

LARGE FILING SEPARATOR SHEET

CASE NUMBER 11-351-EL-AIR
 11-352-EL-AIR
 11-353-EL-ATA
 11-354-EL-ATA
 11-356-EL-AAM
 11-358-EL-AAM

FILE DATE 2/28/2011

SECTION: 1 OF 25

NUMBER OF PAGES: 135

DESCRIPTION OF DOCUMENT:

APPLICATION & SCHEDULES

FILE

BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO

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In the Matter of the Application of) Columbus Southern Power Company and) Ohio Power Company, Individually and, if) Their Proposed Merger is Approved, as a) Merged Company (collectively, AEP Ohio)) for an Increase in Electric Distribution Rates) Case No. 11-351-EL-AIR Case No. 11-352-EL-AIR
In the Matter of the Application of) Columbus Southern Power Company and) Ohio Power Company, Individually and, if) Their Proposed Merger is Approved, as a) Merged Company (collectively AEP Ohio)) for Tariff Approval) Case No. 11-353-EL-ATA Case No. 11-354-EL-ATA
In the Matter of the Application of) Columbus Southern Power Company and) Ohio Power Company, Individually and, if) Their Proposed Merger is Approved, as a) Merged Company (collectively AEP Ohio)) for Approval to Change Accounting Methods) Case No. 11-356-EL-AAM Case No. 11-358-EL-AAM

Application of Columbus Southern Power Company and Ohio Power Company

APPLICANTS' NAME:	Columbus Southern Power Company Ohio Power Company
COMPANY CONTACT/ MAILING ADDRESS:	Selwyn J. Dias, VP Regulatory & Finance 850 Tech Center Drive Gahanna, Ohio 43230-6605 Telephone (614) 883-6701 Facsimile: (866-947-1500)
COUNSEL OF RECORD:	Steven T. Nourse American Electric Power 1 Riverside Plaza, 29 th Floor Columbus, Ohio 43215 Telephone (614) 716-1608 Facsimile (614) 716-2950
FILING DATE:	February 28, 2011
APPROVED TEST YEAR:	June 1, 2010 to May 31, 2011
APPROVED DATE CERTAIN:	August 31, 2010

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Technician [Signature] Date Processed 2-28-11

BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO

In the Matter of the Application of) Columbus Southern Power Company and) Ohio Power Company, Individually and, if) Their Proposed Merger is Approved, as a) Merged Company (collectively, AEP Ohio)) for an Increase in Electric Distribution Rates)) Case No. 11-351-EL-AIR Case No. 11-352-EL-AIR
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Application of Columbus Southern Power Company and Ohio Power Company

1. Columbus Southern Power Company (CSP) and Ohio Power Company (OP) are public utilities as defined by Ohio Revised Code (R.C.) 4905.02 and 4905.03. CSP and OP are sometimes collectively referred as "AEP Ohio" and, based on the proposed merger pending in Case No. 10-2376-EL-UNC, are also collectively referred to as the "Company."
2. AEP Ohio is engaged in the business of supplying electric generation, transmission and distribution service to approximately 1.5 million customers in Ohio, all of whom will be affected by this Application. AEP Ohio operates plant and equipment in Ohio that are in service and used and useful in providing

distribution service to its customers. The Company's principal place of business is in Columbus, Ohio.

3. Pursuant to R.C. 4909.43(B) and the Standard Filing Requirements of Ohio Administrative Code (O.A.C.) Chapter 4901-7 (Standard Filing Requirements), on January 27, 2011, AEP Ohio filed its Pre-Filing Notice of Intent to File for an Increase in Electric Distribution Rates, Tariff Changes, and Application for Approval of Changes in Accounting Methods (Notice of Intent) to initiate the above-captioned cases.
4. The Notice of Intent to file was served upon the Commission and the mayors and legislative authorities of each municipality affected by this Application on January 27, 2011, pursuant to R.C. 4909.43(B) and in compliance with the Standard Filing Requirements. AEP Ohio listed the affected municipalities in the Application for an Increase in Rates as part of its PFN Exhibit 2a and PFN Exhibit 5, Attachment A.
5. It has been nearly two decades since AEP Ohio filed base rate cases. This Application seeks to bring rates in line with the current investment and costs necessary to provide safe, reliable distribution service to customers and to determine an appropriate return on equity.
6. At the time of this filing, no municipal corporation has in effect any ordinance or franchise that does, or will, regulate the rates or charges to any customer affected by this Application.
7. This Application is made pursuant to R.C. 4909.18 and related sections of the Ohio Revised Code for authority to make changes and increases in electric

distribution rates applicable in all incorporated communities and unincorporated areas within CSP's and OPC's entire service territories, including their joint service territory.

8. AEP Ohio seeks to amend its electric distribution rates through changes to its tariffs, P.U.C.O. No. 7 Open Access Distribution and Standard for CSP and P.U.C.O. No. 19 Open Access Distribution and Standard for OP. AEP Ohio also proposes changes to the Terms and Conditions of service, including the updated prices for miscellaneous distribution charges and pole attachments. The proposed tariff schedules, which reflect the proposed rates and language changes as well as certain proposals involving restructuring of rate schedules, are detailed in Schedule E-1 for each company and are being filed with this Application.
9. AEP Ohio also proposes to amend existing riders and establish new riders that the Company also proposes to amend and establish in conjunction with the pending Electric Security Plan (ESP) cases, Case Nos. 11-346-EL-SSO and 11-348-EL-SSO. A primary proposal connecting the ESP cases and this Application is the Distribution Investment Rider (DIR). Absent approval of the DIR to recover incremental capital carrying costs for infrastructure investment, significant recovery lag may further compound the risk that sufficient capital funding will not be available for capital investment needed to accelerate the replacement of aging distribution infrastructure and for deployment of new distribution system technologies. Further, riders such as the Enhanced Service Reliability Rider (ESRR), also pending as part of the ESP cases, involve incremental vegetation

management spending and need to be synchronized with the base level of spending reflected in base distribution rates.

10. AEP Ohio also seeks authority to recover existing distribution regulatory assets based on accounting deferrals that were previously authorized by the Commission. While these regulatory assets are not reflected in the revenue requirement calculated within the Standard Filing Requirement Schedules supporting this Application, AEP Ohio does propose to amortize and recover these regulatory assets through the Distribution Asset Recovery Rider (DARR) being proposed in this Application. The DARR will be discussed in greater detail as part of the Company's written testimony.
11. The Commission's February 23, 2011 Entry approved AEP Ohio's proposed test year consisting of the twelve-month period ending May 31, 2011, and a date certain for property valuation of August 31, 2010.
12. AEP Ohio estimates that the rate changes proposed herein, if granted in full, would increase gross revenues by \$93.815 million, or 2.3% in average annual total revenue for AEP Ohio (1.9% for CSP and 2.6% for OP) over the test period gross revenues generated from providing electric distribution service to customers.
13. AEP Ohio requests that the rates established in this proceeding be effective with the first billing cycle of January, 2012, for all of its customers.
14. AEP Ohio's primary reason for filing this Application is to generate sufficient revenues for AEP Ohio to pay its distribution-related operating expenses, to service its debt, and to provide an adequate rate of return on its property used and

useful in the rendition of electric distribution service to its customers. Since the time of its prior base rate cases, the investment in property used and useful in the rendition of electric distribution service to the customers affected by this Application has materially increased. The Company submits that an overall return of 8.36% for CSP and 8.43% for OP, which includes an 11.15% return on equity for both companies, is fair and reasonable.

15. AEP Ohio also requests Commission approval of all necessary and appropriate accounting authority to implement the proposed rates and riders, including but not limited to the proposed blended depreciation rates and the proposed storm damage reserve accounting mechanism. The proposed accounting will be explained in greater detail in the Company's written testimony.
16. AEP Ohio submits that this Application and accompanying Schedules comply with the Standard Filing Requirements, except as to the waivers granted in the Commission's February 23, 2011 Entry.
17. In support of the Application, AEP Ohio has filed the Schedules required by R.C. 4909.18 and the Standard Filing Requirements (a detailed index of the Schedules is contained in Volume 1), including the following:
 - (a) Schedule A-1, which provides certain financial data for the proposed test year and date certain; Schedule A-2 that calculates a revenue conversion factor; and Schedule A-3, which reports that AEP Ohio does not propose a mirrored construction work in progress (CWIP) revenue sur-credit rider in this proceeding;
 - (b) Schedules B-1 through B-9, which report AEP Ohio's property used and

useful in rendering electric distribution service to those customers affected by this Application, as provided in R.C. 4909.05;

- (c) Schedules C-1 through C-13, which contain:
 - (i) detailed schedules of AEP Ohio's receipts, revenues and incomes, AEP Ohio's operating costs and other expenditures, and certain adjustments which AEP Ohio deems applicable; and
 - (ii) a statement of the income and expense anticipated under this Application;
- (d) Schedules D-1 through D-5, which, in conjunction with the Schedules mentioned in section (a) above, contain a statement of CSP's and OP's financial condition and net worth;
- (d) Schedule E-1, which sets forth AEP Ohio's proposed tariff schedules;
- (e) Schedule E-2, which sets forth AEP Ohio's current tariff schedules that are proposed to be changed, and which are scored to indicate the provisions to be changed;
- (f) Schedules E-3 through E-5, which set forth AEP Ohio's cost-of-service study, the rationale for tariff changes, the class and schedule revenue summary and the typical bill comparison;
- (f) Schedules S-1 and S-2, which provide certain capital expenditure and five-year forecasted financial statements;
- (g) Schedule S-3, which is a proposed notice for newspaper publication, fully disclosing the substance of the Application and the specific requirements of R.C. 4909.18(E); and

- (h) Schedule S-4.1, which is an executive summary of the Company's corporate process, and Schedule S-4.2, which provides management policies and practices.
18. Concurrent with the filing of this Application, AEP Ohio is providing the Utilities Department, Office of Rate Case Manager, four copies of the Supplemental Information required by OAC 4901-7-01, Appendix A, Chapter 11(C) (Volume 7 through 10).

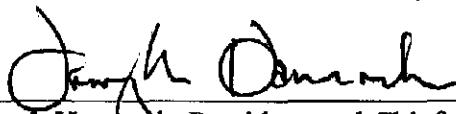
WHEREFORE, since the rates, prices, charges and other provisions in the current rate schedules do not yield just and reasonable compensation to AEP Ohio for supplying electric distribution service to the customers to which they are applicable, do not yield a just and reasonable return to AEP Ohio on the value of the property used for furnishing electric distribution service to such customers, and result in the taking of AEP Ohio's property for public use without compensation and without due process of law, AEP Ohio respectfully prays that this Honorable Commission:

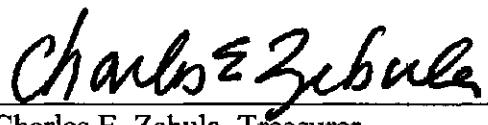
- (a) Accept this Application for filing;
- (b) Find that this Application and the attached Schedules filed herewith and incorporated herein, are in accordance with R.C. 4909.18 and the Rules of the Commission;
- (c) Approve the Form of Notice in Schedule S-3 filed herewith;
- (d) Establish an efficient procedural schedule for processing this Application;
- (e) Find that the current rates, prices and charges for electric distribution service are unjust, unreasonable and insufficient to yield reasonable compensation to AEP Ohio for the electric distribution service rendered;

- (f) Approve the proposed depreciation rates for use by AEP Ohio;
- (g) Find that the proposed rates, prices, and charges are just and reasonable based upon the test period for the twelve months ending May 31, 2011 and approve such schedules in the form tendered herewith;
- (h) Approve AEP Ohio's Application for Approval to Change Accounting Methods consistent with the Commission's approval of AEP Ohio's proposed deferrals and its proposed riders;
- (i) Fix the date on or after which applicable services provided to all customers are subject to the proposed rates at the first billing cycle of January, 2012; and
- (j) Grant any other relief deemed necessary to fully implement the proposals made in the Application.

Respectfully submitted,

Columbus Southern Power Company and
Ohio Power Company


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Charles E. Zebula, Treasurer


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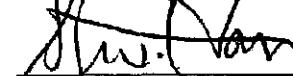
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Counsel for Columbus Southern Power
Company and Ohio Power Company

CERTIFICATE OF SERVICE

The undersigned hereby certifies that a true and correct copy of the foregoing Columbus Southern Power Company's and Ohio Power Company's Application, including the attached volumes of schedules being filed, has been served upon the below-named counsel via First Class mail, postage prepaid, this 28th day of February, 2011.



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EXHIBIT NO. _____

**BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of the Application of)	
Columbus Southern Power Company and)	
Ohio Power Company, Individually and, if)	Case No. 11-351-EL-AIR
Their Proposed Merger is Approved, as a)	Case No. 11-352-EL-AIR
Merged Company (collectively, AEP Ohio))	
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Their Proposed Merger is Approved, as a)	Case No. 11-358-EL-AAM
Merged Company (collectively AEP Ohio))	
for Approval to Change Accounting)	
Methods)	

VOLUME ONE

FILING TABLE OF CONTENTS

SCHEDULES A-D

COLUMBUS SOUTHERN POWER COMPANY

AEP Ohio Distribution Filing
11-351-EL-AIR
11-352-EL-AIR

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Table of Contents of Filing
CSP Schedules A- D

VOLUME 2 OPCo Schedules A-D and AEP Schedule D

OPCo Schedules A- D
AEP Schedule D

VOLUME 3 Schedule E Related to Tariff Pages

Part 1 of 5	E-1 Clean Copy of Proposed Tariff Schedules
	Part 1 A CSP Standard Service Proposed Tariff Schedules
	Part 1 B CSP Open Access Distribution Service (OAD) Proposed Tariff Schedules
	Part 1 C OPCo Standard Service Proposed Tariff Schedules
	Part 1 D OPCo Open Access Distribution Service Proposed Tariff Schedules
Part 2 of 5	Part 2 A Combined Company CSP Rate Zone Standard Service Proposed Tariff Schedules
	Part 2 B Combined Company CSP Rate Zone OAD Service Proposed Tariff Schedules
	Part 2 C Combined Company OPCo Rate Zone Standard Service Proposed Tariff Schedules
	Part 2 D Combined Company OPCo Rate Zone OAD Service Proposed Tariff Schedules
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	Part 3 B CSP Open Access Distribution Service Current Tariff Schedules
	Part 3 C OPCo Standard Service Current Tariff Schedules
	Part 3 D OPCo Open Access Distribution Service Current Tariff Schedules
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	Part 4 C OPCo Current Standard Service Tariff Schedules Redlined
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VOLUME 4 Schedule E Related to Class Cost of Service

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	E-3.2 Cost-of-service study
	E-4 Class and schedule revenue summary
	E-4.1 Annualized test year revenues at proposed rates vs. most current rate
	E-5 Typical bill comparison
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	E-4 Class and schedule revenue summary
	E-4.1 Annualized test year revenues at proposed rates vs. most current rate
	E-5 Typical bill comparison

