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November 15, 2010

**VIA HAND DELIVERY**

Rosemary Chiavetta, Secretary  
Pennsylvania Public Utility Commission  
Commonwealth Keystone Building  
400 North Street, 2nd Floor  
Harrisburg, PA 17120

**RE: Pennsylvania Public Utility Commission v. Petition of PPL Electric Utilities Corporation; Docket No. R-2010-2161694**

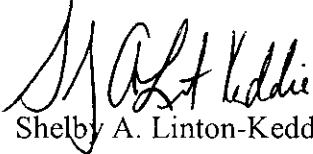
Dear Secretary Chiavetta:

Enclosed for filing with the Commission are the original and nine (9) copies of the Reply Exceptions of the PP&L Industrial Customers Alliance ("PPLICA") in the above-referenced proceeding.

As evidenced by the attached Certificate of Service, all parties to the proceeding are being served with a copy of this document. Please date stamp the extra copy of this transmittal letter and Reply Exceptions and kindly return them for our filing purposes.

Very truly yours,

McNEES WALLACE & NURICK LLC

By   
Shelby A. Linton-Keddie

Counsel to the PP&L Industrial Customer Alliance

SLK/lmc  
Enclosures

c: Administrative Law Judge Susan D. Colwell (via E-mail and Hand Delivery)  
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**BEFORE THE  
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Pennsylvania Public Utility Commission

v.

PPL Electric Utilities Corporation

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Docket No. R-2010-2161694

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**REPLY EXCEPTIONS OF THE  
PP&L INDUSTRIAL CUSTOMER ALLIANCE**

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SECRETARY'S BUREAU

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Dated: November 15, 2010

## TABLE OF CONTENTS

	<b>Page No.</b>
I. INTRODUCTION.....	1
II. REPLY EXCEPTIONS.....	1
A. Reply to OCA Exception No. 1 (pp. 8-20): The ALJ was Correct When Approving PPL's Cost of Service Study JMK-2A as the Most Accurate and Consistent with the NARUC Manual.....	1
1. PPL's JMK-2A Properly Follows Accepted Cost Allocation Principles and the NARUC Manual. ....	2
2. The OCA's Criticisms of JMK-2A are Misguided.....	4
3. OCA's Alternate Cost of Service Study Fails to Follow Accepted Cost Allocation Principles and the NARUC Manual.....	6
B. Reply to OSBA Exceptions Nos. 1-3 (pp. 8-20): If the Commission Adopts OSBA's First Dollar Relief Proposal, the PUC Must Apply First Dollar Relief on a Non-Discriminatory Basis According to the Accepted CCOSS (i.e., JMK-2A).....	8
III. CONCLUSION .....	10

## I. INTRODUCTION

On March 31, 2010, PPL Electric Utilities Corporation ("PPL" or "Company") filed with the Pennsylvania Public Utility Commission ("PUC" or "Commission") Supplement No. 83 to Tariff-Electric-Pa. P.U.C. No. 201 ("Supplement No. 83"), to become effective on June 1, 2010. Supplement No. 83 proposed to increase PPL's distribution rates by approximately \$114.7 million, or 16.5% over the Company's present annual distribution revenues.

Following evidentiary hearings conducted by Administrative Law Judge ("ALJ") Susan D. Colwell on August 11, 2010, and submission by the parties of Main Briefs and Reply Briefs, ALJ Colwell issued a Recommended Decision ("R.D.") on October 15, 2010, in this proceeding. Subsequently, on November 4, 2010, in addition to PPLICA, the following parties submitted Exceptions: the Office of Consumer Advocate ("OCA"), the Office of Small Business Advocate ("OSBA"), the Retail Energy Supply Association ("RESA"), the Commission on Economic Opportunity ("CEO") and the Sustainable Energy Fund ("SEF"). Also on November 4, 2010, PPL filed a letter with the Commission indicating that it would not be filing Exceptions.

In accordance with the schedule in this proceeding, PPLICA hereby exercises its right to respond to the Exceptions of OCA and OSBA by filing these Reply Exceptions.<sup>1</sup>

## II. REPLY EXCEPTIONS

### A. Reply to OCA Exception No. 1 (pp. 8-20): The ALJ was Correct When Approving PPL's Cost of Service Study JMK-2A as the Most Accurate and Consistent with the NARUC Manual.

