recommends that this process, once implemented, should be reviewed as part of future Rider DCR audits (2017 Audit Report at 42.)
d) That the Companies review their unitization process for work orders to determine whether additional controls can be implemented to ensure more accurate recording in regard to plant additions, retirements, adjustments, and transfers (2017 Audit Report at 46).
e) As acknowledged by the Companies, that a future filing includes a reconciliation in the Rider DCR revenue requirement that incorporates the effect on $58,187 being included in FERC account 366, rather than appropriately included in FERC account 367 (2017 Audit Report at 51).
f) After noting a significant difference between the incremental change in AMI plant in 2017 and the incremental change in Rider AMI costs excluded through Rider DCR through November 30, 2017, that the Companies provide a reconciliation to document that there is no double recovery of AMI (2017 Audit Report at 53).
g) As acknowledged by the Companies, that the next filing includes a reconciliation in the Rider DCR revenue requirement that incorporates the effect on revenues had costs associated with the Experimental Company Owned LED Lighting Program been properly excluded in the 2016 quarterly Rider DCR compliance filings (2017 Audit Report at 55).
h) That future Rider DCR filings specifically review any distribution plant-related costs recovered through the Government Directives Recovery rider and the Experimental Company Owned LED Lighting Program to ensure that these costs are excluded from Rider DCR (2017 Audit Report at 55).
i) As acknowledged by the Companies, that a reconciliation calculation be included in a future Rider DCR filing to reflect the cumulative revenue requirement impact of removing the $1,192,607 related to the Toledo Edison Plaza Tenant Improvement project (2017 Audit Report at 61).
j) That the Companies' policy Accounting for the Clearing of Transmission and Distribution Corridors be better defined, given the broad discretion the policy affords the Companies to remove vegetation outside the corridor for any reason and treat it as a capital cost. Further, Blue Ridge recommends that FirstEnergy revise its vegetation management policy to be consistent with FERC 365[253] and FERC 593[254] regarding what vegetation management costs should be capitalized versus treated as maintenance expenses. Finally, Blue Ridge

[253] FERC 365 permits utilities to capitalize various costs related to the installation of overhead conductors and other devices used for distribution purposes, including the initial cost of tree trimming
[254] FERC 593 includes the cost of labor, materials used and expenses incurred in the maintenance of overhead distribution line facilities, including trimming trees, clearing brush, and chemical treatment of right of way area when occurring subsequent to construction of the line

recommends that three vegetation management work orders discovered in the sample taken be excluded from Rider DCR. (2017 Audit Report at 62-65.) [***See paragraphs 40–41 for Commission decision***]

k) As acknowledged by the Companies, that all necessary adjustments to the Rider DCR revenue requirement associated with improper ATSI expenditures being recovered through Rider DCR be reflected in the reconciliation included in the next Rider DCR filing (2017 Audit Report at 65-66).

l) As acknowledged by the Companies, that a reconciliation be included in a future Rider DCR filing to reflect the cumulative revenue requirement impact had certain assert retirements not been delayed (2017 Audit Report at 71-72).

m) That certain adjustments be made to remove excess AFUDC costs through a reconciliation in the Rider DCR revenue requirement in a future filing (2017 Audit Report at 76).

n) That a reconciliation be included in the next Rider DCR that incorporates the effect on Rider DCR revenue requirements had the depreciation expense for FERC account 390.3 been calculated on net plant in service, rather than gross plant in service (2017 Audit Report at 87).

o) Although making progress in reducing the unitization backlog, that the Companies continue to make a concerted effort to reduce the volume of backlog work orders in both quantity and dollar value (2017 Audit Report at 79-80).

p) As acknowledged by the Companies, that any impacts associated with bonus depreciation resulting from the federal income tax reform will be reconciled in the Companies' next Rider DCR filing (2017 Audit Report at 96).

q) Regarding the TCJA, that the amount by which the ADIT balance is revalued is also the amount by which the Companies must set up a regulatory liability to refund the excess deferred taxes to ratepayers, or, in the alternative, demonstrate that it has been reflected in another filing. Further, Blue Ridge suggests that the Companies apply the average rate assumption method to update the regulatory liability. Finally, Blue Ridge recommends reconciliation of the Companies' reported annual TCJA savings reflected in all riders. (2017 Audit Report at 97-98.) [***See paragraph 39 for Commission decision***]

{¶ 39} While the comments submitted in this proceeding were made when the stipulation in Case No. 18-1604-EL-UNC was pending before the Commission, we subsequently approved the stipulation to resolve a number of proceedings before us. In re Ohio Edison Co., The Cleveland Elec. Illum. Co., and The Toledo Edison Co., Case No. 16-481-ELUNC, et al., Opinion and Order (July 17, 2019) (TCJA Resolution Order). By the terms of the stipulation, the Companies agreed to refund all tax savings associated with the TCJA including riders, tax savings not reflected in riders, and the return over time of all of the normalized and non-normalized excess ADIT from January 1, 2018. In fact, OCC noted that the allocation of the rate reduction in refunds related to the excess ADIT being returned to residential customers was a just and reasonable credit to those customers' monthly bills. TCJA Resolution Order at ¶¶ 25-27, 66-67. Furthermore, the approval of the stipulation was consistent with the Commission's earlier determination that customers should receive the savings derived from the TCJA. See In re the Commission's Investigation of the Financial Impact of the TCJA on Regulated Ohio Utility Companies, Case No. 18-47-AU-COI, Finding and Order (Oct. 24, 2018) at ¶ 30. Accordingly, we agree with FirstEnergy and Staff

in that Blue Ridge's recommendations involving the TCJA were addressed by the Commission in the TCJA Resolution Order.

{¶ 40} Addressing capitalization of tree-trimming costs, we similarly find that Blue Ridge's recommendations are reasonable and should be adopted on a going forward basis. Although OCC argues that Blue Ridge found that there is a possibility that FirstEnergy is charging customers multiple times for certain tree-trimming costs, Blue Ridge made no such finding. Rather, Blue Ridge determined that, because it disagrees with the Companies' vegetation management policy with respect to clearing the corridor, Blue Ridge was unable to determine whether some costs included in Rider DCR as capital should have instead been treated as expense, according to Blue Ridge's interpretation of the FERC definitions. Blue Ridge, therefore, recommended that the Companies better define capital and expense work associated with clearing the corridor to conform to the FERC USoA definitions. We agree with these recommendations and find that they are consistent with the ultimate treatment of such costs in similar audit proceedings. See, e.g., In re Ohio Power Co., Case Nos. 17-38-EL-RDR and 18-230-EL-RDR, Opinion and Order (June 20, 2019) at ¶ 50. The Companies' reliance on the 2011 DCR Review is misplaced. In that case, the Commission specifically acknowledged Staff and the Companies' agreement that the treatment of ADIT in Rider DCR was intended to be the same methodology approved in the last distribution rate case, further noting that Blue Ridge had subsequently removed the applicable recommendation. The circumstances of this case are clearly different.

{¶ 41} We further note that FirstEnergy has failed to demonstrate any reasonable justification for deviating from the USoA. Moreover, while this Commission does have the power to modify the USoA prescribed by the FERC, if it so chooses, as it applies to utilities operating within this state, we have historically approved such requests when evaluating applications to modify accounting procedures, rather than as a result of an annually conducted rider audit. Even then, however, we are not obligated to approve the request simply because we hold the authority to do so. See, e.g., In re Vectren Energy Delivery of Ohio, Inc., Case No. 15-1238-GA-AAM, Finding and Order (July 6, 2016); In re Cincinnati Gas & Elec. Co., Case No. 93-696-EL-AAM, Entry (Aug. 19, 1993); In re Dayton Power and Light Co., Case No. 91-200-EL-AAM, Entry (Mar. 14, 1991). Thus, we instruct the Companies to implement the recommendations set forth in the 2017 Audit Report as they relate to its current accounting policy for the capitalization of certain clearing activities. However, consistent with Staff's comments, tree removal during the initial clearing of the corridor or an expansion of the existing corridor may continue to be capitalized, which appears to also comply with the FERC USoA. While we are adopting this recommendation on a going forward basis, the Companies are further directed to remove the $3,678,742 attributable to the vegetation management work orders identified by Blue Ridge from the Rider DCR revenue requirement. We find that this guidance is sufficient for the Companies and that no specific audit of the vegetation management activities, as proposed by Blue Ridge, is necessary at this time.

Case No. 18-1542-EL-RDR (2018 Audit)

On January 2, 2019, FirstEnergy filed its Rider DCR application. On April 30, 2019, Blue Ridge filed a report on its audit review of Rider DCR. On September 29, 2020, Case No. 18-1542-EL-RDR was consolidated with Case No. 19-1887-EL-RDR.

Blue Ridge's recommendations are summarized below.

Rec-01. Vegetation Management: The Companies policy "Accounting for the Clearing of Transmission and Distribution Corridors" is in conflict with FERC accounting requirements, particularly in regard to certain capital-defined timesheet activity codes. Therefore, Blue Ridge recommends that the vegetation management costs charged to the DCR-associated with activity codes 05, 36, 14, and 30, be excluded from the DCR. (2018 DCR Report, pp. 46 and 67)

Rec-02. Vegetation Management: Because the vegetation throughout Ohio is similar in terms of geography and types of vegetation, to standardize treatment of vegetation management issues, Blue Ridge recommends that the Commission address and define vegetation management capital and expense activity on a global basis for all electric utilities in Ohio to eliminate any bias on how vegetation management costs should be recorded (capital versus expense) that may be created based on how those costs are recovered. (2018 DCR Report, p. 46)

Rec-03. Vegetation Management: Absent a Commission policy on the determination of capital and expense vegetation management activity (as suggested in Recommendation #2 above), and considering section 1.3 of the Companies' policy "Accounting for the Clearing of Transmission and Distribution Corridors" directs the capitalizing of FERC-defined maintenance work, Blue Ridge recommends that the Companies revise the specified policy to be consistent with the FERC Uniform System of Accounts. (2018 DCR Report, p. 46)

Rec-04. Vegetation Management: In the absence of a Commission policy on the determination of capital and expense vegetation management activity (as suggested in Recommendation #2 above), Blue Ridge recommends that Commission Staff undertake a periodic audit (review) of the Companies' vegetation management activities. (2018 DCR Report, p. 46)

Rec-05. Internal Audits: Regarding three internal audits in progress in 2018 regarding controls that would affect Rider DCR, Blue Ridge recommends that the results of the audits be reviewed in next year's DCR audit. (2018 DCR Report, p. 47)

Rec-06. Economic Development Rider (Rider EDR(g)): An EDR(g) recovered work order was not appropriately identified and excluded from the DCR during the consolidated unitization process. Blue Ridge recommends that the Companies include a reconciliation in the Rider DCR revenue requirement in a subsequent filing that incorporates the effect on the Rider DCR revenue requirement had the activity of EDR(g) work order 15204942 (cost $16,621) been appropriately excluded. (2018 DCR Report, p. 53)

Rec-07. Advanced Metering Infrastructure Rider (Rider AMI): Due to the fact that the Summary of Exclusions within the DCR filings does not identify all the Rider AMI recovered plant that is excluded, in order to ensure transparency in the exclusion of AMI from the DCR, Blue Ridge recommends that the Companies modify the reported Summary of Exclusions to reflect the total amount of AMI plant that is actually excluded. (2018 DCR Report, pp. 55–56)

Rec-08. Advanced Metering Infrastructure Rider (Rider AMI): Because of the Companies' use of multiple sources supporting the AMI exclusions, Blue Ridge recommends that the Companies review the charges reflected in the consolidated unitization to ensure that all plant recovered through the AMI Rider, including those

work orders identified in the 2013 audit (separately identified) are properly identified and excluded from the DCR. (2018 DCR Report, pp. 56–57)

Rec-09. Experimental Company-Owned LED Light Program: Several Experimental Company-Owned LED Light Program work orders were not identified as such and thus excluded from the DCR during the consolidated unitization process. Blue Ridge recommends that the Companies include a reconciliation in the Rider DCR revenue requirement in a subsequent filing that incorporates the effect on the Rider DCR revenue requirement had the activity been appropriately excluded. (2018 DCR Report, p. 58)

Rec-10. Experimental Company-Owned LED Light Program: Because the Experimental Company-Owned LED Light Program includes FERC accounts that may be considered mass property and thus part of the consolidated unitization process, Blue Ridge was unable to confirm whether any additional LED costs (beyond those in regard to Recommendation #10 above) were included in the consolidated unitization work orders charged to the DCR. Blue Ridge recommends that the Companies review the charges reflected in the consolidated unitization to ensure that all plant recovered through Experimental Company-Owned LED lighting Program (and any other associated plant recovered through other riders) is properly identified and excluded from the DCR. (2018 DCR Report, pp. 58–59, 61, and 86)

Rec-11. Projects over Budget Greater Than 15%: While a large percentage of projects over budget raises a question about the Companies' planning process, the recommendations regarding such previous concerns were not fully implemented until midway through 2018. Therefore, Blue Ridge recommends that this issue be revisited in the next DCR audit to determine whether those 2018-implemented recommendations were successful in reducing the percentage of projects coming in over budget. (2018 DCR Report, pp. 73–74)

Rec-12. In-service Dates Entered Incorrectly: Two work orders had AFUDC that represented 35% of the total charges. Further investigation found that the in-service dates were entered incorrectly in PowerPlant and that AFUDC was over accrued. Blue Ridge recommends that the Companies include a reconciliation in the Rider DCR revenue requirement in a subsequent filing that incorporates the effect on the Rider DCR revenue requirement had the in-service dates for the work orders been entered correctly and AFUDC and not been over accrued. (2018 DCR Report, p. 74)

Rec-13. Cost of Removal but No Retirements Charged: Certain work orders had been completed but are still awaiting manual unitization at which time retirement will be charged (CECO WOs 14857540, CE-001312-DO-MSTM and OECO WOs 14370674, IF-OE-000127-1). Blue Ridge recommends that once the retirement is recorded, the Companies calculate the impact on depreciation and on the DCR. (2018 DCR Report, p. 76)

Rec-14. Cost of Removal but No Retirements Charged: For two OECO work orders (14777263 and OE-002814), the Companies explained the retirements occurred when the work orders were manually unitized, which was after November 30, 2018, and therefore not included in the DCR. Blue Ridge recommends that the Companies include a reconciliation in the Rider DCR revenue requirement in a subsequent filing that incorporates the effect on the Rider DCR revenue requirement had the retirements been recorded at the appropriate time. (2018 DCR Report, pp. 76–77)

Rec-15. Actual In-Service Date Delayed from Estimate: Two work orders (OECO IF-OE-000126 and IF-OE-000127) had delays of in-service dates resulting in over accrued AFUDC and overstatement of depreciation expense. Blue Ridge recommends that adjustments be made to change the in-service dates and to include reconciliations in the Rider DCR revenue requirement in a subsequent filing. (2018 DCR Report, pp. 79–80)
Rec-16. Consolidated Unitizations: Regarding the consolidated unitizations, any over or under accrual of depreciation would be addressed in regular depreciation studies. Since the last depreciation study for the Companies was performed using December 31, 2013, balances, Blue Ridge recommends that a depreciation study be performed. (As part of the Stipulation in Case No. 16-481-EL-UNC, et al., p. 19 [filed 11/9/18], FirstEnergy has agreed to perform a Depreciation Study by June 30, 2023, with a date certain of December 31, 2022. This study would satisfy Blue Ridge's recommendation. However, the Stipulation still awaits Commission approval.) (2018 DCR Report, pp. 86 and 91–92)
Rec-17. Tax Cuts and Jobs Act Effect—EDIT Balances: Based on the Stipulation and Recommendation filed in Case No. 18-1604-EL-UNC, treatment of property EDIT balances resulting from the TCJA, normalized and non-normalized, will be accounted for between the Rider DCR and credit mechanisms. Until the adjustment is made, the DCR rate base is overstated. Therefore, Blue Ridge recommends that the EDIT balances be reflected within the DCR and the overcollection due to the delay in recording the EDIT in the DCR be adjusted within the next DCR filing. (p. 99)

Case No. 19-1887-EL-RDR (2019 Audit)

On January 2, 2020, FirstEnergy filed its Rider DCR application. On June 12, 2020, Blue Ridge filed a report on its audit review of Rider DCR. The parties filed comments and reply comments. On September 29, 2020, Case No. 18-1542-EL-RDR was consolidated with Case No. 19-1887-EL-RDR and additional comments and reply comments were filed. As of the date of this report, the Commission has not ruled on the findings and recommendations in the report.

Blue Ridge recommended the following adjustments:

Adjustment #1: Work Order 13287571: Distribution portion canceled but incorrectly placed in service.
Adjustment #2: Work Order 1437958: AFUDC accrued due to incorrect in-service date.
Adjustment #3: Work Order 14650547: AFUDC accrued due to incorrect in-service date.
Adjustment #4: Work Order 000947-S-5: AFUDC accrued during inactive periods.
Adjustment #5: Work Order 15521094: WO was in service but not unitized with no associated retirement.
Adjustment #6: Work Order 15667460: WO was in service but not unitized with no associated retirement.
Adjustment #7: Work Order 1597370: WO was in service but not unitized with no associated retirement.
Adjustment #8: Work Order 15993546: WO was in service but not unitized with no associated retirement.

Adjustment #9: Work Order 15298831: WO still in progress and incorrectly recorded in service.
Adjustments #10, 11, 12, 13: Vegetation Management: Removal of costs charged to capital task codes 05, 14, 30, and 36.
Adjustment #14: Regulatory Liability EDIT: It does not reflect the Commission-approved stipulation balances.

Beyond the above adjustments, for the DCR Year 2019 assessment, Blue Ridge summarizes its recommendations as follows:

Rec-01. Internal Audits: Based on recommendation 5 of the 2018 DCR Report, an internal audit that had not yet completed at the time the audit report was issued was recommended for review in the current audit after completion. That internal audit related to CREWS Modernization Pre-Implementation has not yet concluded. Blue Ridge continues to recommend that the internal audit results be reviewed by the DCR auditors when they become available. (DCR Year 2019 Report, pp. 24–25)
Rec-02. Vegetation Management (VM): In both the 2017 DCR Audit and the 2018 DCR Audit, Blue Ridge had recommended that the vegetation management costs charged to the DCR associated with capital task codes 05, 36, 14, and 30 be excluded from the DCR due to the Companies policy "Accounting for the Clearing of Transmission and Distribution Corridors" being in conflict with FERC accounting requirements. In both those audits, after reviewing the treatment of those costs in Rider DCR, the Companies disagreed with Blue Ridge, believing their inclusion was appropriate. In the current audit, Blue Ridge expanded the review of VM to include detail that supports selected contractor charges to determine whether the Companies have sufficient documentation to support the inclusion of charges as capital in the DCR. The review was also intended to check whether the Companies are following their stated policies for time sheet field activity verification and if those policies are adequate to support the inclusion of VM charges to capital. In Blue Ridge's opinion, the Companies did not provide sufficient detailed documentation to support the inclusion of capital charges in the DCR or to support verification of work according to current VM policies. Review of the VM issue in the prior DCR audits and the current one focused on the specific task codes designated for capital work. Therefore, regarding VM, Blue Ridge includes the following recommendations for the current audit:

a. Blue Ridge recommends that the Companies supplement their VM policies and procedures to provide more detail in support of the time sheet task codes used by contractors. The form of that support can be schematics, drawings, or pictures. A simple method would be to take a before and after picture in support of work performed and charged to the above-mentioned task codes.
b. Blue Ridge recommends that the Commission address and define vegetation management capital and expense activity on a global basis for all electric utilities in Ohio to eliminate any bias on how VM costs should be recorded (capital versus expense) that is created based on how those costs are recovered.
c. Absent a Commission policy on the determination of capital and expense vegetation management activity, Blue Ridge recommends that the Companies revise their VM Accounting Policy to be consistent with the FERC Uniform System of Accounts.

(DCR Year 2019 Report, pp. 40–41, 42, and 62)

Rec-03. Cost Overruns 15% and Greater: Blue Ridge recommends that the Companies further enhance and refine their project estimating process. (DCR Year 2019 Report, p. 66)

Rec-04. Cost Categories: Blue Ridge recommends that, since the software capitalization process, by which fees between capital and maintenance are split, is activated by a vendor which is not an independent source of information, Internal Audit should review the process to determine that the split of charges between capital and expense is not unreasonable. (DCR Year 2019 Report, p. 81)

Rec-05. Work Orders in Service but not Unitized: Blue Ridge found five work orders that, as of November 30, 2019, were in-service, but not unitized. The Companies stated that they will be manually unitized and the retirement will be recorded at the time of unitization. At that time, retirement estimates are reviewed, assets are identified, and the appropriate retirements are booked. While Utility Plant in Service was overstated as of November 30, 2019, by the retirement amounts not recorded, the Companies were unable to provide a retirement estimate prior to unitization. The Companies stated, and Blue Ridge recommends, that an adjustment be made to the Rider DCR revenue requirement in a future Rider DCR filing to reflect the retirements when the actual amount is known. (DCR Year 2019 Report, p. 82)

Rec-06. Work Order Backlog: Blue Ridge recommends that the Companies make a concerted effort to reduce the volume of backlog work orders both in quantity and dollar value. (DCR Year 2019 Report, p. 89)

Rec-07. Depreciation Expense: In verifying the mathematical accuracy of the depreciation expense calculations, Blue Ridge found that CEI and OE stopped depreciating FERC account 390.3—Leasehold Improvements on an actual basis in recognition that the leasehold improvements had been fully amortized. However, the Companies continued to accrue depreciation in account 390.3 on an estimated basis. This action was incorrect; however, no adjustment is necessary since the estimated expense was corrected through the normal reconciliation process in the Companies' April 2, 2020, Rider DCR Compliance Filing. Blue Ridge recommends that the Companies rectify the inconsistent formula between actual and estimated calculation by the next filing date. (DCR Year 2019 Report, p. 94)

Rec-08. EDIT: Blue Ridge recommends reversing all EDIT adjustments, except for reclasses between normalized and non-normalized property, so that the Total Property EDIT reflected in Rider DCR matches the Total Property EDIT as of December 31, 2017, in the Stipulation. (DCR Year 2019 Report, p. 104)

APPENDIX B: ABBREVIATIONS AND ACRONYMS

The following abbreviations and acronyms are used in this report.

ADIT	Accumulated Deferred Income Taxes
AFUDC	Allowance for Funds Used during Construction
AMI Rider	Advanced Metering Infrastructure (Smart Grid) Rider
ARO	Asset Retirement Obligation
ATSI	American Transmission Systems, Inc.
CAT	Commercial Activity Tax
CE, CEI, or CECO	Cleveland Electric Illuminating Company, The
CIAC	Contributions in Aid of Construction
CPR	Continuing Property Records
CREWS	Customer Request Work Scheduling System
CWIP	Construction Work in Progress
DCR	Delivery Capital Recovery Rider
DSI Rider	Delivery Service Improvement Rider
DTL	Deferred Tax Liability
EDIT	Excess Deferred Income Tax
EDR Rider	Economic Development Rider
ESP	Electric Security Plan
FE or FECO	FirstEnergy Service Company
FERC	Federal Energy Regulatory Commission
GAAP	Generally Accepted Accounting Principles
IT	Information Technology
LEX Rider	Line Extension Recovery
LOSA	Level of Signature Authority
MRO	Market Rate Offer
OE or OECO	Ohio Edison Company
PUCO	Public Utilities Commission of Ohio
RFP	Request for Proposal
RWIP	Retirement Work in Progress
TE or TECO	Toledo Edison Company, The
TCJA	Tax Cuts and Jobs Act
SEET	Significantly Excessive Earnings Test
SSO	Standard Service Offer
WBS	Work Breakdown Structure

APPENDIX C: DATA REQUESTS AND INFORMATION PROVIDED

The following is a list of the data requests submitted by Blue Ridge to FirstEnergy. Responses were provided electronically and are available on a confidential USB drive.

DATA REQUEST SET 1 SUBMITTED 1/8/21

1.1. **Priority Data Request—DCR Filings**: For each company, please provide the workpapers and documents that support the information included within the January 5, 2021, Rider DCR Compliance Filing. Please provide the source data in its original electronic format.

1.2. **Priority Data Request—Work orders**: For each company and the Service Company, please provide in a Microsoft Excel spreadsheet a list of work orders by FERC account for 12/1/19 through 11/30/20. Include the description, dollar amount, completion date, and whether the work was an addition or replacement.

1.3. **Priority Data Request—Organization Charts**: For each company and the Service Company, please provide a current organizational chart.

1.4. **Priority Data Request—Organization Chart**: Please confirm that the following individuals were in the same positions for 2020. Please identify any changes.

#	Name	Title
1	Richard Collins	Director, Business Services
2	Amy Patterson	Manager, Property Accounting
3	Randal Coleman	Manager, Distribution Standards
4	(Vacant)	Manager, OH Revenue Requirements
5	Teresa Hogan	Director, Corporate Sourcing
6	Peter Nadel	Manager, Insurance
7	Santino Fanelli	Director Rates & Regulatory Affairs
8	Brandon McMillen	OH State Regulatory Analyst IV
9	Joseph Loboda	Director, Utilities Sourcing
10	James Radeff	Supervisor, Utilities Services and Support
11	Nicholas Fernandez	Director, Strategy and LT Planning and Corporate Responsibility
12	Mark Golden	Manager, General Accounting

1.5. **Workorder**: Please provide a reconciliation of the list of work orders provided in Data Request 1.2 to the amounts included in the January 5, 2021, DCR filings.

1.6. **FERC Form 1 Reconciliations**: Please provide a reconciliation of the Rider DCR balances under audit to the balances in the FERC Form 1.

1.7. **Budget**: Please provide the budget supporting the Compliance Filings under audit. Also, please include the assumptions supporting the budget/projected data.

1.8. **Budget**: Please provide the total actual capital dollars spent and the approved budget by operating company and by functional area (i.e., Transmission, Distribution, General, and Other Plant) for the time period under audit.

1.9. **Status of 2019 Recommendations**: Please provide a narrative on how the companies have addressed the recommendations listed on pages 16–18 in Blue Ridge's Compliance Audit of the 2019 DCR Riders, dated June 5, 2020.

1.10. **DCR Filings**: Please provide a narrative of any changes made to the development process of the 2020 Rider DCR Compliance Filings.