VOLUME 5 Supplemental Filing Requirements

S-1	Five Year Capital Budget
S-2	Projected Test Years
S.3	Proposed Legal Notice
S-4.1	Executive Summary

VOLUME 6 Supplemental Filing Requirements

Part 1 of 4	S-4.2 Functional Disussion of Management Report
Part 2 of 4	S-4.2 Functional Disussion of Management Report
Part 3 of 4	S-4.2 Functional Disussion of Management Report
Part 3 of 4	S-4.2 Functional Disussion of Management Report

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- A-3 Calculation of mirrored CWIP revenue sur-credit rider

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- B-2 Plant in service summary by major property groupings (electric & gas)
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 - B-2.2 Adjustments in plant in service
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 - B-2.4 Leased property
 - B-2.5 Property excluded from rate base
- B-3 Reserve for accumulated depreciation (electric and gas)
 - B-3.1 Adjustments to the reserve for accumulated depreciation
 - B-3.2 Depreciation accrual rates and jurisdictional reserve balances by accounts
 - B-3.3 Depreciation reserve, accruals, retirements, and transfers
 - B-3.4 Depreciation reserve and expense for lease property
- B-4 Construction work in progress
 - B-4.1 Construction work in progress – percent complete (time)
 - B-4.2 Construction work in progress – percent complete (dollars)
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- B-6 Other rate base items summary
 - B-6.1 Adjustments to other rate base items
 - B-6.2 Contributions in aid of construction by accounts and subaccounts
- B-7 Jurisdictional allocation factors
 - B-7.1 Jurisdictional allocation statistics
 - B-7.2 Explanation of changes in allocation procedures
- B-8 Generation data (electric)
- B-9 Mirrored CWIP allowances

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- C-1 Jurisdictional proforma income statement
- C-2 Adjusted test year operating income - electric utilities
 - C-2.1 Operating revenues and expenses by accounts - jurisdictional allocation
 - C-3 Summary of jurisdictional adjustments to test year operating income - electric utilities
 - C-3.1-22 Detailed adjustments
 - C-4 Adjusted jurisdictional federal income taxes
 - C-4.1 Development of jurisdictional federal income taxes before adjustments
 - C-5 Social and service club dues
 - C-6 Charitable contributions
 - C-7 Customer service and information, sales, and general advertising expense (electric and gas)
 - C-8 Rate case expense
 - C-9 Operation and maintenance payroll costs
 - C-9.1 Total company payroll analysis by employee classification/payroll distribution
 - C-10.1 Comparative balance sheet for the most recent five calendar years
 - C-10.2 Comparative income statement for the most recent five calendar years
 - C-11.1 Revenue statistics - total company (electric, gas, and waterworks utilities)
 - C-11.2 Revenue statistics - jurisdictional (electric, gas, and waterworks utilities)
 - C-11.3 Sales statistics - total company (electric, gas, and waterworks utilities)
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 - C-12 Analysis of reserve for uncollectible accounts

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 - D-1.1 Common equity
 - D-2 Embedded cost of short-term debt
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 - D-4 Embedded cost of preferred stock
 - D-5 Comparative financial data

SECTION A

REVENUE REQUIREMENTS

COLUMBUS SOUTHERN POWER COMPANY

Case No. 11-351-EL-AIR

Test Year: Twelve Months Ended May 31, 2011

Date Certain: August 31, 2010

Schedules

- A-1 Overall financial summary
- A-2 Revenue conversion factor
- A-3 Calculation of Mirrored CWIP Revenue Sur-Credit Rider

COLUMBUS SOUTHERN POWER COMPANY
Case No. 11-351-EL-AIR
Overall Financial Summary
For The Twelve Months Ending May 31, 2011
(\$000)

Data: 3 MOS Actual & 9 MOS Estimated
Type of Filing: ▲ Original Updated Revised
Work Paper Reference No(s):
Schedule A-2, B-1, C-1 D-1A

Schedule A-1
Page 1 of 1
Witness Responsible:
T.A. Caudill

Line No.	Description	(B)	(C)	Jurisdiction
(A)				Proposed Test Year
1	Rate Base as of Date Certain	B-1	\$910,953	
2	Current Operating Income	C-1	54,332	
3	Earned Rate of Return (Line 2/Line 1)		5.98%	
4	Requested Rate of Return	D-1A	8.38%	
5	Required Operating Income (Line 1 x Line 4)		76,182	
6	Operating Income Deficiency (Line 5 - Line 2)		21,850	
7	Gross Revenue Conversion Factor	A-2	1.565733	
8	Revenue Deficiency (Line 6 x Line 7)		34,211	
9	Revenue Increase Requested Before Mirror Revenue Offset	C-1	\$ 34,211	
10	Adjusted Operating Revenues	C-1	\$ 359,938	
11	Revenue Requirements (Line 9 + 10)		\$ 394,149	

COLUMBUS SOUTHERN POWER COMPANY
Case No. 11-351-EL-AIR
Computation of Gross Revenue Conversion Factor
For The Twelve Months Ending May 31, 2011

Data: 3 MOS Actual & 9 MOS Estimated
Type of Filing: ▶ Original Updated Revised
Work Paper Reference No(s):
Schedule C-2.1, WP C-2.1a thru e, WP A-2a, WP A-2b

Schedule A-2
Page 1 of 1
Witness Responsible:

T.E. Mitchell
O.J. Sever
J.B. Bartsch

Line No. (A)	Description (B)	(C)	% of Incremental Gross Revenues (D)
1	Operating Revenues		100.000%
2			
3	Less:		
4	Uncollectible Accounts Expense	0.396%	
5	Commercial Activities Tax	0.260% [A]	
6	PUCO Annual Assessment	0.123%	
7	OCC Annual Assessment	0.031%	0.809%
8			
9	Income Before Income Tax (Line 1 - Line 7)		99.191%
10			
11	Less: State and Municipal Income Tax (0.9399% x 99.191%)	0.932%	
12			98.258%
13	Income Before Federal Income Tax (Line 9 - Line 11)		
14			
15	Less: Federal Income Tax (35% x 98.258237%)	34.390%	
16			
17	Operating Income Percentage (Line 13 - Line 15)	63.868%	
18			
19	Gross Revenue Conversion Factor (100% / 63.867854%)	156.573%	
	State and Municipal Income Tax Rate	0.9399%	
	Federal Income Tax Rate	35% [A]	

Notes:

[A] Statutory rate

COLUMBUS SOUTHERN POWER COMPANY
Case No. 11-351-EL-AIR
Calculation of Mirrored CWP Revenue Sur-Credit Rider
For The Twelve Months Ending May 31, 2011
(\$000)

Data: 3 MOS Actual & 9 MOS Estimated
Type of Filing: ▶Original Updated Revised
Work Paper Reference No(s):

Schedule A-3
Page 1 of 1
Witness Responsible:
Not Applicable

Line No. (A)	Description (B)	Schedule Reference (C)	Test Year Jurisdiction (D)
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The Company has requested no CWP in this filing.

SECTION B

RATE BASE

COLUMBUS SOUTHERN POWER COMPANY

Case No. 11-351-EL-AIR

Test Year: Twelve Months Ended May 31, 2011

Date Certain: August 31, 2010

Schedules

- B-1 **Jurisdictional rate base summary**
- B-2 **Plant in service summary by major property groupings**
- B-2.1 **Plant in service by accounts and subaccounts**
- B-2.2 **Adjustments to plant in service**
- B-2.3 **Gross additions, retirements and transfers**
- B-2.4 **Leased property**
- B-2.5 **Property excluded from rate base**
- B-3 **Reserve for accumulated depreciation**
- B-3.1 **Adjustments to the reserve for accumulated depreciation**
- B-3.2 **Depreciation accrual rates and jurisdictional reserve balances by accounts**
- B-3.3 **Depreciation reserve accruals, retirements, and transfers**
- B-3.4 **Depreciation reserve and expense for leased property**
- B-4 **Construction work in progress**
- B-4.1 **Construction work in progress - percent complete (time)**
- B-4.2 **Construction work in progress - percent complete (dollars)**
- B-5 **Allowance for working capital**
- B-5.1 **Miscellaneous working capital items**
- B-6 **Other rate base items summary**
- B-6.1 **Adjustments to other rate base items**
- B-6.2 **Contributions in aid of construction by accounts and subaccounts**
- B-7 **Jurisdictional allocation factors**
- B-7.1 **Jurisdictional allocation statistics**
- B-7.2 **Explanation of changes in allocation procedures**
- B-8 **Steam Heating Data**
- B-9 **Mirrored CWP allowances**

COLUMBUS SOUTHERN POWER COMPANY
Case No. 11-351-EL-AIR
Jurisdictional Rate Base Summary
As of August 31, 2010
(\$000)

Date: 3 MOS Actual & 9 MOS Estimated
Type of Filing: ▲ Original Updated Revised
Work Paper Reference No(s):
Schedule B-2, B-3, B-5 & B-6

Schedule B-1
Page 1 of 1
Witness Responsible:
T.A. Caudill

Line No. (A)	Rate Base Component (B)	Supporting Schedule Reference (C)	Company Proposed Amount (D)
1	Plant in service	B-2	\$ 0
2	Production	B-2	0
3	Transmission	B-2	1,749,714
4	Distribution	B-2	86,897
5	General	B-2	22,914
6	Other: Intangible	B-2	
7	Total Plant in service		1,859,524
8			
9	Reserve for accumulated depreciation		
10	Production	B-3	0
11	Transmission	B-3	0
12	Distribution	B-3	(729,024)
13	General	B-3	(43,516)
14	Other: Intangible	B-3	(21,190)
15	Total Reserve for accumulated depreciation		(793,730)
16			
17	Net plant in service (Line 7 + Line 15)		1,065,795
18			
19	Construction work in progress 75% complete	B-4	n/a
20			
21	Working capital allowance	B-5	2,920
22			
23	Less: Contributions in aid of construction (a)	B-6	0
24			
25	Other rate base items	B-6	(157,761)
26			
27	Jurisdictional rate base (17) thru (26)		\$ 910,953

(a) Contributions in Aid of Construction are credited to Construction Work in Progress &
Electric Plant in Service per FERC Order No. 490.

COLUMBUS SOUTHERN POWER COMPANY
Case No. 11-351-EL-AIR
Plant In Service Summary by Major Property Groupings
As of August 31, 2010
(\$000)

Data: 3 MOS Actual & 9 MOS Estimated
Type of Filing: ► Original Updated Revised
Work Paper Reference Not(s):
Schedule B-2.1

Schedule B-2
Page 1 of 1
Witness Responsible:
T.E. Mitchell
T.A. Caudill

Line No.	Major Property Groupings	Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
(A)	(B)	(C)	(D)	(E)	(F)	(G)
1	Production	\$ 2,736,159	0.00 [a]	\$ 0	\$ 0	\$ 0
2	Transmission	645,106	0.00 [a]	0	0	0
3	Distribution	1,764,065	100.00 [b]	1,764,065	(14,352)	1,749,714
4	General	99,293	90.16 [c]	89,525	(2,628)	86,897
5	Common	0	0.00 [a]	0	0	0
6	Completed construction not classified	0	0.00 [a]	0	0	0
7	Other: Intangible	62,023	36.94 [c]	22,914	0	22,914
8	TOTAL	\$ 5,306,646		\$ 1,878,504	\$ (16,979)	\$ 1,859,524

- [a] Allocation is NONDIST
- [b] Allocation is ALLDIST
- [c] Allocation is DIRECT

COLUMBUS SOUTHERN POWER COMPANY

Case No. 11-351-EL-AIR

Plant in Service by Accounts and Subaccounts as Of August 31, 2010
Production Plant

(\$000)

Data: 3 MOS Actual & 9 MOS Estimated
 Type of Filing: ►Original Updated Revised
 Work Paper Reference No(s):
 WP B-2.1a-b

Schedule B-2.1
 Page 1 of 5
 Witness Responsible:
 T.E. Mitchell
 T.A. Caudill

Line No.	Acct. No.	Account Title	Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	Various	Production-Steam	\$ 2,332,754	0.00 [a]	\$ 0	\$ 0	\$ 0
2	Various	Production-Hydro	0	0.00 [a]	0	0	0
3	Various	Production-Other	403,405	0.00 [a]	0	0	0
4	Total Production Plant		\$ 2,736,159		\$ 0	\$ 0	\$ 0

[a] Allocation is NONDIST

COLUMBUS SOUTHERN POWER COMPANY

Case No. 11-351-EL-AIR

Plant in Service by Accounts and Subaccounts as Of August 31, 2010

Transmission Plant

(\$000)

Date: 3 MOS Actual & 9 MOS Estimated
 Type of Filing: ►Original Updated Revised
 Work Paper Reference No(s):
 WP B-2.1a-b

Schedule B-2.1
 Page 2 of 5
 Witness Responsible:
 T.E. Mitchell
 T.A. Caudill

Line No.	Acct. No.	Account Title	Total Company	Allocation %	Total (F)	Adjustments (G)	Adjusted Jurisdiction (H)
(A)	(B)	(C)	(D)	(E)			
1	Various	Transmission	\$ 645,106	0.00 [a]	\$ 0	\$ 0	\$ 0
2		Total Transmission Plant	\$ 645,106	\$ 0	\$ 0	\$ 0	\$ 0

[a] Allocation is NONDIST

COLUMBUS SOUTHERN POWER COMPANY
Case No. 11-351-EL-AIR
Plant in Service by Accounts and Subaccounts as Of August 31, 2010
Distribution Plant

Data: 3 MOS Actual & 9 MOS Estimated
 Type of Filing: ►Original Updated Revised
 Work Paper Reference No(s):
 Schedule B-2.3, WP B-2.1a-b, Schedule B-2.2

Line No.	Acct. No.	Account Title (C)	Allocation		Allocated Total (F)	Adjustments (G)	Adjusted Jurisdiction (H)
			Total Company (D)	% (E)			
1	360	Land and Land Rights	\$ 28,141	100.00% [a]	\$ 28,141	\$ (265)	\$ 27,876
2	361	Structures and Improvements	9,781	100.00% [a]	9,781	0	9,781
3	362	Station Equipment	233,982	100.00% [a]	233,982	(755)	233,227
4	363	Storage Battery Equipment	0	100.00% [a]	0	0	0
5	364	Poles, Towers and Fixtures	230,994	100.00% [a]	230,994	(36)	230,958
6	365	Overhead Conductors and Devices	236,037	100.00% [a]	236,037	(5,190)	230,847
7	366	Underground Conduit	93,777	100.00% [a]	93,777	0	93,777
8	367	Underground Conductors and Devices	372,664	100.00% [a]	372,664	0	372,664
9	368	Line Transformers	303,656	100.00% [a]	303,656	(428)	303,228
10	369	Services	136,299	100.00% [a]	136,299	(191)	136,108
11	370	Meters	80,935	100.00% [a]	80,935	(7,486)	73,448
12	371	Installations on Customers' Premises	25,214	100.00% [a]	25,214	0	25,211
13	372	Leased Property on Customer's Premises	103	100.00% [a]	103	0	103
14	373	Street Light and Signal Systems	12,485	100.00% [a]	12,485	0	12,485
15		Total Distribution Plant	\$ 1,764,065		\$ 1,764,065	\$ (14,352)	\$ 1,749,714