The Recommended Decision in this proceeding found, in part, that "as the most accurate, the Company's JMK-2A is the [Class Cost of Service Study] CCOSS which should be used to allocate rates as it conforms most closely with the NARUC Manual." R.D. at 46. In response,

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<sup>1</sup> PPLICA's Reply Exceptions will not respond to every argument contained in OCA's and OSBA's Exceptions, but only those issues necessitating additional response. Further, PPLICA's decision not to respond to all arguments made by the other parties in this proceeding should not be construed as agreement with the positions raised by any party on any of the issues currently outstanding in this proceeding.

OCA's Exception disagrees with the R.D.'s finding and reiterates its position that (1) classification of distribution plant (other than services and meters) as partially customer-related and partially demand-related is unsupportable; (2) the Company's "minimum system study" use and accuracy is "seriously flawed"; and (3) the Commission should approve the OCA's CCOSS, which, among other things, seeks to classify all distribution plant other than "services and meters" on the basis of 100% demand. See OCA Exceptions, pp. 8-20. As explained below, each of these arguments should be rejected.

**1. PPL's JMK-2A Properly Follows Accepted Cost Allocation Principles and the NARUC Manual.**

Before addressing OCA's arguments in opposition to the R.D.'s approval of PPL's CCOSS JMK-2A ("JMK-2A"), a brief explanation of JMK-2A may be helpful. As further explained in PPLICA's Main Brief ("M.B.") on Pages 8 and 9, JMK-2A uses the class maximum non-coincident peak ("NCP") and, for the first time, uses the "minimum size system" methodology for both primary and secondary voltage level distribution facilities (with the exception of substation costs) to classify costs into customer and demand components. See PPLICA M.B., pp. 8-9. This change responded to other parties' criticisms in PPL's previous distribution proceedings and is consistent with NARUC Standards:

Previously, the allocation for primary voltage level distribution facilities was made solely on the basis of demand. According to PPL witness Mr. Kleha, in addition to responding to criticisms made in PPL's previous distribution base rate proceedings, this modification is consistent with NARUC Manual recommendations "that primary voltage level overhead and underground conductors be classified into their demand-related and customer-related cost components."

PPLICA M.B. at 9 (internal citations omitted). Throughout this proceeding, PPLICA witness Baudino and OSBA witness Knecht supported the Company's CCOSS methodology in JMK-2A, noting that JMK-2A is consistent with the NARUC Manual recommendation that distribution

utility CCOSSs should classify costs into both peak demand and customer components. See PPLICA St. No. 2-R, pp. 2-3; OSBA St. No. 1 at 15. Specifically, Page 90 of the NARUC Cost Allocation Manual states:

When the utility installs distribution plant to provide service to a customer and to meet the individual customer's peak demand requirements, the utility must classify distribution plant data separately into demand- and customer-related costs.

PPLICA St. No. 2-R, pp. 2-3. A complete copy of the distribution cost allocation chapter from the NARUC Manual was attached to PPLICA St. No. 2-R. See PPLICA St. No. 2-R, Exhibit \_\_\_(RAB-1R).

The Company's CCOSS presented in this proceeding is a more refined study than the Company presented in prior cases. The OCA questions PPL's reliance on the NARUC Manual because "the Company has not followed the NARUC Manual for the allocation of Primary distribution plant prior to this proceeding," (OCA Exceptions at 14); however, the Company's historic departure from the generally accepted cost allocation principles in the NARUC Manual is not a compelling reason to depart from the NARUC Manual in this proceeding. The allocation of the Primary voltage system based on demand and customer components was not included in earlier PPL distribution base rate proceedings because of a lack of information about the Company's Primary voltage system. As explained by the Company in its Initial Brief:

PPL Electric fully supports Exhibit JMK-2A as it is more precise than PPL Electric's historical approach and reflects certain improvements recommended by other parties in prior proceedings without departing substantially from prior practices. For example, PPL Electric acknowledged, in prior cases, that its minimum system had some load carrying capacity, and that its primary distribution system had both a customer and demand component. However, the analyses necessary to implement these changes had not been undertaken at that time. Those analyses were completed for this proceeding, however, and PPL Electric's cost of service studies have been revised accordingly.