1.11. **Policies and Procedures**: For each company and the Service Company, please provide any changes for 2020 to the policies and procedures for the following activities.

a. Plant Accounting
   i. Capitalization, including additions to retirement units of property.
   ii. Preparation and approval of work orders
   iii. Recording of CWIP including the systems that feed the CWIP trial balance
   iv. Application of AFUDC
   v. Recording and Closing of additions, retirements, cost of removal, and salvage in plant
   vi. Unitization process based on the retirement unit catalog
   vii. Application of depreciation
   viii. Contributions in Aid of Construction (CIAC)
b. Purchasing/Procurement
c. Accounts Payable/Disbursements
d. Accounting/Journal Entries
e. Payroll (direct charged and allocated to plant)
f. Taxes (Accumulated Deferred Income Tax, Income Tax, and Commercial Activity Tax)
g. Insurance Recovery
h. Property Taxes
i. Service Company Allocations
j. Budgeting/Projections
k. IT projects

1.12. **Policies and Procedures**: Please specifically explain any changes that have been made in capitalization polices that would transfer costs from operating expenses to capital.

1.13. **Policies and Procedures**: Please explain the Companies' cost containment strategies and practices in relation to use of outside and inside contractors.

1.14. **Internal Audits**: For each company and the Service Company, please provide a list of Internal Audits completed or in-progress for 2020. List the name of the audit, scope, objective, and when the work was performed.

1.15. **SOX Compliance Audits**: For each company and the Service Company, please provide a list of SOX compliance work completed or in progress during 2020. List the name of the audit, scope, objective, and when the work was performed.

1.16. **Variance Analysis**: For each company, please provide in a Microsoft Excel spreadsheet in FERC Form 1 format the beginning and ending period balance by primary plant (300 account and sub account) for additions, retirements, transfers, and adjustments for 12/1/19 through 11/30/20.

1.17. **Variance Analysis**: For each company, please provide in a Microsoft Excel spreadsheet the beginning and ending period balance for jurisdictional accumulated reserve for depreciation balances by FERC 300 account for 12/1/19 through 11/30/20.

1.18. **Variance Analysis**: For each company and the Service Company, please provide in a Microsoft Excel spreadsheet the beginning and ending period balance of Construction Work in Progress (CWIP) by month from 12/1/19 through 11/30/20.

1.19. **Replacement Programs**: Did the companies have any large construction and/or replacement programs in 2020, such as pole replacement, meters, underground lines, etc.? If so, for each, please identify the program, company, and project or work orders associated with the program.

1.20. **Insurance Recoveries**: For each company and the Service Company, please provide a list of any insurance recoveries charged to capital from 12/1/19 through 11/30/20.

1.21. **Insurance Recoveries**: For each company and the Service Company, please provide a list and explanation of any 2020 pending insurance recoveries not recorded or accrued that would be charged to capital. Indicate the type of recovery, estimated amount, and when receipt is expected.

1.22. **Depreciation**: For each company and the Service Company, please provide the approved depreciation accrual rates by FERC 300 account from 12/1/19 through 11/30/20. Note any changes in rates during the year. Please provide the Commission order that approved the rates for each company and the Service Company.

1.23. **Depreciation**: Does any company use a depreciation rate for any 300 sub-account that has not been approved by the Commission? If so, please provide the following for any changes made in 2020:

a. FERC 300 account, sub account and company
b. Depreciation accrual rate used
c. Analysis supporting the use of the accrual rate
d. Effective date of the rate
e. Any filings with the commission for approval

1.24. **Approval Signatures**: Please provide the level of signature authority (LOSA) document that supports the approval of capital projects put in service from 12/1/19 through 11/30/20.

1.25. **Exclusions**: Please provide the supporting documentation for the amounts associated with the ATSI Land Lease for actual 11/30/20 and estimated 2/28/21.

1.26. **Excluded Riders**: Please provide the supporting documentation for the amounts excluded from CEI for Rider AMI for actual 11/30/20 and estimated 2/28/21.

1.27. **Excluded Riders**: Please provide the supporting documentation for the amounts excluded for EDR(g).

1.28. **Other Riders**:

a. Has the Company requested and received Commission approval for any riders during the period under audit.

b. Please provide a list of any rider that includes the recovery of any capital additions. Include a description of the rider, case number approving recovery, how the cost

recovery is calculated, and how those costs are tracked and excluded from the Rider DCR.

1.29. **Workorders**: Please provide a list of work orders by FERC account used for the following types of work in December 2019 and January through November 2020:

a. Generation
b. AMI
c. EDR(g)
d. LEX
e. Annual blanket/program work orders (include any work that is a carryover from prior years)
f. IT
g. Storms
h. Joint-owned facilities
i. Vegetation Management
j. DPM
k. Experimental Company-Owned LED
l. GDR

1.30. **Rider GDR**: The Government Directive Recovery Rider has the potential to impact the Rider DCR.

a. Please provide a list of the costs by FERC account included in the Rider GDR.

b. For any costs charged to FERC accounts included in the Rider DCR, please explain how those costs have been excluded from recovery through the DCR.

1.31. **DPM:** The Distribution Modernization Platform has the potential to impact the Rider DCR.

a. Have the Companies incurred any costs associated with projects that could be recovered through the DMP? If so, please provide the FERC account, description, and amount, when the project began, and if in service, the in-service date.

b. Please explain how the Companies intend to track projects associated with the DMP to ensure that they are not included within the DCR.

1.32. **Storm Costs:** Please provide changes implemented in 2020, if any, as to how storm costs are monitored to ensure that work is properly classified as capital or expense?

1.33. **Storm Costs:** Please provide changes implemented in 2020, if any, as to how and whether a post-storm review is performed on the detail of the project costs for proper accounting classification.

1.34. **Vegetation Management:** Please provide specific information, if any, accumulated since the Company's response to BRC Set 2–INT-32 (in Case No. 19-1887-EL-RDR) on how tree limb removal, outside the scope of normal tree trimming, has reduced storm outages in duration and cost.

1.35. **Vegetation Management**: Please provide the allocation of spend between the following item pairs:

a. Vegetation management charged to expense and charges capitalized

b. Vegetation management charged to expense by internal labor and outside contractors

c. Vegetation management capitalized by internal labor and outside contractors

1.36. **Vegetation Management:** Please provide the total by operating company and by work order that was charged to the DCR and capitalized to the following charge codes in the period December 1, 2019, through November 30, 2020:

a. Cost Category 05—Off Corridor or removal of on corridor tree with overhang

b. Cost Category 36—Cut Tree in the Clear Off Corridor No Future Maintenance Required.

c. Cost Category 14—Overhead Limb Removal

d. Cost Category 30—Property Owner Notification Capital

1.37. **Unitization Backlog**: Please provide, by company, information regarding the backlog in the unitization of work orders for 2020. Please provide the number of work orders and the length of time in months by functional area (i.e., Distribution, Transmission, General, and Other).

1.38. **Unitization Backlog**: Please provide the dollar value of the work order backlog by operating company and by work order classification (Distribution, Transmission, General, and Other). For any individual specific work order/project over $250,000, and not a blanket or program, please provide the work order / project number and a short description of the project.

DATA REQUEST SET 2 SUBMITTED 1/26/2021

2.1. **Priority Data Request:** For the attached work order list (FirstEnergy 2020 DCR Audit Data Request Set 2 Sample Final), please provide the following information in Microsoft Excel spreadsheets.

a. Please provide the detail listed under item (i) below for each individual work order in the attached work order list. If the information cannot be provided by individual work order, please provide instead the information in item (ii) below.

i. A work order sample summary

(1) The individual work order or project approval, written project justification, including quantification of efficiency and cost savings, present value analysis, and/or internal rate of return calculations for projects other than annually budgeted work orders

(2) The individual work order or project estimated and actual in-service dates with explanations for delays > 90 days

(3) The individual work order or project, budget vs. actual costs, with explanations for cost variances +/- 15%

ii. A report at a project level with a reference to the sample work order that includes the following information:

(1) Approval

(2) Project justification

(3) Budget and actual costs with explanation for cost variances +/- 15%

(4) Estimated and actual in-service dates with explanation for delays > 90 days

b. Estimates for cost of construction (material and labor), AFUDC, overheads, retirements, cost of removal, salvage, and CIACs

c. Supporting detail for assets (units and dollars by FERC account for all FERC accounts within the work order) added to utility plant from the Fixed Asset System
d. Supporting detail for retirements, cost of removal, and salvage, if applicable, charged or credited to plant (units and dollars) for replacement work orders from the Fixed Asset System
e. An updated list of cost elements
f. Cost element detail that shows the individual work order, FERC account, and amount as selected in the sample (Considering that a work order may consist of more than one FERC account, the cost element detail can also include other WBS or Projects as long as the individual FERC account charge selected in the sample is visible.)

2.2. **Vegetation Management**: Please complete the following tables for Distribution-related vegetation costs and provide additional discussion and insights of the calculated average cost per mile and implied trimming cycle over the previous five-year period by operating company.

The Illuminating Company						
	Distribution Annual Vegetation Maintenance Cost	**2016**	**2017**	**2018**	**2019**	**2020**
	Annual Distribution "Annual Maintenance" Spend—Direct O&M					
	Annual Distribution "Annual Maintenance" Spend—Capital					
a	Annual Distribution "Annual Maintenance" total Spend					
b	# of Distribution Miles trimmed in the Annual Maintenance program					
c	# of total miles in Distribution Annual Maintenance Vegetation program					
	Calculated					
	Distribution Annual Maintenance Average Dollar per mile trimmed (a/b)					
	Distribution Annual Maintenance Implied Trimming Cycle in years (c/b)					

Ohio Edison						
	Distribution Annual Vegetation Maintenance Cost	**2016**	**2017**	**2018**	**2019**	**2020**
	Annual Distribution "Annual Maintenance" Spend—Direct O&M					
	Annual Distribution "Annual Maintenance" Spend—Capital					
a	Annual Distribution "Annual Maintenance" total Spend					
b	# of Distribution Miles trimmed in the Annual Maintenance program					

Ohio Edison						
	Distribution Annual Vegetation Maintenance Cost	**2016**	**2017**	**2018**	**2019**	**2020**
c	# of total miles in Distribution Annual Maintenance Vegetation program					
	Calculated					
	Distribution Annual Maintenance Average Dollar per mile trimmed (a/b)					
	Distribution Annual Maintenance Implied Trimming Cycle in years (c/b)					

Toledo Edison						
	Distribution Annual Vegetation Maintenance Cost	**2016**	**2017**	**2018**	**2019**	**2020**
	Annual Distribution "Annual Maintenance" Spend—Direct O&M					
	Annual Distribution "Annual Maintenance" Spend—Capital					
a	Annual Distribution "Annual Maintenance" total Spend					
b	# of Distribution Miles trimmed in the Annual Maintenance program					
c	# of total miles in Distribution Annual Maintenance Vegetation program					
	Calculated					
	Distribution Annual Maintenance Average Dollar per mile trimmed (a/b)					
	Distribution Annual Maintenance Implied Trimming Cycle in years (c/b)					

2.3. **Vegetation Management**: Please complete the below tables for all Vegetation-related, non-storm, sustained Distribution outages and provide additional discussion related to the slope of the trend lines over the previous five-year period by operating company.

The Illuminating Company					
Effectiveness (reliability)	**2016**	**2017**	**2018**	**2019**	**2020**
SAIFI—All vegetation related—non-storm, sustained					
CAIDI—All vegetation related—non-storm, sustained					
SAIDI—All vegetation related—non-storm, sustained					

Ohio Edison					
Effectiveness (reliability)	**2016**	**2017**	**2018**	**2019**	**2020**

SAIFI—All vegetation related—non-storm, sustained					
CAIDI—All vegetation related—non-storm, sustained					
SAIDI—All vegetation related—non-storm, sustained					

Toledo Edison					
Effectiveness (reliability)	**2016**	**2017**	**2018**	**2019**	**2020**
SAIFI—All vegetation related—non-storm, sustained					
CAIDI—All vegetation related—non-storm, sustained					
SAIDI—All vegetation related—non-storm, sustained					

2.4. **Vegetation Management**: Please complete the below tables for non-storm, sustained Distribution outages associated with trees and large limbs outside the clearing zone corridor, and provide additional discussion of the slope of the trend line over the previous five years

The Illuminating Company					
Effectiveness (reliability)	**2016**	**2017**	**2018**	**2019**	**2020**
SAIFI—Vegetation-related outside the clearing zone corridor only—non-storm, sustained					
CAIDI—Vegetation-related outside the clearing zone corridor only—non-storm, sustained					
SAIDI—Vegetation-related outside the clearing zone corridor only—non-storm, sustained					

Ohio Edison					
Effectiveness (reliability)	**2016**	**2017**	**2018**	**2019**	**2020**
SAIFI—Vegetation-related outside the clearing zone corridor only—non-storm, sustained					
CAIDI—Vegetation-related outside the clearing zone corridor only—non-storm, sustained					
SAIDI—Vegetation-related outside the clearing zone corridor only—non-storm, sustained					

Toledo Edison					
Effectiveness (reliability)	**2016**	**2017**	**2018**	**2019**	**2020**
SAIFI—Vegetation-related outside the clearing zone corridor only—non-storm, sustained					
CAIDI—Vegetation-related outside the clearing zone corridor only—non-storm, sustained					
SAIDI—Vegetation-related outside the clearing zone corridor only—non-storm, sustained					

DATA REQUEST SET 3 SUBMITTED – 2/5/21

3.1. **Variance Analysis—Reference Response to BRC Set 1-INT-016-Attachment 1-Confidential.pdf:** Please provide detailed explanations along with supporting documentation for the following items.

g. Regarding the Gross Plant Additions, Retirements, and Transfers/Adjustments for FECO:
   i. FERC account 391 has retirements significantly greater than additions—Retirements = $(15,170,099); Additions = $7,490,067
   ii. FERC account 395 has retirements significantly less than additions—Additions = $650,000; Retirements = $(1,995)
   iii. FERC account 397 has retirements significantly less than additions—Additions = $13,320,607; Retirements = $(3,232,324)
h. Regarding the Gross Plant Additions, Retirements, and Transfers/Adjustments for OECO:
   i. FERRC account 350 has a transfer/adjustment of $(897,324)
   ii. FERC account 366 has negative additions, and they are significantly different from retirements—Additions = $(2,297,929); Retirements = $(3,786)
   iii. FERC account 390 has a transfer/adjustment of $(1,088,773)
i. Regarding the Gross Plant Additions, Retirements, and Transfers/Adjustments for The Toledo Edison Company:
   i. FERC account 353 has negative additions, and the amount is significantly different from retirements—Additions $(40,035); Retirements $(33,806)
   ii. FERC account 362 has retirements significantly less than additions—Additions $4,378,576; Retirements $(32,701)
   iii. FERCaccount 366 has retirements significantly less than additions—Additions $705,743; Retirements $(206)
   iv. FERC account 392 has retirements significantly less than additions, and retirements is positive—Additions $307,487; Retirements $71
   v. FERC account 303 has retirements significantly less than additions—Additions $2,260,058; Retirements $(1)
j. Regarding the Gross Plant Additions, Retirements, and Transfers/Adjustments for CECO:
   i. FERC account 353 has a transfer/adjustment of $233,568
   ii. Account 354 has zero additions and retirements
   iii. FERC account 357 has zero additions and retirements
   iv. FERC account 360 has negative additions—Additions $(11,179)
   v. FERC account 366 has retirements significantly less than additions—Additions $5,195,741; Retirements $(4)
   vi. FERC account 391 has negative additions, and they are significantly different from retirements—Additions $(88,650); Retirements $(1,300,937)
   vii. FERC account 393 has negative additions—Additions $(9,223)
   viii. FERC account 395 has negative additions—Additions $(53,209)
   ix. FERC account 396 has negative additions—Additions $(63,882)

3.2. **Variance Analysis—Reference Response to BRC Set 1-INT-017-Attachment Confidential.pdf:** Please provide detailed explanations along with supporting documentation for the following items.
   a. Regarding the Accumulated Reserve Balances for OECO:
      i. Please explain why the following accounts decrease from 2019 to 2020:
         a) FERC account 373
         b) FERC Account 393

c) FERC account 395

ii. Please explain why the following account remains unchanged from 2019 to 2020:

a) FERC account 390.3

b. Regarding the Accumulated Reserve Balances for The Toledo Edison Company:

i. Please explain why the following accounts decrease from 2019 to 2020:

a) FERC account 393

b) FERC account 395

ii. Please explain why the following account remains unchanged from 2019 to 2020:

a) FERC account 354

b) FERC account 396

c. Regarding the Accumulated Reserve Balances for The Cleveland Electric Illuminating Company:

i. Please explain why the following accounts decrease from 2019 to 2020:

a) FERC account 369

b) FERC account 303

ii. Please explain why the following account remains unchanged from 2019 to 2020:

a) FERC account 354

b) FERC account 390.3

3.3. **Internal Audits:** Follow-up to Data Request response BRC-Set-1-INT-14 Attachment 1 – Confidential.pdf. For the following audits, please provide the executive summary of findings and recommendations. For projects that are in progress, please provide the same information when it becomes available. (The referenced audit numbers are taken from the BRC-Set-1-INT-14 attachment.)

Audit Numbers: 1–4, 6, 9, 11, 14–19, 21, 23–25, 33, 35–39, 41–43, 47.

3.4. **Budget:** Follow-up to Data Request response BRC-Set-1-INT-008 Attachment 1 – Confidential.pdf.

a. Please provide the primary reasons why CEI General and Intangible Plant was over budget by approximately $4 million

b. Please provide the primary reasons why OE Distribution was over budget by approximately $11.6 million.

c. Please provide the primary reasons why OE General and Intangible Plant was over budget by approximately $2.8 million.

d. Please provide the primary reasons why OE Transmission was over budget by approximately $1.1 million.

3.5. **Variance Analysis (CWIP):** Follow-up to Data Request response BRC-Set-1-INT-018-Attachment 1.pdf.

a. Please provide the project work order numbers and approved budget for the Outage Management and GIS systems.

b. Are any of the components of the Outage Management and GIS systems in service as of November 30, 2020? If so, please provide the amounts in service by work order and the in-service dates.

c. The Company indicated that CECO CWIP changed from $66,436,833.40 to $92,305,380.76 as of November 30, 2020—an increase of $25,868,547.36. Attachment 1 indicates an ending balance of $75,794,053.21 as of November 30, 2020, resulting in an increase of $9,357,219.81. Please explain the difference between the response and attachment 1.
d. The Company indicated that OECO CWIP changed from $87,512,552.49 to $134,408.832.51 as of November 30, 2020—an increase of $46,896,280.09. Attachment 1 indicates an ending balance of $123,463,837.89 as of November 30, 2020, resulting in an increase of $35,951,285.47. Please explain the difference between the response and attachment 1.
e. The Company indicated that TECO CWIP changed from $22,536,079.54 to $33,130,784.27 as of November 30, 2020—an increase of $10,594,706.73. Attachment 1 indicates an ending balance of $123,463,837.89 as of November 30, 2020, resulting in an increase of $35,951,285.47. Please explain the difference between the response and attachment 1.

3.6. **Capital Spares:** Please note any significant changes to the policy on capital spares in 2020.

DATA REQUEST SET 4 SUBMITTED – 2/11/21

4.1. **Vegetation Management—Reference Response to BRC Set 1-INT-034:** Please provide the following information regarding outage restoration duration (CAIDI) for those experiencing an outage during a storm event:
   k. In its response, the Companies state, "Due to differences in size and scope of any one major event, non-excludable events during weather conditions were utilized." Please explain what it means that "non-excludable events during weather events were utilized."
   l. Please provide the Storm Vegetation-related SAIFI for each of the years 2014 through 2020 in bar chart format with labels. Please explain the trend line and definition of a storm event.

4.2. **SOX Compliance Audits**—Reference Response to Data Request BRC Set 1-INT-015, Attachment 1 - Confidential: For the following SOX compliance audits, please provide a summary of any significant control deficiencies along with how those deficiencies were corrected or mitigated.
   a. Accounting Research -CS
   b. Accounts Payable - CS
   c. Corporate PPE - CS
   d. Financial Reporting & Disclosures
   e. General Accounting - CS
   f. IT-Infrastructure - CS
   g. IT-systems - CS
   h. Material & Services - CS
   i. Regulated Billing - CS
   j. Regulated MBU - CS
   k. Regulated PP&E - CS
   l. Regulated Settlements - CS
   m. Regulated Accounting - CS

n. Short Term Budget & Forecast - C
o. Tax - CS

DATA REQUEST SET 5 SUBMITTED – 2/15/21

5.1. **Status of 2019 Recommendations—Reference Response to BRC Set 1-INT-009, Rec-04:** The Companies' response regarding Recommendation 4 of the 2019 DCR Audit report indicated that audits are performed on the capital process and on capital and O&M. However, it is not clear whether the response refers only to how IT software *project costs* are split between capital and expense relative to GAAP. Blue Ridge recognizes that GAAP has specific accounting for the four phases of software projects which determine the split. However, Blue Ridge's recommendation had to do specifically with how the determination is made to split the vendor fees between capital and expense. Please respond to the following items:
   a. Is the split of vendor fees between capital and expense determined in the same manner as the project stages?
   b. If the response to (a) is no, please explain how the determination is made.
   c. Is the determination of the split of vendor fees specifically audited by Internal Auditing?

DATA REQUEST SET 6 SUBMITTED – 2/17/21

6.1. **Variance Analysis:** Reference DR response BRC Set 1-INT-001 Attachment 1 – FE DCR Compliance Filing 1.5.2021 – Confidential.xlsx. Please provide detailed explanations for the significant increases in reserve amounts on 11/30/20 over the balances on 11/30/19 for the following FERC accounts:
   a. Tab ACT – CEI Sch B3, FERC account 370 Adjusted Jurisdiction of $26,028,754, which is an increase of 34.5% over the prior year of $19,346,316 (as shown in the 11/30/2019 DCR filing).
   b. Tab ACT – OE Sch B3, FERC account 370 Adjusted Jurisdiction of $44,291,485, which is an increase of 26.4% over the prior year balance of $35,029,510 (as shown in the 11/30/2019 DCR filing).
   c. Tab ACT – OE Sch B3, FERC account 391 Adjusted Jurisdiction of $4,346,340, which is an increase of 31.8% over the prior year balance of $3,297,302 (as shown in the 11/30/2019 DCR filing).
   d. Tab ACT – OE Sch B3, FERC account 392 Adjusted Jurisdiction of $1,415,117, which is an increase of 44.8% over the prior year balance of $3,297,302 (as shown in the 11/30/2019 DCR filing).
   e. Tab ACT – TE Sch B3, FERC account 370 Adjusted Jurisdiction of $25,832,653, which is an increase of 26.6% over the prior year balance of $20,401,356 (as shown in the 11/30/2019 DCR filing).

DATA REQUEST SET 7 SUBMITTED 2/22/21

7.1. **Annual DCR Revenue:** Reference DCR Compliance filings dated January 5, 2021, page 57 of 71. Please provide supporting documentation for the Annual Revenue through 11/30/2020 for each operating company.

7.2. **Rider DCR Revenue Cap.** Reference DCR Compliance filings dated January 5, 2021, page 57 of 71. Provide supporting documentation for the reported 2019 Rider DCR Revenue of $309,630,496.

7.3. **Tax Rates.** Please provide the supporting documentation and calculations for the tax rate used for actual 11/30/20 and estimated 2/28/21.

7.4. **Depreciation.** Reference pages 14 and 39 of 71, line 36. CE Account 398 Miscellaneous Equipment.
   a. What type of equipment is booked to Account 398?
   b. When the depreciation rates were established in Case No. 07-551-EL-AIR, was the assets reflected in Account 398 amortized or depreciated?
   c. If the accrual rate of 6.67% (which is equivalent to a 15-year life) represents depreciation, explain why the net book value is zero and not negative at 11/30/20 and 2/28/21.

7.5. **Exclusions.** Reference pages 19 of 71, provide the supporting documentation for "exclusions related to Rider AMI for work order activity associated with WBS CE-00400 that are included in Non-SGMI depreciation groups offset by DCR activity in SGMI depreciation groups" for actual 11/30/20 and estimated 2/28/21.

7.6. **Exclusions.** Provide the supporting documentation for the amounts associated with the Experimental Company Owned LED Program for actual 11/30/20 and estimated 2/28/21.

7.7. **ADIT Balances.** Provide supporting documentation for the amounts associated with the Normalized and Non-Normalized Property EDIT balances for actual 11/30/20 and estimated 2/28/21. Include a roll-forward schedule reconciling the Company-reported balances at 11/30/19 to the balances at 11/30/2020 and 2/28/21.

7.8. **Reconciliation.** Reference BRC 1-INT-001 Attachment 1, Attachment 3, and BRC 1-INT-005. Please explain the $13,196 difference between Total Gross Plant Balances below:

Company	Functional Class	***BRC 1-INT-005*** Balance at 11/30/20 **Gross Plant**	***BRC 1-INT-001 Att 3*** Actual Plant Balances for 11/30/2020 **Gross Plant**	**Difference**
CECO	Distribution Plant Total	$2,604,023,668	$2,604,022,308	$1,360
CECO	General Plant Total	$174,973,851	$174,974,067	-$216
CECO	Intangible Plant Total	$77,303,596	$77,304,827	-$1,231
CECO	Transmission Plant Total	$512,943,722	$512,943,721	$1
CECO Total		**$3,369,244,837**	**$3,369,244,923**	**-$86**
OECO	**Distribution Plant Total**	$3,166,347,041	$3,166,330,999	$16,042
OECO	**General Plant Total**	$206,147,108	$206,147,370	-$262
OECO	**Intangible Plant Total**	$109,091,411	$109,092,920	-$1,509
OECO	**Transmission Plant Total**	$298,929,243	$298,929,242	$1
OECO Total		**$3,780,514,803**	**$3,780,500,531**	**$14,272**
TECO	Distribution Plant Total	$1,106,865,010	$1,106,865,013	-$3
TECO	General Plant Total	$78,809,617	$78,809,761	-$144
TECO	Intangible Plant Total	$35,510,282	$35,511,124	-$842
TECO	Transmission Plant Total	$40,491,701	$40,491,701	$0
TECO Total		**$1,261,676,610**	**$1,261,677,599**	**-$989**

		BRC 1-INT-005 Balance at 11/30/20	*BRC 1-INT-001 Att 3* Actual Plant Balances for 11/30/2020	
FECO	General Plant Total	$389,253,957	$389,253,958	-$1
FECO	Intangible Plant Total	$461,861,145	$461,861,145	$0
FECO Total		**$851,115,102**	**$851,115,103**	**-$1**
FirstEnergy Total		**$9,262,551,352**	**$9,262,538,156**	**$13,196**

7.9. DCR Filings: Follow up to BRC 1-INT-001 Attachment 3. The Company provided Actual Plant Balances in columns W, X, and Y. Please confirm that the Plant Balances are November 30, 2020 not 8/31/2020 Plant Balances.