[a] Allocation is ALLDIST

COLUMBUS SOUTHERN POWER COMPANY

Case No. 11-351-EL-AIR

Plant in Service by Accounts and Subaccounts as Of August 31, 2010

General Plant

(\$000)

Data: 3 MOS Actual & 9 MOS Estimated
 Type of Filing: ► Original Updated Revised
 Work Paper Reference Note(s):
 Schedule B-2.3, WP B-2.1a-b, Schedule B-2.2

Schedule B-2.1
 Page 4 of 5
 Witness Responsible:
 T.E. Mitchell
 T.A. Caudill

Line No. (A)	Acct. No. (B)	Account Title (C)	Total Company (D)	Allocation % (E)	Allocated Total (F)	Adjustments (G)	Adjusted Jurisdiction (H)
1	389	Land and Land Rights	\$ 3,600	93.40% [a]	\$ 3,363	\$ 0	\$ 3,363
2	390	Structures and Improvements	59,850	98.09% [a]	58,707	(501)	58,206
3	391	Office Furniture and Equipment	5,314	67.02% [a]	3,581	0	3,561
4	392	Transportation Equipment	46	42.27% [a]	19	0	19
5	393	Stores Equipment	302	62.62% [a]	189	0	189
6	394	Tools, Shop and Garage Equipment	10,514	77.71% [a]	8,171	0	8,171
7	395	Laboratory Equipment	632	13.08% [a]	83	0	83
8	396	Power Operated Equipment	3	76.99% [a]	2	0	2
9	397	Communication Equipment	17,293	83.51% [a]	14,441	(2,126)	12,315
10	398	Miscellaneous Equipment	1,594	52.90% [a]	843	0	843
11	399	Other Tangible Property	0	0.00% [a]	0	0	0
12	399.1	Asset Retirement Costs for General Plant	144	100.00% [a]	144	0	144
13		Total General Plant	\$ 99,293	\$ 89,525	\$ (2,628)	\$ 86,897	

[a] Allocation is DIRECT

COLUMBUS SOUTHERN POWER COMPANY

Case No. 11-351-EL-AIR

Plant in Service by Accounts and Subaccounts as Of August 31, 2010

Intangible Plant

(\$000)

Data: 3 MOS Actual & 9 MOS Estimated

Type of Filing: ► Original Updated Revised

Work Paper Reference Note(s):

Schedule B-2.3, WP B-2.1a-b

Schedule B-2.1

Page 5 of 5

Witness Responsible:

T.E. Mitchell

T.A. Caudill

Line No. (A)	Acct. No. (B)	Account Title (C)	Company (D)	Allocation % (E)	Allocated Total (F)	Adjustments (G)	Adjusted Jurisdiction (H)
1	301	Organization	\$ 1	100.00% [a]	\$ 1	\$ 0	\$ 1
2	302	Franchises and Consents	5	100.00% [a]	5	0	5
3	303	Miscellaneous Intangible Plant	62,017	36.94% [a]	22,909	0	22,909
4	Total Intangible Plant		\$ 62,023	\$ 22,914	\$ 0	\$ 0	\$ 22,914

[a] Allocation is DIRECT

COLUMBUS SOUTHERN POWER COMPANY
Case No. 11-351-EL-AIR
Adjustments to Plant In Service
August 31, 2010
(\$000)

Data: 3 MOS Actual & 9 MOS Estimated
Type of Filing: ▶Original Updated Revised
Work Paper Reference No(s):
WP B-2.2a

Schedule B-2.2
Page 1 of 4
Witness Responsible:
T.E. Mitchell
T.A. Caudill

Line No. (A)	Acct. No. (B)	Account Title (C)	Company Adjustment (D)	Total	Allocation % (E)	Jurisdictional Adjustment (F)
1	ADJUSTMENT # 1					
2	Purpose and Description:					
3	Remove Solar Panel Project assets included in a separate rate mechanism from distribution rate base					
4						
5	390	Structures and Improvements	(501)	100.00%	[a] \$	(501)
6						
7						

[a] Allocation is ALL DIST

COLUMBUS SOUTHERN POWER COMPANY
Case No. 11-351-EL-AIR
Adjustments to Plant in Service
August 31, 2010
(\$000)

Data: 3 MOS Actual & 9 MOS Estimated
Type of Filing: ► Original Updated Revised
Work Paper Reference No(s):
WP B-2.2b

Schedule B-2.2
Page 2 of 4
Witness Responsible:
T.E. Mitchell
T.A. Caudill

Line No. (A)	Acct. No. (B)	Account Title (C)	Company Adjustment (D)	Total	Allocation % (E)	Jurisdictional Adjustment (F)
1	ADJUSTMENT # 2					
2	Purpose and Description:					
3	Remove Enhanced Service Reliability Rider Assets					
4	from distribution rate base					
5						
6	365	Overhead Conductors and Devices	(4,618)	100.00%	[a]	\$
7						
8						

[a] Allocation is ALLDIST

COLUMBUS SOUTHERN POWER COMPANY
Case No. 11-351-EL-AIR
Adjustments to Plant in Service
August 31, 2010
(\$000)

Date: 3 MOS Actual & 9 MOS Estimated
Type of Filing: ► Original Updated Revised
Work Paper Reference No(s):
WP B-2.2c

Schedule B-2.2
Page 3 of 4
Witness Responsible:
T.E. Mitchell
T.A. Caudill

(A) Line No.	(B) Acct. No.	(C) Account Title	(D) Total Company Adjustment	(E) Allocation %	Jurisdictional Adjustment
					(F)
1	ADJUSTMENT # 3				
2	Purpose and Description:				
3	Remove gridSMART® rider assets from distribution rate base				
4					
5	362	Station Equipment	(755)	100.00%	[a] \$ (755)
6	364	Poles, Towers and Fixtures	(36)	100.00%	[a] \$ (36)
7	365	Overhead Conductors and Devices	(572)	100.00%	[a] \$ (572)
8	368	Line Transformers	(428)	100.00%	[a] \$ (428)
9	369	Services	(191)	100.00%	[a] \$ (191)
10	370	Meters	(7,486)	100.00%	[a] \$ (7,486)
11	397	Communication Equipment	(2,126)	100.00%	[a] \$ (2,126)
12					\$ (11,598)
13					

[a] Allocation is ALLDIST

COLUMBUS SOUTHERN POWER COMPANY
Case No. 11-351-EL-AIR
Adjustments to Plant in Service
August 31, 2010
(\$000)

Data: 3 MOS Actual & 9 MOS Estimated
Type of Filing: ► Original Updated Revised
Work Paper Reference No(s):

Schedule B-2.2
Page 4 of 4
Witness Responsible:
T.E. Mitchell
T.A. Caudill

Line No. (A)	Acct. No. (B)	Account Title (C)	Total		Jurisdictional Adjustment (F)
			Company Adjustment (D)	Allocation % (E)	
1	ADJUSTMENT # 4				
2	Purpose and Description:				
3	Remove from Plant in Service land (Shanahan Substation)				
4	was subsequently placed in Plant Held for Future Use				
5					
6	360	Land and Land Rights	(265)	100.00%	[a] \$ (265)
7					
8					

[a] Allocation is ALLDIST

COLUMBUS SOUTHERN POWER COMPANY,
Case No. 11-351-EL-AIR
Gross Additions, Retirements, and Transfers
From Beginning Balance @ 03/31/1991 To Ending Balance @ 08/31/2010
Distribution Plant
(\$000)

Data: 3 MOS Actual & 9 MOS Estimated
Type of Filing: ►Original_ Updated_ Revised
Work Paper Reference Note(s):
WP B-2.3s thru i

Schedule B-2.3
Page 1 of 3
Witness Responsible:
T.E. Mitchell

Line No. (A)	Acct. No. (B)	Account Title (C)	Beginning Balance (D)		Additions (E)	Retirements (F)	Amount (G)	Transfer/Reclassification Explanation of Transfers (H)		Other Accts. Involved (I)	Ending Balance (J)
			\$	\$							
1	360	Land and Land Rights	\$ 11,352	\$ 16,790	\$ 263	\$ 253	\$ 28,141	Refer to WP B-2.3j			
2	361	Structures and Improvements	6,778	2,671	609	911	9,781	Refer to WP B-2.3j			
3	362	Station Equipment	70,221	184,503	22,347	1,805	233,982	Refer to WP B-2.3j			
4	363	Storage Battery Equipment	0	0	0	0	0	Refer to WP B-2.3j			0
5	364	Poles, Towers and Fixtures	88,515	171,822	23,775	452	230,994	Refer to WP B-2.3j			
6	365	Overhead Conductors and Devices	82,395	201,621	48,628	848	236,037	Refer to WP B-2.3j			
7	366	Underground Conduit	68,211	68,211	3,130	630	93,777	Refer to WP B-2.3j			
8	367	Underground Conductors and Devices	115,559	271,990	17,915	3,030	372,664	Refer to WP B-2.3j			
9	368	Line Transformers	136,478	233,230	67,541	1,459	303,656	Refer to WP B-2.3j			
10	369	Services	54,980	93,912	9,310	18	136,298	Refer to WP B-2.3j			
11	370	Meters	43,656	60,800	39,449	(4,072)	80,935	Refer to WP B-2.3j			
12	371	Installations on Customers' Premises	16,134	27,369	18,414	123	25,211	Refer to WP B-2.3j			
13	372	Leased Property on Customer's Premises	111	(10)	0	(9)	103	Refer to WP B-2.3j			
14	373	Street Light and Signal Systems	8,339	7,450	2,765	(638)	12,485	Refer to WP B-2.3j			
15		Total Distribution Plant	\$ 662,584	\$ 1,356,878	\$ 260,347	\$ 4,949	\$ 1,764,085				

COLUMBUS SOUTHERN POWER COMPANY
Case No. 11-361-EL-AIR
Gross Additions, Retirements, and Transfers
From 03/31/1991 To 08/31/2010
General Plant
(\$000)

Data: 3 MDS Actual & 9 MOS Estimated
Type of Filing: ► Original Updated Revised
Work Paper Reference No(s):
WP B-2,3a thru
I

Schedule B-2.3
Page 2 of 3
Witness Responsible:
T.E. Mitchell II

Line No.	Acct. No.	Account Title	Beginning Balance (D)	Additions (E)	Retirements (F)	Amount (G)	Transfers/Reclassifications		Ending Balance (J)
							Explanation of Transfers (H)	Other Accts. Involved (I)	
1	389	Land and Land Rights	\$ 2,134	\$ 5,550	\$ 1,718	\$ (2,365)	Refer to WP B-2.3	\$ 3,800	
2	390	Structures and Improvements	33,226	\$ 2,610	24,622	\$ (1,364)	Refer to WP B-2.3	59,850	
3	391	Office Furniture and Equipment	4,509	5,701	4,759	\$ (136)	Refer to WP B-2.3	5,314	
4	392	Transportation Equipment	845	431	1,207	(22)	Refer to WP B-2.3	46	
5	393	Stores Equipment	318	76	318		Refer to WP B-2.3	302	
6	394	Tools, Shop and Garage Equipment	5,234	9,082	3,876	74	Refer to WP B-2.3	10,514	
7	395	Laboratory Equipment	0	789	157	0	Refer to WP B-2.3	632	
8	396	Power Operated Equipment	322	20	339	0	Refer to WP B-2.3	3	
9	397	Communication Equipment	10,189	15,572	8,452	(16)	Refer to WP B-2.3	17,293	
10	398	Miscellaneous Equipment	294	1,649	296	(52)	Refer to WP B-2.3	1,594	
11	399	Other Tangible Property	0	46	0	(46)	Refer to WP B-2.3	0	
12	399.1	Asset Retirement Costs for General Plant	0	144	0	0	Refer to WP B-2.3	144	
13	Total General Plant		\$ 57,070	\$ 91,669	\$ 46,744	\$ (3,702)		\$ 99,293	

COLUMBUS SOUTHERN POWER COMPANY
 Case No. 11-251-EL-AIR
 Gross Additions, Retirements, and Transfers
 From 03/1/1991 To 08/31/2010
Intangible Plant
 (\$000)

Data: 3 MOS Actual & 9 MOS Estimated
 Type of Filing: ► Original Updated Revised
 Work Paper Reference No(s):
 WP B-2.3a thru i

Schedule B-2.3
 Page 3 of 3
 Witness Responsible:
 T.E. Mitchell

Line No.	Acct. No.	Account Title	Beginning Balance	(D)	Additions	Retirements	(F)	Amount	Transfers/Reclassifications		Ending Balance
									(E)	(G)	
1	301	Organization	\$ 0	0	0	0	0	0	1	Refer to WP B-2.3j	\$ 1
2	302	Franchises and Consents	0	0	0	0	0	0	5	Refer to WP B-2.3j	5
3	303	Miscellaneous Intangible Plant	0	(193,028)		1,142	1,142	131		Refer to WP B-2.3j	62,017
4	Total Intangible Plant		\$ 0	\$ 103,028	\$ 41,142	\$ 136					\$ 62,023

COLUMBUS SOUTHERN POWER COMPANY
 Case No. 11-361-EL-AIR
 Lease Property
 (Total Company)
 As of August 31, 2010

Date Prepared: 2/28/2011

Data: 3 MDS Actual & 9 MDS Estimated
 Type of Filing: ►Original__ Updated__ Revised
 Work Paper Reference No(s):

Schedule B-24
 Page 1 of 1
 Witness Responsible:
 T.E. Mitchell

Identification or Reference No.	Description of Type and Use of Property	Name of Leassee	Frequency of Payment	Amount of Lease Payment	Dollar* Value of Property Involved	Explanation of Capitalization	Included in Rate Base (Yes/No)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
3423	Distribution	GE Capital Commercial Inc formerly BLC Corp - CitiCapital Bankers Leasing	Monthly	10,790.39	612,816.06	FERC	No
3818	Communication_Equipment	GE Capital Commercial Inc formerly BLC Corp - CitiCapital Bankers Leasing	Monthly	802.84	46,448.44	FERC	No
4228	Radio_Towers_Equipment	Huntington Bank	Monthly	9,984.68	481,925.02	FERC	No
02004	Communication_Equipment	GE Capital Commercial Inc formerly BLC Corp - CitiCapital Bankers Leasing	Monthly	355.20	1,506.20	FERC	No
4196	Communication_Equipment	Huntington Bank	Monthly	1,446.79	79,225.37	FERC	No
3818	PC-Equipment	GE Capital Commercial Inc formerly BLC Corp - CitiCapital Bankers Leasing	Monthly	24,051.63	723,702.85	FERC	No
3818	Office_Equipment	GE Capital Commercial Inc formerly BLC Corp - CitiCapital Bankers Leasing	Monthly	728.34	25,449.90	FERC	No
4224	Mobile_Equipment	RBS Asset Finance Inc - Titles in the name of the Operating Company with Wells Fargo	Monthly	14,587.59	295,920.67	FERC	No
3423	Mobile_Radios_Equipment	Barn Northwest National Association Owners see contract for additional info	Monthly	162.60	12,767.35	FERC	No
4228	PC-Equipment	GE Capital Commercial Inc formerly BLC Corp - CitiCapital Bankers Leasing	Monthly	1,457.07	48,522.86	FERC	No
4196	PC-Equipment	Huntington Bank	Monthly	84.20	3,052.26	FERC	No
4224	Shop_Garage_Equipment	Huntington Bank	Monthly	108.79	2,453.12	FERC	No
4338	Mobile_Equipment	Renaissance Capital Alliance LLC	Monthly	14,061.50	463,338.07	FERC	No
3818	Communication_Equipment	GE Capital Commercial Inc formerly BLC Corp - CitiCapital Bankers Leasing	Monthly	25,734.76	1,419,026.52	FERC	No
4335	Mobile_Equipment	RCA BLX13 Inc RCA is the administrator of the lease	Monthly	161,139.40	6,882,952.77	FERC	No
02004	Radio_Towers_Equipment	GE Capital Commercial Inc formerly BLC Corp - CitiCapital Bankers Leasing	Monthly	62.23	5,304.11	FERC	No
02004	Mobile_Equipment	GE Capital Commercial Inc formerly BLC Corp - CitiCapital Bankers Leasing	Monthly	370.95	44,418.48	FERC	No

* If not available, an estimate shall be furnished.

