American Electric Power 1 Riverside Plaza Columbus OH 43215-2373 AEP.com

January 21, 2011

Ms. Renee J Jenkins Secretary of the Commission Public Utilities Commission of Ohio 180 East Broad Street Columbus Ohio 43215-3793

Re:

PUCO Case Nos: 89-6003-EL-TRF; 89-6007-EL-TRF; and

10-1261-EL-UNC

Dear Ms Jenkins:

Enclosed as Attachment A is a copy of Columbus Southern Power Company's compliance tariffs, which are being electronically filed in accordance with the Commission Opinion and Order dated January 11, 2011 in Case No. 10-1261-EL-UNC. These tariffs implement the Commission-ordered refund, are effective immediately for billing in the first cycle of February 2011 and are scheduled to expire with the last billing cycle of December 2011. Any necessary over/under reconciliation will be addressed in the subsequent fuel adjustment clause

Please file a copy of Columbus Southern Power Company's tariff filing in Case No 89-6003-EL-TRF. One copy of Columbus Southern Power Company's tariff filing should also be placed in Case No 10-1261-EL-UNC. Please also distribute two copies of this filing to the Rates and Tariffs, Energy and Water Division of the Commission's Utilities Department. The Company will update its tariffs previously filed electronically with the Commission's Docketing Division.

Also enclosed as <u>Attachment B</u> is a schedule that reflects the supporting calculations for the new rider rate

Sincerely,

//s/ Steven T. Nourse

Steven T. Nourse, Senior Counsel

cc: Parties of Record

Steven T. Nourse Senior Counsel — Regulatory Services (614) 716-1608 (P) (614) 716-2014 (F) stnourse@aep.com

ATTACHMENT A

P.U.C.O. NO. 7

SEET CREDIT RIDER

Effective Cycle 1 February 2011, all customer bills subject to the provisions of this Rider, including any bills rendered under special contract, shall be adjusted by the SEET Credit Rider of \$0.001256 per KWH. This rider shall expire with the last billing cycle of December 2011.

Filed pursuant to Order dated January 11, 2011 in Case No. 10-1261-EL-UNC

Issued: Cycle 1, February 2011

ATTACHMENT B

CSP OH FAC Reg. Asset Deferrals 12/31/2010

FAC Deferral: A/C 1823227 FAC Reg. Asset	(a) Balances through Sep10 Actual Cycle	October Actual Cycle Amounts (873,429)	November Actual Cycle Amounts (3,629,208)	December Estimate Cycle Amounts 6,191,815	GL Balances as of December 2010 14,235,802	(b) - not yet recorded - Known Adjs. for Dec. Actual Cycle	Balances for December
A/C 1823225 TTL CC	3,296,458	115,554	107,393	73,924	3,593,331		3,593,331
Sum of Reg. Asset Deferral & TTL CC:	15,843,082	(757,875)	(3,521,815)	6,265,739	17,829,133	888,466	18,717,599

Amount to Credit Per O&O	\$ 42,683,000
Balance Applied to FAC	\$ (18,717,599)
Balance to per kWh bill credit	\$ 23,965,401
Actual December kWh	1,735,269,718
11 Month kWh (Feb-Dec 2011)	19,087,966,898
\$/kWh Credit Rider	\$ 0.001256

This foregoing document was electronically filed with the Public Utilities

Commission of Ohio Docketing Information System on

1/21/2011 5:00:35 PM

in

Case No(s). 10-1261-EL-UNC

Summary: Tariff Compliance Tariff Filing electronically filed by Mr. Matthew J Satterwhite on behalf of American Electric Power Service Corporation