DATA REQUEST SET 8 SUBMITTED – 2/25/21

8-1. DESKTOP Virtual/On-Site Field Audit: As a continuation of the audit process, Blue Ridge has selected the attached 13 projects on which to perform a detailed Desktop Virtual/On-Site Field review.
The purpose of the desktop review will be to understand the project scope, the installed and replaced/retired assets, risk ranking data used, and other pertinent documentation that the Company deems relevant for us to understand the project.

Due to travel restrictions associated with the coronavirus, this review will be completed via video conference. To coordinate the desktop review, a pre-audit call will be scheduled among Blue Ridge, the Ohio PUC staff, and FirstEnergy on or around March 22. The purpose of the call will be to discuss the process and to select the dates to conduct the virtual field audit. In support of this effort, please provide this information:

a. Prior to the day the audit commences – for each of the projects selected;
   i. Schematics/drawings/and photos or any other visual aids that indicate what was built or installed. Before and after pictures would also be helpful if available.
   ii. A list of material and/or equipment installed, along with the major asset serial numbers, if applicable
   iii. Project justification statement, including alternatives considered
   iv. Direct cost detail (labor, material, transportation, equipment etc.)
   v. Risk Ranking score and model inputs that support the decision to go forward with the project if applicable
   vi. A list of major equipment removed and retired, including vintage year of the assets removed, cost of removal, and salvage
b. For the days the virtual audit will be conducted
   i. An individual who can coordinate the review and sponsor/host the virtual meeting
   ii. Representatives from FirstEnergy who can describe each project in detail
   iii. If necessary, the Project Manager responsible for the project who can answer questions

Company	Work order	Description	In-Service Date	Total

CECO	12873413	Review ODOT routes & comment on CEI UG	10/28/20	$1,960,749
CECO	13509122	NB USA Waste Inc., Geneva Landfill (PJM	12/13/13	$628,039
CECO	14861458	E55th St Broadway to Superior - CEI UG	1/13/20	$738,285
CECO	PA206595861	PO FW: Circuit JY-H016JY (401200016) 201	8/24/20	$105,469
OECO	13300165	Mantua Sub-2012 SCADA Installations on D	4/29/20	$1,008,602
OECO	14431541	CARROLL SUB INSTALL SCADA	8/19/20	$950,148
OECO	16284137	Stone Rd reconductor for load balance.	3/17/20	$206,309
OECO	16477291	Repairs associated with MH 5 Fire in You	3/19/20	$253,966
OECO	IF-OE-000132-1	OE - Massillon SC Remove UST/Add AST	6/21/19	$622,765
OECO	IF-SC-000247-1	SvcCo - Fairlawn Remittance Ctr Reno	9/28/17	$694,310
TECO	15776111	SB Order for Defiance SW Ckt Switcher	12/5/19	$985,830
TECO	16055475	Underground Cable Rejuvenation	10/22/20	$955,430
TECO	16622904	Equip Investigate/Repair - Transformer O	10/20/20	$2,322,875

8-2. As clarification to BRC Set 2-INT-2, we believe there is error in the response. In row (c) "# of total miles in Distribution miles in the Annual Maintenance Vegetation program" is implied to be the total overhead distribution line miles that is included in the overall vegetation trimming line program. Please resubmit the response.

8-3. In response to BRC Set 2-INT -4, please complete the following tables for overall System performance by operating company and provide additional discussion of the slope of the trend line over the previous 5 years.

CECO					
Effectiveness (Reliability)	**2016**	**2017**	**2018**	**2019**	**2020**
SAIFI—Total Non-Storm System Index					
CAIDI—Non-Storm System Index					
SAIDI—Non-Storm System Index					

OECO					
Effectiveness (Reliability)	**2016**	**2017**	**2018**	**2019**	**2020**
SAIFI—Total Non-Storm System Index					
CAIDI—Non-Storm System Index					
SAIDI—Non-Storm System Index					

TECO					
Effectiveness (Reliability)	**2016**	**2017**	**2018**	**2019**	**2020**
SAIFI—Total Non-Storm System Index					
CAIDI—Non-Storm System Index					
SAIDI—Non-Storm System Index					

DATA REQUEST SET 9 SUBMITTED – 2/26/21

9.1. **Work Order Testing:** Follow-up to Data Request response BRC-Set 2-INT-Attachment 3—Cost Details -CONFIDENTIAL. Please identify what makes up the majority of the costs in the category other Direct Costs for the following work orders.

Work order	Description	Other Direct Costs	Total Costs
ITF-SC-000036-SW20-1	Oracle SW Upgrade Fee 2020- CAP	$2,089,999	$2,089,999
ITF-SC-000045-SW19-1	SAP SW Upgrade 2019-CAP	$4,394,309	$4,394,309
ITF-SC-000069-SW19-1	Filenet Upgrades 2019-CAP	$306,189	$306,189
ITF-SC-000121-SW19-1	Microsoft Software Upgrades 2019-CAP	$1,879,983	$1,879,983
ITS-SC-000590-1	Hybrid Cloud Computing Project - Cap	$972,578	$5,093,699

9.2. **Work Order Testing**: Follow-up to Data Request response BRC-Set 2-INT-Attachment 3—Cost Details-CONFIDENTIAL. Work Order XIT-000062-1Total Capital – -$3,045,381. Please provide the accounting entries and an explanation for the Data Processing Equipment credits.

9.3. **Work Order Testing**: Follow-up to Data Request response BRC-Set 2-INT-Attachment 3—Cost Details-CONFIDENTIAL. Please explain the AFUDC Debt and Equity recorded for the following projects.

Work Order	Work Order Description	AFUDC Debt/Equity	Total Activity	% of AFUDC to Total
13300165	Mantua Sub-2012 SCADA Installations on D	$422,177	$1,008,602	42%
14431541	CARROLL SUB INSTALL SCADA	$197,170	$950,148	21%
12873413	Review ODOT routes & comment on CEI UG	$308,936	$1,960,749	16%

9.4. **Work Order Testing**: Follow-up to Data Request response BRC-Set 2-INT-Attachment 3 – Cost Details -CONFIDENTIAL. OECO Work Order 16080601, Equip Investigate/Repair - Circuit Break.

a. Other Company Overheads totaled $115,883, which represents 33% of the total project cost of $350,423.91.
b. Please explain what those costs represent.

9.5. **Work Order Testing**: Follow-up to Data Request response BRC-Set 2-INT-1 Attachment 1 - CONFIDENTIAL. OECO Work Order L1094, OECO PROP ASSETS-PWR PLT TRNSF & ADJ.

a. Please explain the nature of the negative $(1,978,274.56) in adjustments.
b. What is the impact on other projects?
c. Please provide supporting documentation

9.6. **Work Order Testing**: Follow-up to Data Request response BRC-Set 2-INT-Attachment 1 - CONFIDENTIAL.

Work Order	Work Order Description	Total Activity
CE-900477-CCOH-ADJ	Capital Related Payroll Overhead Adjust	$2,615,628.55
OE-900477-CCOH-ADJ	Total Non-Billable Distribution Project	$4,559,165.30

a. Please provide additional detail that describes what capitalized incentive compensation means.
b. Who is eligible for capitalized incentive compensation, how is it determined, and why should it be included in the DCR?

9.7. **Work Order Testing**: Follow-up to Data Request response BRC-Set 2-INT-Attachment 3 – Cost Details -CONFIDENTIAL. CECO Work Order 13509122, NB USA Waste Inc., Geneva Landfill PJM.
a. Please explain why the cost detail shows a Debit CIAC for $602,226 and not a credit CIAC that reduces the project cost.
b. Please explain why a project with an in-service date of 12/13/2013 is included in the scope of this review that covers 12/1/19–11/30/20.

9.8. **Work Order Testing**: Follow-up to Data Request response BRC-Set 2-INT-Attachment 3 – Cost Details - CONFIDENTIAL. CECO Work Order CE-00827-TQ, Implement New Mobile Radio System. Please explain what the cost reimbursements of $(412,671) have to do with the implementation of the Mobile Radio System.

9.9. **Work Order Testing**: Follow-up to Data Request response BRC 1-INT-002, Attachment 1, and BRC-Set 2-INT-Attachment 3 – Cost Details - CONFIDENTIAL. Please explain the difference between the cost detail and Total Activity provided in the population and why no additions to plant are indicated.

Work order	Description	Replacements BRC-1-INT-2	Cost Detail BRC 2-INT-1	Difference Population to Cost Detail	% of Cost Detail to Total
16727863	replace bank of 25kva 120/208	$8,803	$12,136	$3,333	38%
IF-TW-000025-1	TE - Holland Replace Office Roof	$392,419	$693,504	$301,085	77%
PA205300860	PO FW: 170714D66329 See 2 for repairs	$3,253	$3,522	$269	8%
PA205179550	PO FW: Fuse Installation 501505B 25T CPA	$4,385	$4,817	$432	10%
PA207100470	PO FW: 34FB1C-92 [MDT Comments BERRY 0	$4,019	$4,345	$326	8%

9.10. **Work Order Testing**: Follow-up to Data Request response BRC-Set 2-INT-Attachment 4 – Cost Retirements and BRC-Set 2-INT-Attachment 5 – Cost of Removal - CONFIDENTIAL. For the following replacement work orders, explain why no Retirements or Cost of Removal were recorded on the projects.

Work order	Description	Replacements
13300165	Mantua Sub-2012 SCADA Installations on D	$1,008,602
IF-OE-000131-1	OE - Elyria Remove UST/Add AST	$436,786
IF-OE-000132-1	OE - Massillon SC Remove UST/Add AST	$622,765
IF-OE-000135-1	OE - Fairlawn 6 Rpl Fence Enclosure	$107,247
IF-OE-000136-1	OE - Fairlawn 4 Replace Roof Rf03	$256,760
IF-OE-000137-1	OE - Fairlawn 4 Replace Roof Rf04	$463,839
IF-SC-000247-1	SvcCo - Fairlawn Remittance Ctr Reno	$694,310
OE-003666-DF-MSTM	OE MSTM 7 6/10/2020	$249,337
OE-700626-SW19	IT New Credit Card Vendor	$160,826
OE-900186-VMPL-DIST	Total Project	$7,151,079
15599597	2018 Cleveland Resurf Proj - CEI UG MH	$89,885

9.11. **Work Order Testing**: Follow-up to Data Request response BRC-Set 2-INT-Attachment 3 – Cost Details - CONFIDENTIAL. **L1094** - OECO PROP ASSETS-PWR PLT TRNSF & ADJ – - $1,978,274. Please provide the detail that supports the adjustment.

9.12. **Work Order Testing**: Follow-up to Data Request response BRC-Set 2-INT-Attachment 4 – Cost Retirements and BRC-Set 2-INT-Attachment 5 – Cost of Removal - CONFIDENTIAL. For the following work orders, please explain why cost of removal was recorded to the work order and did not have associated retirements recorded.

Work order	Description	Total Activity
13509122	NB USA Waste Inc., Geneva Landfill (PJM	$628,039
14861458	E55th St Broadway to Superior - CEI UG	$738,285
CE-001603-DO-MSTM	Total Distribution Line	$980,220
16080601	Equip Investigate/Repair - Circuit Break	$350,424
16405672	Equip Investigate / Repair - Regulator	$96,499
16477291	Repairs associated with MH 5 Fire in You	$253,966
16616511	Relocate Service	$14,159
15776111	SB Order for Defiance SW Ckt Switcher	$985,830
15997031	Commercia	$409,329

9.13. **Work Order Testing**: Follow-up to Data Request response BRC-Set 2-INT-1 Attachment 1 - CONFIDENTIAL. Please explain why the following work orders had in-service dates outside 12/1/19–11/30/20, which is the scope of this DCR audit.

Work order	Description	Total	In-Service Date
15599597	2018 Cleveland Resurf Proj - CEI UG MH	$89,885	1/9/19
CE-000827-TQ	Implement New Mobile Radio System	-$412,671	12/14/17
IF-CE-000092-1	CE - Woodland Substation Rpl Roof	$428,007	12/31/18
IF-OE-000131-1	OE - Elyria Remove UST/Add AST	$436,786	3/27/19
IF-OE-000132-1	OE - Massillon SC Remove UST/Add AST	$622,765	6/21/19
IF-OE-000135-1	OE - Fairlawn 6 Rpl Fence Enclosure	$107,247	10/29/18
IF-OE-000136-1	OE - Fairlawn 4 Replace Roof Rf03	$256,760	12/4/19
IF-OE-000137-1	OE - Fairlawn 4 Replace Roof Rf04	$463,839	12/4/19
IF-SC-000247-1	SvcCo - Fairlawn Remittance Ctr Reno	$694,310	9/28/17
IF-TW-000025-1	TE - Holland Replace Office Roof	$392,419	5/1/18
TW-700527-2017R1	IT ARCOS Callout Implementation 2017R1	$35,972	1/8/18

9.14. **Work Order Testing**: Follow-up to Data Request response BRC-Set 2-INT-Attachment 4 – Cost Retirements and BRC-Set 2-INT-Attachment 5 – Cost of Removal - CONFIDENTIAL. TECO Work Order IF-TW-00025-1, TE-Holland Replace Office Roof - $392,419. Please explain why this replacement work order did not have cost of removal recorded.

9.15. **Work Order Testing**: Follow-up to Data Request response BRC-Set 2-INT-Attachment 2 CONFIDENTIAL. For the following projects, please provide detail how the allocations from FECO to the individual operating companies, in and out of Ohio, are calculated.

Work order	Description	Total
ITF-SC-000036-SW20-1	Oracle SW Upgrade Fee 2020- CAP	$2,089,999
ITF-SC-000045-SW19-1	SAP SW Upgrade 2019-CAP	$4,394,309
ITF-SC-000069-SW19-1	Filenet Upgrades 2019-CAP	$306,189
ITF-SC-000121-SW19-1	Microsoft Software Upgrades 2019-CAP	$1,879,983
ITS-SC-000590-1	Hybrid Cloud Computing Project - Cap	$5,093,699
ITS-SC-000607-1	Filenet Continuous Improvement - CAP	$594,706
XIT-000003-1	Total Capital	$2,709,961
XIT-000020-1	Total Capital	$4,079,799

9.16. **Work Order Testing**: Follow-up response to data requests BRC 1-INT-002, Attachment 2 and BRC 2-INT-001. The following is an excerpt from BRC 2-INT-001.

> *"Please note that workorders 996263 is an AMI related workorders that was excluded from Rider DCR. These balances were included in BRC Set 1-INT-*

002 Attachment 1 Confidential because they reside in Rider DCR depreciation groups. However, they were excluded from the Rider DCR balances. This work order was included in the "Act-Exclusions" and "Est-Exclusions" tabs in BRC Set 1-INT-001 Attachment 1 Confidential to be removed from Rider DCR."

BRC 1-INT-002 Attachment 2 identifies the following list of work orders within the AMI depreciation group:

- 206214630
- **995253**
- 997121
- 997229
- 997373
- CE-001380-DO-MSTM
- CE-001436-DO-MSTM
- CE-001445-DO-MSTM
- 997421
- 14637220
- 14695607
- 14972792
- PA206446360
- CE-900477-CCOH-ADJ
- ZZ_LIFE_AUTO
- CE-159140-ERRORS
- 16736254
- 15896476
- 14652770
- 14658463
- 14846864
- 14859837
- 14910151

a. Please provide the total work order activity for the AMI work order noted within the response to BRC 2-INT-001 – 996263 since it is not listed in BRC 1-INT-002 Attachment 2 and the charges were in FERC 39120-Data Processing Equipment.
b. If work order 996263 is not an AMI workorder, please provide all information asked for in the BRC 2-INT-001 request.
c. Please provide the supporting detail and reasons(s) for the $(831,533.76) credit.

9.17. **Variance Analysis—Reference Response to BRC Set 3-INT-1 Attachment 1 Confidential.pdf:** The Companies' response for part (d)(v) of this request provided the detail regarding CEI FERC account 366 activity, totaling $5,195,741 in additions and $(4) in retirements. Please provide an explanation for why there were only $(4) in retirements.

9.18. **Variance Analysis—Reference Response to BRC Set 3-INT-2:** The Companies' **response** for part (c)(i)(b) stated that CEI FERC account 303 did not have a decrease from 2019 to 2020. While the overall account did not have a decrease, according to the Companies' response to

BRC Set 1-INT-017, Attachment, CEI had a separate designation for FERC account 303 regarding SmartGrid (SG), which changed from $(420,540) on 11/30/2019 to $(529,413) on 11/30/2020. Please provide a detailed explanation for the decrease.

SUBMITTED SET 10 – 3/4/21

10.1. **Workorder Testing:** Follow-up to Data Request BRC-Set 2-INT-1 Attachment 1. For the following work orders, please explain if the manhole-casting adjustments required the replacement of manholes. If not, what was done to consider this work as capital?

Work order	Description	Additions
CECO 14861458	E55th St Broadway to Superior - CEI UG	$738,285
CECO 15599597	2018 Cleveland Resurf Proj - CEI UG MH	$89,885

10.2. **Workorder Testing:** Follow-up to Data Request BRC-Set 2-INT-1 Attachment 1. Please explain how a program to gather costs and planning is considered capital and not Preliminary Survey and Investigation. How is this work order closed to Utility Plant without a unit of property?

Work order	Description	Total
OECO 16080601	Equip Investigate/Repair - Circuit Break	$350,424
OECO 16405672	Equip Investigate / Repair - Regulator	$96,499

10.3. **Workorder Testing:** Follow-up to Data Request BRC-Set 2-INT-1 Attachment 1, TECO Work Order 15803443- Livis Park SS, Alcatel 7705-8 router, $344,646. Please provide the scope and justification for the work order.

10.4. **Workorder Testing:** Follow-up to Data Request BRC-Set 2-INT-1 Attachment 2, FECO Work Order ITS-SC-000590-1 Hybrid Cloud Computing Project, $5,093,699. What Data Processing Equipment was purchased?

10.5. **Workorder Testing**: Follow-up to Data Request BRC-Set 1-INT-2 and 2-INT-1. Please explain why the in-service date provided in BRC Set 1-INT-2 is different than the in-service date provided in BRC Set 2-INT-1 for the following work orders.

Work order	Description	BRC 1-INT-2 In-Service Date	BRC 2-INT-1 In-Service Date
IF-OE-000131-1	OE - Elyria Remove UST/Add AST	12/31/18	3/27/19
IF-OE-000132-1	OE - Massillon SC Remove UST/Add AST	6/28/19	6/21/19
IF-TW-000025-1	TE - Holland Replace Office Roof	12/29/17	5/1/18

10.6. **Workorder Testing**: Follow-up to Data Request BRC Set 2-INT-1. For the following workorders:

a. Please explain why the work order closing was delayed and also calculate any over accrual of AFUDC.

b. If the Company determines that AFUDC was not over accrued for the project, please explain why.

Work order	Description	In-Service Date	Need Date	Days past Need Date	AFUDC
13300165	Mantua Sub-2012 SCADA Installations on D	4/29/20	8/1/18	637	$422,177
14431541	CARROLL SUB INSTALL SCADA	8/19/20	12/31/19	232	$197,170
16622904	Equip Investigate/Repair - Transformer O	10/20/20	11/5/19	350	$3,582
IF-TW-000025-1	TE - Holland Replace Office Roof	5/1/18	12/31/17	121	$24,226
15776111	SB Order for Defiance SW Ckt Switcher	12/5/19	5/31/19	188	$30,639

10.7. **Workorder Testing**: Follow-up to Data Request BRC Set 2-INT-1. For the following workorder, the Company explained that the variance of actual cost to budget was created by a changing timeline or a delay. Please explain what the changing timeline was for and who (or what) caused the timeline to change.

Work order	Description	Additions
14861458	E55th St Broadway to Superior - CEI UG	$738,285
15599597	2018 Cleveland Resurf Proj - CEI UG MH	$89,885
OE-700626-SW19	IT New Credit Card Vendor	$160,826

DATA REQUEST SET 11 SUBMITTED 3/17/21

11-1. Follow up to data Request response BRC-Set-1-INT-28. Part b of the Company response indicated that no new Riders were approved during the audit period.
   a. How do the companies track the Distribution Modernization Platform (DMP) vs the DCR to ensure there is no double recovery?
   b. Please provide examples as appropriate.

11-2. Follow up to DR response BRC-SET-4-INT-2 and attachment 1. SOX Compliance Audits: Please confirm that the audits not listed on attachment 1 (A, C, D, and F-O) did not result in any significant control deficiencies.

11-3. Follow-up to Data Request response BRC Set 9-INT-008. Work Order CECO CE-000827-TQ – Implement New Mobile Radio System. $(412,671).
   a. What was the original in-service date of the project?
   b. Was AFUDC accrued on the project? If so, what was the over-accrual associated with the incorrect charge of $412,571 that was adjusted out to Expense in September 2020?
   c. What was the over accrual of depreciation expense on the $412,571?

11-4. Follow-up to Data Request BRC Set 9-INT-010. For the following work orders, please provide the cost of removal and the date(s) booked.

IF-OE-000131-1	OE - Elyria Remove UST/Add AST	$436,786
IF-OE-000132-1	OE - Massillon SC Remove UST/Add AST	$622,765
IF-OE-000136-1	OE - Fairlawn 4 Replace Roof Rf03	$256,760
IF-OE-000137-1	OE - Fairlawn 4 Replace Roof Rf04	$463,839
IF-SC-000247-1	SvcCo - Fairlawn Remittance Ctr Reno	$694,310

11-5. Follow-up to Data Request BRC Set 9-INT-010. For the following work orders, please provide the estimated or actual retirements and cost of removal to be recorded.
a. Work Order IF-OE-000135-1– OE Fairlawn 6 Repl. Fence enclosure, $107,747
b. Work Order 15599597m – 2018 Cleveland Resurf Proj> CEO UG MH, $89,885

11-6. Follow-up to Data Request BRC Set 9-INT-012. For the following work orders, please provide the amount of the retirement.
a. Work Order 14861458 – E55th Street Broadway to Superior – CEI UG, $738,285
b. Work Order 13509122 – NB IDS Waste Inc. Geneva Landfill PJM, $628,039
c. Work Order 16080601 – Equip Investigate/Repair – circuit Break, $350,424
d. Work Order 16405672 – Equip Investigate /Repair – Regulator, $96,499
e. Work Order 16477291 – Repairs associated with BH 5 Fire in you, $253,966

11-7. Follow-up to Data Request response BRC Set 9-INT – 013. The Company response indicated that all the work orders listed below had incomplete work order unit estimates and, therefore, could not be moved from 107 CWIP to 106 Plant in Service not Classified.

15599597	2018 Cleveland Resurf Proj - CEI UG MH	$89,885	1/9/19
IF-CE-000092-1	CE - Woodland Substation Rpl Roof	$428,007	12/31/18
IF-OE-000131-1	OE - Elyria Remove UST/Add AST	$436,786	3/27/19
IF-OE-000132-1	OE - Massillon SC Remove UST/Add AST	$622,765	6/21/19
IF-OE-000135-1	OE - Fairlawn 6 Rpl Fence Enclosure	$107,247	10/29/18
IF-OE-000136-1	OE - Fairlawn 4 Replace Roof Rf03	$256,760	12/4/19
IF-OE-000137-1	OE - Fairlawn 4 Replace Roof Rf04	$463,839	12/4/19
IF-SC-000247-1	SvcCo - Fairlawn Remittance Ctr Reno	$694,310	9/28/17
IF-TW-000025-1	TE - Holland Replace Office Roof	$392,419	5/1/18
TW-700527-2017R1	IT ARCOS Callout Implementation 2017R1	$35,972	1/8/18

a. Did any of the work orders over accrue AFUDC by virtue of remaining in CWIP? If so, please provide the amount of over accrued AFUDC by work order number.
b. If AFUDC was not over-accrued, please explain why not.

11-8. Follow-up to Data Request BRC Set 9-INT-014. Work Order IF-TW-00025-1 TE-Holland Replace Office Roof, $392,419.

a. Does the Company agree that if Cost of Removal was recorded during the period November 2016 to May 2018 that the original assets were no longer in-service as of May 2018? If not, why not?
b. Does the Company agree that If the retirements were not recorded until August 2020, those assets would have remained in the plant records from May 2018 through August 2020? If not, why not?
c. Please provide the amount of the over-accrued depreciation from May 2018 through August 2020.

11-9. Follow-up to Data Request BRC Set 9-INT-017 (Variance analysis).

Part 1. For 27 work orders totaling #2,333.751.50—

a. Please provide the in-service dates and amounts for each work order.
b. For those work orders that are replacement work, please provide the associated Cost of Removal by work order.
c. Please provide the FERC accounts charged by work order.
d. Does the Company agree that as of 11/30/2020 Plant in Service is overstated by $935,111.31? If not, why not?

Part 3. For 28 work orders totaling $2,885,344.73—

a. Please provide the in-service dates and amounts for each work order.
b. Please provide the retirement amounts by work order.
c. Please provide the FERC accounts charged by work order.
d. Please provide the Cost of Removal by work order, as applicable.

11-10. Follow-up to Data Request BRC Set 9-INT-006. For work orders CE-900477 CCOH -ADJ and OE 900477 CCOH – ADJ—

a. Please separately provide the total dollars included in the DCR for Restricted Stock unit costs, part of long-term incentive pay (LTIP) program and Performance Share costs, part of LTIP program. Include the work order numbers, type, and amount for each.
b. Were Restricted Stock and Performance shares included in base rates?

SUBMITTED SET 12 – 3/26/21

12.1. **Grid Mod 1**: Follow-up to BRC Set 1-INT-026 Attachment 2. The total list of work order activity within the Grid Mod 1 Work Order Activity tab does not agree with the change from the 2019 to 2020 Plant Balances. Please explain.

11/30/19	11/30/20	Change		Difference

Company	Gross	Gross	Gross	Grid Mod 1 Work Order Activity	
CEI	$274,004	$46,839,172	$46,565,168	$46,465,168	-$100,000
OC	$1,445,313	$57,298,439	$55,853,126	$55,853,126	$0
TE	$414,807	$19,679,549	$19,264,742	$19,264,742	$0
Total	$2,134,124	$123,817,160	$121,683,036	$121,583,036	-$100,000

12.2. **ATSI Exclusion**: Please provide a list of work orders by FERC account used for the ASTI Land Lease from December 2019 through November 2020.