COLUMBUS SOUTHERN POWER COMPANY
Case No. 11-351-EI-AIR
Property Excluded from Rate Base
(For Reasons Other Than Rate Area Allocation)
As of August 31, 2010

Data 3 MOS Actual & 9 MOS Estimated
Type of Filing: ►Original _____ Updated _____ Revised
Work Paper Reference No(s):

►Original _____ Updated _____ Revised

Work Paper Reference No(s):

Schedule B2.5
Page 1 of 1
Witness Responsible:
S.J. Dias

Line No. (A)	Acct. No. (B)	Description of Excluded Property (C)	In-Service Date (D)	Original Cost (E)	Accumulated Depreciation (F)	Net Original Cost (G)	Test Year Revenue & Expense		Reasons for Exclusion (J)
							Acct. No. (H)	Amount (I)	
		NONE							

COLUMBUS SOUTHERN POWER COMPANY

Case No. 11-351-EL-AIR

Reserve for Accumulated Depreciation and Amortization

As of August 31, 2010

Non-Jurisdictional Electric Plant
(\$000)

Data: 3 MOS Actual & 9 MOS Estimated
 Type of Filing: ► Original Updated Revised
 Work Paper Reference No(s):
 Schedule B-2.1, WP B-3a thru c

Schedule B-3
 Page 1 of 4
 Witness Responsible:
 T.E. Mitchell
 T.A. Caudill

Line No.	Acct. No.		Major Property Groupings & Account Titles (C)	Total Company Plant Investment (D)	Reserve for Accumulated Depreciation at Date Certain				
					Total Company (E)	Allocation % (F)	Allocated Total (G)	Adjustments (H)	Adjusted Jurisdiction (I)
1	Various		Production-Steam	\$ 2,332,754	\$ 923,898	0.00	[a]	\$ 0	0
2	Various		Production-Hydro	0	0	0.00	[a]	0	0
3	Various		Production-Other	403,405	125,128	0.00	[a]	0	0
4	RWIP		Prod-Retirement Work in Progress	0	451	0.00	[a]	0	0
5	Various		Transmission	645,106	241,913	0.00	[a]	0	0
6	RWIP		Trans-Retirement Work in Progress	0	(65)	0.00	[a]	0	0
7			Total Non-Jurisdictional Electric Plant	\$ 3,381,265	\$ 1,291,324	\$ 0	\$ 0	\$ 0	\$ 0

[a] Allocation is NONDIST

COLUMBUS SOUTHERN POWER COMPANY
Case No. 11-351-EL-AIR
Reserve for Accumulated Depreciation and Amortization
As of August 31, 2010
Distribution Plant
(\$000)

Data: 3 MOS Actual & 9 MOS Estimated
Type of Filing: ▶ Original Updated Revised
Work Paper Reference No(s):
Schedule B-2.1, Schedule B-3.3, WP B-3a thru C, Schedule B-3.1

Schedule B-3
Page 2 of 4
Witness Responsible:
T.E. Mitchell
T.A. Caudill

Line No.	Acct. No.		Major Property Groupings & Account Titles	Total Company Plant Investment	Reserve for Accumulated Depreciation at Date Certain			Adjusted Jurisdiction
					Total Company	Allocated %	Total	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
1	360		Land and Land Rights	\$ 28,141	\$ (0)	100.00% [a]	\$ (0)	\$ 0 \$ (0)
2	361		Structures and Improvements	9,781	4,931	100.00% [a]	4,931	0 4,931
3	362		Station Equipment	233,982	77,977	100.00% [a]	77,977	50 78,027
4	363		Storage Battery Equipment	0	0	0.00% [a]	0	0 0
5	364		Poles, Towers and Fixtures	230,994	141,873	100.00% [a]	141,873	8 141,881
6	365		Overhead Conductors and Devices	236,037	64,324	100.00% [a]	64,324	(174) 64,151
7	366		Underground Conduit	93,777	29,240	100.00% [a]	29,240	0 29,240
8	367		Underground Conductors and Devices	372,664	164,721	100.00% [a]	164,721	0 164,721
9	368		Line Transformers	303,656	135,225	100.00% [a]	135,225	(6) 135,219
10	369		Services	136,299	54,775	100.00% [a]	54,775	(19) 54,756
11	370		Meters	80,935	36,131	100.00% [a]	36,131	(4,262) 31,869
12	371		Installations on Customers' Premises	25,211	19,259	100.00% [a]	19,259	0 19,259
13	372		Leased Property on Customer's Premises	103	14	100.00% [a]	14	0 14
14	373		Street Light and Signal Systems	12,485	6,845	100.00% [a]	6,845	0 6,845
15	RWIP		Retirement Work In Progress	0	(1,888)	100.00% [a]	(1,888)	0 (1,888)
16			Total Distribution Plant	\$ 1,784,065	\$ 733,427	\$ (4,403)	\$ 729,024	

[a] Allocation is ALLDIST

COLUMBUS SOUTHERN POWER COMPANY
Case No. 11-351-EL-AIR
Reserve for Accumulated Depreciation and Amortization
As of August 31, 2010
General Plant
(\$000)

Data: 3 MOS Actual & 9 MOS Estimated
Type of Filing: ▶ Original Updated Revised
Work Paper Reference No(s):
Schedule B-2.1, Schedule B-3a thru c, Schedule B-3.1

Schedule B-3
Page 3 of 4
Witness Responsible:
T.E. Mitchell
T.A. Caudill

Line No.	Acct. No.		Major Property Groupings & Account Titles	Total Company Plant Investment	Reserve for Accumulated Depreciation at Date Certain			
					(D)	Total Company	Allocated %	Total
(A)	(B)	(C)	(E)	(F)	(G)	(H)		(I)
1	389		Land and Land Rights	\$ 3,600	\$ 0	0.00% [a]	\$ 0	\$ 0
2	390		Structures and Improvements	59,850	26,895	99.55% [a]	\$ 26,775	(19) \$ 0
3	391		Office Furniture and Equipment	5,314	3,482	83.02% [a]	\$ 2,891	0 2,891
4	392		Transportation Equipment	46	8	100.00% [a]	\$ 8	0 8
5	393		Stores Equipment	302	213	82.16% [a]	\$ 175	0 175
6	394		Tools, Shop and Garage Equipment	10,514	6,896	91.02% [a]	\$ 6,276	0 6,276
7	395		Laboratory Equipment	632	380	57.38% [a]	\$ 218	0 218
8	386		Power Operated Equipment	3	2	100.00% [a]	\$ 2	0 2
9	397		Communication Equipment	1,7293	8,505	78.88% [a]	\$ 6,709	(127) 6,582
10	398		Miscellaneous Equipment	1,594	767	76.77% [a]	\$ 589	0 589
11	399		Other Tangible Property	0	0	0.00% [a]	\$ 0	0 0
12	399.1		Asset Retirement Costs for General Plant	144	81	100.00% [a]	\$ 81	0 81
13	RWIP		Retirement Work in Progress	0	(68)	90.39% [a]	\$ (61)	0 (61)
14			Total General Plant	\$ 99,293	\$ 47,162		\$ 43,663	\$ (148) \$ 43,516

[a] Allocation is DIRECT

COLUMBUS SOUTHERN POWER COMPANY
Case No. 11-351-EL-AIR
Reserve for Accumulated Depreciation and Amortization
As of August 31, 2010
Intangible Plant
(\$000)

Data: 3 MOS Actual & 9 MOS Estimated
Type of Filing: ►Original Updated Revised
Work Paper Reference No(s):
Schedule B-2.1, Schedule B-3.3, WP B-3e thru c

Schedule B-3
Page 4 of 4
Witness Responsible:
T.E. Mitchell
T.A. Caudill

Line No.	Acct. No.	Property Groupings & Account Titles	Total Company Plant Investment	Reserve for Accumulated Depreciation at Date Certain					
				(D)	(E)	Total Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction (I)
1	301	Organization Franchises and Consents	\$ 1 5	\$ 0	0	0.00% [a]	\$ 0	\$ 0	\$ 0
2	302	Miscellaneous Intangible Plant	62,017	48,186	5	100.00% [a]	\$ 5	0	5
3	303					43.97% [a]	21,185	0	21,185
4		Total Intangible Plant	\$ 62,023	\$ 48,190			\$ 21,190	\$ 0	\$ 21,190

[a] Allocation is DIRECT

COLUMBUS SOUTHERN POWER COMPANY
Case No. 11-351-EL-AIR
Adjustments to the Reserve for
Accumulated Depreciation and Amortization
As of August 31, 2010
(\$000)

Data: 3 MOS Actual & 9 MOS Estimated
Type of Filing: ►Original__ Updated__ Revised
Work Paper Reference No(s):
WP 3.1a

Schedule B-3.1
Page 1 of 3
Witness Responsible:
T.E. Mitchell
T.A. Caudill

Line No. (A)	Acct. No. (B)	Account Title (C)	Total		
			Company Adjustment (D)	Allocation % (E)	Jurisdictional Adjustment (F)
1	ADJUSTMENT # 1				
2	Purpose and Description:				
3	Remove Solar Panel Project assets included in a separate rate mechanism from distribution rate base				
4	by decreasing accumulated depreciation (i.e. increase rate base)				
5					
6	390	Structures and Improvements	(19)	100.00%	[a] \$ (19)
7					

[a] Allocation is ALLDIST

COLUMBUS SOUTHERN POWER COMPANY
Case No. 11-351-EL-AIR
Adjustments to the Reserve for
Accumulated Depreciation and Amortization
As of August 31, 2010
(\$000)

Data: 3 MOS Actual & 9 MOS Estimated
Type of Filing: ►Original_____Updated_____Revised
Work Paper Reference No(s):
WP 3.1b

Schedule B-3.1
Page 2 of 3
Witness Responsible:
T.E. Mitchell
T.A. Caudill

Line No. (A)	Acct. No. (B)	Account Title (C)	Total Company Adjustment (D)	Allocation % (E)	Jurisdictional Adjustment (F)
1	ADJUSTMENT # 2				
2	Purpose and Description:				
3	Decrease Accumulated Depreciation (i.e. increase rate base) to remove the impact of				
4	the Enhanced Service Reliability Rider from the distribution rate base				
5					
6	365	Removal			
7	365	Accumulated Depreciation			
8					
9	365	Overhead Conductors and Devices	(101)	100.00%	\$ (101)

[a] Allocation is ALDIST

COLUMBUS SOUTHERN POWER COMPANY
Case No. 11-351-EL-AIR
Adjustments to the Reserve for
Accumulated Depreciation and Amortization
As of August 31, 2010
(\$000)

Data: 3 MOS Actual & 9 MOS Estimated
Type of Filing: ▶ Original Updated Revised
Work Paper Reference No(s):
WP 3.1c

Schedule B-3.1
Page 3 of 3
Witness Responsible:
T.E. Mitchell
T.A. Caudill

Line No. (A)	Acct. No. (B)	Account Title (C)	Total		Allocation % (E)	Jurisdictional Adjustment (F)
			Company Adjustment (D)	Company Adjustment (D)		
1 ADJUSTMENT # 3						
2		Purpose and Description:				
3		Remove the impact of gridSMART® rider from the distribution rate base by decreasing accumulated depreciation (i.e. increase rate base)				
4						
5	362	Station Equipment	66	100.00% [a]	\$ 66	
6	364	Poles, Towers and Fixtures	8	100.00% [a]	\$ 8	
7	365	Overhead Conductors and Devices	(69)	100.00% [a]	\$ (69)	
8	368	Line Transformers	2	100.00% [a]	\$ 2	
9	369	Services	0	100.00% [a]	\$ 0	
10	370	Meters	(2,720)	100.00% [a]	\$ (2,720)	
11		Removal	(2,713)		\$ (2,713)	
12						
13	362	Station Equipment	(16)	100.00% [a]	\$ (16)	
14	364	Poles, Towers and Fixtures	(0)	100.00% [a]	\$ (0)	
15	365	Overhead Conductors and Devices	(4)	100.00% [a]	\$ (4)	
16	368	Line Transformers	(8)	100.00% [a]	\$ (8)	
17	369	Services	(20)	100.00% [a]	\$ (20)	
18	370	Meters	(1,542)	100.00% [a]	\$ (1,542)	
19	397	Communication Equipment	(127)	100.00% [a]	\$ (127)	
20		Accumulated Depreciation	(1,717)		\$ (1,717)	
21						
22		Total	(4,429)		\$ (4,429)	

[a] Allocation is ALLDIST

COLUMBUS SOUTHERN POWER COMPANY
Case No. 11-351-EL-AIR
Depreciation Accrual Rates and
Jurisdictional Reserve Balances by Accounts
As of August 31, 2010
Distribution Plan

Date: 3 MOS Actual & 9 MOS Estimated
Type of Filing: ▲ Original □ Amended □ Revised
Work Paper Reference No(s):
Schedule B-2.1 Schedule B-3, WP B-3.2a

