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May 4, 2012

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

RE: Petition of PPL Electric Utilities Corporation for Approval to Implement a Reconciliation Rider for Default Supply Service; Docket No. P-2011-2256365

Dear Secretary Chiavetta:

Enclosed please find for filing with the Pennsylvania Public Utility Commission ("PUC" or "Commission") the original and nine copies of the Reply Exceptions of the PP&L Industrial Customer Alliance ("PPLICA") concerning the above-referenced proceeding.

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

Very truly yours,

McNEES WALLACE & NURICK LLC

By

A handwritten signature in black ink, appearing to read 'Adeolu A. Bakare', written over a horizontal line.

Adeolu A. Bakare

Counsel to PP&L Industrial Customer Alliance

Enclosures

c: Administrative Law Judge Susan D. Colwell (via E-mail and Hand Delivery)
Certificate of Service

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**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Petition of PPL Electric Corporation for :
for Approval to Implement a Reconciliation : Docket No. P-2011-2256365
Rider for Default Service Supply Service :

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

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Dated: May 4, 2012

I. INTRODUCTION

On August 3, 2011, PPL Electric Utilities Corporation ("PPL" or "Company") filed a Petition for Approval to Implement a Reconciliation Rider ("RR") for Default Supply Service ("Initial Petition"). Shortly afterwards, on August 25, 2011, PPL filed an Amended Petition to Implement a Reconciliation Rider and Competitive Transition Rider ("CTR") for Default Supply Service ("Amended Petition" or "Petition"). The RR and CTR would reconcile undercollections and overcollections associated with PPL's current Transmission Service Charge ("TSC"), Generation Supply Charge-1 for small business and residential customers ("GSC-1"), and Generation Supply Charge-2 for large commercial and industrial customers ("GSC-2"). PPL proposed both riders seeking to more accurately recover undercollections and overcollections related to the provision of generation supply and transmission services.

The PP&L Industrial Customer Alliance ("PPLICA") filed an Answer to the Initial Petition on August 25, 2011 and an Answer to the Amended Petition on September 19, 2011. PPLICA is an ad hoc association of energy-intensive commercial and industrial customers receiving electric service in PPL's service territory. PPLICA members purchase service from PPL primarily under Rate Schedules LP-4, LP-5, LP-6, IS-P and IS-T, as well as available riders.¹ These Rate Schedules make up the Large Commercial and Industrial ("Large C&I") Class.

The Commission subsequently assigned the proceeding to Administrative Law Judge ("ALJ") Susan D. Colwell. ALJ Colwell convened a Prehearing Conference on October 5, 2011, where the parties established a procedural schedule for testimony, hearings, and briefs. In accordance with the procedural schedule, PPLICA participated in evidentiary hearings, filed a Main Brief on January 9, 2012, and filed a Reply Brief on January 23, 2012.

¹ Some PPLICA members also have accounts on Rate Schedules GS-1 and GS-3.

On April 4, 2012, ALJ Colwell issued a Recommended Decision ("R.D.") recommending that the Commission approve the RR, with modifications suggested by PPLICA and the Office of Small Business Advocate ("OSBA"), and deny the CTR entirely. The R.D. adopted several modifications to PPL's proposed RR, including PPLICA's recommendation that any rider approved in this proceeding must separately reconcile transmission-related expenses for Large C&I Primary and Large C&I Transmission customers consistent with PPL's current reconciliation practices. The R.D. also accepted modifications recommended by the OSBA, including suspending imposition of the RR for new customers and recovering the RR balances through a rolling annual reconciliation period rather than the fixed annual reconciliation period originally proposed by PPL. With the adopted modifications, the R.D. finds that the RR aligns default service costs with customers taking default service at the time such costs were incurred.

With regards to the CTR, the R.D. finds that the CTR ostensibly violates principles of cost causation and that further analysis of whether the CTR actually violates principles of costs causation cannot be completed as the balance to be recovered will remain unknown until May 31, 2012. For the above reasons, the R.D. denies the CTR entirely.

On April 24, 2012 PPLICA, PPL, OSBA, the Office of Consumer Advocate and Dominion Retail, Inc. filed Exceptions to the R.D.

Pursuant to the schedule established by the ALJ, PPLICA hereby Replies to the Exceptions of PPL and the OCA.