~~12.3. **ATSI Exclusion:** OECO 16216862 - COR ATSI-OE Barberton RTU Replacement 13— $(76,840). Please provide supporting documentation on the above-mentioned work order to FERC 362.~~

12.3. **ATSI Exclusion:** Follow-up to BRC 1-INT-001 and BRC 1-INT-002. The Compliance Filing (BRC 1-INT-001 Attachment 1) indicates that ATSI is charged to FERC 350 (Land and Land rights). Please explain the following:

a. Why does OECO work order 16216862--COR ATSI-OE Barberton RTU Replacement 13 have charges to FERC 362 (Station Equipment)?
b. Are those charges included in the DCR Revenue Requirement?
c. If so, please explain why those charges should be recovered through the DCR.

12.4. **Vegetation Management:** Follow-up to BRC Set 1-INT-036 Attachment 1 Confidential. Please provide the total by operating company, by work order, **and by FERC Account** that was charged to the DCR and capitalized to the following charge codes in the period December 1, 2019, through November 30, 2020:

a. Cost Category 05—Off Corridor or removal of on corridor tree with overhang
b. Cost Category 36—Cut Tree in the Clear Off Corridor No Future Maintenance Required.
c. Cost Category 14—Overhead Limb Removal
d. Cost Category 30—Property Owner Notification Capital

12.5. Follow-up to Data Request response BRC Set 10-INT-1.

a. Please describe the scope of work that is involved with adjusting and resetting of the manhole castings when it does not involve the replacement of the entire underground manhole structure.
b. Does the Company consider the manhole covers and castings that were not replaced a Betterment? If so, please cite where in the Code of Federal Regulations (18 CFR) this is allowed.
c. Please provide any internal policies that support Betterments, including the criteria used to conclude that this work, without replacement, was a Betterment.
d. Are manhole covers and/or castings a unit of property?
e. For each of the work orders listed, please provide the count of how many manhole covers and/or castings were reused and the count of how many were replaced.
f. For each of the work orders listed, please provide the count of how many underground manhole structures were replaced versus just the castings adjusted.

SET 13 SUBMITTED 4/15/21

13-1. Follow-up to Data Request BRC Set 9-INT-006. For the population of work orders that covers the period January 1, 2020, through December 31, 2020, that was previously provided in response to BRC Set 1-INT-002 please provide the following items:
   a. The dollars individually by work order number for Restricted Stock Unit costs of the long-term incentive pay (LTIP) program.
   b. The dollars individually by work order number for Performance Share Costs of the LTIP program.

SET 14 SUBMITTED 5/14/21

14-1. Please provide retirement detail for the following work orders.
   a. Work Order CE-001377-DO-MSTM: Total Distribution
   b. Work Order CE-001524-DO-MSTM: Total Distribution Line
   c. Work Order 15989044: MEDINA - HARMONY REGULATOR UPGRADE to 43
   d. Work Order OE-003049-DO-MSTM: OE MSTM 6 2/23/19 WIND EVENT.
   e. Work Order 15604349: Repl #1 69-34kV Xfmr

14-2. Follow-up to Data Request response BRC Set 9-INT-008, CECO Work Order CE-00827-TQ. The response indicated that in September 2020, the Companies identified and corrected MARCs Radio user fees that had been capitalized.
   a. Please provide the FERC account, amount, and date for each time the MARCs Radio user fees were recorded as capital.
   b. The Company states it will include an adjustment to Rider DCR revenue requirements in a future DCR filing. What is the total cumulative impact to the revenue requirements? Please provide the calculation.

APPENDIX D: WORK PAPERS

Blue Ridge's workpapers are available on a confidential CD. The Filing included the following workpapers.

- Adjustments
  - Adj-1, 2, 3 VEG Mgmt BRC Set 1-36 Attachment 1 CONFIDENTIAL.pdf
  - Adj-1, 2, 3 VEG MGMT BRC Set 1-INT-036.pdf
  - Adj-4, 5 Overaccrued AFUDC DR 9-3.pdf
  - Adj-6 Overaccured AFUDC DR 10-6.pdf
  - Adj-6 Overaccured AFUDC DR 11-8.pdf
  - Adj-7 LTIP BRC Set 2-1 .pdf
  - Adj-7 LTIP BRC Set 2-1 Attachment 1 CONFIDENTIAL.pdf
  - Adj-7 LTIP BRC Set 2-1 Attachment 1 CONFIDENTIAL.xlsx
  - Adj-7 LTIP BRC Set 9-6.pdf
  - Adj-7 LTIP BRC Set 11-10.pdf
  - Adj-7 LTIP BRC Set 13-1.pdf
  - Adj-7 LTIP Composite Depr WP.pdf
  - Adj-8, 9 Delayed Retirement BRC Set 11-INT-005.pdf
  - Adj-10, 11, 12, 13, 14 COR BRC Set 11-INT-004.pdf
  - Adj-10, 11, 12, 13, 14 Delayed Retirement DR 9-10.pdf
  - Adj-15 Delayed Retirement DR 11-6.pdf
  - Adj-16, 17, 18, 19 Delayed Retirement DR 9-12.pdf
  - Adj-24 Non Capital DR 9-8.pdf
  - Adj-24 Radio User Fees BRC Set 14-INT-002 Attachment 1.xlsx
  - Adj-24 Radio User Fees BRC Set 14-INT-002.pdf
  - FE Adjustments 210514.xlsx
  - WP BRC Set 1-INT-002 Attachment 1 - Confidential (for adjustments).xlsx
- Pulling Sample
  - WP BRC Set 1-INT-002 - Attachment 1 - Confidential - Sample Charlie Suggestions +TMK.xlsx
  - WP BRC Set 1-INT-002 - Attachment 1 - Confidential - Sample.xlsx
  - WP FEOH 2020 Sample Size Calculation Work Orders through 11-30-20 - CONFIDENTIAL .xlsx
- WP BRC Set 1-INT-001 Att 1, Att 3, 1-INT-002, 1-INT-005 RECONCILLIATION (2019 vs 2020).xlsx
- WP BRC Set 1-INT-002 Attachment 1 - Confidential - Exclusions against Population.xlsx
- WP BRC Set 1-INT-002 Attachment 1 – Confidential against BRC Set 1-INT-036 – Confidential – Veg Managment.xlsx
- WP BRC Set 1-INT-026 Attachment 2 - Confidential - GM1.xlsx
- WP BRC Set 1-INT-36 Attachment 1 Confidential Veg Managment Cost Code.xlsx
- WP BRCS FE DCR CF Variance 2021—Confidential.xlsx

- WP FEOH 2020 Pre-Date Certain Pension Impact Analysis 2012-2020 - CONFIDENTIAL.xlsx
- WP FEOH 2020 Workorder Testing Matrix FINAL.xlsx
- WP Impact of Adjustments BRC Set 1-INT-001 Attachment 1 - FE DCR Compliance Filing 1.5.2021 - Confidential R1.xlsx
- WP LED Exclusions.xlsx
- WP PUCO 10-K Request Attachment 1 Confidential Tables for Report.xlsx
- WP Reconciliation of Activity FINAL.xlsx
- WP V&V – FE DCR Compliance Filing 1.5.2021 – Confidential v_33121.xlsx

Case No. 20-1629-EL-RDR

Expanded Scope

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EXECUTIVE SUMMARY

The PUCO directed Blue Ridge Consulting Services, Inc. ("Blue Ridge") to expand the scope of its Rider DCR audit in Case No. 20-1629-EL-RDR to include a review of the responses of The Cleveland Electric Illuminating Company (CE), Ohio Edison Company (OE), and The Toledo Edison Company (TE), collectively, "FirstEnergy" or "Companies," to Staff's request for information dated February 18, 2021.

The expanded scope review had the following specific purpose based upon the Commission's Entry:

- To determine whether any funds collected from ratepayers were used to pay the vendors
- If ratepayer funds were used, to determine whether the funds associated with those payments should be returned to ratepayers through Rider DCR or through an alternative proceeding
- In the event that Blue Ridge or Staff find that ratepayers would be entitled to a refund in an alternative proceeding, to have Blue Ridge or Staff file a supplemental report that references and incorporates the relevant findings of Blue Ridge and Staff in that proceeding

FirstEnergy provided a list of 346 payment records, totaling $24.46 million. The payments were recorded to capital and O&M expense accounts that may have been collected from customers.

Table 1: Total Payments by Company—Capital and O&M Expense

Description	CE	OE	TE	Total
Capital	$ 2,952,893	$ 3,336,631	$ 1,156,049	$ 7,445,573
O&M Expense	7,925,271	6,974,079	2,116,038	17,015,387
Total	**$ 10,878,164**	**$ 10,310,710**	**$ 3,272,087**	**$ 24,460,960**

Blue Ridge understands *how* costs were settled to the Ohio operating companies but not *why* FirstEnergy believed it was appropriate to record these charges to the Ohio operating companies to be possibly included in rates charged to customers. However, determining the reason is beyond the scope of Blue Ridge's analysis.

During Blue Ridge's review of the payments and supporting documentation, we observed that a number of vendors appeared to be related parties. Of the 17 various vendors, 12 were identified as related to Thomas T. (Tony) George, two were related to Sam Randazzo, and the remaining three vendors were unsupported transactions with no identified related party.

Blue Ridge compared the supporting documentation to the payments and found that payments for several vendors were supported, while other payments were either only partially supported or not supported with documentation.

FirstEnergy stated, "in some instances, the vendor transactions extend back over ten years and/or lack proper supporting documentation, and additional documentation is not available."[1] In other responses to requests for specific invoices, purchase orders, contracts, and agreements, FirstEnergy stated, "The Companies do not have additional supporting documentation at this time, and do not know why such information is not available. Because supporting information is not

[1] Response to BRC AS-Set 1-INT-012 Confidential.

available, the Companies are conservatively and proactively recommending to refund customers any costs that impacted rates that did not have sufficient supporting documentation."[2]

Blue Ridge's analysis focused on whether FirstEnergy used any funds collected from ratepayers to pay the vendors and, if ratepayer funds were used, to determine if and how the Company should return the funds associated with those payments to ratepayers.

Blue Ridge reconciled the payments to a recovery mechanism and recommends the refunds in the following table.

Table 2: Recommended Refunds by Recovery Mechanism and Ohio Operating Company

Recovery Mechanism	CE	OE	TE	Total
Base Rates-Refund through non-bypassable rider	$ 1,962,811	$ 311,097	$ 132,580	$ 2,406,488
Rider DSE-Refund through final reconciliation	1,489,640	1,805,510	854,851	$ 4,150,001
Rider DCR	-	-	-	-
Pole Attachment-Adjust in next Pole Attachment rate filing	22,325	47,656	12,869	82,850
Total Recommended Refunds	**$ 3,474,776**	**$ 2,164,263**	**$ 1,000,300**	**$ 6,639,339**

In addition to the refunds, Blue Ridge recommends that the $7,445,573 recorded as capital be identified and excluded from rate base in any future base rate case.

BACKGROUND THAT LED TO THE EXPANDED SCOPE

The Executive Summary of FirstEnergy's SEC filing Form 10-K for the fiscal year ended December 31, 2020, included the following disclosures:

> On July 21, 2020, a complaint and supporting affidavit containing federal criminal allegations were unsealed against the now former Ohio House Speaker Larry Householder and other individuals and entities allegedly affiliated with Mr. Householder. Also, on July 21, 2020, and in connection with the investigation, FirstEnergy received subpoenas for records from the U.S. Attorney's Office for the S.D. Ohio. FirstEnergy was not aware of the criminal allegations, affidavit or subpoenas before July 21, 2020. In addition to the subpoenas referenced above, the OAG, certain FE shareholders and FirstEnergy customers filed several lawsuits against FirstEnergy and certain current and former directors, officers and other employees, each relating to the allegations against the now former Ohio House Speaker Larry Householder and other individuals and entities allegedly affiliated with Mr. Householder. In addition, on August 10, 2020, the SEC, through its Division of Enforcement, issued an order directing an investigation of possible securities laws violations by FE, and on September 1, 2020, issued subpoenas to FE and certain FE officers.
>
> As previously disclosed, a committee of independent members of the Board of Directors is directing an internal investigation related to ongoing government

[2] Responses to BRC AS-Set 2-INT-006 Confidential, BRC AS-Set 2-INT-007 Confidential, BRC AS-Set 2-INT-012 Confidential, BRC AS-Set 2-INT-015 Confidential, and BRC AS-Set 2-INT-016 Confidential.

> investigations. In connection with FirstEnergy's internal investigation, such committee determined on October 29, 2020, to terminate FirstEnergy's Chief Executive Officer, Charles E. Jones, together with two other executives: Dennis M. Chack, Senior Vice President of Product Development, Marketing, and Branding; and Michael J. Dowling, Senior Vice President of External Affairs. Each of these terminated executives violated certain FirstEnergy policies and its code of conduct. These executives were terminated as of October 29, 2020. Such former members of senior management did not maintain and promote a control environment with an appropriate tone of compliance in certain areas of FirstEnergy's business, nor sufficiently promote, monitor or enforce adherence to certain FirstEnergy policies and its code of conduct. Furthermore, certain former members of senior management did not reasonably ensure that relevant information was communicated within our organization and not withheld from our independent directors, our Audit Committee, and our independent auditor. Among the matters considered with respect to the determination by the committee of independent members of the Board of Directors that certain former members of senior management violated certain FirstEnergy policies and its code of conduct related to a payment of approximately $4 million made in early 2019 in connection with the termination of a purported consulting agreement, as amended, which had been in place since 2013. The counterparty to such agreement was an entity associated with an individual who subsequently was appointed to a full-time role as an Ohio government official directly involved in regulating the Ohio Companies, including with respect to distribution rates. FirstEnergy believes that payments under the consulting agreement may have been for purposes other than those represented within the consulting agreement.
>
> Immediately following these terminations, the independent members of its Board appointed Mr. Steven E. Strah to the position of Acting Chief Executive Officer and Mr. Christopher D. Pappas, a current member of the Board, to the temporary position of Executive Director, each effective as of October 29, 2020. Mr. Donald T. Misheff will continue to serve as Non-Executive Chairman of the Board. Additionally, on November 8, 2020, Robert P. Reffner, Senior Vice President and Chief Legal Officer, and Ebony L. Yeboah-Amankwah, Vice President, General Counsel, and Chief Ethics Officer, were separated from FirstEnergy due to inaction and conduct that the Board determined was influenced by the improper tone at the top. The matter is a subject of the ongoing internal investigation as it relates to the government investigations.
>
> ***Also, in connection with the internal investigation, FirstEnergy recently identified certain transactions, which, in some instances, extended back ten years or more, including vendor services, that were either improperly classified, misallocated to certain of the Utilities and Transmission Companies, or lacked proper supporting documentation. These transactions resulted in amounts collected from customers that were immaterial to FirstEnergy, and the Utilities and Transmission Companies will be working with the appropriate regulatory agencies to address these amounts.*** [emphasis added][3]

On February 18, 2021, the Public Utilities Commission of Ohio (PUCO) Staff issued the following request for information.

[3] FirstEnergy Form 10-K fiscal year ended December 31, 2020, page 28.

Case No. 20-1629-EL-RDR—Expanded Scope
Ohio Edison Company, The Cleveland Electric Illuminating Company, and The Toledo Edison Company

Request:
On page 28 of the 10K filed on February 18, 2021, FirstEnergy Corporation disclosed the following:

> *"Also, in connection with the internal investigation, FirstEnergy recently identified certain transactions, which, in some instances, extended back ten years or more, including vendor services, that were either improperly classified, misallocated to certain of the Utilities and Transmission Companies, or lacked proper supporting documentation. These transactions resulted in amounts collected from customers that were immaterial to FirstEnergy, and the Utilities and Transmission Companies will be working with the appropriate regulatory agencies to address these amounts."*

As it relates to FirstEnergy Corporation and its affiliates' Ohio operations, please provide materials responsive to the following data requests no later than February 23, 2021, unless otherwise agreed to by Staff:

1) The names of the vendors associated with the transactions referenced above;
2) The date of each transaction;
3) The nature or type of each transaction;
4) The amount associated with each transaction; and
5) The underlying purchase order, contract and/or agreement associated with each transaction referenced above.

First Energy provided a response, and on March 8, 2021, the PUCO Staff filed a letter in Case No. 20-1629-EL-RDR, requesting that the Commission expand the scope of the 2020 annual audit of FirstEnergy's delivery capital recover rider (DCR) in progress in Case No. 20-1629-EL-RDR. Specifically, Staff notes that following a review of the 10K filed by FirstEnergy Corp. on February 18, 2021, Staff immediately filed a data request with the Companies for additional records related to the disclosure of "certain transactions . . . that were either improperly classified, misallocated . . . or lacked supporting documentation" according to the 10K. The Companies responded to this data request on February 25, 2021. Based upon the response to the data request, Staff recommended that the Commission expand the scope of the audit in this case and direct Blue Ridge to review the disclosed transactions to determine whether funds collected from ratepayers were used to pay the vendors and, if so, whether the funds associated with those payments should be returned to ratepayers in this proceeding or in an alternative proceeding.

The Commission agreed with Staff's recommendation in an entry dated March 10, 2021, in Case No. 20-1629-EL-RDR:

> {¶ 8} The Commission agrees with the recommendation filed by Staff. Expansion of the scope of the review by the independent auditor in this case to include the disclosed vendor payments is consistent with our commitment to act in a reasoned and methodical manner, based upon facts rather than speculation, in light of the recent allegations surrounding FirstEnergy Corp. *In the Matter of the Review of Ohio Edison Co., Cleveland Elec. Illum. Co., and Toledo Edison Co.'s Compliance with R.C. 4928.17 and Ohio Adm. Code 49.1:1-37*, Case No. 17-974-EL-UNC, Entry (Nov. 4, 2020) at ¶ 17. Therefore, the Commission directed Blue Ridge to expand the scope of its review in this proceeding to determine whether any funds collected from ratepayers were used to pay the vendors and if so,

> whether the funds associated with those payments should be returned to ratepayers through Rider DCR or through an alternative proceeding. Pursuant to Staff's recommendation, in the event that Blue Ridge or Staff find that ratepayers would be entitled to a refund in an alternative proceeding, Blue Ridge or Staff should file a supplemental report that references and incorporates the relevant findings of Blue Ridge and Staff in that proceeding.[4]

Blue Ridge expanded its contract with FirstEnergy to perform the audit on March 25, 2021, and subsequently began its analysis.

PURPOSE AND SCOPE OF EXPANDED SCOPE REVIEW

The expanded scope review had specific purpose based upon the Commission's Entry:

- To determine whether any funds collected from ratepayers were used to pay the vendors
- If ratepayer funds were used, to determine whether the funds associated with those payments should be returned to ratepayers through Rider DCR or through an alternative proceeding
- In the event that Blue Ridge or Staff find that ratepayers would be entitled to a refund in an alternative proceeding, to have Blue Ridge or Staff file a supplemental report that references and incorporates the relevant findings of Blue Ridge and Staff in that proceeding

The project's scope incorporates Staff's request for information dated February 18, 2021, and the Confidential response provided by the Companies on February 25, 2021. Since the response that is subject to review in this project has been identified as confidential pursuant to O.R.C. 4901.16, Blue Ridge's report was initially labeled as confidential. In an email dated August 2, 2021, FirstEnergy agreed that the report, including the appendices, would not need to be redacted when filed with the Commission.[5]

OVERVIEW OF PROVIDED INFORMATION

FirstEnergy's response to Staff's February 18, 2021, request for information included a list of certain vendor transactions, including the costs (or portions of the costs) that were charged to The Cleveland Electric Illuminating Company, Ohio Edison Company, or The Toledo Edison Company. The response included 346 line items, presenting vendor, year, period, FERC account, and classification of the payment by company and by O&M expense or capital. In addition, FirstEnergy identified (1) costs included in retail rates that will be refunded to customers; (2) costs included in calculations supporting retail rates but that did not impact retail rates (i.e., Rider DCR); and (3) costs included in the calculation of other rates (i.e., Pole Attachment). The Company also provided the available purchase orders, contracts, and agreements underlying the transactions.

TOTAL PAYMENTS REPORTED

The payment information is summarized below by company and by O&M Expense and Capital.

[4] Case No. 20-1629-EL-RDR Entry (March 10, 2021).
[5] Email from Brian J. Knipe dated August 2, 2021, 4:27 pm.

Table 3: Total Payments by Company—Capital and O&M Expense

Description	CE	OE	TE	Total
Capital	$ 2,952,893	$ 3,336,631	$ 1,156,049	$ 7,445,573
O&M Expense	7,925,271	6,974,079	2,116,038	17,015,387
Total	**$ 10,878,164**	**$ 10,310,710**	**$ 3,272,087**	**$ 24,460,960**

PAYMENTS BY VENDOR

FirstEnergy also provided a description of the nature or type of the transactions provided. The following table summarizes the vendors, the number of payments, the amounts, the nature or types of transactions, and the mechanism that the payments were recovered through.

Table 4: Payments by Vendor with Explanation of Nature or Type of Transaction and Recovery Mechanism

			Payments				
#	Vendor Name	# of Pymt	Capital	O&M	Total	FE Explanation of Nature or Type of Transaction(s)	Recovery Mechanism
1	#1 MEDIA, a division of Josie G Inc.	27	$ -	$ 995,095	$ 995,095	Purchase of billboards Event sponsorships	2007-2008 Base Rates 2014–2015 Pole Attach
2	JOSIE G INCORPORATED	56	$ 56,700	$ 1,239,550	$ 1,296,250	Purchase of billboards Event sponsorships	2015, Rider DCR, Pole Attach 2015–2019 Pole Attach
3	1224 PLAYHOUSE LLC	1	$ -	$ 5,474	$ 5,474	Electric work for 1224 Playhouse LLC	2016 Pole Attach
4	2125 SUPERIOR HOLDING LLC	1	$ -	$ 35,657	$ 35,657	Economic Development Grant for line extension charges for underground electric service for conversion of warehouse to apartments and commercial space.	2016 Pole Attach
5	AWAKENING ANGELS	2	$ 4,556	$ 9,201	$ 13,757	Contributions to non-profit	2014-Rider DCR, Pole Attach 2019 Pole Attach
6	DJM LAKESIDE LLC	50	$ 154,000	$ 441,690	$ 595,690	Real estate lease for storage at 4900 Lakeside Ave., Cleveland, Ohio 44115	2015–2019 Pole Attach
7	ECOEARTH ENERGY LLC	4	$ 42,888	$ 2,182,752	$ 2,225,640	Energy efficiency general awareness marketing campaigns (purchase of billboards) Payments pursuant to alternative energy consulting invoices	2017 Rider DCR, Pole Attach 2018–2019 Rider DSE. Pole Attach
8	GENERATION NOW INCORPORATED	4	$ 201,739	$ 154,061	$ 355,800	Contributions to 501(c)(4) organization	2017 Rider DCR, Pole Attach
9	GEORGE FAMILY ENTERPRISES LTD	20	$ 350,000	$ 430,682	$ 780,682	Real estate lease for service center at 7001 Euclid Ave., Cleveland, Ohio 44103	2018–2019 Pole Attach
10	GEORGE GROUP FINANCIAL SOLUTIONS IN	4	$ 10,524	$ 19,951	$ 30,475	Establishment of a FirstEnergy Credit Card and a FirstEnergy Debit Card, a FirstEnergy Prepaid Card, and FirstEnergy Affiliate Card Program(s)	2015 Rider DCR, Pole Attach 2015 Pole Attach
11	HARDWORKING OHIOANS	1	$ 100,416	$ 76,684	$ 177,100	Corporate sponsorship	2018 Rider DCR, Pole Attach
12	IEU-OHIO ADMINISTRATION COMPANY	2	$ -	$ 1,000,000	$ 1,000,000	Energy efficiency support services funding	2014–2015 Pole Attach
13	JOBOB INCORPORATED	99	$ 16,090	$ 729,503	$ 745,593	Payments pursuant to consulting invoices Payments pursuant to Block Chain Technology invoices	2018-2019 Rider DCR, Pole Attach 2020 Rider DCR
14	MEMPHIS 55 INCORPORATED	1		$ 7,808	$ 7,808	FirstEnergy event at Crop Bistro	2019 Pole Attach
15	OHIO OUTDOOR ADVERTISING LLC	49	$ 21,056	$ 2,577,701	$ 2,598,757	Purchase of billboards Ohio energy efficiency general awareness marketing campaigns (purchase of billboards)	2015–2019 Pole Attach 2016-2017 Rider DCR, Pole Attach 2019 Rider DSE, Pole Attach 2020 Rider DSE
16	SUSTAINABILITY FUNDING ALLIANCE	22	$ 6,487,604	$ 6,954,378	$ 13,441,982	Energy efficiency funding (2010-2016 annual payments of $1 million each) Payments pursuant to Consulting Services Agreement and Amendments (2013-2018)	2014–2015 O&M Pole Attach 2014–2018 Rider DCR, Pole Attach
17	THE GEORGE GROUP CORPORATION	3	$ -	$ 155,200	$ 155,200	Economic development grants	2014, 2016 Pole Attach
	Total	**346**	**$ 7,445,573**	**$ 17,015,387**	**$ 24,460,960**		

PAYMENTS BY FERC ACCOUNT

FirstEnergy reported that the payments were recorded to the following FERC accounts.

- 588 Miscellaneous distribution expenses
- 911 Supervision (Major only)
- 921 Office supplies and expenses
- 923 Outside services employed
- 930.1 General advertising expenses
- 930.2 Miscellaneous general expenses
- 931 Rents
- 935 Maintenance of general plant

The payment amounts by FERC account and by Company are summarized below.