Schedule B-3.2
Page 1 of 3
Witness Responsible:
T.E. Mitchell
T.A. Cladill
D.A. Davis

Line No. (A)	Acc. No. (B)	Account Title (C)	Adjusted Jurisdiction		Current Average Rate (F)	Calculated Depreciation Expense (G-F)(D)(F)	% Net Salvage* (H)	Average Service Life* (I)	Curve Form* (J)	Proposed Absest Rate* (K)	Calculated Depreciation Expense (L)=(D)(K)	% Net Salvage* (M)	Average Service Life* (N)	Curve Form* (O)
			Plant Investment (D)	Reserve Balance (E)										
1	360	Land and Land Rights	\$ 27,575	\$ (0)	0.00%	\$ 0	(a)	(a)	(a)	0.00%	\$ 0	(a)	(a)	(a)
2	361	Structures and Improvements	2,13,227	4,131	2.50%	250	(0.10)	43.00	R2.5	1.15%	171	(0.14)	55.00	L1.0
3	362	Station Equipment	78,027	78,027	2.74%	6,320	0.05	35.00	R1.5	2.65%	6,169	(0.16)	40.00	L1.0
4	363	Storage Battery Equipment	0	0	0.00%	0	(b)	(b)	(b)	0.00%	0	0.00	0.00	SO
5	364	Poles, Towers and Fixtures	20,956	141,681	4.00%	9,238	(0.60)	40.00	R1.5	1.14%	9,672	(0.85)	40.00	L1.0
6	365	Overhead Conductors and Devices	230,047	6,151	2.61%	6,802	(0.20)	42.00	R2.0	2.13%	5,613	(0.10)	42.00	L0.5
7	366	Underground Conductors and Devices	93,777	28,246	1.83%	1,713	(b)	(b)	(b)	1.51%	1,444	0.00	60.00	R2.5
8	367	Underground Conduit - Downtown	161,721	2,70%	10,065	(b)	(b)	(b)	(b)	3.05%	11,374	(0.24)	36.00	L1.5
9	368	Underground Conduit - Residential	135,219	3,52%	10,704	(b)	(b)	(b)	(b)	(b)	(b)	(b)	(b)	(b)
10	369	Line Transformers	53,756	6,74%	9,177	(b)	(b)	(b)	(b)	3.18%	4,324	(0.38)	40.00	L0.0
11	370	Services - Overhead Services - UG Downtown Services - UG Residential Services - UG Other Meters	73,443	31,989	4.00%	2,936	(0.40)	28.00	\$53.0	1.16	(b)	(b)	(b)	(b)
12	371	Installations on Customers Premises	25,211	19,259	19.32%	2,730	(0.30)	36.00	R1.0	3.12%	2,293	(0.29)	36.00	\$1.0
13	372	Leased Property on Customer's Premises	10,13	14	4.00%	4	0.00	35.00	S1.0	0.77%	1,708	(0.20)	13.00	L1.5
14	373	Street Light and Signal Systems	12,465	6,845	5.40%	674	(0.36)	26.00	R1.0	2.36%	3	0.00	30.00	L0.0
15		Total Distribution Plant	\$ 1,749,714	\$ 230,912	\$ 80,417	\$ 61,801								

Notes:

(a) Account 360 Land and Land Rights are not depreciable in Ohio.

(b) The Company had separate rates approved for different types/categories of distribution property in accounts 366, 367 and 369 in the last rate case. Our proposal is to combine the sub-categories under each separate plant account and use one rate for each account in a manner similar to Ohio Power Company.

*Columns (F), and (H) through (L) shall represent depreciation values as prescribed by this commission for booking purposes. If such values have not been prescribed by this commission, the utility shall so indicate on schedule by footnotes.

COLUMBUS SOUTHERN POWER COMPANY
Case No. 11-351-EL-AIR
Depreciation Accrual Rates and
Jurisdictional Reserve Balances by Accounts
As of August 31, 2010
General Plant

Date: 3 MCS Actual & 9 MOS Estimated
Type of Filing: ▶ Original Updated Reviewed
Work Paper Reference No(s): Schedule B-3; WP B-3.2.a

Schedule B-3.2
Page 2 of 3
Witness Responsible:
T.E. Mitchell
T.A. Caupill
D.A. Davis

Line No.	Acct. No.	Account Title	Adjusted Jurisdiction		Current Reserve Balance [E]	Calculated Depreciation Expense [G]-(D)(H)	% Net Salvage [H]	Average Service Life Line [I]	Proposed Accrual Rate* [J]	Calculated Depreciation Expense [L]-[D](K)	% Net Salvage* [M]	Average Service Life Line [N]	Curve Form [O]
			Plant Investment [D]	Accrual Rate* [F]									
1	389	Land and Land Rights	\$ 3,353	\$ 0	0.00%	\$ 0	(a)	(a)	(a)	\$ 0	(a)	(a)	(a)
2	390	Structures and Improvements	5,208	2,13%	1,420	-10%	45	R2.5	913	2%	45	L1.0	
3	391	Office Furniture and Equipment	3,551	4.07%	1,80	10%	20	L0.0	1,326	0%	30	SD	
4	392	Transportation Equipment	19	8	1,78%	0	(b)	1,53%	0	0%	50	SD	
5	393	Storage Equipment	189	175	2,14%	6	0%	34	L1.6	1,64%	0%	34	SD
6	394	Tires, Shop and Garage Equipment	8,171	6,275	3,17%	258	5%	30	L0.5	1,07%	161	30	SD
7	395	Laboratory Equipment	2,18	3,42%	3	(c)	(c)	2,71%	2	0%	21	SD	
8	396	Power Operated Equipment	2	6,67%	0	20%	12	L0.0	1,87%	0	26	SD	
9	397	Communication Equipment	12,315	6,592	6,67%	821	0%	15	S1.0	2,11%	260	0%	35
10	398	Miscellaneous Equipment	8,11	5,93	5,20%	44	0%	19	L1.6	3,00%	26	0%	25
11	399	Other Tangible Property	0	0	0.00%	0	N/A	N/A	0.00%	0	N/A	N/A	
12	399.1	Asset Retirement Costs for General Plant	1,14	61	2,47%	4	(d)	(d)	2 d 7%	4	(d)	(d)	
13		Total General Plant	\$ 86,897	\$ 43,518		\$ 2,718			\$ 1,438				

Notes:

(a) Account 389 Land and Land Rights are not depreciable in Ohio.

(b) See below CSP previously owned its transportation equipment and it was separated into 5 separate classes in the Company's test rate case. Currently most transportation equipment except items such as trailers is leased. In accordance with FERC Accounting Release 15, the Company is using straight retirements for accounts 391 to 398. With the anticipation of merging the Ohio Company, we recommend that Ohio Power's longer approved average service life of 50 years be used for CSP's transportation equipment in this rate proceeding.

Prior CSP Dep't Statistics - Acct 392	Lower Curve	Service Life	Net Salvage	Accrual Rate
392 Transportation Equip	S2	7	21	11.29
392.2 Class 2	S2	7	10	12.86
392.3 Class 3	S3	7	8	10.22
392.4 Class 4	L4	6	8	8.00
392.5 Class 5	R2	11	12	7.39
392.8 Class 8	S2	13	4	

(c) There was no balance or rate approved for this account in the Company's last rate case.

(d) There was no balance or rate approved for this account in the Company's last rate case. Asset Retirement Obligations (ARO) in this account represent asbestos at general building locations. The ARO are depreciated over the life of the related asset per FERC Order No. 631 and the rate shown above represents an average rate for the obligations.

*Columns (F) and (H) through (L) shall represent depreciation values as prescribed by the commission for booking purposes. If such values have not been prescribed by this commission, the utility shall so indicate on schedule by footnote.

COLUMBUS SOUTHERN POWER COMPANY
Case No. 11-351-EL-AIR
Depreciation Accrual Rates and
Jurisdictional Reserve Balances by Accounts
As of August 31, 2010
Intangible Plant

Data: 3 MOS Actual & 9 MOS Estimated
Type of Filing: ► Original Updated Revised
Work Paper Reference No(s):
Schedule B-2.1, Schedule B-3

Notes:

(a) Account balance from CSIP's acquisition of Monongahela Power Company's Ohio assets in 2005. This account is not currently being amortized and the Company is not requesting that it be amortized in this rate proceeding.

(b) Most of the balance in account 303 is represented by capital software that is being amortized over an estimated 5 year life at 20%. Since some of the capital software will soon be fully depreciated, the rate provided above is an average rate calculated using an average asset balance from September 2009 and August 2010 and amortization expense for the twelve months ended August 2010. The capital software rate has not been prescribed by this commission.

*Columns (F), and (H) through (J) shall represent depreciation values as prescribed by this commission for booking purposes. If such values have not been prescribed by this commission, the utility shall so indicate on schedule by footnote.

Schedule B-3.2
Page 3 of 3
Witness Responsible:
T.E. Mitchell
T.A. Caudill
D.A. Davis

Line No.	Acct. No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate*	Calculated Depreciation Expense (G)=(D)x(F)	% Net Salvage* (H)	Average Service Life* (I)	Curve Form* (J)
			(D)	Reserve Balance (E)					
1	301	Organization Franchises and Consents	\$ 1	\$ 0	0.00%	\$ 0	N/A	N/A	N/A
2	302	Miscellaneous Intangible Plant	5	5	0.00%	0	(a)	(a)	(a)
3	303		22,909	21,185	15.02%	3,441	(b)	(b)	(b)
4		Total Intangible Plant	\$ 22,914	\$ 21,190		\$ 3,441			

COLUMBUS SOUTHERN POWER COMPANY
Case No. 11-351-EL-AIR
Depreciation Reserve Accruals, Retirement, and Transfers
Distribution Plant
From 12/31/1999 to 09/31/2010
(\$'000)

Date: 3 MDS Actual & 9 MDS Estimated
Type of Filing: ▶ Original Updated Revised
Work Paper Reference No(s):
WP B-3.3b thru j

Schedule B-3.3
Page 1 of 3
Witness Responsible:
T.E. Mitchell

Line No.	Acct. No.	Account Title	Beginning Balance			Accum'd (E)	Salvage (F)	Retirements (G)	Cost of Removal (H)	Amount (I)	Transfers/Reclassifications			Ending Balance (L)
			(B)	(C)	(D)						Expiration of Transfers			
1	380	Land and Land Rights	\$ 169	\$ 0	\$ 0	694	\$ 2,195	\$ 2,195	\$ 694	\$ 24	Refer to WP B-3.3k			\$ (0)
2	361	Structures and Improvements	4,305	0	2,055	4,343	4,343	0	576	4,097	Refer to WP B-3.3k			4,381
3	362	Station Equipment	17,343	0	4,124	18,467	18,467	0	1,740	16,726	Refer to WP B-3.3k			77,977
4	383	Storage Battery Equipment	0	0	0	0	0	0	0	0	Refer to WP B-3.3k			0
5	364	Poles, Tows and Fixtures	80,906	85,914	55,698	55,698	55,698	24,482	20,924	5,170	Refer to WP B-3.3k			141,873
6	365	Overhead Conductors and Devices	41,294	56,152	11,387	40,851	40,851	40,471	9,411	6,116	Refer to WP B-3.3k			64,324
7	366	Underground Conductors and Devices	16,152	58,835	34,383	58,835	58,835	2,97	2,735	1,360	Refer to WP B-3.3k			28,240
8	367	Underground Conductors and Devices	56,216	70,294	7,123	70,294	70,294	14,146	14,146	3,215	Refer to WP B-3.3k			164,721
9	368	Line Transformers	53,146	53,295	316	53,295	53,295	45,148	7,744	2,502	Refer to WP B-3.3k			135,225
10	369	Services	24,137	25,013	3,437	25,013	25,013	32,007	9,567	10,187	Refer to WP B-3.3k			54,775
11	370	Meters	12,616	21,210	112	21,210	21,210	9,426	2,472	(9,446)	Refer to WP B-3.3k			36,131
12	371	Installations on Customer's Premises	79	34	0	79	79	0	0	0	Refer to WP B-3.3k			19,289
13	372	Leased Property on Customer's Premises	3,185	6,520	29	6,520	6,520	1,599	252	(2,163)	Refer to WP B-3.3k			14
14	373	Street Light and Signal Systems	0	0	0	0	0	0	0	0	Refer to WP B-3.3k			6,845
15		Total Distribution Plant	\$ 403,065	\$ 562,463	\$ 37,619	\$ 200,410	\$ 62,908	\$ 4,886			\$ 735,315			

COLUMBUS SOUTHERN POWER COMPANY
Case No. 11-351-EL-AIR
Depreciation Reserve Accruals, Retirements, and Transfers
General Plant
From 12/31/89 To 06/31/2010
(\$000)

Data: 3 MOS Actual & 9 MOS Estimated
Type of Filing: ▲ Original □ Updated □ Revised
Work Paper Reference No(s):
WIP B-3(b) thru]

Schedule B-3.3
PAGE 2 OF 3
Witness Responsible:
T.E. Mitchell

Line No. (A)	Acct. No. (B)	Account Title (C)	Beginning Balance (D)		Accruals (E)	Salvage (F)	Retirements (G)	Cost of Removal (H)	Amount (I)	Transfer/Reclassification Explanation (J)			Other Accts. Involved (K)	Ending Balance (L)
			Transferred Balances (L)	Transferred Balances (M)						Transferred Balances (N)	Transferred Balances (O)	Transferred Balances (P)		
1	389	Land and Land Rights	\$	1	0	1,502	0	1,010	\$ (1,010)	(\$1,010)	0	0	Refer to WIP B-3.k	\$ 0
2	390	Structures and Improvements	7,630	12,145	1,470	1,633	2,153	0	0	0	0	0	Refer to WIP B-3.k	26,955
3	391	Office Furniture and Equipment	1,715	3,103	0	0	0	0	0	0	0	0	Refer to WIP B-3.k	3,482
4	392	Transportation Equipment	490	66	0	0	744	0	0	0	0	0	Refer to WIP B-3.k	6
5	393	Stores Equipment	188	118	0	0	161	0	0	0	0	0	Refer to WIP B-3.k	213
6	394	Tools, Shop and Garage Equipment	1,975	2,942	10	7,717	0	201	0	0	0	0	Refer to WIP B-3.k	6,996
7	395	Laboratory Equipment	0	251	0	157	0	0	0	0	0	0	Refer to WIP B-3.k	380
8	396-397	Power Operated/Community Equipment	7,479	4,057	7	3,469	0	0	0	0	0	0	Refer to WIP B-3.k	6,371
9	397	AMT Communication Equipment	350	327	0	356	0	0	0	0	0	0	Refer to WIP B-3.k	136
10	398	Miscellaneous Equipment	141	440	0	0	148	0	0	0	0	0	Refer to WIP B-3.k	767
11	399	Other Tangible Property	0	0	0	0	0	0	0	0	0	0	Refer to WIP B-3.k	0
12	399.1	Asset Retirement Costs for General Plant	0	26	0	0	0	0	0	0	0	0	Refer to WIP B-3.k	81
13	RWIP	Retirement Work in Progress	(13,342)	19	5,832	(3,131)	42,310	0	0	0	0	0	Refer to WIP B-3.k	(1,570)
14		Total General Plant	\$ 6,757	\$ 33,091	\$ 8,701	\$ 15,215	\$ 32,557	\$ 44,881	\$ 45,459					\$ 45,459