II. REPLIES TO EXCEPTIONS

A. Reply to PPL Exception No. 1: The generation component of the proposed CTR is not a just and reasonable cost recovery mechanism because it would force many Large C&I customers to pay generation supply costs to which they did not contribute

PPL's claim that the generation component of the proposed CTR is just and reasonable because some current shopping customers may have contributed to default service generation costs after January 1, 2010, is erroneous, devoid of empirical evidence and must be rejected. PPLICA has repeatedly demonstrated that, for the Large C&I customer class, generation-related expenses and transmission-related expenses require separate treatment under the CTR. PPLICA's analysis shows that all Large C&I customers contributed to PPL's historic transmission-related balance, where only customers remaining on default service for periods after January 1, 2010 made substantial contributions to PPL's generation-related balance. PPL attempts to support its proposal to recover historical generation balances through the CTR by claiming that some Large C&I customers may have been on default service for a time after January 1, 2010. This position must be rejected as PPL has provided no evidence that significant numbers of Large C&I customers took default service after January 1, 2010.

For Large C&I customers, cost causation principles support application of the CTR only for recovery of transmission-related balances. The cost causation nexus between the current transmission balance and the entire Large C&I class, both shopping customers and non-shopping customers has been presented in PPLICA's Main Brief, Reply Brief and Exceptions. PPLICA Exceptions, pp. 6-8 citing PPLICA M.B., pp. 18-21, PPLICA R.B., pp. 7-9. In summary, PPLICA has shown that substantial portions of transmission-related balance to be recovered through the CTR accrued before the expiration of generation rate caps in PPL's service territory. Id. Accordingly, this balance originated from a period when almost all Large C&I customers

remained on default service. *Id.* Due to a previous reconciliation error and a pending deferred reconciliation, the transmission-related balance remains unrecovered. *Id.* Therefore, because all Large C&I customers contributed to the transmission-related balance, application of the CTR to reconcile the balance amongst the entire Large C&I customer class is just and reasonable.

To the contrary, only customers remaining on default service after January 1, 2010 contributed to PPL's generation related balance. No party disputes that the overwhelming majority of Large C&I customers currently take competitive supply. PPL itself acknowledges that 86% of Large C&I Customers, representing 95% of the class load, currently shop for generation supply. PPL Exceptions, p. 10. However, PPL argues that every single one of the 86% of Large C&I customers that do not take default service should nevertheless be subject to the CTR. PPL Exceptions, p. 13. In support of this claim, PPL alleges that the Large C&I customers currently taking competitive supply, took default service "at one point in time" and contributed to the generation-related balance. *Id.* Of course, the only "point in time" relevant to the issue is whether shopping customers remained on default service after January 1, 2010. PPLICA submits that PPL, the party proposing the CTR and bearing the burden of proof in this proceeding, has provided no evidence to support its suggestion that "many" of the current shopping customers took default service, for any meaningful amount of time after January 1, 2010. Contrarily, the record shows that most Large C&I customers migrated to competitive supply almost immediately upon the expiration of generation rate caps. See OCA Statement No. 1, Exhibit AEP-1. PPLICA fully acknowledges PPL's entitlement to recover expenses incurred in the provision of default service under Act 129, but cautions that the provisions of Act 129 do not authorize cost recovery from customers that made no contribution to the default service balances. PPLICA Exceptions, p. 4 citing 66 Pa. C.S. § 2807(e)(3.9).

For the above reasons, the Commission should deny PPL's Exception No. 1.

B. Reply to PPL Exception No. 2: The CTR cannot be applied to recover net historic under and overcollection balances incurred for generation supply service absent a showing of cost causation

PPLICA agrees with PPL that the record contains sufficient evidence to rule on the CTR regardless of the specific balance existing as of May, 31, 2012, but reiterates that the CTR cannot legally be applied to recover generation-related expenses from all Large C&I customers absent a showing of cost causation. PPLICA also disputes the R.D.'s claim that no evidence exists to support any implementation of the proposed CTR. Unlike PPL's purported justifications, PPLICA's support of the transmission-component of the CTR is firmly rooted in the cost causation principles embedded in Act 129 rather than the results-oriented approach adopted by PPL.