Table 5: Payments by FERC Account and Company

FERC	CE			OE			TE			
Account	Capital	O&M	Total	Capital	O&M	Total	Capital	O&M	Total	Total
588	$ 35,000	$ 10,682	$ 45,682	$ -	$ -	$ -	$ -	$ -	$ -	$ 45,682
911	20,300	15,502	35,803	28,596	21,838	50,435	9,598	7,330	16,928	103,165
921	31,399	202,018	233,418	48,232	78,270	126,502	16,107	29,035	45,142	405,062
923	2,340,494	3,728,311	6,068,805	3,259,802	4,918,496	8,178,299	1,130,343	1,929,673	3,060,017	17,307,120
930.1	56,700	1,198,900	1,255,600	-	-	-	-	-	-	1,255,600
930.2	-	1,090,857	1,090,857	-	1,955,474	1,955,474	-	150,000	150,000	3,196,331
931	-	1,539,000	1,539,000	-	-	-	-	-	-	1,539,000
935	-	140,000	140,000	-	-	-	-	-	-	140,000
None	469,000	-	469,000	-	-	-	-	-	-	469,000
Grand Total	$ 2,952,893	$ 7,925,271	$10,878,164	$ 3,336,631	$ 6,974,079	$10,310,710	$ 1,156,049	$ 2,116,038	$ 3,272,087	$ 24,460,960

The FERC accounts used are typical O&M and/or A&G expense accounts. Blue Ridge requested an explanation for why capital charges were recorded in O&M-related FERC accounts. The Company stated that the FERC accounts provided are for the O&M costs only. Some of the costs have both capital and O&M portions. In those instances, costs were incurred by FirstEnergy Service Company (FESC), allocated to the Companies, and subjected to the A&G overhead process, whereby a portion of the costs is applied as an overhead to capital projects of the Companies.[6]

The A&G overhead costs described above were applied to all open work orders of the Companies, excluding the Companies' smart grid and Grid Mod I related work orders recovered in Rider AMI, at that time, in the month the cost is originally incurred. Capitalized A&G overhead costs are recorded to FERC account 107, Construction Work in Progress. Therefore, the Companies are unable to determine the specific work orders to which the capital amounts were booked. For purposes of revenue requirement impacts, the Companies conservatively assumed 100% of the capital costs were placed in service in the month the cost was originally incurred at an average depreciation rate.[7]

FirstEnergy identified whether each payment was direct charged or allocated.[8]

[6] Response to BRC AS-Set 1-INT-002a Confidential.
[7] Response to BRC AS-Set 1-INT-002b Confidential.
[8] Response to BRC AS-Set 1-INT-003 Confidential.

Table 6: Direct Charge or Allocated Payments to Ohio Operating Companies

Description	Total
Direct Charge	$ 10,807,111
Allocated	13,653,849
Total	**$ 24,460,960**

The Company explained its processes by which the payments were settled to the Ohio operating companies.

> Direct charges are incurred directly at the Companies and are recorded as O&M and/or capital, based on the accounting cost collector charged when the payment is processed.
>
> Indirect costs are allocated from FirstEnergy Service Company (FESC) to the utility affiliates in accordance with FirstEnergy's Cost Allocation Manual (CAM).
>
> Allocated costs that initially were charged to FESC and settled to both capital and O&M, were charged to cost centers subject to the A&G overhead process. Under this process, a portion of the costs get applied as an overhead to capital projects of the Companies, excluding the Companies' smart grid and Grid Mod I related work orders recovered in Rider AMI at that time. Allocated costs that only settled to O&M were charged to cost centers not subject to the A&G overhead process.[9]

Blue Ridge understands *how* costs were settled to the Ohio operating companies but not *why* FirstEnergy believed, at the time, that it was appropriate to record these charges to the Ohio operating companies to be possibly included in rates charged to customers. However, determining the reason is beyond the scope of Blue Ridge's analysis.

PURCHASE ORDERS, CONTRACTS, AND AGREEMENTS

In response to Staff's and Blue Ridge's information request, the Company provided the available purchase orders, contracts, agreements, and invoices supporting the payments made to 17 vendors identified in the Companies' Response to Staff's Data Requests. FirstEnergy provided 336 documents. Blue Ridge reviewed each supporting document and summarized the information in a workpaper.[10]

In its response to Staff's request for supporting documentation, FE stated, "To be clear, the Companies have not concluded that every transaction referenced on Attachment 1 reflects a transaction that was 'improperly classified, misallocated to [the Companies], or lacked proper supporting documentation.'"[11] Understanding *why* specific vendors were on the list provided by FirstEnergy is beyond the scope of Blue Ridge's analysis. However, in reviewing the documents provided by FirstEnergy, it was found that payments were made to two entities (IEU-Ohio Administration and Sustainability Funding Alliance[12]) that have a relationship to Sam Randazzo, the former chair of the PUCO who recently resigned.

During the review of payment information and supporting documentation, Blue Ridge also noted that a number of the vendors appeared to be related parties. To better understand the relationship

[9] Response to BRC AS-Set 1-INT-004 Confidential.
[10] WP Payments and PO Contracts Invoice Analysis.
[11] Response to Staff's Information Requests.
[12] Blue Ridge workpapers, directory Invoices: 1 – 2010-01-18 Invoice – Confidential.

Table 7: Vendors by Related Party, Payments, Supporting Documentation, and Nature/Type of Transaction

			Payments			Supporting Documents		
#	Vendor Name	# of Pymt	Capital	O&M	Total	# of Documents	Total	FE Explanation of Nature or Type of Transaction(s)
Related Parties - Thomas T. George (Tony George)								
1	#1 MEDIA, a division of Josie G	27	$ -	$ 995,095	$ 995,095	74	$ 4,480,000	Purchase of billboards Event sponsorships
2	JOSIE G INCORPORATED	56	$ 56,700	$ 1,239,550	$ 1,296,250	Included above	Included above	Purchase of billboards Event sponsorships
3	1224 PLAYHOUSE LLC	1	$ -	$ 5,474	$ 5,474	1	$ 5,474	Electric work for 1224 Playhouse LLC
4	AWAKENING ANGELS	2	$ 4,556	$ 9,201	$ 13,757	1	$ 20,000	Contributions to non-profit
5	DJM LAKESIDE LLC	50	$ 154,000	$ 441,690	$ 595,690	3	$ 595,690	Real estate lease for storage at 4900 Lakeside Ave., Cleveland, Ohio 44115
6	ECOEARTH ENERGY LLC	4	$ 42,888	$ 2,182,752	$ 2,225,640	6	$ 2,550,000	Energy efficiency general awareness marketing campaigns (purchase of billboards); Payments pursuant to alternative energy consulting invoices
7	GEORGE FAMILY ENTERPRISES LTD	20	$ 350,000	$ 430,682	$ 780,682	8	$ 780,682	Real estate lease for service center at 7001 Euclid Ave., Cleveland, Ohio 44103
8	GEORGE GROUP FINANCIAL SOLUTIONS IN	4	$ 10,524	$ 19,951	$ 30,475	4	$ 47,500	Establishment of a FirstEnergy Credit Card and a FirstEnergy Debit Card, a FirstEnergy Prepaid Card, and FirstEnergy
9	JOBOB INCORPORATED	99	$ 16,090	$ 729,503	$ 745,593	76	$ 634,600	Payments pursuant to consulting invoices Payments pursuant to Block Chain Technology invoices
10	OHIO OUTDOOR ADVERTISING LLC	49	$ 21,056	$ 2,577,701	$ 2,598,757	147	$ 1,436,200	Purchase of billboards Ohio energy efficiency general awareness marketing campaigns (purchase of billboards)
11	THE GEORGE GROUP CORPORATION	3	$ -	$ 155,200	$ 155,200	3	$ 155,200	Economic development grants
12	2125 SUPERIOR HOLDING LLC	1	$ -	$ 35,657	$ 35,657	1	$ 35,657	Economic Development Grant for line extension charges for underground electric service for conversion of warehouse to apartments and commercial space.
	Total	**316**	**$ 655,814**	**$ 8,822,456**	**$ 9,478,270**	**324**	**$10,741,003**	
Related Parties - Sam Randazzo								
13	IEU-OHIO ADMINISTRATION COMPANY	2	$ -	$ 1,000,000	$ 1,000,000	1	$ 500,000	Energy efficiency support services funding
14	SUSTAINABILITY FUNDING ALLIANCE	22	$ 6,487,604	$ 6,954,378	$ 13,441,982	10	$ 2,940,331	Energy efficiency funding (2010-2016 annual payments of $1 million each); Payments pursuant to Consulting Services Agreement and Amendments (2013-2018)
	Total	**24**	**$ 6,487,604**	**$ 7,954,378**	**$ 14,441,982**	**11**	**$ 3,440,331**	
Unsupported Transaction								
15	GENERATION NOW INCORPORATED	4	$ 201,739	$ 154,061	$ 355,800	0	$ -	Contributions to 501(c)(4) organization
16	HARDWORKING OHIOANS	1	$ 100,416	$ 76,684	$ 177,100	0	$ -	Corporate sponsorship
17	MEMPHIS 55 INCORPORATED	1		$ 7,808	$ 7,808	1	$ 7,808	FirstEnergy event at Crop Bistro
	Total	**6**	**$ 302,155**	**$ 238,553**	**$ 540,708**	**1**	**$ 7,808**	
	Grand Total	**346**	**$ 7,445,573**	**$ 17,015,387**	**$ 24,460,960**	**336**	**$ 14,189,142**	

Color Legend
Most payments had support
Little or no support

FirstEnergy stated that, in some instances, the vendor transactions extend back over ten years and/or lack proper supporting documentation, and additional documentation is not available.[15] In other responses to requests for specific invoices, purchase orders, contracts, and agreements, FirstEnergy stated, "The Companies do not have additional supporting documentation at this time, and do not know why such information is not available. Because supporting information is not

[15] Response to BRC AS-Set 1-INT-012 Confidential.

of the vendors, Blue Ridge researched information available on the Ohio Secretary of State web page. Blue Ridge has provided the research information in its workpapers.[13] Of the 17 various vendors, 12 were identified as related to Thomas T. (Tony) George. There is no clear indication for the reason(s) FirstEnergy identified these payments as inappropriate to charge to the Ohio operating companies. The remaining three vendors were unsupported transactions with no identified related party.

Blue Ridge's analysis focused on whether FirstEnergy used funds collected from ratepayers to pay the vendors and, if ratepayer funds were used, to determine if and how the Company should return the funds associated with those payments to ratepayers.

Blue Ridge compared the supporting documentation to the payments and found that payments for several vendors were supported, whereas other payments were either only partially supported or not supported with documentation. The following table shows the vendors (sorted by related party), summary of payments, supporting documentation provided, and the nature or types of transactions.[14] The color codes identify whether the Companies' provided supporting documentation for the payments. Green represents that most payments had supporting documentation, and pink indicates payments with little or no supporting documentation.

[13] Blue Ridge workpapers, directory Corporate Searches and WP Payments and PO Contracts Invoice Analysis.
[14] WP Payments and PO Contracts Invoice Analysis.

available, the Companies are conservatively and proactively recommending to refund customers any costs that impacted rates that did not have sufficient supporting documentation."[16]

RECOVERY MECHANISM AND REFUND RECOMMENDATION

The detailed payment information provided by First Energy included 346 payments with $7,445,573 recorded to capital and $17,015,387 recorded as an O&M expense. FirstEnergy provided the recovery mechanism for each payment. Blue Ridge reconciled each payment to a recovery mechanism. The capital-recorded payments were reflected in the Rider DCR and/or the Pole Attachment calculation. The table reconciles the capital-recorded payments to their recovery mechanisms.

Table 8: Reconciliation of Capital-Recorded Payments to Recovery Mechanism

	Capital			
Description	**CE**	**OE**	**TE**	**Total**
Payments	$ 2,952,893	$ 3,336,631	$ 1,156,049	$ 7,445,573
Recovery Mechanism				
Base Rates (2007–2008)	-	-	-	-
Rider DSE (2018–2020)	-	-	-	-
Rider DCR (2014–2020)	2,448,893	3,336,631	1,156,049	6,941,573
Pole Attachment (2014–2019)	2,950,457	3,333,628	1,155,017	7,439,102
Reconciliation to Recovery Mechanism				
Difference between Payments and Pole Attachment	$ 2,436	$ 3,003	$ 1,032	$ 6,471
2020 Capital Not included in Pole Attach	(2,436)	(3,003)	(1,032)	(6,471)
Reconciling Difference	$ -	$ -	$ -	$ -
Difference between Payments and Rider DCR	$ 504,000	$ -	$ -	$ 504,000
Capital Lease Excluded from DCR	(504,000)	-	-	(504,000)
Reconciling Difference	$ -	$ -	$ -	$ -

As shown in the table above, all capital-recorded payments (with the exception of 2020 payments) were reflected in the Pole Attachment calculation. The Pole Attachment calculation is based on inputs from the Companies' most recent FERC Form 1 at the time the rates are filed. Blue Ridge reviewed the tariffs on file with the PUCO and found that the most recent Pole Attachment rate for each Ohio operating company was effective December 31, 2019. Thus, the 2020 FERC Form 1 was not available when those rates were established. Therefore, the 2020 capital-recorded payments have not been reflected in the Pole Attachment calculation and would not be subject to refund.

[16] Responses to BRC AS-Set 2-INT-006 Confidential, BRC AS-Set 2-INT-007 Confidential, BRC AS-Set 2-INT-012 Confidential, BRC AS-Set 2-INT-015 Confidential, and BRC AS-Set 2-INT-016 Confidential.

As shown in the table above, all capital-recorded payments (with the exception of $504,000 for CE capital leases recorded in 2019) were included in the Rider DCR revenue requirements calculation.[17]

Blue Ridge requested an explanation of how charges can be included in both the Rider DCR and the Pole Attachment calculation. FirstEnergy explained that the Pole Attachment formula rates are calculated based on a carrying charge applied to the cost of a pole. Some of the inputs to the carrying charge are plant-in-service balances from the FERC Form 1 that are included in the Rider DCR revenue requirements calculation.[18] As discussed later, Blue Ridge reviewed the Pole Attachment calculations and finds the Company's explanation not unreasonable.

Blue Ridge also reconciled O&M-recorded payments to a recovery mechanism as shown in the following table.

Table 9: Reconciliation of O&M-Recorded Payments to Recovery Mechanism

	O&M Expense			
Description	**CE**	**OE**	**TE**	**Total**
Payments	$ 7,925,271	$ 6,974,079	$ 2,116,038	$17,015,387
Recovery Mechanism				
Base Rates (2007–2008)	172,508	26,012	11,575	210,095
Rider DSE (2018–2020)	1,489,640	1,805,510	854,851	4,150,001
Rider DCR (2014–2020)	-	-	-	-
Pole Attachment (2014–2019)	$ 7,404,623	$ 6,553,697	$ 1,842,031	$15,800,351
Reconciliation of O&M				
Difference between Payments and Pole Attachment	$ 520,647	$ 420,382	$ 274,007	$ 1,215,037
2007–2008 Not Included in Pole Attachment	(172,508)	(26,012)	(11,575)	(210,095)
2020 Expenses not in Pole	(348,140)	(394,369)	(262,432)	(1,004,942)
Reconciling Difference	$ -	$ -	$ -	$ -

As shown in the table above, most O&M-recorded payments were reflected in the Pole Attachment calculation with some exceptions. The O&M-recorded payments recovered through Base Rates (2007–2008) were not included in the Pole Attachment calculation as the Pole Attachment was not applicable until 2014. In addition, similar to the observation in the capital-recorded payments, some 2020 O&M-recorded payments were not reflected in the Pole Attachment calculation as the Pole Attachment calculation is based on inputs from the Companies' most recent FERC Form 1 at the time the rates are filed.

Blue Ridge also observed that O&M-recorded payments of $4.15 million were included in both the Rider DSE (2018–2020) and the Pole Attachment calculation. As discussed later, FirstEnergy proposes to refund the $4.15 million as part of the final reconciliation of the Rider DSE2.

[17] Response to BRC AS-Set 1-INT-010 Attachment 1, Tab Capital Allocation, Lines 94–103 Confidential.
[18] Response to BRC AS-Set 1-INT-011 Confidential.

The following section discusses each recovery mechanism: Retail Rates (Base Rates and Rider DSE), Rider DCR, and Pole Attachment, and provides a recommendation on the amount and how refunds should be made to customers.

RETAIL RATES

FirstEnergy identified the following payments that were included in the Companies' retail rates through either "Base Rates" or "Rider DSE."

Table 10: Payments Recovered through Retail Rates: Base Rates or Rider DSE

	O&M Expenses		
Company	Base Rates	Rider DSE	Total
CE	$ 172,508	$ 1,489,640	$ 1,662,147
OE	26,012	1,805,510	1,831,522
TE	11,575	854,851	866,426
Total	**$ 210,095**	**$ 4,150,000**	**$ 4,360,095**

Base Rates

Base rates were established in the last base distribution rate case, Case No. 07-551-EL-AIR et al.

The payments recovered through Base Rates included in FirstEnergy's response to Staff's information request totaled $210,095. The payments were made to #1 Media in 2007 and 2008 and reflect the purchase of billboards and event sponsorships.

FirstEnergy stated that the payments reflected in base rates will be refunded to customers:

> O&M costs totaling $210,095 were incurred during the test year of the Companies' last base distribution rate case, Case No. 07-551-EL-AIR, of which $205,397 is conservatively assumed to be included in the Companies' revenue requirement. The Companies' base distribution rates went into effect in 2009, thus through 2020 the refund totals $2,406,488. See BRC AS-Set 1-INT-001 Attachment 1 Confidential for support. The Companies recommend refunding this amount through one of their existing approved non-by passable riders. Going forward, the Companies recommend creating a regulatory liability for revenue associated with these costs, to be included in the Companies' next base distribution rate case.[19]

The payments reflected in base rates and recommended refund is shown in the following table.

Table 11: Payments Reflected in Base Rates and Recommended Refund by Ohio Operating Company

Description	CE	OE	TE	Total
Base Rate O&M Payments	$ 172,508	$ 26,012	$ 11,575	$ 210,095
% included in Revenue Requirements	97%	100%	96%	
Rate Case Amount	167,979	26,012	11,086	$ 205,077
Rate Case Amount with CAT Gross Up	$ 168,241	$ 26,053	$ 11,103	$ 205,397
Refund through 2020	**$ 1,962,811**	**$ 311,097**	**$ 132,580**	**$ 2,406,488**

[19] Response to BRC AS-Set 1-INT-001 Confidential.

The refunds assume that the payments have been included in base rates for CE effective May, 1 2009, and for OE and TE effective January 23, 2009.[20] Blue Ridge reviewed and found not unreasonable the calculation provided by FirstEnergy to develop the $2,406,488 that has been reflected in base rates from the last base distribution rate case in 2009 through 2020.[21] FirstEnergy proposed and Blue Ridge recommends that $2,406,488 be refunded through one of their existing approved non-bypassable riders. Going forward, a regulatory liability for revenue associated with these costs should be created and included in the Companies' next base distribution rate case.

Rider DSE

The Rider DSE rates were established in 2018 through Case No. 17-2277-EL-RDR, in 2019 through Case No. 18-1646-EL-RDR, and in 2020 through Case No. 19-1904-EL-RDR.[22] The Rider DSE tariff in Case No. 19-1904-EL-RDR states what the charges recover:

1. The DSE1 charges set forth in this Rider recover costs incurred by the Company associated with customers taking service under the Economic Load Response Rider (ELR).
2. The DSE2 charges set forth in this Rider recover costs incurred by the Company associated with the programs that may be implemented by the Company to secure compliance with the, energy efficiency and peak demand reduction requirements in Section 4928.66, Revised Code through demand- response programs, energy efficiency programs, peak demand reduction programs, and self-directed demand-response, energy efficiency or other customer-sited programs. The costs initially deferred by the Company and subsequently fully recovered through this Rider will be all program costs, including but not limited to any customer incentives or rebates paid, applicable carrying costs, all reasonable administrative costs to conduct such programs, lost distribution revenues resulting from the implementation of such programs, and any performance incentives such as shared savings.[23]

The payments recovered through Rider DSE included $2.15 million paid to EcoEarth Energy LLC (2018–2019) and $2 million paid to Ohio Outdoor Advertising LLC (2019–2020). FirstEnergy stated that payments to EcoEarth Energy LLC reflected energy-efficiency general-awareness marketing campaigns (purchase of billboards) and payments pursuant to alternative energy consulting invoices. Payments to Ohio Outdoor Advertising were for the purchase of billboards and the Ohio energy-efficiency general-awareness marketing campaigns (purchase of billboards).

FirstEnergy stated that it will refund to customers the payments reflected in Rider DSE.

> O&M costs totaling $4,150,000 were included in the Companies' Rider DSE2 from 2018 to 2020. The Companies recommend refunding these costs through Rider DSE2 as part of its final reconciliation as described in the PUCO's February 24, 2021 Finding and Order in Case No. 16-0743-EL-POR.[24]

[20] Response to BRC AS-Set 1-INT-001, Attachment 1 Confidential.
[21] Response to BRC AS-Set 1-INT-001, Attachment 1 Confidential.
[22] Response to BRC AS-Set 1-INT-006 Confidential.
[23] Case No. 19-1904-EL-RDR, Rider DSE Tariff, June 1, 2020.
[24] Response to BRC AS-Set 1-INT-001 Confidential. Original response incorrectly referenced Case No. 16-0743-EL-*RDR*. The case number was corrected to Case No. 16-0743-EL-*POR* during the fact check review with FirstEnergy.

The payments reflected in Rider DSE that are recommended for refund are shown in the following table.

Table 12: Payments Reflected in Rider DSE and Recommended Refund by Ohio Operating Company

Recovery Mechanism	CE	OE	TE	Total
Rider DSE through final reconciliation	$ 1,489,640	$ 1,805,510	$ 854,851	$ 4,150,001

Blue Ridge found that the amounts FirstEnergy recommends be refunded agree with the payments in the spreadsheet provided in response to Staff's information request. Blue Ridge recommends adopting the Company proposal to refund the $4,150,000 as part of the final reconciliation of the Rider DSE2.

RIDER DCR

The purpose of Rider DCR ("Delivery Capital Recovery") is to provide the Companies with the opportunity to recover property taxes, Commercial Activity Tax, and associated income taxes and to earn a return on and of plant in service associated with distribution, subtransmission, and general and intangible plants, including allocated general plant from FirstEnergy Service Company that supports the Companies, which was not included in the rate base determined in the Opinion and Order of January 21, 2009, in Case No. 07-551-EL-AIR et al. ("last distribution rate case").[25]

FirstEnergy identified payments included in the Rider DCR revenue requirements as summarized below by company.

Table 13: Capital Payments Recovered though Rider DCR (2014–2020)

Company	O&M	Capital
CE	$ -	$ 2,448,893
OE	-	3,336,631
TE	-	1,156,049
Total	**$ -**	**$ 6,941,573**

The Companies made capital-recorded payments to the vendors as shown in the following table.

[25] Case No. 10-388-EL-SSO, Opinion and Order (August 25,2010), page 11.

Table 14: Capital-Recorded Payments Included in Rider DCR Revenue Requirements

Vendor	Years	# of Payments	Total Payments	FE Explanation of Nature or Type of Transaction(s)
AWAKENING ANGELS	2014	1	$ 4,556	Contributions to non-profit
ECOEARTH ENERGY LLC	2017	1	42,888	Energy efficiency general awareness marketing campaigns (purchase of billboards) Payments pursuant to alternative energy consulting invoices
GENERATION NOW	2017	4	201,739	Contributions to 501(c)(4) organization
GEORGE GROUP FINANCIAL SOLUTIONS IN	2015	1	10,524	Establishment of a FirstEnergy Credit Card and a FirstEnergy Debit Card, a FirstEnergy Prepaid Card, and FirstEnergy Affiliate Card Program(s)
HARDWORKING OHIOANS	2018	1	100,416	Corporate sponsorship
JOBOB INCORPORATED	2018–2020	26	16,091	Payments pursuant to consulting invoices Payments pursuant to Block Chain Technology invoices
JOSIE G INCORPORATED	2015	1	56,700	Purchase of billboards Event sponsorships
OHIO OUTDOOR ADVERTISING LLC	2016–2017	12	21,056	Purchase of billboards Ohio energy efficiency general awareness marketing campaigns (purchase of billboards)
SUSTAINABILITY FUNDING ALLIANCE	2014–2018	20	6,487,604	Energy efficiency funding (2010-2016 annual payments of $1 million each) Payments pursuant to Consulting Services Agreement and Amendments (2013-2018)
Total		67	$ 6,941,573	

FirstEnergy stated that capitalized costs would have been included in plant balances used in the calculation of Rider DCR revenue requirements.[26] FirstEnergy provided the calculated Rider DCR revenue requirements for the payments as shown in the following table.

Table 15: Payments Included in Rider DCR Revenue Requirements

Company	Capital	Rider DCR Revenue Requirement
CE	$ 2,448,893	$ 1,196,763
OE	3,336,631	1,514,661
TE	1,156,049	527,904
Total	**$ 6,941,573**	**$ 3,239,328**

Blue Ridge reviewed FirstEnergy's calculations and found them not unreasonable. However, the $3.24 million Rider DCR revenue requirements would not be subject to refund under the approved Rider DCR. Rider DCR rates are set so that they do not exceed the PUCO-authorized revenue caps. When the Companies' Rider DCR revenue requirements are in excess of the annual revenue cap, the Companies set the rates at the revenue cap and not the revenue requirement.[27] In addition to the authorized revenue caps, in Case No. 12-1230-EL-SSO, the Commission approved a stipulation that

[26] Response to Staff's Information Request, Attachment 1, Notes.
[27] Response to BRC AS-Set 1-INT-007 Confidential.

allowed for any under or over collected Rider DCR amounts to be applied to the cumulative revenue cap.

> For any year that the Companies' spending would produce revenues in excess of that period's cap, the overage shall be recovered in the following cap period subject to such period's cap. For any year the revenues collected under the Companies' Rider DCR is less than the annual cap allowance, the difference between the revenue collected and the cap shall be applied to increase the level of the subsequent period's cap.[28]

The Company provided an analysis demonstrating that the calculated Rider DCR revenue requirement was not collected from customers due to the authorized revenue requirement caps.[29]

As shown in Column K in the following table, the cumulative Rider DCR excess revenue requirement is about $75 million to $80 million for each year 2017 through 2020. Column L reflects the estimated revenue requirement of the vendor payments as approximately $3.24 million. The estimated revenue requirement associated with the vendor payments of $3.24 million is less than the cumulative excess Rider DCR revenue requirement of $75 million to $80 million, and consistent with the terms and conditions in the Companies' approved ESP cases, removing the payments would have no impact on Rider DCR.

[28] Case No. 12-1230-EL-SSO, Opinion and Order (July 18, 2012), pages 10–11, and continued in Case 14-1297-EL-SSO.
[29] Response to BRC AS-Set 1-INT-007 Attachment 1 Revised – Confidential.