COLUMBUS SOUTHERN POWER COMPANY
Case No. 11-351-EL-AIR
Depreciation Reserve Accruals, Retirement, and Transfers
Intangible Plant
From 12/31/1998 To 08/31/2010
(1000)

Date: 3 MOS Actual & 9 MOS Estimated
Type of Filing: ► Original Updated Revised
Work Paper Reference Note(s):
WP B-3.3b thru]

Schedule B-3.3
Page 3 of 3
Witness Responsible:
T.E. Mitchell

Line No. (A)	Acct No. (B)	Account Title (C)	Beginning Balance (D)	Accruals (E)	Salvage (F)	Retirements (G)	Cost of Removal (H)	Transfers/Reclassifications of Transfers (I)		Other Accts. Involved (K)	Ending Balance (L)
								Explanation of Transfers	Transfers/Reclassifications of Transfers (J)		
1	301	Organization Franchises and Consents	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2	302	Misclassed Intangible Plant	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
3	303		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4		Total Intangible Plant	\$ 0	\$ 0	\$ 0	\$ 85,691	\$ 31	\$ 41,142	\$ 0	\$ 3,610	\$ 48,190

COLUMBUS SOUTHERN POWER COMPANY
 Case No. 11-351-EL-AIR
 Depreciation Reserve and Expense for Lease Property
 (Total Company)
 As of August 31, 2010

Date Prepared: 2/28/2011

Data: 3 MOS Actual & 9 MOS Estimated
 Type of Filing: ► Original Updated Revised
 Work Paper Reference No(s):

Schedule B-3.4

Page 1 of 1

Witness Responsible:
 T.E. Mitchell

Identification or Reference Number	(A) Distribution	(B) Account No.	(C) Account Title	(D) Dollar Value of Plant Investment	(E) August 2010 Amortization Reserve	(F) Accrual Rate/ Amortization Period	(G) August 2010 Amortization Expense	(H) Method of Depreciation/ Amortization	(I) Included in Rate Base (Yes/No)
GE Capital Commercial Inc formerly BLC Corp - Citicapital Bankers Leasing Huntington Bank	391	Office Furniture, Equipment	25,449.90	-18,132.10	Various	-721.04	FERC	NO	
GE Capital Commercial Inc formerly BLC Corp - Citicapital Bankers Leasing	391	Office Furniture, Equipment	51,375.12	-5,308.11	Various	-1,346.72	FERC	NO	
RCA BLX13 Inc RCA is the administrator of the lease	391	Office Furniture, Equipment	723,702.85	-559,759.79	Various	-23,875.95	FERC	NO	
RBS Asset Finance Inc - Titles in the name of the Operating Company with Wells Fargo Bank Northwest National Association Owners see contract for additional info	392	6,882,952.77	-1,027,860.99	Various	-130,716.04	FERC	NO		
GE Capital Commercial Inc formerly BLC Corp - Citicapital Bankers Leasing Renaissance Capital Alliance LLC Huntington Bank	392	Transportation Equipment	298,373.79	-146,278.00	Various	-13,802.85	FERC	NO	
GE Capital Commercial Inc formerly BLC Corp - Citicapital Bankers Leasing	392	Transportation Equipment	44,418.48	-44,046.66	Various	-370.14	FERC	NO	
Huntington Bank	397	Communication Equipment	463,538.07	-96,403.92	Various	-12,251.24	FERC	NO	
GE Capital Commercial Inc formerly BLC Corp - Citicapital Bankers Leasing	397	Communication Equipment	561,50.39	-95,388.21	Various	-9,318.82	FERC	NO	
			2,097,868.68	-1,272,489.17	Various	-37,108.11	FERC	NO	

*If not available, an estimate shall be furnished

COLUMBUS SOUTHERN POWER COMPANY
Case No. 11-351-EL-AIR
Construction Work In Progress
As of August 31, 2010
(\$000)

Data: 3 MOS Actual & 9 MOS Estimated
Type of Filing: ▶ Original Updated Revised
Work Paper Reference No(s):

Schedule B-4
Page 1 of 1
Witness Responsible:
Not Applicable

Line No. (A)	Project No. (B)	Description of Project (C)	Construction Dollars (D)	Accumulated Costs		Allocation Cost (F)=(D)+(E) (G)	% (H)	Total Jurisdictional Cost at Date Certain (I)	Estimated Physical Percent Completion (J)
				AFDC (E)	Capitalized (E)				

Pollution Control Projects

Total Pollution Control Projects

Other Projects

Total Other Projects

TOTAL CWIP PROJECTS

\$0.00
\$0.00
\$0.00

COLUMBUS SOUTHERN POWER COMPANY
Case No. 11-351-EL-AIR
Construction Work In Progress - Percent Complete (Dollars)
As of August 31, 2010

Date: 3 MOS Actual & 9 MOS Estimated
Type of Filing: ► Original Updated Revised
Work Paper Reference No(s):

Construction Work In Progress - Percent Complete (Dollars)

Schedule B-4.2
Page 1 of 1
Witness Responsible:
Not Applicable

Line No.	Project No.	Most Recent Budget Estimate			Project Expenditures			Date Certain % Completion		
		Construction Dollars	AFUDC	Total (E)=(C)+(D) (B)	Construction Dollars (F)	Trended** (G)	Construction Trended** (H)	Construction Dollars (I)=(G)/(G)	Trended (J)=(H)/(F)	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)

*All figures except (D) and (E) shall exclude AFUDC.

**Trended to reflect purchasing power as of date certain.

COLUMBUS SOUTHERN POWER COMPANY
Case No. 11-351-EL-AIR
Allowance for Working Capital
As of Thirteen Months Ending May 31, 2011

Data: 3 MOS Actual & 9 MOS Estimated
Type of Filing: ►Original Updated Revised
Work Paper Reference No(s):
Schedule B-5.1

Schedule B-5
Page 1 of 1
Witness Responsible:
T.E. Mitchell
O.J. Sever
T.A. Caudill

Line No.	Working Capital Component	Description of Methodology Used to Determine Jurisdictional Requirement	Working Paper Reference No.	Total Company	Allocation %	Jurisdiction (G)
(A)	(B)	(C)	(D)	(E)	(F)	
1	Revenue/Expense Lag	None Requested	\$ -	\$ -	\$ -	\$ -
2	<u>Working Capital - Non Cash:</u>					
3						
4	Fuel Stock	13 month average balance	B-5.1	63,087	0.00% [a]	0
5	Allowance Inventory	13 month average balance	B-5.1	36,630	0.00% [a]	0
6	M&S Held for Normal Operations	13 month average balance less allowance for new construction	B-5.1	8,220	18.65% [c]	1,533
7						
8						
9						
10						
11						
12	PIP Uncollectibles Balance	13 month average balance	B-5.1	0	100.00% [b]	0
13	Other (Specify & List) Uncollectibles Balance	13 month average balance	B-5.1	1,987	1.84% [c]	37
14	Prepayments	13 month average balance	B-5.1	11,452	11.79% [c]	1,350
15						
16						
17						
18						
19						
20						
21	Total Working Capital			<u>\$ 121,376</u>		<u>\$ 2,920</u>

- [a] Allocation is NONDIST
- [b] Allocation is ALLDIST
- [c] Allocation is DIRECT

COLUMBUS SOUTHERN POWER COMPANY
Case No. 11-351-EL-AIR
Miscellaneous Working Capital Items
As of Thirteen Months Ending May 31, 2011 and As of August 31, 2010
(\$000)

Data: 3 MOS Actual & 9 MOS Estimated
Type of Filing: ►Original_____ Updated _____ Revised
Work Paper Reference No(s):
WP B-5.1a, WPP B-5.1b, Supplemental Schedule C-13

As of Thirteen Months Ending May 31, 2011 and As of August 31, 2010

Schedule B-5.1
Page 1 of 1

Witness Responsible:
T.E. Mitchell
O.J. Sevar

T.A. Caudill
O.J. Sevar

Line No.	Description	13 Month Average For Test Year				Date Certain Balance	
		Total Company	Allocation %	Jurisdiction	Company		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	<u>Cash Working Capital:</u>						
2	Revenue Leg	None requested				\$ 0	\$ 0
3	Total	\$ 0				\$ 0	\$ 0
4	<u>Expense Leg</u>	None requested				\$ 0	\$ 0
5	Total	\$ 0				\$ 0	\$ 0
6							
7	<u>Working Capital - Non Cash:</u>						
8	Fuel Stock	63,087	0.00% [a]	0	63,326	0.00% [a]	0
9		0.00% [a]					
10	Allowance Inventory	36,630	0.00% [a]	0	37,324	0.00% [a]	0
11		0.00% [a]					
12	<u>Plant Materials & Operating Supplies:</u>						
13	Production Plant	30,190	0.00% [a]	0	30,314	0.00% [a]	0
14	Transmission	1,308	0.00% [a]	0	1,341	0.00% [a]	0
15	Distribution	7,221	100.00% [b]	7,221	7,314	100.00% [b]	7,314
16		0.00% [c]		0		0.00% [c]	0
17	Other	0					
18	Total Plant M&S	38,719			38,956		38,956
19	Less:						
20	M & S Held for Construction, Additions, and Extensions [Line 18 x 78.77%]	30,499			30,696		30,696
21							
22	M&S Held for Normal Operations	8,220	18.65% [c]	1,533	8,273	18.77% [c]	1,563
23	Line 18 - Lines 21						
24							
25	PIP Uncollectibles Balance	0	100.00% [b]	0	0	100.00% [b]	0
26	(By Account)						
27							
28	Other (Specify & List)						
29	Uncollectibles Balance	1,987	1.84% [c]	37	1,976	1.47% [c]	29.
30		11.79% [c]					
31	Prepayments	11,452		1,350	11,603	12.14% [c]	1,409
32							
33							
34	Total Non-Cash Working Capital	\$ 121,376			\$ 122,567		\$ 2,391
35							

¹ To be consistent with offsetting working capital allowance with customers deposit, the interest expense is associated with these deposits is added to operating expense. (See Schedule C-3.14)

[a] Allocation is NONDIST

[b] Allocation is ALLDIST

[c] Allocation is DIRECT

COLUMBUS SOUTHERN POWER COMPANY
Case No. 11-351-EL-AIR
Other Rate Base Items Summary
As of August 31, 2010
(\$000)

Data: 3 MOS Actual & 9 MOS Estimated
Type of Filing: ►Original__ Updated__ Revised
Work Paper Reference No(s):
WP B-6a - f

Schedule B-6
Page 1 of 1
Witness Responsible:

T.E. Mitchell
J.B. Bartsch
H.E. McCoy
T.A. Caudill

Line No.	Account No.	Description	Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1		Contributions in Aid of Construction (note 1)	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
2							
3	235	OTHER RATE BASE ITEMS	(127,743)	21.67% [b]	(27,677)	0	(27,677)
4		Customers' Deposits					
5	252	Customers' Advances for Construction	(276)	100.00% [a]	(276)	0	(276)
6							
7	255	Investment Tax Credits (note 2)					
8	9	Pre-1971 3% Credit					
9	10	1971 4% Credit					
10	11	1975 6% Add'l Credit					
11	12	1981 10% Credit on Recovery Property	0				
12	13	ITC Tax Benefits Sold					
13	14	Other (Specify and list separately)					
14	15	TOTAL Investment Tax Credits	<u>0</u>	0.00% [b]	<u>0</u>	0	0
15	16						
16	17	Deferred Income Taxes:					
17	18	Debts	85,453	46.16% [b]	39,147	0	39,447
18	19	Accel Amort Prop	(29,076)	0.00% [b]	0	0	0
19	20	Utility Prop	(517,706)	32.28% [b]	(176,795)	0	(176,795)
20	21	Credits	(136,101)	57.95% [b]	(78,864)	0	(78,864)
21	22	Other (Specify and list separately)	0	0.00% [b]	0	0	0
22	23	TOTAL Deferred Income Taxes	<u>(827,430)</u>		<u>(216,212)</u>	<u>0</u>	<u>(216,212)</u>
23	24						
24	25	Other (Specify and list separately)					
25	26						
26	1650010	Prepaid Pension	127,743	67.64% [b]	86,404	0	86,404
27	28	TOTAL Other Rate Base Items	<u>\$ (627,706)</u>		<u>\$ (157,761)</u>	<u>0</u>	<u>\$ (157,761)</u>
28							

Notes:

- 1 Contributions in Aid of construction are credited to Construction Work In Progress & Electric Plant In Service per FERC Order 490
2 Steam Utilities shall list separately and show 7% credit, and 10% credit.