The record evidence is sufficient to show that, with regards to the Large C&I customer class, the CTR should be approved for recovery of transmission-related expenses and denied for recovery of generation-related expenses. As discussed in the above Reply to PPL's Exception No. 1, PPLICA has set forth evidence that all Large C&I customers contributed to PPL's transmission-related balance and most Large C&I customers did not materially contribute to PPL's generation-related balance. See supra p. 4. Accordingly, with respect to transmission-related expenses, PPLICA concurs with PPL that the R.D. erred in finding that there is no evidence to support the need for the CTR. PPLICA Exceptions, p. 4. With respect to generation-related expenses, PPLICA disagrees with PPL's argument that the mere existence of an undercollection balance provides sufficient "need" to apply the CTR for recovery of Large C&I generation-related balances. See PPL Exceptions, p. 16.

The Commission should reject the claim that PPL's undercollection of its Large C&I GSC justified implementation of the CTR for recovery of Large C&I generation-related

balances. PPL has failed to furnish evidence that the Large C&I customers that would pay the CTR made contributions to the costs to be recovered. Somewhat ironically, PPL now requests that the Commission approve the CTR for recovery of Large C&I generation-related balances, excluding all other customer classes, because of the "need" to recover a significant undercollection from the Large C&I class. PPL Exceptions p. 16. Although PPL would also net the generation-related balance with the transmission-related balance, its proposal to include any generation-related balances for the Large C&I class entirely ignores the cost causation analysis provided by PPLICA. Id. Instead of assigning costs to cost causers through a systematic process, PPL adopts an overbroad results-driven approach, arguing that the CTR is "needed" to recover generation-related costs because PPL is carrying a significant undercollection of its GSC. Id. Ironically, PPLICA has been maligned by both PPL and the R.D. for pursuing an allegedly "self-serving" agenda in this proceeding. PPLICA Exceptions, p. 24. PPLICA acknowledges that reconciling transmission-related expenses for the Large C&I class would result in a significant refund, but submits that its recommendation grew from the substance of the underlying cost causation analysis rather than the end result. Absent a similar showing linking the cost accrued through the generation-related balance to the Large C&I customers that would be subject to rider, the mere existence of an undercollection is insufficient to justify application of the CTR to recover historic generation balances.

For the above reasons, the Commission should deny PPL's Exception No. 2.

C. Reply to OCA Exceptions No. 1: The Commission should deny the proposed CTR for recovery of Large C&I generation-related balances

To the extent that OCA recommends approval of the CTR for application to all customers, the Commission should deny the OCA's Exception with respect to any approval of the CTR for recovery of Large C&I generation-related expenses. OCA initially Excepts to the

R.D.'s rejection of the CTR and appears to recommend that the Commission approve the CTR as filed by PPL. However, OCA also indicates that the CTR is appropriate for the specific purpose of recovering historical generation and transmission balances for the Residential customer class. Whatever justification may exist for approving the generation and transmission component of the CTR for the Residential customer class is not transferable to Large C&I customers. As amply demonstrated by PPLICA, the record does not show that significant numbers of Large C&I customers contributed to the balances to be recovered through the CTR. Accordingly, OCA's Exception must be rejected or limited to the Residential class.

If the Commission determines OCA's Exception to be analogous to the flawed PPL Exception, then it must be rejected for the same reason. As set forth above and further substantiated in PPLICA's Exceptions and Main Brief, no party has provided evidence that applying the CTR to recover generation-related expenses from Large C&I customers complies with cost causation principles. PPLICA Exceptions, p. 6. In arguing for adoption of the CTR, OCA relies on expert witness testimony observing that "collection of the CTR historic over and undercollections over the entire distribution customer base is more consistent with the customer base that created these amounts than recovery of these costs only from current remaining default service customers." OCA Exceptions, p. 4. As demonstrated repeatedly by PPLICA, this observation fails when applied to recovery of generation-related expenses for Large C&I customers. No parties disputes that the vast majority of Large C&I customers currently shop for generation supply and no party has furnished empirical evidence that significant numbers of the current Large C&I shopping customers made significant contributions to PPL's generation-related balance following January 1, 2010. PPLICA Exceptions, p. 6. To the contrary, OCA's own witness has provided evidence that the majority of Large C&I customers switched to

competitive supply upon expiration of generation rate caps. See supra, p. 5. To the extent that OCA's recommendation requests approval of the CTR to recovery generation-related expenses from Large C&I customers, the Commission should deny the Exception as contrary to cost causation principles.