Case No. 20-1629-EL-RDR—Expanded Scope
Ohio Edison Company, The Cleveland Electric Illuminating Company, and The Toledo Edison Company

Table 16: Rider DCR Revenue Requirements vs. Authorized Cap

(A)	(B)	(C)	(D)	(E)	(F) = (B) - (D)	(G)	(H)	(I)	(J)	(K) = (G) + (J)	(L)
Year	Revenue Requirement		Authorized Revenue Cap		Revenue Req vs Authorized Cap		Rider DCR Revenue		Cumulative Sales Variance	Cumulative Excess Rev Req	Vendor Payments - Est. Rev Req
	Annual	Cumulative	Annual	Cumulative	Annual	Cumulative	Annual	Cumulative			
2012	$ 128,764,190	$ 128,764,190	$ 150,000,000	$ 150,000,000	$ (21,235,810)	$ (21,235,810)	$ 128,616,253	$ 128,616,253	$ 147,937	$ (21,087,872)	$ -
2013	$ 185,222,841	$ 313,987,031	$ 165,000,000	$ 315,000,000	$ 20,222,841	$ (1,012,969)	$ 185,631,927	$ 314,248,180	$ 751,820	$ (261,149)	$ -
2014	$ 209,638,940	$ 523,625,972	$ 188,750,000	$ 503,750,000	$ 20,888,940	$ 19,875,972	$ 191,709,557	$ 505,957,738	$ (2,207,738)	$ 17,668,234	$ 727
2015	$ 236,022,797	$ 759,648,769	$ 203,750,000	$ 707,500,000	$ 32,272,797	$ 52,148,769	$ 207,078,057	$ 713,035,795	$ (5,535,795)	$ 46,612,974	$ 13,010
2016	$ 247,480,255	$ 1,007,129,023	$ 227,500,000	$ 935,000,000	$ 19,980,255	$ 72,129,023	$ 216,681,105	$ 929,716,900	$ 5,283,100	$ 77,412,123	$ 110,177
2017	$ 264,376,678	$ 1,271,505,702	$ 257,500,000	$ 1,192,500,000	$ 6,876,678	$ 79,005,702	$ 262,678,121	$ 1,192,395,022	$ 104,978	$ 79,110,680	$ 394,113
2018	$ 289,104,643	$ 1,560,610,345	$ 287,500,000	$ 1,480,000,000	$ 1,604,643	$ 80,610,345	$ 291,199,888	$ 1,483,594,910	$ (3,594,910)	$ 77,015,436	$ 613,225
2019	$ 314,438,741	$ 1,875,049,086	$ 311,666,667	$ 1,791,666,667	$ 2,772,074	$ 83,382,419	$ 309,630,496	$ 1,793,225,405	$ (1,558,738)	$ 81,823,681	$ 1,066,706
2020	$ 338,922,703	$ 2,213,971,789	$ 331,666,667	$ 2,123,333,334	$ 7,256,036	$ 90,638,455	$ 345,638,174	$ 2,138,863,580	$ (15,530,246)	$ 75,108,209	$ 1,041,370
Total	$ 2,213,971,789		$ 2,123,333,334		$ 90,638,455		$ 2,138,863,580				$ 3,239,328

(G) Cumulative difference between revenue requirements and authorized revenue caps

(J) Cumulative difference due to sales volumes between actual Rider DCR revenues and revenues designed to be collected in the rates

(K) As approved in Case Nos. 10-388-EL-SSO, 12-1230-EL-SSO and 14-1297-EL-SSO: "For any year that the Companies' spending would produce revenue in excess of that period's cap, the overage shall be recovered in the following cap period subject to such period's cap. For any year the revenue collected under the Companies' Rider DCR is less than the annual cap allowance, as established above, then the difference between the revenue collected and the cap shall be applied to increase the level of the subsequent period's cap." (See, for example, the approved stipulation in Case No. 12-1230-EL-SSO, p. 23).

(L) Because the estimated revenue requirement impacts of the vendor payments are less than the cumulative excess Rider DCR revenue requirements in column K, there is no impact on Rider DCR, consistent with the terms and conditions of the Companies' approved ESP cases.

Case No. 20-1629-EL-RDR—Expanded Scope
Ohio Edison Company, The Cleveland Electric Illuminating Company, and The Toledo Edison Company

In the current audit (Case No. 20-1629-EL-RDR), Blue Ridge found that MARCs Radio user fees had been incorrectly capitalized up until September 2020. The estimated effect on Rider DCR revenue requirements for 2018–2020 is estimated to be $134,947.[30] This amount is significantly below the cumulative excess Rider DCR revenue requirement of $75 million to $80 million that has not been collected due to the revenue caps.

In prior DCR audits, specifically Case Nos. 17-2009-EL-RDR, 18-1542-EL-RDR, and 19-1887-EL-RDR, Blue Ridge recommended adjustments to Vegetation Management for costs that were inappropriately charged as capital. On June 16, 2021, in Case No. 17-2009-EL-RDR, the Commission ordered that $3,679,102 associated with vegetation management be removed from the DCR revenue requirements. We also recommended adjustments to Excess Accumulated Deferred Income Taxes (EADIT). Case Nos. 18-1542-EL-RDR and 19-1887-EL-RDR are still pending decisions from the Commission. The table below summarizes the effect on Rider DCR revenue requirements of Blue Ridge's recommended adjustments that were recently decided upon or are pending Commission decisions.

Table 17: Estimated Effect of Prior Audit Recommendations on Rider DCR Revenue Requirements and PUCO Status

Description	CEI	OE	TE	Total	PUCO Status
Case No. 17-2009-EL-RDR					
Vegetation Management	$ (1,637,847)	$ (1,590,203)	$ (451,052)	$ (3,679,102)	Approved 6/16/21
Case No. 18-1543-EL-RDR					
Vegetation Management	$ (1,786,623)	$ (1,141,265)	$ (364,336)	$ (3,292,224)	Pending
Case No. 19-1887-EL-RDR					
Vegetation Management	$ (1,399,214)	$ (1,130,576)	$ (461,638)	$ (2,991,428)	Pending
EADIT	$ (837,018)	$ (1,475,707)	$ (176,726)	$ (2,489,451)	Pending
Total	**$ (5,660,702)**	**$ (5,337,751)**	**$ (1,453,752)**	**$ (12,452,205)**	

When asked to quantify the annual and cumulative effect of each audit issue on the revenue requirements compared to the cap, if the PUCO approved Blue Ridge's recommendations, FirstEnergy stated that it had not conducted a separate analysis of the revenue requirement impact. The Company further stated, "Any adjustment to the Rider DCR revenue requirements would only have an impact on Rider DCR revenues if the cumulative revenue requirement impact of such adjustment is greater than the cumulative excess Rider DCR revenue requirement. . . . If the Blue Ridge recommended adjustments are approved by the PUCO and the Rider DCR revenue requirement is reduced, the Companies do not expect the revenue requirements impacts of these recommendations to exceed the Companies' cumulative excess Rider DCR revenue requirements in any year."[31]

Blue Ridge performed an independent analysis and concurs with FirstEnergy that reflecting Blue Ridge's recommendation regarding Vegetation Management and EADIT would not significantly modify the cumulative excess Rider DCR revenue requirements in any year and would not result in a refund if the vendor payments were excluded. The estimated $12.45 million DCR revenue requirement effect in the prior table is significantly below the cumulative excess Rider DCR revenue requirement of $75 million to $80 million that has not been collected due to the revenue caps.

[30] DCR 2021 BRC Set 14-INT-002.
[31] Response to BRC AS-Set 3-INT-001 Confidential.

The payments reflected in Rider DCR and recommended for refund are shown in the following table.

Table 18: Payments Reflected in Rider DCR and Recommended Refund by Ohio Operating Company

Recovery Mechanism	CE	OE	TE	Total
Rider DCR	$ -	$ -	$ -	$ -

In summary, Blue Ridge found that the payments that were included in Rider DCR revenue requirements were not collected from ratepayers and, thus, would not be subject to refund. However, Blue Ridge recommends that these payments be identified and excluded from rate base in any future base rate case.

POLE ATTACHMENTS

The Companies' Pole Attachment rates are calculated based on an approved formula rate using inputs from the Companies' most recent FERC Form 1 at the time the rates are filed. Inputs from the FERC Form 1 include Total Plant; Distribution Plant; FERC Plant Accounts 364, 365, and 369; ADIT; Depreciation Reserve; and Total Administrative and General Expenses.[32] Starting with 2014 spend, any capitalized payments and any A&G expenses in the 900 series of FERC Accounts would have been included in the formula rate calculations for the Companies' Pole Attachment rates.[33]

The payments included in the Pole Attachment calculation is summarized below.

Table 19: Payments Recovered through Pole Attachment Calculation

Company	Capital	O&M
CE	$ 2,950,457	$ 7,404,623
OE	3,333,628	6,553,697
TE	1,155,017	1,842,031
Total	**$ 7,439,102**	**$ 15,800,351**

The O&M payments included in the list were charged to FERC accounts 588 Miscellaneous Distribution Expenses, 911 Supervision (Major only), 921 Office Supplies and Expenses, 923 Outside Services Employed, and 930.1 General Advertising Expenses, 930.2 Miscellaneous General Expenses, 931 Rents, and 935 Maintenance of General Plant. The charged accounts are consistent with what is allowed in the Pole Attachment formula.

All the vendors listed in response to Staff's information request had payments that were reflected in the Pole Attachment calculation. The only payments not included were (1) payments made in 2007–2008 prior to the Pole Attachment that was not applicable until 2014 ($210,095) and (2) payments made in 2020 that have not been reflected in the Pole Attachment calculation as the Pole Attachment calculation is based on inputs from the Companies' most recent FERC Form 1 at the time the rates are filed. The most recent Pole Attachment rate for each Ohio operating company was effective December 31, 2019. Thus, the 2020 FERC Form 1 was not available when those rates were established. The 2020 amounts not included in the Pole Attachment calculation are capital of $6,471 and O&M of $1,004,942.

[32] Response to BRC AS-Set 1-INT-001 Confidential.
[33] Response to Staff's Information Request, Attachment 1, Notes.

While the payments are substantial, the removal of these capital and O&M expenses have minimal impact on the Pole Attachment formula results. The Pole Attachment formula calculates the net cost of a bare pole plus carrying charges. The payments would have been reflected in the A&G and Gross Plant Investment amounts that were included in the calculation of the Administrative Carrying Charge. A simplified example of the Pole Attachment formula is shown below.[34]

Table 20: Simplified Pole Attachment Formula Example

1	**Net Cost of a Bare Pole**				
2	Net Pole Investment	$ 143,008,572			
3	Total Number of Poles	397,780			
4	Net Cost of a Bare Pole			**$359.52**	Line 2/Line 3
5	**Carrying Charges**				
6	Administrative				
7	***Total A&G****	***$ 92,266,192***			
8	***Gross Plant Investment****	***$ 3,343,257,826***			
9	Depreciation Reserve	(1,427,159,393)			
10	ADIT	(525,399,439)			
11	Rate Base	$ 1,390,698,994			
12	Administrative Carrying Charge			0.0663	Line 7/Line 11
13	Maintenance Carrying Charge			0.0886	
14	Depreciation Carrying Charge			0.1065	
15	Taxes Carrying Charge			0.1499	
16	Return Carrying Charge			0.0848	
17	Total Carrying Charges			**0.4962**	
18	**Pole Attachment Rate**				
19	Attacher Responsibility Percentage			0.0741	
20	Net Cost of a Bare Pole		$	359.52	Line 4
21	Net Cost of a Bare Pole		$	0.4962	Line 17
22	Total Pole Attacher Rate		**$**	**13.21**	Line 19 x Line 20 x Line 21

Payments would be reflected in these amounts used to calculate the Administrative Carrying Charge

FirstEnergy was asked to calculate the effect of removing the payments included in the Pole Attachment calculation. The Company was also asked to provide a recommendation on how the amount should be refunded to customers.

> Had the costs included in PUCO 10-k Request Attachment 1 Confidential not been included in the Companies' FERC Form 1s and subsequently their Pole Attachment rates, the revenue impact is estimated to be $82,851 from 2016 through 2021. The

[34] WP Confidential Analysis and Tables for Report.

Companies recommend making an adjustment for this amount in their next Pole Attachment rate filing. See BRC AS-Set 1-INT-010 - Confidential for support.[35]

The Company provided the "As Filed" and "Adjusted" approved formula used to develop Pole Attachment rates from 2016 through 2021. Blue Ridge verified that the adjusted amount removed the payments provided in response to Staff's information request and identified as recovered through Pole Attachment calculation. While the total amount of the estimated revenue impact was correct, formula errors existed in the total revenue impact for the Ohio operating companies. The following table shows the corrected results of the adjusted Pole Attachment estimated revenue impact.[36]

Table 21: Vendor Payment Impact on Pole Attachment Rates and Estimated Revenue Impact

Vendor Payment Impact on Pole Attachment Rates

CEI

Year (FERC FORM)	Rate Effective	Adjusted Rate	Difference	Pole Attachments	Estimated Revenue Impact	CORRECTED Estimated Revenue Impact
2016 (2014)	$ 10.33	$ 10.31	$ 0.02	133,888	$ 2,678	$ 2,678
2017 (2015)	$ 9.94	$ 9.91	$ 0.03	17,653	$ 530	$ 530
2018 (2016)	$ 11.20	$ 11.19	$ 0.01	159,456	$ 1,595	$ 1,595
2019 (2017)	$ 11.88	$ 11.86	$ 0.02	167,099	$ 3,342	$ 3,342
2020 (2018)	$ 12.06	$ 12.01	$ 0.05	177,269	$ 8,863	$ 8,863
2021 (2019)	$ 13.21	$ 13.18	$ 0.03	177,269	$ 5,318	$ 5,318
Total					$ 13,800	$ 22,325

OE

Year (FERC FORM)	Rate Effective	Adjusted Rate	Difference	Pole Attachments	Estimated Revenue Impact	Estimated Revenue Impact
2016 (2014)	$ 10.58	$ 10.57	$ 0.01	375,307	$ 3,753	$ 3,753
2017 (2015)	$ 10.18	$ 10.16	$ 0.02	384,012	$ 7,680	$ 7,680
2018 (2016)	$ 10.83	$ 10.82	$ 0.01	392,466	$ 3,925	$ 3,925
2019 (2017)	$ 11.48	$ 11.46	$ 0.02	395,151	$ 7,903	$ 7,903
2020 (2018)	$ 12.06	$ 12.02	$ 0.04	406,583	$ 16,263	$ 16,263
2021 (2019)	$ 12.17	$ 12.15	$ 0.02	406,583	$ 8,132	$ 8,132
Total					$ 39,524	$ 47,656

TE

Year (FERC FORM)	Rate Effective	Adjusted Rate	Difference	Pole Attachments	Estimated Revenue Impact	Estimated Revenue Impact
2016 (2014)	$ 8.99	$ 8.98	$ 0.01	1,744	$ 17	$ 17
2017 (2015)	$ 8.64	$ 8.64	$ -	3,928	$ -	$ -
2018 (2016)	$ 9.20	$ 9.19	$ 0.01	142,705	$ 1,427	$ 1,427
2019 (2017)	$ 9.68	$ 9.67	$ 0.01	142,606	$ 1,426	$ 1,426
2020 (2018)	$ 9.83	$ 9.79	$ 0.04	142,840	$ 5,714	$ 5,714
2021 (2019)	$ 10.45	$ 10.42	$ 0.03	142,840	$ 4,285	$ 4,285
Total					$ 8,584	$ 12,869

Total

Year (FERC FORM)	Rate Effective	Adjusted Rate	Difference	Pole Attachments	Estimated Revenue Impact	Estimated Revenue Impact
2016 (2014)					$ 6,448	$ 6,448
2017 (2015)					$ 8,210	$ 8,210
2018 (2016)					$ 6,946	$ 6,946
2019 (2017)					$ 12,671	$ 12,671
2020 (2018)					$ 30,840	$ 30,840
2021 (2019)					$ 17,735	$ 17,735
Total					$ 82,851	$ 82,851

* 2021 Pole Attachments are estimates as all attachers have not been final billed.

[35] Response to BRC AS-Set 1-INT-001 Confidential.
[36] Response to BRC AS-Set 1-INT-010 Attachment 1 Confidential.

Blue Ridge reviewed and found not unreasonable the calculation provided by FirstEnergy to develop the estimated revenue impact of $82,851 associated with the Pole Attachment adjustment.

The effect of removing the payments from the Pole Attachment calculations results in the following estimated refund. The final amount will require updating since all 2021 attachers have not been final billed.

Table 22: Effect of Removing Payments from Pole Attachment Calculation and Recommended Estimated Refund by Ohio Operating Company

Recovery Mechanism	CE	OE	TE	Total
Pole Attachment	$ 22,325	$ 47,656	$ 12,869	$ 82,850

As stated in TE's Pole Attachment Tariff, Pole Attachment rates are available to any person or entity other than a public utility within the Company's service territory who shall contract for a specified number of pole attachments or contacts.[37]

The following table summarizes the number of entities billed for Pole Attachment Rates from 2016–2021.

Table 23: Entities Billed Pole Attachment Rates 2016–2021

Year	CE	OE	TE	Total
2016	8	38	3	49
2017	9	38	6	53
2018	18	45	18	81
2019	61	48	19	128
2020	61	48	18	127
2021	66	54	12	132

Blue Ridge found that refunding the estimated revenue impact of the $82,851 overbilled amount among 132 entities unrealistic. Blue Ridge recommends adopting the Companies' proposal to adjust for this amount in their next Pole Attachment rate filing. The final amount should be updated to reflect the final billing of the 2021 attachers.

Blue Ridge also recommends that the capital payments be identified and excluded from rate base in any future base rate case.

CONCLUSIONS AND RECOMMENDATIONS

Blue Ridge concluded that the payments disclosed by FirstEnergy have been identified as a potential refund through either Base Rates or Rider DSE or have been included in the revenue requirements calculations for Rider DCR and Pole Attachments. The following table shows the allocation of the vendors between capital and O&M for each of the recovery mechanisms.

[37] The Toledo Edison Company, Pole Attachment Tariff 5th Revised Sheet No. 2, Applicability.

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Ohio Edison Company, The Cleveland Electric Illuminating Company, and The Toledo Edison Company

Table 24: Allocation of Vendors Between Recovery Mechanisms

		Payments				Base Rates		Rider DSE		Rider DCR		Pole Attachments	
#	Vendor Name	Capital	O&M	Total	Recovery Mechanism	Captial	O&M	Captial	O&M	Captial	O&M	Captial	O&M
Related Parties - Thomas T. George (Tony George)													
1	#1 MEDIA, a division of Josie G	$ -	$ 995,095	$ 995,095	2007-2008 Base Rates 2014–2015 Pole Attach	$ -	$ 210,095	$ -	$ -	$ -	n/a		$ 785,000
2	JOSIE G INCORPORATED	$ 56,700	$ 1,239,550	$ 1,296,250	2015 Rider DCR 2015–2019 Pole Attach	$ -	$ -	$ -	$ -	$ 56,700	n/a	$ 56,700	$ 1,239,550
3	1224 PLAYHOUSE LLC	$ -	$ 5,474	$ 5,474	2016 Pole Attach	$ -	$ -	$ -	$ -	$ -	n/a		$ 5,474
4	AWAKENING ANGELS	$ 4,556	$ 9,201	$ 13,757	2014 Rider DCR 2014, 2019 Pole Attach	$ -	$ -	$ -	$ -	$ 4,556	n/a	$ 4,556	$ 9,201
5	DJM LAKESIDE LLC	$ 154,000	$ 441,690	$ 595,690	2015–2019 Pole Attach	$ -	$ -	$ -	$ -	$ -	n/a	$ 154,000	$ 441,690
6	ECOEARTH ENERGY LLC	$ 42,888	$ 2,182,752	$ 2,225,640	2017 Rider DCR 2017–2019 Pole Attach 2018–2019 Rider DSE	$ -	$ -	$ -	$ 2,150,000	$ 42,888	n/a	$ 42,888	$ 2,182,752
7	GEORGE FAMILY ENTERPRISES LTD	$ 350,000	$ 430,682	$ 780,682	2018–2019 Pole Attach	$ -	$ -	$ -	$ -	$ -	n/a	$ 350,000	$ 430,682
8	GEORGE GROUP FINANCIAL SOLUTIONS IN	$ 10,524	$ 19,951	$ 30,475	2015 Rider DCR, Pole Attach 2015 Pole Attach	$ -	$ -	$ -	$ -	$ 10,524	n/a	$ 10,924	$ 19,951
9	JOBOB INCORPORATED	$ 16,090	$ 729,503	$ 745,593	2018-2019 Rider DCR, Pole Attach 2020 Rider DCR	$ -	$ -	$ -	$ -	$ 16,090	n/a	$ 9,620	$ 724,561
10	OHIO OUTDOOR ADVERTISING LLC	$ 21,056	$ 2,577,701	$ 2,598,757	2015–2019 Pole Attach 2016-2017 Rider DCR, Pole Attach 2019 Rider DSE, Pole Attach 2020 Rider DSE	$ -	$ -	$ -	$ 2,000,000	$ 21,056	n/a	$ 21,056	$ 1,577,701
11	THE GEORGE GROUP CORPORATION	$ -	$ 155,200	$ 155,200	2014, 2016 Pole Attach	$ -	$ -	$ -	$ -	$ -	n/a	$ -	$ 155,200
12	2125 SUPERIOR HOLDING LLC	$ -	$ 35,657	$ 35,657	2016 Pole Attach	$ -	$ -	$ -	$ -	$ -	n/a	$ -	$ 35,657
	Total	**$ 655,814**	**$ 8,822,456**	**$ 9,478,270**		**$ -**	**$ 210,095**	**$ -**	**$ 4,150,000**	**$ 151,814**	**$ -**	**$ 649,344**	**$ 7,607,419**
Related Parties - Sam Randazzo													
13	IEU-OHIO ADMINISTRATION COMPANY	$ -	$ 1,000,000	$ 1,000,000	2014–2015 Pole Attach	$ -	$ -	$ -	$ -	$ -	n/a		$ 1,000,000
14	SUSTAINABILITY FUNDING ALLIANCE	$ 6,487,604	$ 6,954,378	$ 13,441,982	2014–2015 O&M Pole Attach 2014–2018 Rider DCR, Pole Attach	$ -	$ -	$ -	$ -	$ 6,487,604	n/a	$ 6,487,604	$ 6,954,378
	Total	**$ 6,487,604**	**$ 7,954,378**	**$ 14,441,982**		**$ -**	**$ -**	**$ -**	**$ -**	**$ 6,487,604**	**$ -**	**$ 6,487,604**	**$ 7,954,378**
Unsupported Transaction													
15	GENERATION NOW INCORPORATED	$ 201,739	$ 154,061	$ 355,800	2017 Rider DCR, Pole Attach	$ -	$ -	$ -	$ -	$ 201,739	n/a	$ 201,739	$ 154,061
16	HARDWORKING OHIOANS	$ 100,416	$ 76,684	$ 177,100	2018 Rider DCR, Pole Attach	$ -	$ -	$ -	$ -	$ 100,416	n/a	$ 100,416	$ 76,684
17	MEMPHIS 55 INCORPORATED		$ 7,808	$ 7,808	2019 Pole Attach	$ -	$ -	$ -	$ -		n/a	$ -	$ 7,808
	Total	**$ 302,155**	**$ 238,553**	**$ 540,708**		**$ -**	**$ -**	**$ -**	**$ -**	**$ 302,155**	**$ -**	**$ 302,155**	**$ 238,553**
	Grand Total	**$ 7,445,573**	**$ 17,015,387**	**$ 24,460,960**		**$ -**	**$ 210,095**	**$ -**	**$ 4,150,000**	**$ 6,941,573**	**$ -**	**$ 7,439,103**	**$ 15,800,351**
	Refundable					n/a	Refunded	n/a	Refunded	Included in Calc-Cap Limited		Included in Calc-Refunded	

Blue Ridge recommends the following refunds by recovery mechanism.

Table 25: Recommended Refunds by Recovery Mechanism and Ohio Operating Company

Recovery Mechanism	CE	OE	TE	Total
Base Rates-Refund through non-bypassable rider	$ 1,962,811	$ 311,097	$ 132,580	$ 2,406,488
Rider DSE-Refund through final reconciliation	1,489,640	1,805,510	854,851	$ 4,150,001
Rider DCR	-	-	-	-
Pole Attachment-Adjust in next Pole Attachment rate filing	22,325	47,656	12,869	82,850
Total Recommended Refunds	**$ 3,474,776**	**$ 2,164,263**	**$ 1,000,300**	**$ 6,639,339**

In addition to the refunds, Blue Ridge recommends that the $7,445,573 recorded as capital should be identified and excluded from rate base in any future base rate case.

SUPPLEMENTAL INFORMATION

On July 29, 2021, prior to Blue Ridge filing its report with the PUCO, FirstEnergy provided supplemental information to various data requests. The supplemental information included the following:

1. Staff's Information Requests, Supplemental Response Sent on 7/29/2021. Provides additional information on accounting adjustments that occurred for the vendor payments.

   The supporting workpapers provides the following footnotes explaining the accounting adjustments.

   (1) Accounting adjustment in Sept 2020 to move all Generation Now and Hardworking Ohioans costs to O&M FERC Account 426.
   (2) Accounting adjustment was made for Dec 2020 in Jan 2021 to re-allocate capital and O&M costs for payments to SUSTAINABILITY FUNDING ALLIANCE from FE non-Ohio Companies to CEI, OE and TE.
   (3) Accounting adjustment was made for Dec 2020 in March 2021 to move all re-allocated capital costs for payments to SUSTAINABILITY FUNDING ALLIANCE in (2) to O&M expense. Because the re-allocated capital costs were moved to expense in the same month, there was no impact on plant balances.
   (4) Accounting adjustment was made for Dec 2020 in March 2021 to move capital costs for payments to other vendors from capital to O&M expense.
   (1)-(4) See BRC AS Set-1-INT-007 Attachment 1 Second Revised - Confidential for the cumulative DCR revenue requirement impact of these accounting adjustments on the Companies' plant in-service balances.

   Blue Ridge Comment: The supplemental response reflects accounting adjustments that are not reflected in the tables within this report. While various tables would change if the supplemental information was reflected, the supplemental information does not change the recommended refund associated with Rider DCR.