[a] Allocation is ALL DIST
[b] Allocation is DIRECT

COLUMBUS SOUTHERN POWER COMPANY
Case No. 11-351-EL-AIR
Adjustments to Other Rate Base Items
As of August 31, 2010

Data: 3 MOS Actual & 9 MOS Estimated
Type of Filing: ► Original Updated Revised
Work Paper Reference No(s):

Schedule B-6.1
Page 1 of 1
Witness Responsible:

T.E. Mitchell
J.B. Bartsch
H.E. McCoy
T.A. Caudill

Line No. (A)	Account No. (B)	Account Title (C)	Total	Company Adjustment (D)	Allocation % (E)	Jurisdictional Adjustment (F)
			Adjustment Title	Total Adjustment		
					NONE	

Description and Purpose of Adjustment

COLUMBUS SOUTHERN POWER COMPANY

Case No. 11-351-EL-AIR

Contributions in Aid of Construction by Accounts and Subaccounts

As of August 31, 2010

(\$000)

Data: 3 MOS Actual & 9 MOS Estimated
Type of Filing: ►Original Updated Revised
Work Paper Reference No(s):

Schedule B-6.2
Page 1 of 1
Witness Responsible:
Not Applicable

Line No. (A)	Account No. (B)	Account Title (C)	Total Company (D)	Allocation % (E)	Allocated Total (F)	Adjustments (G)	Adjusted Jurisdiction (H)
					\$0.00	\$0.00	\$0.00
TOTAL			\$0.00		\$0.00	\$0.00	\$0.00

Netted against gross plant per FPC Order No. 490

COLUMBUS SOUTHERN POWER COMPANY
Case No. 11-361-EL-AIR
Jurisdictional Allocation Factors
Rate Base and Operating Income
As of August 31, 2010

Data: 3 MOS Actual & 9 MOS Estimated
Type of Filing: ▶ Original Updated Revised
Work Paper Reference No(s):
WP B-7.1

Schedule B-7
Page 1 of 1
Witness Responsible:
T.E. Mitchell
T.A. Caudill

Line No. (A)	Account No. (B)	Account Title (C)	Allocation			Description of Factors and / or Method of Allocation (F)
			Allocation Code/ Description (D)	Allocation Factor (E)		
Operating Income						
1	Various	100% Jurisdictional Items Non Jurisdictional Items Based upon the relationship reflected in the Functional books and records	ALLDIST NONDIST DIRECT	100.0000% 0.00000%		
2	Various					[A]
3	403	Depreciation - General Plant	DEPR1	86.0000%		[A]
4	404	Amortization - Intangible Plant	AMOR1	43.0010%		[A]
5	408.1	Franchise Tax	OHTAX1	0.7100%		[A]
6	408.1	Commercial Activity Taxes	OHTAX2	86.6192%		[A]
7	408.1	Payroll Taxes	OHTAX3	49.7130%		[A]
8	408.1	Property Taxes	OHTAX4	65.9714%		[A]
9	408.1	Miscellaneous Taxes	OHTAX5	99.7344%		[A]
10	451	Misc. Service Revenues	OTHREV1	94.3394%		[A]
11	454.1	Rent from Electric Property - Assoc.	OTHREV2	42.0056%		[A]
12	454.2	Rent from Electric Property - Non Assoc.	OTHREV3	91.6372%		[A]
13	454.4	Rent from Electric Property - ABD	OTHREV4	29.2831%		[A]
14	456.0015	Revenues from ABD	OTHREV5	91.3673%		[A]
15	920	Administrative and General Salaries	A&G1	57.6700%		[A]
16	921	Office Supplies and Expenses	A&G2	43.2610%		[A]
17	922	Administrative Expenses Transferred-Cr.	A&G3	98.3100%		[A]
18	923.0001	Outside Svcs Empl - Nonassoc:	A&G4	59.0800%		[A]
19	923.0003	AEPS/C Billed to Client Co	A&G5	59.9500%		[A]
20	924	Property Insurance	A&G6	6.7100%		[A]
21	925	Injuries and Damages	A&G7	44.5590%		[A]
22	926 all other	Other Employee Benefits excluding Pension & OPEB	A&G8	44.0100%		[A]
23	926.0003, 37	Pension Plan	A&G9	54.8200%		[A]
24	926.0050	Pension Plan Fringe Loading Offset	A&G10	77.3000%		[A]
25	926.0021, 57	OPEB	A&G11	63.2500%		[A]
26	926.0063	OPEB Fringe Loading Offset	A&G12	79.7600%		[A]
27	928	Regulatory Commission Expenses	A&G13	91.5900%		[A]
28	930.1000	General Advertising Expenses	A&G14	96.3000%		[A]
29	930.2 all other	Miscellaneous General Expenses	A&G15	58.3800%		[A]
30	930.2007	Associated Business Development Expenses	A&G16	66.6500%		[A]
31	931	Rents	A&G17	98.5500%		[A]
32	935	Maintenance of General Plant	A&G18	83.2800%		[A]

[A] Based upon the relationship reflected in the Functional books and records for the twelve months ended August 31, 2010.

COLUMBUS SOUTHERN POWER COMPANY
Case No. 11-351-EL-AIR
Jurisdictional Allocation Statistics
As of August 31, 2010

Data: 3 MOS Actual & 9 MOS Estimated
Type of Filing: ►Original Updated Revised
Work Paper Reference No(s):
WIP B-7.1a-d

Schedule B-7.1
Page 1 of 1
Witness Responsible:
T.E. Mitchell
T.A. Caudill

Line No.	Allocation Factor & Description	Statistic Total Company	Statistic for Total Company	Adjusted Statistic for Total Company	Statistic for Rate Area	Allocation Factor (G)=(F)/(E)
(A)	(B)	(C)	(D)	(E)=(C)+(D)	(F)	
100% Jurisdictional Items						
1	ALLDIST					100.0000%
2	NONDIST					0.0000%
3	DIRECT					
4	DEPR1	Depreciation - General Plant	3,196,037	2,741,286	88.0000%	
5	AMORT1	Amortization - Intangible Plant	10,026,127	4,341,086	43.0000%	
6	OTHTAX1	Franchise Tax	91,550	650	0.7100%	
7	OTHTAX2	Commercial Activity Taxes	3,654,168	3,167,403	86.6792%	
8	OTHTAX3	Payroll Taxes	6,100,094	3,032,540	49.7130%	
9	OTHTAX4	Property Taxes	65,035,872	42,905,059	65.9714%	
10	OTHTAX5	Miscellaneous Taxes	3,810	3,810	99.7344%	
11	OTHREV1	Misc. Service Revenues	2,026,826	2,026,826	94.3394%	
12	OTHREV2	Rent from Electric Property - Assoc.	12,075,794	12,075,794	42.0058%	
13	OTHREV3	Rent from Electric Property - Non Assoc.	6,704,943	6,704,943	6.144,224	
14	OTHREV4	Rent from Electric Property - ABD	525,686	525,686	91.6372%	
15	OTHREV5	Revenues from ABD	819,206	819,206	29.2831%	
16	A&G1	Administrative and General Salaries	21,218,972	21,218,972	91.3673%	
17	A&G2	Office Supplies and Expenses	3,650,978	3,946,206	57.8700%	
18	A&G3	Administrative Expenses Transferred-Cr.	(2,811,120)	(2,811,120)	43.2600%	
19	A&G4	Outside Svcs Empl - Nonassoc	4,255,192	4,255,192	98.3100%	
20	A&G5	AEPSA Billed to Client Co	13,894,579	13,894,579	59.0800%	
21	A&G6	Property Insurance	3,084,155	3,084,155	59.9500%	
22	A&G7	Injuries and Damages	3,870,436	3,870,436	8.7100%	
23	A&G8	Other Employee Benefits excluding Pension Plan	11,038,975	11,038,975	44.5800%	
24	A&G9	Pension Plan	4,860,133	4,860,133	44.0100%	
25	A&G10	Pension Plan Fringe Loading Offset	(1,386,140)	(1,386,140)	54.2810%	
26	A&G11	OPEB	7,975,008	7,975,008	77.3000%	
27	A&G12	OPEB Fringe Loading Offset	(2,494,022)	(2,494,022)	63.2600%	
28	A&G13	Regulatory Commission Expenses	178,366	178,366	79.7600%	
29	A&G14	General Advertising Expenses	2,036,502	2,036,502	94.5900%	
30	A&G15	Miscellaneous General Expenses	581,979	581,979	96.3000%	
31	A&G16	Associated Business Development Expenses	442,419	442,419	58.0800%	
32	A&G17	Rents	2,619,606	2,619,606	66.5800%	
		Maintenance of General Plant	4,623,865	4,623,865	98.5500%	
					83.2600%	

COLUMBUS SOUTHERN POWER COMPANY
Case No. 11-351-EL-AIR
Explanation of Changes in Allocation Procedures
As of August 31, 2010

Data: 3 MOS Actual & 9 MOS Estimated
Type of Filing: ►Original Updated Revised
Work Paper Reference No(s):

Schedule B-7.2
Page 1 of 1
Witness Responsible:
T.A. Caudill

Line No. (A)	Account No. (B)	Description (C)	Procedures Approved in Prior Case (D)	Rationale for Change (E)
-----------------	--------------------	--------------------	--	-----------------------------

Refer to the direct testimony of T. A. Caudill for discussion of jurisdictional allocation factors.

COLUMBUS SOUTHERN POWER COMPANY
Case No. 11-351-EL-AIR
Steam Heating Data*
For The Twelve Months Ending May 31, 2011

Data: 3 MOS Actual & 9 MOS Estimated
Type of Filing: ►Original Updated Revised
Work Paper Reference No(s):

Schedule B-8
Page 1 of 1
Witness Responsible:
Not Applicable

Line No.	Description	M LBS.
(A)	(B)	(C)
(1)	Annual Maximum Production Capacity	
(2)	Steam Sales	
(3)	Steam Production	

*This schedule applies to steam utilities only.

COLUMBUS SOUTHERN POWER COMPANY
Case No. 11-351-EL-AIR
Mirrored CWIP Allowances
August 31, 2010
(\$000)

Data: 3 MOS Actual & 9 MOS Estimated
Type of Filing: ► Original Updated Revised
Work Paper Reference No(s):

Schedule B-9
Page 1 of 1
Witness Responsible:
Not Applicable

Line No. (A)	Project No. (B)	Description of Project (C)	Prior Case Reference(s) (D)	Effective Date Or Rates Including CWIP (E)	In Service Date of Project (F)	Allowance Included In Rates (G)
						\$0.00

Total CWIP allowances to be mirrored.

SECTION C.

OPERATING INCOME

COLUMBUS SOUTHERN POWER COMPANY

Case No. 11-351-EL-AIR

Test Year: Twelve Months Ended May 31, 2011

Date Certain: August 31, 2010

Schedules

- C-1 Jurisdictional proforma income statement
- C-2 Adjusted test year operating income
- C-2.1 Operating revenue and expenses by accounts - jurisdictional allocation
- C-3 Summary of jurisdictional adjustments to test year operating income
- C-3.1 Detailed adjustments
- C-4 Adjusted jurisdictional income taxes
- C-4.1 Development of jurisdictional income taxes before adjustments
- C-5 Social and service club dues
- C-6 Charitable contributions
- C-7 Customer service and informational, sales, and general advertising expense
- C-8 Rate Case expense (jurisdiction)
- C-9 Operation and maintenance payroll costs
- C-9.1 Total Company Payroll analysis by employee classifications/payroll distribution
- C-10.1 Comparative balance sheet for the most recent five calendar years
- C-10.2 Comparative income statement for the most recent five calendar years
- C-11.1 Revenue Statistics - Total Company
- C-11.2 Revenue Statistics - Jurisdictional
- C-11.3 Sales Statistics - Total Company
- C-11.4 Sales Statistics - Jurisdictional
- C-12 Analysis of reserve for uncollectible accounts

COLUMBUS SOUTHERN POWER COMPANY
Case No. 11-351-EL-AIR
Jurisdictional Proforma Income Statement
For The Twelve Months Ending May 31, 2011
(\$000)

Data: 3 MOS Actual & 9 MOS Estimated
Type of Filing: ► Original Updated Revised
Work Paper Reference No(s):
Schedule A-1, A-2, C-2,C-4

Schedule C-1
Page 1 of 1
Witness Responsible:
T.A. Caudill

Line No.	Description	(A) (B)	Adjusted Revenue & Expenses (C)	Proposed Increase (D)	Proforma Revenue & Expenses (E)
1	Operating Revenues	\$ 359,938	\$34,211	\$394,149	
2	Operating Expenses				
3	Operation & Maintenance	147,423	135	147,558	
4	Depreciation and Amortization Expenses	57,472		57,472	
5	Taxes - Other	80,757	142	80,898	
6	Operating Expenses before Income Taxes	285,651	277	285,928	
7	NEOI before Income Taxes	74,286	33,934	108,220	
8	State Income taxes	409	319	728	
9	Federal Income taxes	19,546	11,765	31,311	
10	Total Income Taxes	19,954	12,084	32,039	
11	Total Operating Expenses	305,606	12,361	317,967	
12	Net Operating Income	\$ 54,332	\$ 21,850	\$ 76,182	
13	Rate Base	\$ 910,953		\$ 910,953	
14	Rate of Return		5.96%	5.96%	

COLUMBUS SOUTHERN POWER COMPANY

Case No. 11-351-EL-AIR

Jurisdictional Adjusted Test Year Net Electric Operating Income (NEOI)

For The Twelve Months Ending May 31, 2011

(\$000)

Data: 3 MOS Actual & 9 MOS Estimated
 Type of Filing: ►Original__ Updated__ Revised
 Work Paper Reference No(s):
 Schedule C-2.1, C-3, C-4

Schedule C-2
 Page 1 of 2
 Witness Responsible:
 T.A. Caudill

Line No.	Description	(B)	Unadjusted		Adjusted	
			(C)	(D)	Revenue & Expenses	Adjustments
1	OPERATING REVENUES					
2	Base Revenues	\$ 555,231	\$ (215,510)	\$ 339,721		
3	Fuel Revenues	0	0	0		
4	Other Operating Revenues	21,295	(1,078)	20,217		
5	Total Operating Revenues	576,525	(216,588)	359,938		
6	OPERATING EXPENSES					
7	Operation and Maintenance Expenses					
8	Production Expenses	(1,800)	1,800	0		
9	Fuel and Purchased Power	0	0	0		
10	Other	(1,800)	1,800	0		
11	Total Production Expenses	0	0	0		
12	Transmission Expense	92,943	(27,138)	65,805		
13	Distribution Expense	76,623	(36,043)	40,580		
14	Customer Accounts Expenses	41,974	(39,898)	2,076		
15	Customer Service & Information Expense	2,307	(2,308)	(1)		
16	Sales Expense	41,419	(2,456)	38,964		
17	Administrative & General Expense	253,486	(106,043)	147,423		
18	Total Operating and Maintenance Expense	65,418	(12,209)	53,209		
19	Depreciation and Amortization Expenses	4,263	0	4,263		
20	Depreciation	0	0	0		
21	Amort. & Dep. of Utility Plant	1,600	(1,600)	0		
22	Amort. of Utility Plant Acc. Adj.	71,281	(13,809)	57,472		
23	Net Amortization of Regulatory Credits/Debits	149,735	(69,978)	80,757		
24	Total Depreciation and Amort. Expenses	474,482	(188,830)	285,651		
25	Taxes Other Than Income Taxes					
26						
27						
28	TOTAL OPERATING EXPENSE BEFORE INCOME TAXES	474,482	(188,830)	285,651		

COLUMBUS SOUTHERN POWER COMPANY

Case No. 11-351-EL-AIR

Jurisdictional Adjusted Test Year Net Electric Operating Income (NEO)
For The Twelve Months Ending May 31, 2011
 (\$000)

Data: 3 MOS Actual & 9 MOS Estimated
 Type of Filing: ▶ Original Updated Revised
 Work Paper Reference No(s):
 Schedule C-2, C-3, C-4

