

BEFORE

THE PUBLIC UTILITIES COMMISSION OF OHIO

In the Matter of the Application of )  
Columbus Southern Power Company and )  
Ohio Power Company for Approval of ) Case No. 09-464-EL-UNC  
Their Corporate Separation Plans. )

ENTRY

The Commission finds:

- (1) On September 17, 2008, and February 11, 2009, the Commission adopted Chapter 4901:1-37, Ohio Administrative Code (O.A.C.), which contains rules addressing corporate separation. *In the Matter of the Adoption of Rules for Standard Service Offer, Corporate Separation, Reasonable Arrangements, and Transmission Riders for Electric Utilities Pursuant to Sections 4928.14, 4928.17, and 4905.31, Revised Code, as Amended by Amended Substitute Senate Bill No. 221, Case No. 08-777-EL-ORD, Finding and Order (September 17, 2008), and Entry on Rehearing (February 11, 2009).* In addition, the Commission directed each electric utility to file, within 60 days of the effective date of the chapter, an application for approval of its proposed corporate separation plan as outlined in Rule 4901:1-37-05, O.A.C. Chapter 4901:1-37, O.A.C., became effective on April 2, 2009.
- (2) On June 1, 2009, Columbus Southern Power Company and Ohio Power Company (jointly, AEP-Ohio or the Companies) filed their application for approval of its corporate separation plan, in accordance with Rule 4901:1-37-05(A), O.A.C.
- (3) By entry dated October 28, 2009, the Commission directed Staff to issue a request for proposal (RFP) for consulting services relating to AEP-Ohio's corporate separation plan. Staff has evaluated the proposals received in response to the RFP, and after consideration of these proposals, the Commission selects Baker Tilly Virchow Krause, LLP to conduct the audit. The Commission finds that Baker Tilly Virchow Krause, LLP has the necessary experience to complete the required work under the RFP.
- (4) The Commission directs AEP-Ohio to enter into a contract with Baker Tilly Virchow Krause, LLP, the designated auditor, to

perform the work required to conduct the audit pursuant to RFP No. U09-CA-2 and the findings of this entry.

- (6) The auditor shall submit invoices for services completed as required by the contract consistent with the terms of RFP No. U09-CA-2, Section V, paragraph B, or as agreed by contract with the Companies. All invoices must be submitted to the Commission's project coordinator for approval and, subject to approval, will be forwarded to the Companies for payment to the auditor within 30 days of the Companies' receipt of the invoices.
- (7) The Companies shall provide the auditor full and complete cooperation throughout the term of the audit, and shall endeavor to provide any data, information, and assistance in support of the project.
- (8) The auditor shall perform its duties as an independent contractor. Neither the Commission nor Staff shall be liable for any acts committed by the auditor in the performance of its duties.

It is, therefore,

ORDERED, That Baker Tilly Virchow Krause, LLP is hereby selected to perform the audit in accordance with the provisions of RFP No. U09-CA-2 and the findings of this entry. It is, further,

ORDERED, That the audit of the companies be conducted in accordance with the provisions of RFP No. U09-CA-2 and the findings of this entry. It is, further,

ORDERED, That the Companies enter into a contract with the auditor to perform the work required to conduct the review pursuant to the RFP No. U09-CA-2 and the findings of this entry. It is, further,

ORDERED, That the cost of this audit be paid by the Companies pursuant to the findings of this entry. It is, further,

ORDERED, That a copy of this entry be served upon all parties of record in this proceeding.

THE PUBLIC UTILITIES COMMISSION OF OHIO

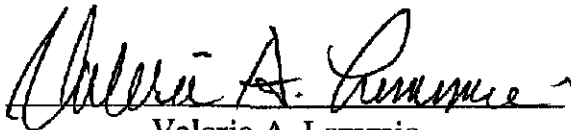


Alan R. Schriber, Chairman


Paul A. Centolella



Ronda Hartman Fergus



Valerie A. Lemmie



Cheryl L. Roberto

GNS/RLH/vrm

Entered in the Journal

**NOV 18 2009**



Renee J. Jenkins  
Secretary