2. Data Request BRC AS Set 1-INT-007, Supplemental Response Sent on 7/29/2021. Updates the comparison of the annual Rider DCR revenue requirements, revenue cap, and estimated revenue requirements associated with the payments through 2021, including the impact of March 2021 accounting adjustments to remove the vendor payments from plant in-service.

   Blue Ridge Comment: The supplemental response does not change the recommended refund associated with Rider DCR.

3. Data Request BRC AS-Set 1-INT-010, Supplemental Response Sent on 7/29/2021. Provides a further breakdown of the estimated Pole Attachment revenue impact by vendor.

   Blue Ridge Comment: The additional analysis provided the FirstEnergy is included in the following table. The supplemental response does not modify the recommended refund recovered through the Pole Attachment.

Table 26: Vendor Payments Included in Pole Attachment Calculation

Vendor	CEI	OE	TE	TOTAL
#1 MEDIA	$ 1,339	$ -	$ -	$ 1,339
1224 PLAYHOUSE LLC	$ -	$ -	$ -	$ -
2125 SUPERIOR HOLDING LLC	$ -	$ -	$ -	$ -
AWAKENING ANGELS	$ -	$ -	$ -	$ -
DJM LAKESIDE LLC	$ 1,671	$ -	$ -	$ 1,671
ECOEARTH ENERGY LLC	$ 3,545	$ 8,132	$ 2,857	$ 14,534
GENERATION NOW INCORPORATED	$ -	$ -	$ -	$ -
GEORGE FAMILY ENTERPRISES LTD	$ 1,773	$ -	$ -	$ 1,773
GEORGE GROUP FINANCIAL SOLUTIONS IN	$ -	$ -	$ -	$ -
HARDWORKING OHIOANS	$ -	$ -	$ -	$ -
IEU-OHIO ADMINISTRATION COMPANY	$ 177	$ 3,840	$ -	$ 4,017
JOBOB INCORPORATED	$ -	$ -	$ -	$ -
JOSIE G INCORPORATED	$ 177	$ 3,952	$ -	$ 4,128
MEMPHIS 55 INCORPORATED	$ -	$ -	$ -	$ -
OHIO OUTDOOR ADVERTISING LLC	$ 1,773	$ 4,066	$ 1,428	$ 7,267
SUSTAINABILITY FUNDING ALLIANCE	$ 8,326	$ 19,535	$ 5,727	$ 33,589
SUSTAINABILITY FUNDING ALLIANCE - $4.3M	$ 3,545	$ 8,132	$ 2,857	$ 14,534
THE GEORGE GROUP CORPORATION	$ -	$ -	$ -	$ -
Total	$ 22,325	$ 47,656	$ 12,869	$ 82,851

EXPANDED SCOPE APPENDICES

- Expanded Appendix-A: Data Requests
- Expanded Appendix-B: Workpapers

EXPANDED APPENDIX-A: DATA REQUESTS

The following is a list of the PUCO Staff's information requests that resulted in the expanded scope. The list also includes data requests submitted by Blue Ridge to FirstEnergy. Responses were provided electronically and are available on a USB drive.

Staff Information Request Submitted 2/18/21

On page 28 of the 10K filed on February 18, 2021, FirstEnergy Corporation disclosed the following:

> *"Also, in connection with the internal investigation, FirstEnergy recently identified certain transactions, which, in some instances, extended back ten years or more, including vendor services, that were either improperly classified, misallocated to certain of the Utilities and Transmission Companies, or lacked proper supporting documentation. These transactions resulted in amounts collected from customers that were immaterial to FirstEnergy, and the Utilities and Transmission Companies will be working with the appropriate regulatory agencies to address these amounts."*

As it relates to FirstEnergy Corporation and its affiliates' Ohio operations, please provide materials responsive to the following data requests no later than February 23, 2021, unless otherwise agreed to by Staff:

1) The names of the vendors associated with the transactions referenced above;
2) The date of each transaction;
3) The nature or type of each transaction;
4) The amount associated with each transaction; and
5) The underlying purchase order, contract and/or agreement associated with each transaction referenced above.

Blue Ridge Set 1 Submitted 4/8/21

Unless otherwise specified, the following data requests are related to FirstEnergy's response to Staff's February 18, 2021, Data Requests.

1.1. **Refunds**: FirstEnergy's response states that Attachment 1 identifies (1) costs included in retail rates that will be refunded to customers; (2) costs included in calculations supporting retail rates but that did not impact retail rates (i.e., Rider DCR); and (3) costs included in the calculation of other rates (i.e., Pole Attachment).

   a. Provide the amount the Company currently believes should be refunded and how the Companies recommend those amounts should be refunded.

1.2. **FERC Account**: Attachment 1 Vendor Payments Charged/Allocated to the Ohio Companies. The payments are recorded to the following FERC accounts:

   - 588 Miscellaneous distribution expenses

- 911 Supervision (Major only)
- 921 Office supplies and expenses
- 930.1 General advertising expenses
- 930.2 Miscellaneous general expenses
- 931 Rents
- 935 Maintenance of general plant

The total amount in Column N, identified as Total Capital, is $7,445,573.

a. Explain how O&M charges were recorded as capital.

b. Provide a list of the work orders, with their booked capital accounts (FERC Accounts), to which the charges were applied.

1.3. **Allocate or Direct Charge**: Attachment 1 Vendor Payments Charged/Allocated to the Ohio Companies. For each payment, indicate whether the amount shown for each company was either a direct charge or an allocated charge.

1.4. **Allocations**: Attachment 1 Vendor Payments Charged/Allocated to the Ohio Companies. The payment data shown includes O&M and Capital for CEI, OE, and TE.

Working from the information provided in Data Request 1.3 above that requested each payment be identified as a direct charge or an allocated charge, please provide these items:

a. Allocated charges: Explain the method used to allocate charges by company. Provide the workpapers that support the allocation.

b. Allocated charges: Explain the method used to allocated payments as O&M or Capital. Provide the workpapers that support the allocation.

c. Direct charges: Explain the method used to allocated payments as O&M or Capital. Provide the workpapers that support the allocation.

1.5. **FERC Account**: The following payments do not include the FERC Account charged.

a. Please provide the FERC account or explain why no account is listed.

b. The payment-recovery mechanism for all these payments is shown as Pole Attachments. Explain how these amounts were included in the Pole Attachment calculation without a FERC account.

(A)	(B)	(C)	(D)	(E)
Column1	Column2	Column3	Column4	Column5
Vendor Name	Year	Period	O&M FERC Account	CEI
DJM LAKESIDE LLC	2019	3	None	$ 14,000
DJM LAKESIDE LLC	2019	4	None	$ 14,000
DJM LAKESIDE LLC	2019	5	None	$ 14,000
DJM LAKESIDE LLC	2019	6	None	$ 28,000
DJM LAKESIDE LLC	2019	7	None	$ 14,000
DJM LAKESIDE LLC	2019	8	None	$ 14,000
DJM LAKESIDE LLC	2019	9	None	$ 14,000
DJM LAKESIDE LLC	2019	10	None	$ 14,000
DJM LAKESIDE LLC	2019	11	None	$ 14,000
DJM LAKESIDE LLC	2019	12	None	$ 14,000
GEORGE FAMILY ENTERPRISES LTD	2019	3	None	$ 35,000
GEORGE FAMILY ENTERPRISES LTD	2019	4	None	$ 35,000
GEORGE FAMILY ENTERPRISES LTD	2019	5	None	$ 35,000
GEORGE FAMILY ENTERPRISES LTD	2019	6	None	$ 35,000
GEORGE FAMILY ENTERPRISES LTD	2019	7	None	$ 35,000
GEORGE FAMILY ENTERPRISES LTD	2019	8	None	$ 35,000
GEORGE FAMILY ENTERPRISES LTD	2019	9	None	$ 35,000
GEORGE FAMILY ENTERPRISES LTD	2019	10	None	$ 35,000
GEORGE FAMILY ENTERPRISES LTD	2019	11	None	$ 35,000

1.6. **Recovery Mechanism Retail Rates**: Reference Attachment 1 Vendor Payments Charged/Allocated to the Ohio Companies, column Q Retail Rates. The Notes state, "Costs included in the Companies' retail rates are identified in column (Q)."

The total amount in Column Q identified as "Base Rates" is $210,095 and includes payments made in 2007 and 2008. The amount in Column Q identified as Rider DSE is $4,150,000 and includes payments made in 2018, 2019, and 2020.

a. Please explain the difference between the Retail Rates recovery identifier "Base Rates" and "Rider DSE."

b. Provide the case number for the Rider DSE for each of the years 2018, 2019, and 2020.

c. How is the Company planning to refund the amounts included in "Base Rates" and "Rider DSE"?

1.7. **Recovery Mechanism Rider DCR**: Reference Attachment 1 Vendor Payments Charged/Allocated to the Ohio Companies, Column R Rider DCR Calc. The Notes state, "Capitalized costs would have been included in plant balances used in the calculation of Rider DCR revenue requirements. However, the Companies' aggregate Rider DCR revenue requirements were above the authorized revenue caps for this time period. As such, the Rider DCR rates were set based on the revenue caps, not the revenue requirements, and these capitalized dollars did not have any impact on the Companies' Rider DCR rates in the aggregate. Column (R) identifies which payments had capitalized costs."

a. Explain how the authorized revenue caps reduce the Rider DCR revenue requirement that is collected from customers.

b. For each year (2014–2020) that payments were reflected in the Rider DCR, provide a proof that the calculated Rider DCR revenue requirement was not collected from customers due to the authorized revenue caps.

c. For each year (2014–2020), provide the analysis done that demonstrates that payments included in Rider DCR rates should not be refunded because the Rider DCR revenue requirements were above the authorized revenue caps.

d. Reconcile the statement that Rider DCR rates are set based upon revenue caps and not revenue requirements to the Rider DCR Compliance filings, Tab DCR Rider Workpaper, that shows that the Rider DCR Charge by customer class is based upon the calculated Rider DCR revenue requirement without consideration of annual caps. [The following tables are excerpts from Case No. 19-1759-EL-RDR et. al. filing.]

1. Annual Revenue Requirement For March 2020 - May 2020 Rider DCR Rates

	(A)	(B)
	Company	Rev Req 2/29/2020
(1)	CEI	$ 145,965,683
(2)	OE	$ 152,331,663
(3)	TE	$ 39,129,604
(4)	TOTAL	$ 337,426,950

Rider Charge Calculation - Rider DCR

V. Rider DCR Charge Calculation - Annual Revenue Requirement - Rate RS

	(A)	(B)	(C)	(D)	(E)
	Company	Rate Schedule	Annual Revenue Req	Annual KWH Sales	Annual Rev Req Charge ($ / KWH)
(1)	CEI	RS	$ 49,601,919	5,291,433,180	$ 0.009374
(2)	OE	RS	$ 73,435,174	9,116,583,261	$ 0.008055
(3)	TE	RS	$ 17,558,083	2,457,070,919	$ 0.007146
(4)			$ 140,595,176	16,865,087,360	

NOTES
(C) Source: Section III, Column E.
(D) Source: Forecast for March 2020 - February 2021 (All forecasted numbers associated with the forecast as of Dec 2019)
(E) Calculation: Column C / Column D.

VI. Rider DCR Charge Calculation - Annual Revenue Requirement - Rate GS, Rate GP, Rate GSU

	(A)	(B)	(C)	(D)	(E)	
	Company	Rate Schedule	Annual Revenue Req	Annual Billing Units (kW / kVa)	Annual Rev Req Charge ($ / kW or $ / kVa)	
(1)	CEI	GS	$ 86,745,117	20,282,831	$ 4.2768	per kW
(2)		GP	$ 1,285,441	915,417	$ 1.4042	per kW
(3)		GSU	$ 8,333,205	8,209,646	$ 1.0151	per kW
(4)			$ 96,363,764			
(5)	OE	GS	$ 64,500,218	23,225,197	$ 2.7772	per kW
(6)		GP	$ 12,378,333	6,339,502	$ 1.9526	per kW
(7)		GSU	$ 2,017,939	2,408,232	$ 0.8379	per kVa
(8)			$ 78,896,489			
(9)	TE	GS	$ 18,711,085	6,616,876	$ 2.8278	per kW
(10)		GP	$ 2,798,498	2,666,884	$ 1.0494	per kW
(11)		GSU	$ 61,939	216,659	$ 0.2859	per kVa
(12)			$ 21,571,521			

NOTES
(C) Source: Section IV, Column F.
(D) Source: Forecast for March 2020 - February 2021 (All forecasted numbers associated with the forecast as of Dec 2019)
(E) Calculation: Column C / Column D.

The following table shows the total revenue requirements by class to demonstrate that the total recovery by class equals the calculated amount Rider DCR revenue requirements without limitation by revenue caps.

Company	Rate Schedule	Annual Revenue Req
CEI	RS	$ 49,601,919
	GS	$ 86,745,117
	GP	$ 1,285,441
	GSU	$ 8,333,205
		$ 145,965,683
OE	RS	$ 73,435,174
	GS	$ 64,500,218
	GP	$ 12,378,333
	GSU	$ 2,017,939
		$ 152,331,663
TE	RS	$ 17,558,083
	GS	$ 18,711,085
	GP	$ 2,798,498
	GSU	$ 61,939
		$ 39,129,604
		$ 337,426,950

1.8. **Recovery Mechanism Rider DCR**: In the Companies Rider DCR filings Section X, Annual Rider DCR Revenue through November 30, 20XX, is this note: "Calculation C + Column D. The sum of the individual company caps does not equal the total company cap. Each individual company has a cap of 50%, 70%, and 30% for OE, CEI, and TE, respectively, of the total aggregate cap. Source: Case No. 10-388-EL-SSO Stipulation (page 14) and Case No. 12-1230-El-SSO Stipulation (page 20)."

The following table summarizes the information reflected in the Companies Rider DCR annual filings regarding the Companies' revenue and individual caps, the aggregate cap, and the Under (Over) adjustment made to the aggregate cap to calculate the adjusted revenue cap. As shown in the highlighted column, the Rider DCR revenue has not exceeded the Adjusted cap. Please explain how this revenue vs. cap analysis impacts the Rider DCR charges charged to customers.

Annual Rider DCR Revenue Cap Analysis

Line #	Company	Case No.	Period	Annual Revenues	Revenue Cap	Revenue vs Prior Year Cap	Adjusted Revenue Cap	Revenue vs Cap
1	CEI	12-2679-EL-RDR	12/31/12	58,546,780				
2	CEI	13-2005-EL-RDR	12/31/13	82,411,644				
3	CEI	14-1628-EL-RDR	11/30/14	84,034,399			132,651,274	48,616,875
4	CEI	15-1595-EL-RDR	11/30/15	82,952,412			141,079,584	58,127,172
5	CEI	16-1819-EL-RDR	11/30/16	86,213,618			155,374,944	69,161,326
6	CEI	17-1919-EL-RDR	11/30/17	104,709,923			183,948,170	79,238,247
7	CEI	18-1443-EL-RDR	11/30/18	117,163,203			201,323,485	84,160,282
8	CEI	19-1759-EL-RDR	11/30/19	129,486,123			215,650,230	86,164,107
9	CEI	20-1469-EL-RDR	11/30/20	139,314,953			231,075,550	91,760,597
10								
11	OE	12-2680-EL-RDR	12/31/12	56,982,346				
12	OE	13-2006-EL-RDR	12/31/13	82,734,228				
13	OE	14-1629-EL-RDR	11/30/14	67,352,639			94,750,910	27,398,271
14	OE	15-1596-EL-RDR	11/30/15	82,992,861			100,771,131	17,778,270
15	OE	16-1820-EL-RDR	11/30/16	93,873,687			110,982,103	17,108,416
16	OE	17-1920-EL-RDR	11/30/17	105,631,023			131,391,550	25,760,527
17	OE	18-1444-EL-RDR	11/30/18	122,300,842			143,802,489	21,501,647
18	OE	19-1758-EL-RDR	11/30/19	120,755,522			154,035,879	33,280,357
19	OE	20-1468-EL-RDR	11/30/20	137,484,483			165,053,964	27,569,481
20								
21	TE	12-2681-EL-RDR	12/31/12	13,087,127				
22	TE	13-2007-EL-RDR	12/31/13	20,486,055				
23	TE	14-1630-EL-RDR	11/30/14	23,180,409			56,850,546	33,670,137
24	TE	15-1597-EL-RDR	11/30/15	23,258,351			60,462,679	37,204,328
25	TE	16-1821-EL-RDR	11/30/16	21,996,144			66,589,262	44,593,118
26	TE	17-1921-EL-RDR	11/30/17	26,086,910			78,834,930	52,748,020
27	TE	18-1445-EL-RDR	11/30/18	30,422,870			86,281,494	55,858,624
28	TE	19-1760-EL-RDR	11/30/19	33,157,302			92,421,527	59,264,225
29	TE	20-1470-EL-RDR	11/30/20	37,461,177			99,032,378	61,571,201
30								
31	Total	12-2679-EL-RDR, et. al.	12/31/12	128,616,253				
32	Total	13-2005-EL-RDR, et. al.	12/31/13	185,631,927				
33	Total	14-1628-EL-RDR, et. al.	11/30/14	174,567,447	188,750,000	751,820	189,501,820	14,934,373
34	Total	15-1595-EL-RDR, et. al.	11/30/15	189,203,624	203,750,000	(2,207,737)	201,542,263	12,338,639
35	Total	16-1819-EL-RDR, et. al.	11/30/16	202,083,449	227,500,000	(5,535,795)	221,964,205	19,880,756
36	Total	17-1919-EL-RDR, et. al.	11/30/17	236,427,856	257,500,000	5,283,100	262,783,100	26,355,244
37	Total	18-1443-EL-RDR, et. al.	11/30/18	269,886,915	287,500,000	104,978	287,604,978	17,718,063
38	Total	19-1759-EL-RDR, et. al.	11/30/19	283,398,947	311,666,667	(3,594,909)	308,071,758	24,672,811
39	Total	20-1469-EL-RDR, et. al.	11/30/20	314,260,613	331,666,667	(1,558,739)	330,107,928	15,847,315

1.9. **Recovery Mechanism Rider DCR**: Reference Attachment 1 Vendor Payments Charged/Allocated to the Ohio Companies, Column R Rider DCR Calc.

The total amount included in Column R for O&M is $5,414,685 and for Capital is $6,941,573, which includes payments made in 2014 through 2020.

a. Explain how O&M payments were included in the Rider DCR calculation.

b. If O&M payments are not included in the Rider DCR, were these O&M payments recovered from customers? If so, how?

1.10. **Recovery Mechanism Pole Attachment**: Reference Attachment 1 Vendor Payments Charged/Allocated to the Ohio Companies and Column S Pole Att Calc. The Notes state, "Starting with 2014 spend, any capitalized payments and any A&G expenses in FERC Accounts 9xx would have been included the formula rate calculations for the Companies' Pole Attachment rates. As a result, the Companies estimate that the Pole Attachment rates were insignificantly higher than they otherwise would have been without these payments. See column (S) for the payments with costs included in the Pole Attachment rate calculations."

The total amount in Column S labeled as included in the Pole Attachment Calculation for O&M is $15,800,351 and for Capital is $7,439,102 and includes payments made in 2014 and 2019.

The tariffs on file with the PUCO show the current pole attachments rates.

- CEI Pole Attachment Tariff 7th Revised, Sheet No. 14 (effective 12/31/19)
  - $12.06 per year rental for each pole attachment
  - $7.00 per year rental for each anchor attachment
  - Adjusted one per given calendar year, unless otherwise requirement by law
- OE Pole Attachment Tariff, Sheet No. 51, 5th Revised (effective 12/31/19)
  - $12.06 yearly charge per pole
  - Adjusted one per given calendar year, unless otherwise requirement by law
- TE Pole Attachment Tariff, 5th Revised Sheet No. 2 (effective 12/31/19)
  - Overhead Annual Net Rate per pole $9.83 per one foot of usable space
  - Adjusted one per given calendar year, unless otherwise requirement by law

a. Provide the supporting workpapers for the pole attachment calculation for each company and for each year (2014–2019) the pole attachment calculation was modified.

b. For each year (2014–2019) and each Company, provide a list of entities that paid the pole attachment fees, the billing job orders, and the amounts paid by those entities for the pole attachments.

c. Provide a proof that removing the payments from the calculation would have resulted in charges that were "insignificantly higher than they otherwise would have been without these payments."

1.11. **Recovery Mechanism Rider DCR and Pole Attachment**: The total amount in Column S labeled as included in the Pole Attachment Calculation and also reflected as being recovered through Rider DCR in column R includes O&M $5,409,744 and Capital $6,935,102 and payments made in 2014 and 2019.

Please explain how these amounts can be included in both the Rider DCR calculation and the Pole Attachment calculation.

1.12. **POs, Contracts, Agreements:** FirstEnergy's response to DR 5 states, "The Companies' search for and review of the requested documentation is ongoing, and the Companies will supplement their production in response to DR 5 if additional documentation becomes available." Has the Company found any additional supporting documentation? Is so, please provide.

Blue Ridge Set 2 Submitted 4/9/21

Unless otherwise specified, the following data requests are related to FirstEnergy's response to Staff's February 18, 2021, Data Requests.

PO, Contracts, Agreements: Blue Ridge matched the 204 individual files of POs, Contracts, and Agreements to the 346 lines of payments. We have provided an attachment of what we have been able to link. We found payments without a supporting invoice, PO, Contract, or Agreement. We also found invoices, POs, Contracts, and Agreements that could not be tied to a payment.

2.1. For the following Sustainability Funding Alliance invoices provided by the Companies, we were unable to identify the payment data associated with the invoices. Please identify the payments these invoices are related to.

Filename:

a. 2015.12.01 - Invoice 12-2015 - CONFIDENTIAL.pdf
b. 2015.12.29 - Invoice 1-2016 - CONFIDENTIAL.pdf
c. 2016.02.01 - Invoice 2-2016 - CONFIDENTIAL.pdf
d. 2015.06.01 - #685048 - CONFIDENTIAL.pdf

2.2. For the following EcoEarth invoices provided by the Companies, we were unable to identify the payment data associated with the invoices. Please identify the payments these invoices are related to.

Filename:

a. 2016.12.27 - ECO 1902005567 - CONFIDENTIAL

2.3. For the following Jobob Inc. (dba Success Media Communications) invoices provided by the Companies, we were unable to identify the payment data associated with the invoices. Please identify the payments these invoices are related to.

Filename:

a. 2018.07.16 - JOB 1902365226 - CONFIDENTIAL.pdf
b. 2018.09.06 - JOB 1902463123 - CONFIDENTIAL.pdf
c. 2018.10.09 - JOB 1902535738 - CONFIDENTIAL.pdf
d. 2018.11.01 - JOB 1902575543 - CONFIDENTIAL.pdf
e. 2019.01.07 - JOB 1902009499 - CONFIDENTIAL.pdf
f. 2019.02.06 - JOB 1902068099 - CONFIDENTIAL.pdf
g. 2019.03.11 - JOB 1902129198 - CONFIDENTIAL.pdf
h. 2019.04.03 - JOB 1902174821 - CONFIDENTIAL.pdf
i. 2019.05.07 - JOB 1902246395 - CONFIDENTIAL.pdf
j. 2019.06.07 - JOB 1902294137 - CONFIDENTIAL.pdf
k. 2019.07.02 - JOB 1902342644 - CONFIDENTIAL.pdf
l. 2019.08.07 - JOB 1902406087 - CONFIDENTIAL.pdf
m. 2019.09.09 - JOB 1902464361 - CONFIDENTIAL.pdf
n. 2019.10.08 - JOB 1902517344 - CONFIDENTIAL.pdf
o. 2019.12.09 - JOB 1902622661 - CONFIDENTIAL.pdf
p. 2020.01.06 - JOB 1902013056 - CONFIDENTIAL.pdf
q. 2020.02.05 - 1902067927 - CONFIDENTIAL.pdf
r. 2020.03.10 - JOB 1902134243 - CONFIDENTIAL.pdf
s. 2020.04.06 - JOB 1902186105 - CONFIDENTIAL.pdf

t. 2020.05.01 - JOB 1902238795 - CONFIDENTIAL.pdf
u. 2020.06.17 - JOB 1902309809 - CONFIDENTIAL.pdf
v. 2020.07.08 - JOB 1902356231 - CONFIDENTIAL.pdf
w. 2020.08.05 - 1902408701 - CONFIDENTIAL.pdf
x. 2020.09.09 - 1902483263 - CONFIDENTIAL.pdf

2.4. For the following Ohio Outdoor Advertising Contract provided by the Companies, we were unable to identify the payment data associated with the invoices. Please identify the payments these invoices are related to.

Filename:
a. 2017.01.30 - OOA Contract ($16k) - CONFIDENTIAL

2.5. For the following Sustainability Funding Alliance of Ohio PO provided by the Companies, we were unable to identify the payment data associated with it. Please identify the payments these invoices are related to.

Filename:
a. 2013.03.06 - Purchase Orders - #685065.1-37 - CONFIDENTIAL.pdf

2.6. For the following Sustainability Funding Alliance payments, we were unable to identify the supporting invoice, POs, Contract, or Agreement that supports the payment data. Please provide supporting information. If not available, please explain why.

Vendor Name	Year	Period	O&M FERC Account	Total
a. SUSTAINABILITY FUNDING ALLIANCE	2014	9	921	$4,405.72
b. SUSTAINABILITY FUNDING ALLIANCE	2014	10	921	$4,405.72
c. SUSTAINABILITY FUNDING ALLIANCE	2014	11	921	$4,405.73
d. SUSTAINABILITY FUNDING ALLIANCE	2015	1	921	$4,603.67
e. SUSTAINABILITY FUNDING ALLIANCE	2015	2	921	$7,471.89
f. SUSTAINABILITY FUNDING ALLIANCE	2015	3	921	$14,943.78
g. SUSTAINABILITY FUNDING ALLIANCE	2015	4	921	$7,471.89
h. SUSTAINABILITY FUNDING ALLIANCE	2015	5	921	$7,471.89
i. SUSTAINABILITY FUNDING ALLIANCE	2015	6	921	$68,839.99
j. SUSTAINABILITY FUNDING ALLIANCE	2015	7	921	$14,943.79
k. SUSTAINABILITY FUNDING ALLIANCE	2015	8	921	$7,471.89
l. SUSTAINABILITY FUNDING ALLIANCE	2015	9	921	$7,471.89
m. SUSTAINABILITY FUNDING ALLIANCE	2015	10	921	$7,471.88
n. SUSTAINABILITY FUNDING ALLIANCE	2015	12	921	$7,471.90
o. SUSTAINABILITY FUNDING ALLIANCE	2016	1	923	$15,421.36
p. SUSTAINABILITY FUNDING ALLIANCE	2016	2	923	$7,710.70

2.7. For the following payments, we were unable to identify the supporting invoice, POs, Contract, or Agreement that supports the payment data. Please provide supporting information. If not available, please explain why.