PPL Initial Brief at 20 (internal citations omitted). As made clear by the PPL, the delay in modifying its CCOSS to include a customer and a demand-component when allocating Primary distribution system costs until this proceeding was a result of the time needed to conduct an analysis to ensure that costs were accurately assigned to the classes that caused them. Because PPL's change in methodology in JMK-2A is based on information that was not available until now, the R.D. was correct in finding that JMK-2A is a more accurate CCOSS than those approved in PPL's 2004/2007 distribution base rate proceedings. Perpetuating a CCOSS scheme based on generalized information for Primary voltage costs should not be continued when information now exists to properly assign costs to customers based on causation. Therefore, the R.D. appropriately approves JMK-2A as the correct CCOSS in this proceeding.

## **2. The OCA's Criticisms of JMK-2A are Misguided.**

The OCA makes several criticisms of PPL's CCOSS in Exhibit JMK-2A. For example, OCA contends that "the only reason to classify a portion of joint distribution plant expenses based on customer counts . . . , rather than based on the demands placed on the system, would be due to the customer mix and density in the service territory." OCA Exceptions at 11. Further, OCA continues, "if all customer classes are equally represented in all portions of a utility's service territory, there is no basis for classifying or allocating distribution plant based on customer counts." Id. Based on an analysis conducted by OCA witness Watkins, finding that "customer classes are well represented throughout" PPL's service territory, OCA concludes "thus customer mix and density does not support a customer classification" Id. at 12.

Moreover, OCA asserts that PPL failed to account for how the distribution system is engineered in classifying primary facility costs. Id. at 14. Specifically, OCA contends that, because the Primary distribution system is built so that its majority of costs are incurred for reasons other than to simply connect customers (such as to prevent outages to carry additional

load during emergencies or interruptions from other line segments), the Company's proposal to allocate Primary and Secondary distribution costs on the basis of customer counts should be rejected. Id.

These contentions were contained in OCA's Main Brief and were adequately refuted in PPLICA's Reply Brief:

Both arguments should be rejected. Importantly, and as noted by OSBA in its Main Brief, "the simple fact of the matter is that the primary concept advocated by the OCA in this proceeding – that joint-use distribution plant costs should not have a customer component – has not been adopted by the Commission in any previous PPL base rate case."

Additionally, the NARUC Manual clearly states that joint-use electric distribution plant costs should be classified as both customer-related and demand-related. Specifically, the NARUC Manual explains, "As previously indicated, distribution plant is a fixed investment in facilities which does not vary with the consumption of energy and which is closest to the point of use. Therefore, distribution plant is classified as demand and customer-related cost." The NARUC Manual further provides:

When the utility installs distribution plant to provide service to a customer and to meet the individual customer's peak demand requirements, the utility must classify distribution plant data separately into demand- and customer-related costs.

As can be seen from both excerpts, NARUC has recognized that various distribution costs are fixed and do not vary based on consumption. As a result, it would be inappropriate to allocate these distribution system costs only on a demand basis. The Company's CCOSS, which classifies primary and secondary distribution plant costs on both a customer and demand basis, takes into account the fact that "PPL's distribution costs are incurred and vary based on the number of customers connected to the system and the demand imposed by those customers on the system."

PPLICA R.B., pp. 5-6 (internal citations omitted).

In an effort to bolster its case, OCA's Exceptions also attempt to find fault with the Company's use of the "minimum system study." See OCA Exceptions at 14-16; OCA M.B. at 27. While the OCA first finds fault with the minimum system study in general (see OCA Exceptions at 15; OCA M.B. at 28), the OCA, in Exceptions, reiterates its criticism of PPL's record keeping practices and other measurements, stating that "the technical flaws in Mr. Kleha's minimum study render it unusable for determining a customer/demand split even if one were necessary." OCA Exceptions at 16.

This argument should be rejected. As indicated in PPLICA's Reply Brief, "the Company's use of minimum size methodology in this proceeding is consistent with the accepted methods discussed in the NARUC Manual." PPLICA R.B. at 6-7; see also PPLICA St. No. 2-R, pp. 2-4. PPL has adequately shown in this proceeding the reasonableness of its minimum system study.