To the extent that the Commission limits application of the CTR to Residential customers, PPLICA withdraws this Exception. In arguing for approval of the CTR, OCA consistently references the specific circumstances of the Residential class, concluding that "use of the CTR across all residential customers is appropriate for these circumstances." OCA Exceptions pp. 4-5. Moreover, OCA argues that the CTR should be applied to recover class-specific time-of-use program ("TOU") expenses, stating that "OCA submits that the CTR mechanism allows for a reasonable method of collecting these [TOU] costs from all residential customers." Id. at. 4. PPLICA has demonstrated that the generation component of the CTR is inappropriate for the Large C&I class because no party has demonstrated that shopping customers materially contributed to the costs to be recovered through the rider. PPLICA has also documented that transmission balances are attributable to the entire Large C&I customer base. PPLICA Exceptions, pp. 6-8, PPLICA M.B, pp. 18-21. With regards to any application of the CTR for recovery of costs from other customer classes, PPLICA takes no position.

- D. Reply to PPL Exceptions Nos. 4 and 5: The R.D. correctly required PPL to continue the current practice of separating the Large C&I Primary and Large C&I Transmission classes for reconciliation of transmission-related balances.**

The R.D. correctly found that the separation of the Large C&I Primary and Large C&I Transmission customer classes, for purposes of reconciling transmission-related balances, should be maintained in any rider approved through this proceeding. PPL continues to support aggregating the customer classes in violation of a previous settlement agreement with PPLICA.

To support its position, PPL suggests that PPLICA failed to timely raise the issue and gives insufficient weight to a Commission-approved settlement requiring PPL to separate the Large C&I Primary and Large C&I Transmission classes for reconciliation purposes. PPL's arguments in support of aggregate TSC reconciliations for the Large C&I Primary and Large C&I Transmission classes are unfounded, unsupported, and must be denied.

PPL's claim that PPLICA failed to timely raise the issue of separately reconciling the Large C&I Primary and Large C&I Transmission TSC balances is simply not credible. PPL suggests that it was disadvantaged by PPLICA's addressing the separate reconciliation issue in PPLICA's Main Brief. PPLICA Exceptions, pp. 22-23. PPL states that "[a]t no time during this proceeding did an party object or questions PPL Electric's proposal to combine the Large C&I-Primary and Large C&I-Transmission customers for reconciliation purposes. Rather, the issue was raised for the first time in a list of issues submitted by PPLICA following the evidentiary hearing." PPL Exceptions, p. 22-23. This statement is entirely inaccurate and easily corrected by a review of the pleadings. PPL initiated this proceeding by filing a Petition on August 25, 2011. PPL Exceptions, p. 2. PPLICA filed an Answer to PPL's Amended Petition raising the following concerns:

Like the Company's request for the reconciliation rider, the proposed CTR also raises questions which need to be further explored and explained.

First, the CTR would be computed separately among "three customer classes." Amended Petition at Appendix F. The third such class, "Large Commercial and Industrial (Large C&I)" would consist of Rate Schedules LP-4, IS-P (R), LP-5, LP-6, LPEP, IS-T (R) and L5S. Id. It is unclear whether it would be appropriate to include LP-5 and LP-6 customers in the same class as LP-4 customers. It may be more

appropriate to compute the CTR separately for Rate Schedules IS-P and LP-4, and for IS-T, LP-5 and LP-6.²

As undoubtedly known to PPL, customer classes IS-T, LP-5, and LP-6 constitute portions of the Large C&I Transmission class while LP-4 customers are within the Large C&I Primary class. PPLICA's Answer clearly questioned PPL's proposal to jointly reconcile all Large C&I customer classes.

Further, as correctly observed by the R.D., PPLICA did not bear the burden of proof on this issue and therefore was not required to furnish notice or evidence to support the claims properly adduced through PPLICA's Main Brief. PPL requests authority to modify a Commission-approved tariff and must present evidence in support of its request. R.D., p. 23. As PPLICA does not bear the burden of proof, "PPLICA does not have to present any evidence at all to support its claim that the Company has failed to sustain its burden. R.D., p. 23. In addition to identifying the issue in the September 19 Answer, PPLICA addressed the joint reconciliation proposal in its Main Brief. PPLICA M.B., p. 9. PPL's notice claims are baseless and should be disregarded by the Commission.