Vendor Name	Year	Period	O&M FERC Account	Total
a. AWAKENING ANGELS	2014	7	923	$7,938.66
b. AWAKENING ANGELS	2019	1	923	$5,818.00
c. GENERATION NOW INCORPORATED	2017	3	923	$88,950.00
d. GENERATION NOW INCORPORATED	2017	5	923	$88,950.00
e. GENERATION NOW INCORPORATED	2017	8	923	$88,950.00
f. GENERATION NOW INCORPORATED	2017	12	923	$88,950.00
g. HARDWORKING OHIOANS	2018	10	923	$177,100.00
h. IEU-OHIO ADMINISTRATION COMPANY	2014	1	930.2	$500,000.00
i. IEU-OHIO ADMINISTRATION COMPANY	2015	1	930.2	$500,000.00

2.8. For the following payments, we were unable to identify the supporting invoice, POs, Contract, or Agreement that supports the payment data. Please provide supporting information. If not available, please explain why.

Vendor Name	Year	Period	O&M FERC Account	Total
a. DJM LAKESIDE LLC	2015	11	931	$30,000.00
b. DJM LAKESIDE LLC	2015	12	931	$10,000.00
c. DJM LAKESIDE LLC	2016	1	931	$10,000.00
d. DJM LAKESIDE LLC	2016	2	931	$10,000.00
e. DJM LAKESIDE LLC	2016	3	931	$10,000.00
f. DJM LAKESIDE LLC	2016	4	931	$10,000.00
g. DJM LAKESIDE LLC	2016	5	931	$10,000.00
h. DJM LAKESIDE LLC	2016	6	931	$10,000.00
i. DJM LAKESIDE LLC	2016	7	931	$10,000.00
j. DJM LAKESIDE LLC	2016	8	931	$10,000.00
k. DJM LAKESIDE LLC	2016	9	931	$10,000.00
l. DJM LAKESIDE LLC	2016	10	931	$10,000.00
m. DJM LAKESIDE LLC	2016	11	931	$10,000.00
n. DJM LAKESIDE LLC	2016	12	931	$10,000.00
o. DJM LAKESIDE LLC	2017	1	931	$10,000.00
p. DJM LAKESIDE LLC	2017	2	931	$10,000.00
q. DJM LAKESIDE LLC	2017	3	931	$10,000.00
r. DJM LAKESIDE LLC	2017	4	931	$10,000.00
s. DJM LAKESIDE LLC	2017	5	931	$10,000.00
t. DJM LAKESIDE LLC	2017	6	931	$10,000.00
u. DJM LAKESIDE LLC	2017	7	931	$10,000.00
v. DJM LAKESIDE LLC	2017	8	931	$10,000.00
w. DJM LAKESIDE LLC	2017	9	931	$10,000.00
x. DJM LAKESIDE LLC	2017	10	931	$10,000.00
y. DJM LAKESIDE LLC	2017	11	931	$10,000.00
z. DJM LAKESIDE LLC	2017	12	931	$10,000.00

aa.	DJM LAKESIDE LLC	2018	1	931	$10,000.00
bb.	DJM LAKESIDE LLC	2018	2	931	$10,000.00
cc.	DJM LAKESIDE LLC	2018	3	931	$10,000.00
dd.	DJM LAKESIDE LLC	2018	4	931	$10,000.00
ee.	DJM LAKESIDE LLC	2018	5	931	$10,000.00
ff.	DJM LAKESIDE LLC	2018	6	931	$10,000.00
gg.	DJM LAKESIDE LLC	2018	7	931	$14,000.00
hh.	DJM LAKESIDE LLC	2018	8	931	$14,000.00
ii.	DJM LAKESIDE LLC	2018	9	931	$14,000.00
jj.	DJM LAKESIDE LLC	2018	10	931	$14,000.00
kk.	DJM LAKESIDE LLC	2018	11	931	$14,000.00
ll.	DJM LAKESIDE LLC	2018	12	931	$14,000.00
mm.	DJM LAKESIDE LLC	2019	1	931	$14,000.00
nn.	DJM LAKESIDE LLC	2019	3	None	$14,000.00
oo.	DJM LAKESIDE LLC	2019	4	None	$14,000.00
pp.	DJM LAKESIDE LLC	2019	5	None	$14,000.00
qq.	DJM LAKESIDE LLC	2019	6	None	$28,000.00
rr.	DJM LAKESIDE LLC	2019	7	None	$14,000.00
ss.	DJM LAKESIDE LLC	2019	8	None	$14,000.00
tt.	DJM LAKESIDE LLC	2019	9	None	$14,000.00
uu.	DJM LAKESIDE LLC	2019	10	None	$14,000.00
vv.	DJM LAKESIDE LLC	2019	11	None	$14,000.00
ww.	DJM LAKESIDE LLC	2019	12	None	$14,000.00

2.9. For the following payments, we were unable to identify the supporting invoice, POs, Contract, or Agreement that supports the payment data. Please provide supporting information. If not available, please explain why.

Vendor Name	Year	Period	O&M FERC Account	Total
a. ECOEARTH ENERGY LLC	2017	1	911	$75,640.01

2.10. For the following payments, we were unable to identify the supporting invoice, POs, Contract, or Agreement that supports the payment data. Please provide supporting information. If not available, please explain why.

Vendor Name	Year	Period	O&M FERC Account	Total
a. GEORGE FAMILY ENTERPRISES LTD	2018	8	931	$35,000.00
b. GEORGE FAMILY ENTERPRISES LTD	2018	11	935	$70,000.00
c. GEORGE FAMILY ENTERPRISES LTD	2018	12	935	$35,000.00
d. GEORGE FAMILY ENTERPRISES LTD	2019	2	935	$35,000.00
e. GEORGE FAMILY ENTERPRISES LTD	2019	3	None	$35,000.00
f. GEORGE FAMILY ENTERPRISES LTD	2019	4	None	$35,000.00
g. GEORGE FAMILY ENTERPRISES LTD	2019	5	None	$35,000.00
h. GEORGE FAMILY ENTERPRISES LTD	2019	6	None	$35,000.00
i. GEORGE FAMILY ENTERPRISES LTD	2019	7	None	$35,000.00
j. GEORGE FAMILY ENTERPRISES LTD	2019	8	None	$35,000.00

k.	GEORGE FAMILY ENTERPRISES LTD	2019	9	None	$35,000.00
l.	GEORGE FAMILY ENTERPRISES LTD	2019	10	None	$35,000.00
m.	GEORGE FAMILY ENTERPRISES LTD	2019	11	None	$35,000.00
n.	GEORGE FAMILY ENTERPRISES LTD	2019	12	588	$45,681.63

2.11. For the following payments, we were unable to identify the supporting invoice, POs, Contract, or Agreement that supports the payment data. Please provide supporting information. If not available, please explain why.

	Vendor Name	Year	Period	O&M FERC Account	Total
a.	GEORGE GROUP FINANCIAL SOLUTIONS IN	2015	5	923	$12,952.50
b.	GEORGE GROUP FINANCIAL SOLUTIONS IN	2015	6	923	$11,066.98
c.	GEORGE GROUP FINANCIAL SOLUTIONS IN	2015	7	923	$5,533.52
d.	GEORGE GROUP FINANCIAL SOLUTIONS IN	2015	8	923	$922.27

2.12. For the following payments, we were unable to identify the supporting invoice, POs, Contract, or Agreement that supports the payment data. Please provide supporting information. If not available, please explain why.

	Vendor Name	Year	Period	O&M FERC Account	Total
a.	JOBOB INCORPORATED	2014	1	930.1	$9,800.00
b.	JOBOB INCORPORATED	2014	2	930.1	$9,800.00
c.	JOBOB INCORPORATED	2014	3	930.1	$9,800.00
d.	JOBOB INCORPORATED	2014	4	930.1	$9,800.00
e.	JOBOB INCORPORATED	2014	5	930.1	$9,800.00
f.	JOBOB INCORPORATED	2014	6	930.1	$9,800.00
g.	JOBOB INCORPORATED	2014	7	930.1	$9,800.00
h.	JOBOB INCORPORATED	2014	8	930.1	$9,800.00
i.	JOBOB INCORPORATED	2014	9	930.1	$9,800.00
j.	JOBOB INCORPORATED	2014	10	930.1	$9,800.00
k.	JOBOB INCORPORATED	2014	11	930.1	$9,800.00
l.	JOBOB INCORPORATED	2014	12	930.1	$9,800.00
m.	JOBOB INCORPORATED	2015	1	930.1	$9,800.00
n.	JOBOB INCORPORATED	2015	2	930.1	$9,800.00
o.	JOBOB INCORPORATED	2015	3	930.1	$9,800.00
p.	JOBOB INCORPORATED	2015	4	930.1	$9,800.00
q.	JOBOB INCORPORATED	2015	5	930.1	$9,800.00
r.	JOBOB INCORPORATED	2015	6	930.1	$9,800.00
s.	JOBOB INCORPORATED	2015	7	930.1	$9,800.00
t.	JOBOB INCORPORATED	2015	8	930.1	$9,800.00
u.	JOBOB INCORPORATED	2015	9	930.1	$9,800.00
v.	JOBOB INCORPORATED	2015	10	930.1	$9,800.00

w.	JOBOB INCORPORATED	2015	11	930.1	$9,800.00
x.	JOBOB INCORPORATED	2015	12	930.1	$9,800.00
y.	JOBOB INCORPORATED	2016	1	930.1	$9,800.00
z.	JOBOB INCORPORATED	2016	2	930.1	$9,800.00
aa.	JOBOB INCORPORATED	2016	3	930.1	$9,800.00
bb.	JOBOB INCORPORATED	2016	4	930.1	$9,800.00
cc.	JOBOB INCORPORATED	2016	5	930.1	$9,800.00
dd.	JOBOB INCORPORATED	2016	6	930.1	$9,800.00
ee.	JOBOB INCORPORATED	2016	7	930.1	$9,800.00
ff.	JOBOB INCORPORATED	2016	8	930.1	$9,800.00
gg.	JOBOB INCORPORATED	2016	9	930.1	$9,800.00
hh.	JOBOB INCORPORATED	2016	10	930.1	$9,800.00
ii.	JOBOB INCORPORATED	2017	5	930.1	$9,800.00
jj.	JOBOB INCORPORATED	2017	7	930.1	$9,800.00
kk.	JOBOB INCORPORATED	2017	10	930.1	$9,800.00
ll.	JOBOB INCORPORATED	2018	7	911	$1,812.00
mm.	JOBOB INCORPORATED	2018	8	911	$906.00
nn.	JOBOB INCORPORATED	2018	9	911	$906.00
oo.	JOBOB INCORPORATED	2018	10	911	$906.00
pp.	JOBOB INCORPORATED	2018	11	911	$906.00
qq.	JOBOB INCORPORATED	2019	1	911	$1,708.00
rr.	JOBOB INCORPORATED	2019	2	911	$854.00
ss.	JOBOB INCORPORATED	2019	3	911	$854.00
tt.	JOBOB INCORPORATED	2019	4	911	$854.00
uu.	JOBOB INCORPORATED	2019	5	911	$854.00
vv.	JOBOB INCORPORATED	2019	6	923	$854.00
ww.	JOBOB INCORPORATED	2019	7	911	$854.00
xx.	JOBOB INCORPORATED	2019	7	923	$11,614.40
yy.	JOBOB INCORPORATED	2019	8	911	$854.00
zz.	JOBOB INCORPORATED	2019	9	911	$1,282.50
aaa.	JOBOB INCORPORATED	2019	10	911	$854.00
bbb.	JOBOB INCORPORATED	2019	11	911	$854.00
ccc.	JOBOB INCORPORATED	2019	12	911	$854.00
ddd.	JOBOB INCORPORATED	2020	1	911	$880.50
eee.	JOBOB INCORPORATED	2020	2	911	$1,316.50
fff.	JOBOB INCORPORATED	2020	3	911	$1,316.50
ggg.	JOBOB INCORPORATED	2020	4	911	$1,316.50
hhh.	JOBOB INCORPORATED	2020	5	911	$1,316.50
iii.	JOBOB INCORPORATED	2020	6	911	$1,316.50
jjj.	JOBOB INCORPORATED	2020	7	911	$1,316.50

kkk.	JOBOB INCORPORATED	2020	8	911	$1,316.50
lll.	JOBOB INCORPORATED	2020	9	911	$1,316.50

2.13. For the following payments, we were unable to identify the supporting invoice, POs, Contract, or Agreement that supports the payment data. Please provide supporting information. If not available, please explain why.

Vendor Name	Year	Period	O&M FERC Account	Total
a. MEMPHIS 55 INCORPORATED	2019	2	921	$7,808.40

2.14. For the following payments, we were unable to identify the supporting invoice, POs, Contract, or Agreement that supports the payment data. Please provide supporting information. If not available, please explain why.

Vendor Name	Year	Period	O&M FERC Account	Total
a. #1 MEDIA	2007	3	921	$11,952.00
b. #1 MEDIA	2007	4	921	$11,952.00
c. #1 MEDIA	2007	5	921	$11,952.00
d. #1 MEDIA	2007	7	921	$23,904.00
e. #1 MEDIA	2007	9	921	$23,904.00
f. #1 MEDIA	2007	11	921	$23,904.00
g. #1 MEDIA	2007	12	921	$11,952.00
h. #1 MEDIA	2008	1	921	$16,000.00
i. #1 MEDIA	2008	2	921	$58,575.00
j. #1 MEDIA	2008	2	931	$16,000.00
k. #1 MEDIA	2014	1	931	$16,000.00
l. #1 MEDIA	2014	2	931	$54,000.00
m. #1 MEDIA	2014	3	931	$35,000.00
n. #1 MEDIA	2014	4	931	$35,000.00
o. #1 MEDIA	2014	5	931	$35,000.00
p. #1 MEDIA	2014	6	931	$35,000.00
q. #1 MEDIA	2014	7	931	$35,000.00
r. #1 MEDIA	2014	8	931	$35,000.00
s. #1 MEDIA	2014	9	931	$35,000.00
t. #1 MEDIA	2014	10	931	$35,000.00
u. #1 MEDIA	2014	11	930.1	$225,000.00
v. #1 MEDIA	2014	11	931	$35,000.00
w. #1 MEDIA	2014	12	931	$35,000.00
x. #1 MEDIA	2015	1	931	$35,000.00
y. #1 MEDIA	2015	2	931	$35,000.00
z. #1 MEDIA	2015	3	931	$35,000.00
aa. #1 MEDIA	2015	4	931	$35,000.00

2.15. For the following payments, we were unable to identify the supporting invoice, POs, Contract, or Agreement that supports the payment data. Please provide supporting information. If not available, please explain why.

Vendor Name	Year	Period	O&M FERC Account	Total
a. JOSIE G INCORPORATED	2015	5	931	$35,000.00
b. JOSIE G INCORPORATED	2015	6	931	$35,000.00
c. JOSIE G INCORPORATED	2015	7	931	$35,000.00
d. JOSIE G INCORPORATED	2015	8	931	$35,000.00
e. JOSIE G INCORPORATED	2015	9	931	$35,000.00
f. JOSIE G INCORPORATED	2015	10	931	$35,000.00
g. JOSIE G INCORPORATED	2015	11	930.1	$225,000.00
h. JOSIE G INCORPORATED	2015	11	931	$35,000.00
i. JOSIE G INCORPORATED	2015	12	921	$19,963.60
j. JOSIE G INCORPORATED	2015	12	930.1	$100,000.00
k. JOSIE G INCORPORATED	2016	1	923	$10,300.80
l. JOSIE G INCORPORATED	2016	2	923	$10,300.80
m. JOSIE G INCORPORATED	2016	3	923	$10,300.80
n. JOSIE G INCORPORATED	2016	4	923	$10,300.80
o. JOSIE G INCORPORATED	2016	5	923	$10,300.80
p. JOSIE G INCORPORATED	2016	6	923	$10,300.80
q. JOSIE G INCORPORATED	2016	7	923	$10,300.80
r. JOSIE G INCORPORATED	2016	9	923	$20,601.60
s. JOSIE G INCORPORATED	2016	10	923	$10,300.80
t. JOSIE G INCORPORATED	2016	11	923	$10,300.80
u. JOSIE G INCORPORATED	2016	12	923	$10,300.80
v. JOSIE G INCORPORATED	2017	1	923	$72,425.30
w. JOSIE G INCORPORATED	2017	2	923	$11,136.00
x. JOSIE G INCORPORATED	2017	3	923	$11,136.00
y. JOSIE G INCORPORATED	2017	4	923	$11,136.00
z. JOSIE G INCORPORATED	2017	5	923	$11,136.00
aa. JOSIE G INCORPORATED	2017	6	923	$11,136.00
bb. JOSIE G INCORPORATED	2017	7	923	$11,136.00
cc. JOSIE G INCORPORATED	2017	8	923	$11,136.00
dd. JOSIE G INCORPORATED	2017	9	923	$11,136.00
ee. JOSIE G INCORPORATED	2017	10	923	$11,136.00
ff. JOSIE G INCORPORATED	2017	11	923	$11,136.00
gg. JOSIE G INCORPORATED	2017	12	923	$73,536.00
hh. JOSIE G INCORPORATED	2018	1	923	$10,509.60
ii. JOSIE G INCORPORATED	2018	2	923	$10,509.60

jj. JOSIE G INCORPORATED	2018	3	923	$10,509.60
kk. JOSIE G INCORPORATED	2018	4	923	$10,509.60
ll. JOSIE G INCORPORATED	2018	5	923	$10,509.60
mm. JOSIE G INCORPORATED	2018	6	923	$10,509.60
nn. JOSIE G INCORPORATED	2018	7	923	$10,509.60
oo. JOSIE G INCORPORATED	2018	8	923	$10,509.60
pp. JOSIE G INCORPORATED	2018	9	923	$10,509.60
qq. JOSIE G INCORPORATED	2018	10	923	$10,509.60
rr. JOSIE G INCORPORATED	2018	11	923	$10,509.60
ss. JOSIE G INCORPORATED	2018	12	923	$10,509.60
tt. JOSIE G INCORPORATED	2019	1	923	$65,416.41
uu. JOSIE G INCORPORATED	2019	2	923	$9,906.40
vv. JOSIE G INCORPORATED	2019	3	923	$9,906.40
ww. JOSIE G INCORPORATED	2019	4	923	$9,906.40
xx. JOSIE G INCORPORATED	2019	5	923	$9,906.40
yy. JOSIE G INCORPORATED	2019	6	923	$9,906.40
zz. JOSIE G INCORPORATED	2019	7	923	$9,906.40
aaa.JOSIE G INCORPORATED	2019	8	923	$14,877.00
bbb. JOSIE G INCORPORATED	2019	9	923	$14,877.00
ccc. JOSIE G INCORPORATED	2019	10	923	$14,877.00
ddd. JOSIE G INCORPORATED	2019	12	923	$29,754.00

2.16. For the following payments, we were unable to identify the supporting invoice, POs, Contract, or Agreement that supports the payment data. Please provide supporting information. If not available, please explain why.

Vendor Name	Year	Period	O&M FERC Account	Total
a. OHIO OUTDOOR ADVERTISING LLC	2015	12	921	$10,652.99
b. OHIO OUTDOOR ADVERTISING LLC	2016	1	923	$10,993.44
c. OHIO OUTDOOR ADVERTISING LLC	2016	2	923	$10,993.44
d. OHIO OUTDOOR ADVERTISING LLC	2016	3	923	$10,993.44
e. OHIO OUTDOOR ADVERTISING LLC	2016	4	923	$10,993.44
f. OHIO OUTDOOR ADVERTISING LLC	2016	5	923	$10,993.44
g. OHIO OUTDOOR ADVERTISING LLC	2016	6	923	$10,993.44
h. OHIO OUTDOOR ADVERTISING LLC	2016	7	923	$13,124.64
i. OHIO OUTDOOR ADVERTISING LLC	2016	8	923	$2,131.20
j. OHIO OUTDOOR ADVERTISING LLC	2016	9	923	$24,118.08
k. OHIO OUTDOOR ADVERTISING LLC	2016	10	923	$13,124.64
l. OHIO OUTDOOR ADVERTISING LLC	2016	11	923	$13,124.64
m. OHIO OUTDOOR ADVERTISING LLC	2016	12	923	$13,124.64
n. OHIO OUTDOOR ADVERTISING LLC	2017	1	923	$13,974.49

o. OHIO OUTDOOR ADVERTISING LLC	2017	2	923	$12,748.80
p. OHIO OUTDOOR ADVERTISING LLC	2017	3	923	$12,748.80
q. OHIO OUTDOOR ADVERTISING LLC	2017	4	923	$12,748.80
r. OHIO OUTDOOR ADVERTISING LLC	2017	5	923	$12,748.80
s. OHIO OUTDOOR ADVERTISING LLC	2017	6	923	$12,748.80
t. OHIO OUTDOOR ADVERTISING LLC	2017	7	923	$10,636.80
u. OHIO OUTDOOR ADVERTISING LLC	2017	8	923	$10,636.80
v. OHIO OUTDOOR ADVERTISING LLC	2017	9	923	$10,636.80
w. OHIO OUTDOOR ADVERTISING LLC	2017	10	923	$10,636.80
x. OHIO OUTDOOR ADVERTISING LLC	2017	11	923	$10,636.80
y. OHIO OUTDOOR ADVERTISING LLC	2017	12	923	$10,636.80
z. OHIO OUTDOOR ADVERTISING LLC	2018	1	923	$9,422.40
aa. OHIO OUTDOOR ADVERTISING LLC	2018	2	923	$12,321.60
bb. OHIO OUTDOOR ADVERTISING LLC	2018	3	923	$12,321.60
cc. OHIO OUTDOOR ADVERTISING LLC	2018	4	923	$12,321.60
dd. OHIO OUTDOOR ADVERTISING LLC	2018	5	923	$12,321.60
ee. OHIO OUTDOOR ADVERTISING LLC	2018	6	923	$12,321.60
ff. OHIO OUTDOOR ADVERTISING LLC	2018	7	923	$12,321.60
gg. OHIO OUTDOOR ADVERTISING LLC	2018	8	923	$12,321.60
hh. OHIO OUTDOOR ADVERTISING LLC	2018	9	923	$12,321.60
ii. OHIO OUTDOOR ADVERTISING LLC	2018	10	923	$12,321.60
jj. OHIO OUTDOOR ADVERTISING LLC	2018	11	923	$12,321.60
kk. OHIO OUTDOOR ADVERTISING LLC	2018	12	923	$12,321.60
ll. OHIO OUTDOOR ADVERTISING LLC	2019	1	923	$1,000,000.00
mm. OHIO OUTDOOR ADVERTISING LLC	2019	1	923	$11,614.40
nn. OHIO OUTDOOR ADVERTISING LLC	2019	2	923	$11,614.40
oo. OHIO OUTDOOR ADVERTISING LLC	2019	3	923	$11,614.40
pp. OHIO OUTDOOR ADVERTISING LLC	2019	4	923	$11,614.40
qq. OHIO OUTDOOR ADVERTISING LLC	2019	5	923	$11,614.40
rr. OHIO OUTDOOR ADVERTISING LLC	2019	6	923	$11,614.40
ss. OHIO OUTDOOR ADVERTISING LLC	2019	8	923	$17,442.00
tt. OHIO OUTDOOR ADVERTISING LLC	2019	9	923	$17,442.00
uu. OHIO OUTDOOR ADVERTISING LLC	2019	10	923	$17,442.00
vv. OHIO OUTDOOR ADVERTISING LLC	2019	12	923	$34,884.00
ww. OHIO OUTDOOR ADVERTISING LLC	2020	1	923	$1,000,000.00

Blue Ridge Set 3 Submitted 4/22/21

3.1. **Recovery Mechanism Rider DCR**: Reference the electronic document PUCO 10-K Request Attachment 1 Confidential.xlsx which presents Vendor Payments Charged/Allocated to the Ohio Companies. Under the Notes section, the second comment states,

> "Capitalized costs would have been included in plant balances used in the calculation of Rider DCR revenue requirements. However, the Companies' aggregate Rider DCR revenue requirements were above the authorized revenue caps for this time period. As such, the Rider DCR rates were set based on the revenue caps, not the revenue requirements, and these capitalized dollars did not have any impact on the Companies' Rider DCR rates in the aggregate. Column (R) identifies which payments had capitalized costs."

As of the date of this request, the PUCO has yet to decide on two Rider DCR audit issues that have been open since 2017; they include Blue Ridge's findings and recommendations on Vegetation Management and Excess Deferred Income Taxes (EDIT). The impact of the prior passed adjustments, combined with the capitalized vendor payments identified above, could potentially reduce the revenue requirement for the open audit years below the caps. Therefore, <u>for all years</u> in which Blue Ridge's recommended adjustments were not adopted, respond to the following items:

a) Please quantify the annual and cumulative impact of each audit issue (i.e., vegetation management, EDIT, and capitalized vendor payments) on the revenue requirement compared to the cap.

b) Please provide a narrative explanation if the Company's quantification deviates from Blue Ridge's computed adjustment in the audit reports.

c) If the open Blue Ridge recommended adjustments are approved by the PUCO and the DCR revenue requirement is reduced, please provide a calculation of the capitalized vendor payments that would be refunded because the DCR revenue requirements would be below the authorized revenue caps.

EXPANDED APPENDIX-B: WORKPAPERS

Blue Ridge's workpapers are available on a confidential USB. The work papers include the following.

- Related Party Searches Directory
- Invoices – all Directory
- SEC Filings Directory
- WP Direct vs Allocated BRC AS-Set 1-INT-003 Attachment 1 Confidential.xlsx
- WP Payments and PO Contracts Invoice Analysis R3.xlsx
- WP Pole Attachment Ratepayers BRC AS-Set 1-INT-010 Attachment 2 Confidential.xlsx
- WP Pole Attachment Rev Req CORRECTED BRC AS-Set 1-INT-010 Attachment 1 Confidential.xlsx
- WP Confidential Analysis and Tables for Report.xlsx