The OCA criticizes the Company's CCOSS in order to support the adoption of the OCA's alternative methodology which, as explained below, is seriously flawed. The OCA's criticisms are without basis. The Company Exhibit JMK-2A is a reasonable CCOSS upon which to allocate costs. As the most accurate CCOSS presented in this proceeding, JMK-2A addresses criticisms from other parties in PPL's previous distribution cases, and is consistent with the NARUC Manual because it properly allocates Primary and Secondary distribution plant costs into both customer and demand components. As a result, the R.D. properly accepted JMK-2A as the correct CCOSS to be utilized in this proceeding.

**3. OCA's Alternate Cost of Service Study Fails to Follow Accepted Cost Allocation Principles and the NARUC Manual.**

As explained above, the NARUC Manual is clear that the cost incurred to provide distribution service is a fixed cost and should be allocated on the basis of demand and on the

basis of the number of customers taking distribution service on the rate schedule. In contrast, instead of classifying primary and secondary distribution plant on both a customer and a demand basis, the OCA proposes that all distribution plant be classified on a demand basis. See OCA Exceptions, pp. 8-20. As explained below, use of OCA's "100% demand classification" preferred CCOSS would not only contravene NARUC Manual standards, but would also significantly depart from the CCOSSs approved by the Commission in PPL's previous two distribution proceedings. The R.D. appropriately accepts JMK-2A as the most accurate and consistent with the NARUC Manual. As such, the Commission should affirm the R.D.'s recommendation to use JMK-2A and reject the OCA's proposal to use an alternate CCOSS based solely on demand.

In opposition to JMK-2A, the OCA submitted two CCOSS in this proceeding, one allocating demand-related costs using NCP demand and one allocating demand-related costs using the "Peak & Average" methodology. See OCA Exceptions at 16; OCA M.B. at 30. In both CCOSS, all joint-use distribution plant costs were classified as 100 percent demand-related. OCA Exceptions at 16. In its Exceptions, the OCA advocates for its CCOSS that allocates Primary and Secondary distribution plant entirely based on each class' NCP demand. Id. The OCA further claims that this CCOSS "most closely aligns with the Company's allocation methodology from 2004 and 2007." Id. at 20. As explained above, however, OCA's CCOSS is not consistent with NARUC Manual standards because it fails to assign distribution costs on both a customer component and a demand component as the manual states. OCA's preferred CCOSS ignores the customer component, and should be rejected.

As summarized above, JMK-2A simply adds a customer component to Primary costs but does not change the allocation of Secondary costs from the methodology used in PPL's previous two distribution base rate proceedings. Under JMK-2A, Secondary costs would still be allocated on a customer and demand basis. As such, JMK-2A is more closely aligned with the PPL

2004/2007 Method study than the OCA's preferred CCOSS, which seeks to remove the customer component from costs associated with both the Primary and Secondary distribution system.

The OCA's preferred CCOSS significantly departs from previously approved CCOSSs in PPL's prior distribution proceedings, does not follow accepted cost allocation principles and fails to assign any portion of distribution costs based on the number of customers in contravention of the NARUC Manual. The R.D. correctly rejected these arguments and accepted PPL's CCOSS JMK-2A as more accurate, aligned with PPL's 2004/2007 CCOSSs and consistent with the NARUC Manual. The Commission should affirm the R.D.'s finding that approves JMK-2A as the correct CCOSS to be utilized in this proceeding.

**B. Reply to OSBA Exceptions Nos. 1-3 (pp. 8-20): If the Commission Adopts OSBA's First Dollar Relief Proposal, the PUC Must Apply First Dollar Relief on a Non-Discriminatory Basis According to the Accepted CCOSS (i.e., JMK-2A).**

While the R.D. recommends that the OSBA's First Dollar Relief ("FDR") proposal be rejected, the OSBA, through Exceptions, advocates for FDR for rate schedules GS-1, GS-3 and LPEP. Specifically, upon a review of class rate of return ("RoR") at proposed rates under CCOSS JMK-2A if the Company were to receive the Full Revenue Requirement, OSBA concludes that "the GS-1, GS-3, and LPEP customer classes have rates of return above the system average at the Company's proposed rates. Therefore, FDR is appropriate for those rate classes in this proceeding." OSBA Exceptions at 14. PPLICA does not oppose FDR in this proceeding if it is implemented on a non-discriminatory basis; however, the OSBA proposals in Exceptions do not apply FDR in a non-discriminatory fashion.