Additionally, PPL fails to appropriately weigh the precedent favoring separate reconciliation of transmission-related expenses for Large C&I Primary and Large C&I Transmission customers. PPL suggests that the relevance of Lloyd v. Pa. P.U.C., 904 A.2d 1010 (2006) is somehow diminished because the Commission did not specifically find that the separation of the Large C&I Primary and Large C&I Transmission customer classes was required. PPL Exceptions, p. 23. PPL's representation unduly marginalizes the significance of the separate reconciliation process developed in Lloyd. The following excerpt from the Recommended Decision in Lloyd speaks for itself:

31. The purpose of this remand proceeding is to re-examine the rates established in the Company's 2004 base rate case in light of the Commonwealth Court's Lloyd decision and to develop new rates

² PP&L Industrial Customer Alliance Answer to the Amended Petition of PPL Electric Utilities Corporation for Approval to Implement a Reconciliation Rider and Competitive Transition Rider for Default Supply Service, Docket No. P-2011-2256365, Sept. 19, 2011.

which comply with that decision, including the refund of storm damage costs disallowed by the Court. The proposed Settlement fully accomplishes this goal and proposes new rates that are consistent with the Court's decision and are just and reasonable.

32. To accomplish this result, the Settlement, for TSC purposes, groups customers into four classes, Residential, Small C&I, Large C&I-Primary, and Large C&I-Transmission. The Large C&I classes were divided into two groups, Large C&I-Primary and Large C&I-Transmission, in response to concerns raised by Large C&I customers related to the different voltage levels at which these customer groups take service from the Company. [citation omitted] Moreover, the rate design of the TSC for these two large groups has been revised to establish a demand rate and an energy rate in order to reflect the widely varying load factors of these customers. [citation omitted] The result is a rate design that more accurately reflects cost of service and is fully compliant with Lloyd.³

Regardless of whether the Commission made specific findings on the issue on the issue of separately reconciling transmission-related balances for the Large C&I Primary and Large C&I Transmission customer classes, the Commission issued an Order adopting the findings of the Recommended Decision. See TSC Remand Order. Therefore, the R.D. correctly concluded that "the separation was the result of the contested litigation of the Company's 2004 base rate case, and its remand from the Commonwealth Court, which required the Commission to set PPL Electric's rates as nondiscriminatory." R.D, p. 22. The Commission should disregard PPL's efforts to undermine the force of the Lloyd.

Finally, PPL's argument that separately reconciling transmission-related expenses will preclude the Company from netting generation and transmission-related balances is irrelevant and should be disregarded. PPLICA provided precedential authority showing that current reconciliation method was developed to reflect cost of service rates and avoid interclass subsidies between Large C&I Primary and Large C&I Transmission customers. PPLICA R.B.,

³ Pa. Pub. Util. Comm'n et al. v. PPL Elec. Utilities Corp., Recommended Decision, Docket Nos. R-20049255 et al. (June 29, 2007) approved in Pa. Pub. Util. Comm'n et al. v. PPL Elec. Utilities Corp., Docket Nos. R-00049255 et al. (Order entered July 25, 2007).

p. 10. The fact that PPL desires to net generation-related and transmission-related balances does not override Lloyd and the Commission's policies favoring cost-of-service rates. See PPL Exceptions p. 25, contra PPLICA R.B., p. 10. The Commission should not permit PPL to implement a mechanism that reverses current policy trends towards cost-based rates.⁴ See 66 Pa. C.S. §§ 2804(3) and 2804(7). PPLICA strongly encourages the Commission to adopt the R.D.'s finding that, for Large C&I Primary and Large C&I Transmission customers, PPL must separately reconcile transmission-related default service costs for any rider approved in this proceeding.

⁴ As stated above, the Competition Act requires public utilities to unbundle generation, transmission, and distribution rates. 66 Pa. C.S. § 2804(3). The Competition Act also requires EDCs to set rates that do not unduly discriminate between customer classes. 66 Pa. C.S. § 2804(7).

III. CONCLUSION

WHEREFORE, the PP&L Industrial Customer Alliance respectfully requests that the Pennsylvania Public Utility Commission:

- (a) Allow PPL to implement the Competitive Transition Rider solely for the purposes of reconciling historical transmission-related under and overcollections;
- (b) Require PPL to maintain separate reconciliations for Large C&I Primary and Large C&I Transmission customers for recovery of transmission-related over and undercollections under any rider approved in this proceeding; and
- (c) Take any other actions as deemed necessary and appropriate.

Respectfully submitted,

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Counsel to the PP&L Industrial Customer Alliance

Dated: May 4, 2012

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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Dated this 4th day of May, 2012, at Harrisburg, Pennsylvania.