As discussed in PPLICA's Reply Exception A, *supra*, the parties did not reach consensus regarding the proper CCOSS, and the Commission is presented here with two alternative CCOSS proposals. The OSBA confirms in Footnote Number 3 that "the OSBA based its

original revenue allocation on an average of the Company's new and previous cost of service studies (JMK-2A and JMK-2B), and focused its efforts on those classes that were overpaying based upon that average." OSBA Exceptions at 14, n. 3. In other words, the OSBA's proposal for FDR is not based on either of the CCOSSs that are being supported by parties in this proceeding.

In addition, as explained by PPLICA witness Richard A. Baudino, OSBA's use of averaging various CCOSSs result in large swings in certain rate schedule's RoR. See PPLICA St. No. 2-R at 8-9. Specifically, Mr. Baudino explained:

Although I support the use of gradualism, if the Commission is asked to make a determination of whether PPL's revised allocation for primary plant is correct (either as proposed by the Company or as revised by Mr. Knecht), then the Commission should base its allocation of the rate increase among customer classes on the cost of service study results using that decision, rather than masking the impact by averaging the prior and revised CCOSS results. As Mr. Knecht's tables show, this allocator choice produces large swings in the rate of return ("RoR") at present rates for RS, GS-3 and LP-4 customers. The Commission may ultimately decide to reflect gradualism in its allocation of the proposed increase among customer classes by assigning increases to classes that already exhibit above-average returns, but the Commission should adopt one allocator or the other in establishing the CCOSS that will be used to determine which classes are paying rates above and below the system average return.

PPLICA St. No. 2-R, pp.8-9.

Notably, based on the analysis of class RoR for CCOSS JMK-2A included on Page 14 of OSBA's Exceptions, in addition to GS-1, GS-3 and LPEP, other rate classes, including LP-4, GH and SL/AL have above system average RoR at the Company's proposed rates. See OSBA Exceptions at 14. As a result, these rate schedules are also entitled to rate relief. Accordingly, if the Commission accepts OSBA's arguments to include a FDR in order bring classes closer to their cost of service, there should be no discriminatory treatment among classes. This means that


the application of FDR should be based solely on the CCROSS that is adopted in this proceeding, not based on an average of various CCROSSs, and all rate schedules showing above-average returns should receive equivalent FDR treatment, including GS-1, GS-3, GH, LP-4, LPEP and SL/AL.<sup>2</sup>

### III. CONCLUSION

**WHEREFORE**, the PP&L Industrial Customer Alliance respectfully requests that the Pennsylvania Public Utility Commission deny the aforementioned Exception of the Office of Consumer Advocate and, if granting the Exceptions of the Office of Small Business Advocate, ensure that First Dollar Relief is given to all classes with an above-average rate of return based on the approved Customer Class Cost of Service Study in this proceeding.

Respectfully submitted,

McNEES WALLACE & NURICK LLC

By 

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Dated: November 15, 2010

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<sup>2</sup> Similarly, OSBA's alternative presented in its Exception No. 3, which eliminates FDR treatment for GS-3 customers, is discriminatory. See OSBA Exceptions pp. 18-20.

## CERTIFICATE OF SERVICE

I hereby certify that I am this day serving a true copy of the foregoing document upon the participants listed below in accordance with the requirements of 52 Pa. Code Section 1.54 (relating to service by a participant).

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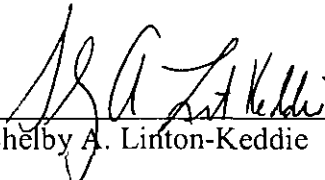
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Counsel to the PP&L Industrial Customer Alliance

Dated this 15<sup>th</sup> day of November, 2010, at Harrisburg, Pennsylvania.