Schedule C-2
 Page 2 of 2
 Witness Responsible:
 T.A. Caudill

Line No.	Description	Unadjusted		Adjusted	
		(B) NEOI BEFORE INCOME TAXES	(C) Revenue & Expenses	(D) Adjustments	(E) Revenue & Expenses
1			<u>102,044</u>	<u>(27,758)</u>	<u>74,286</u>
2					
3	Income Taxes-State and Local				
4	Current	570	(324)	246	
5	Provision for Deferred Income Taxes	101	62	163	
6	Total State & Local Income Taxes	<u>671</u>	<u>(263)</u>	<u>409</u>	
7	Income Taxes-Federal				
8	Current	19,727	(11,962)	7,765	
9	Provision for Deferred Income Taxes	10,478	1,519	11,997	
10	Deferred Investment Tax Credit	<u>1397</u>	<u>181</u>	<u>(216)</u>	
11	Total Federal Income Taxes	<u>29,807</u>	<u>(10,261)</u>	<u>19,546</u>	
12					
13	Total Operating Expenses	504,960	(199,354)	305,606	
14					
15	Net Electric Operating Income	\$ 71,566	\$ (17,234)	\$ 54,332	

COLUMBUS SOUTHERN POWER COMPANY
Case No. 11-351-EL-AIR
Operating Revenue and Expenses by Accounts - Jurisdictional Allocation
For The Twelve Months Ending May 31, 2011
(\$000)

Data: 3 MOS Actual & 9 MOS Estimated
Type of Filing: ► Original Updated Revised
Work Paper Reference No(s):

WFP C-2.1a thru e, Schedule B-7.1a, Schedule E-4

Schedule C-2.1
Page 1 of 5
Witness Responsible:

T.E. Mitchell
O.J. Sever
T.A. Caudill
T.R. Zelina

Line No. (A)	Acct. No. (B)	Account Title (C)	Unadjusted Total Utility (D)			Allocation Code/ Description (G)
			Alloc. % (E)	Jurisdiction (F)		
1		OPERATING REVENUES				
2	440-445	Base Revenues	\$ 1,167,397	47.56%	\$ 555,231	DIRECT
3	440-445	Fuel Revenues	692,045	0.00%	0	NONDIST
4		TOTAL Sales to Ultimate Customers	1,859,442			
5	447	Sales for Resale	247,595	0.00%	555,231	NONDIST
6		Sales of Electricity	2,107,037			
7	450	Forfeited Discounts	2,831	100.00%	555,231	NONDIST
8	451	Misc. Service Revenues	2,110	94.34%	2,831	ALLDIST
9	454.1	Rent from Electric Property - Assoc.	13,352	42.01%	1,991	OTHREV1
10	454.2	Rent from Electric Property - Non Assoc.	6,557	91.64%	5,609	OTHREV2
11	454.4	Rent from Electric Property - ABD	436	29.28%	6,008	OTHREV3
12	456.0015	Revenues from ABD	702	91.37%	128	OTHREV4
13	456.1027	PJM Transm Dis/Meter - Non Affil.	554	100.00%	642	OTHREV5
14	456.0012.41	Other Electric Revenues - Distribution	3,532	100.00%	554	ALLDIST
15	456 all other	Other Electric Revenues (all other)	10,848	0.00%	3,532	ALLDIST
16		Other Operating Revenues	40,923		0	NONDIST
17		Total Electric Operating Revenues	\$2,147,959		\$ 21295	
					\$ 576,525	

COLUMBUS SOUTHERN POWER COMPANY

Case No. 11-351-EL-AIR
 Operating Revenue and Expenses by Accounts - Jurisdictional Allocation
 For The Twelve Months Ending May 31, 2011
 (\$000)

Data: 3 MOS Actual & 9 MOS Estimated
 Type of Filing: ▶ Original Updated Revised
 Work Paper Reference No(s):
 WPC-2, Ia thru e, Schedule B-1a

Schedule C-2.1

Page 2 of 5

Witness Responsible:
 T.E. Mitchell
 O.J. Seaver
 T.A. Caudill

(A) Line No.	(B) Acct. No.	(C) Account Title	(D) Unadjusted Total Utility	(E) Alloc. %	(F) Unadjusted Jurisdiction	(G) Allocation Code/ Description
1		OPERATING EXPENSES				
2		All Other Production Expenses	\$ 1,425,188	100.00%	\$ 0	NONDIST
3	555.0110	Purchased Power - Discounts	<u>(\$1,800)</u>	<u>100.00%</u>	<u>\$ (1,800)</u>	ALLDIST
4		POWER PRODUCTION EXPENSES	<u>\$ 1,023,388</u>		<u>\$ 1,023,388</u>	
5		TRANSMISSION EXPENSES	<u>\$ 52,242</u>	<u>100.00%</u>	<u>\$ 0</u>	NONDIST
6		DISTRIBUTION EXPENSES				
7		Operation	\$ 4,972	100.00%	\$ 4,972	ALLDIST
8	580	Operation Supervision and Engineering	<u>(38)</u>	<u>100.00%</u>	<u>(\$38)</u>	ALLDIST
9	581	Load Dispatching	928	100.00%	928	ALLDIST
10	582	Station Expenses	1,424	100.00%	1,424	ALLDIST
11	583	Overhead Line Expenses	2,678	100.00%	2,678	ALLDIST
12	584	Underground Line Expenses	61	100.00%	61	ALLDIST
13	585	Street Lighting and Signal System Expenses	812	100.00%	812	ALLDIST
14	586	Meter Expenses	107	100.00%	107	ALLDIST
15	587	Customer Installations Expenses	34,713	100.00%	34,713	ALLDIST
16	588	Miscellaneous Distribution Expenses	<u>3,833</u>	<u>100.00%</u>	<u>3,833</u>	ALLDIST
17	589	Rents	<u>49,491</u>		<u>49,491</u>	
18		TOTAL Operation				
19		Maintenance	351	100.00%	351	ALLDIST
20	590	Maintenance Supervision and Engineering	194	100.00%	194	ALLDIST
21	591	Maintenance of Structures	2,572	100.00%	2,572	ALLDIST
22	592	Maintenance of Station Equipment	35,156	100.00%	35,156	ALLDIST
23	593	Maintenance of Overhead Lines	3,173	100.00%	3,173	ALLDIST
24	594	Maintenance of Underground Lines	313	100.00%	313	ALLDIST
25	595	Maintenance of Line Transformers	150	100.00%	150	ALLDIST
26	596	Maintenance of Street Lighting and Signal Systems	179	100.00%	179	ALLDIST
27	597	Maintenance of Meters	1,365	100.00%	1,365	ALLDIST
28	598	Maintenance of Miscellaneous Distribution Plant	<u>43,452</u>		<u>43,452</u>	
29		TOTAL Maintenance				
30		TOTAL Distribution Expenses	<u>\$ 92,943</u>		<u>\$ 92,943</u>	
31		CUSTOMER ACCOUNTS EXPENSES				
32		Operation	1,153	100.00%	1,153	ALLDIST
33	901	Supervision	4,601	100.00%	4,601	ALLDIST
34	902	Meter Reading Expenses	22,029	100.00%	22,029	ALLDIST
35	903	Customer Records and Collection Expenses	35,678	100.00%	35,678	ALLDIST
36	904	Uncollectible Accounts	1,199	100.00%	1,199	ALLDIST
37	431,0002	Interest on Customer Deposits	11,867	100.00%	11,867	ALLDIST
38	428,5009,10	Factored Customer Accounts Receivable	<u>77</u>	<u>100.00%</u>	<u>77</u>	ALLDIST
39	905	Miscellaneous Customer Accounts Expenses	<u>\$ 76,623</u>		<u>\$ 76,623</u>	
40		TOTAL Customer Accounts Expenses				
41						
42						
43						
44						

COLUMBUS SOUTHERN POWER COMPANY
 Case No. 11-357-EL-AIR
 Operating Revenue and Expenses by Accounts - Jurisdictional Allocation
 For The Twelve Months Ending May 31, 2011
 (\$000)

Data: 3 MOS Actual & 9 MOS Estimated
 Type of Filing: ► Original Updated Revised
 Work Paper Reference No(s): WP-C-2.1a thru e, Schedule B-7, 1a

Schedule C-2.1

Page 3 of 5

Witness Responsible:

T.E. Mitchell

O.J. Sever

T.A. Caudill

H.E. McCoy

Line No.	Acct No.	Account Title	(C)	Unadjusted Total Utility	Allinc. %	Unadjusted Jurisdiction	Allocation Code/ Description
(A)	(B)	(D)	(E)	(F)	(G)		
1		OPERATING EXPENSES					
2		CUSTOMER SERVICE AND INFORMATION EXPENSES					
3	4	Operation	\$ 1,577	100.00%	\$ 1,577		ALLDIST
5	907	Supervision	40,014	100.00%	40,014		ALLDIST
6	908	Customer Assistance Expenses	383	100.00%	383		ALLDIST
7	609	Information and Instructional Expenses	0	100.00%	0		ALLDIST
8	910	Misc. Customer Service and Informational Expenses	<u>\$ 41,974</u>	100.00%	<u>\$ 41,974</u>		ALLDIST
9		TOTAL Customer Serv. & Info. Exp.					
10		SALES EXPENSE					
11	12	Operation	\$ 108	100.00%	\$ 108		ALLDIST
13	911	Supervision	1	100.00%	1		ALLDIST
14	912	Demonstrating and Selling Expenses	2,198	100.00%	2,198		ALLDIST
15	913	Advertising Expenses	0	100.00%	0		ALLDIST
16	916	Miscellaneous Sales Expenses	<u>\$ 2,307</u>	100.00%	<u>\$ 2,307</u>		
17		TOTAL Sales Expenses					
18		ADMINISTRATIVE AND GENERAL EXPENSES					
19	20	Operation	\$ 23,059	57.67%	\$ 13,288		A&G1
21	920	Administrative and General Salaries	2,648	43.21%	1,146		A&G2
22	921	Office Supplies and Expenses	(2,314)	98.31%	(2,324)		A&G3
23	922	Administrative Expenses Transferred-Cr.	3,180	59.05%	1,867		A&G4
24	923.0001	Outside Svcs Emp - Nonassoc	14,241	95.95%	8,638		A&G5
25	923.0003	AEPSA Billed to Client Co	2,363	8.71%	206		A&G6
26	924	Property Insurance	2,967	44.55%	1,323		A&G7
27	925	Injuries and Damages	10,467	44.01%	4,807		A&G8
28	926 all other	Other Employee Benefits excluding Pension & OPEB	7,970	54.82%	4,369		A&G9
29	926.0003, 37	Pension Plan	(3,044)	77.30%	(2,353)		A&G10
30	926.0050	Pension Plan Fringe Loading Offset	6,824	63.28%	4,317		A&G11
31	926.0021, 57	OPEB	(1,316)	79.76%	(1,074)		A&G12
32	926.0053	OPEB Fringe Loading Offset	0	0.00%	0		NONDIST
33	927	Franchise Requirements	115	94.59%	109		A&G13
34	928	Regulatory Commission Expenses	0	0.00%	0		NONDIST
35	929	Duplicate Charges-Cr.	1,531	96.35%	1,474		A&G14
36	930.1000	General Advertising Expenses	987	58.03%	661		A&G15
37	930.2 all other	Miscellaneous General Expenses	1,060	86.58%	706		A&G16
38	930.2007	Associated Business Development Expenses	2,139	98.55%	2,108		A&G17
39		TOTAL Operation					
40		Maintenance	3,065	83.26%	38,887		
41		Maintenance of General Plant	<u>\$ 75,912</u>				
42	935	TOTAL Administrative and General Expenses					A&G18
43			<u>\$ 41,419</u>				

COLUMBUS SOUTHERN POWER COMPANY

Case No. 11-351-EL-AIR

Operating Revenue and Expenses by Accounts - Jurisdictional Allocation
For The Twelve Months Ending May 31, 2011

(\$000)

Date: 3 MOS Actual & 9 MOS Estimated
 Type of Filing: ►Original Updated Revised
 Work Paper Reference No(s):
 WP C-2.1a thru e, Schedule B-7.1a

Schedule C-2.1
 Page 4 of 5
 Witness Responsible:
 T.E. Mitchell
 O.J. Sever
 T.A. Caudill

Line No.	Acct. No.	Account Title	(C)	Unadjusted			Allocation Code/ Description (G)
				Total Utility	Alloc. (D)	% (E)	
(A)	(B)	(F)	(G)				
1		DEPRECIATION & AMORTIZATION EXPENSES					
2		DEPRECIATION EXPENSE		\$ 60,588	0.00%	\$ 0	NONDIST
3	403	Production		13,987	0.00%	0	NONDIST
4	403	Transmission		62,095	100.00%	62,095	ALLDIST
5	403	Distribution		3,864	86.00%	3,323	DEPR1
6	403	General		<u>\$ 140,534</u>		<u>\$ 65,418</u>	
7	403						
8		TOTAL Depreciation Expense					
9							
10		AMORTIZATION OF UTILITY PLANT					
11	404	Intangible Plant		<u>\$ 9,914</u>	43.00%	<u>\$ 4,263</u>	AMORT1
12							
13		AMORTIZATION OF PLANT ACQ ADJ					
14	406	Distribution		<u>\$ 0</u>	100.00%	<u>\$ 0</u>	ALLDIST
15							
16		AMTZ. OF REGULATORY DEBITS (407.3) /CREDITS (407.4)					
17		Amtz. Of Regulatory Debits (407.3)					
18	407.3000	Regulatory Debits - RTO		\$ 572	0.00%	\$ 0	NONDIST
19	407.3000	Regulatory Debits - Mon Power		\$ 1,600	100.00%	\$ 1,600	ALLDIST
20	407.3006	Regulatory Debits ETCRR		<u>(11)</u>	0.00%	<u>0</u>	NONDIST
21		TOTAL Account 407.3		<u>2,161</u>		<u>1,600</u>	
22							
23		Amtz. Of Regulatory Credits (407.4)					
24	407.4003	Regulatory Credits ETCRR		<u>(67)</u>	0.00%	<u>0</u>	NONDIST
25		NET Amtz. of Reg. Credits/Debits		<u>\$ 2,094</u>		<u>\$ 1,600</u>	

COLUMBUS SOUTHERN POWER COMPANY
Case No. 11-361-EL-AIR
Operating Revenue and Expenses by Accounts - Jurisdictional Allocation
For The Twelve Months Ending May 31, 2011
(\$000)

Data: 3 MOS Actual & 9 MOS Estimated
Type of Filing: ► Original Updated Revised
Work Paper Reference No(s):
WP C-2.1a thru e, Schedule B-7.1a

Schedule C-2.1
Page 5 of 5
Witness Responsible:

T.E. Mitchell

O.J. Sever

T.A. Caudill

J.B. Bartsch

Line No. (A)	Acct. No. (B)	Account Title (C)	Unadjusted Total Utility (D)	Alloc. % (E)	Unadjusted Jurisdiction (F)	Allocation Code/ Description (G)
TAXES OTHER THAN INCOME TAXES						
2			\$ 280	0.71%	\$ 2	OTHTAX1
3	408.1x	Franchise Tax	\$ 5,377	86.68%	\$ 4,661	OTHTAX2
4	408.1x	Commercial Activity Taxes	68,563	100.00%	68,563	ALLDIST
5	408.1x	Revenue-KWH Taxes	6,419	49.71%	3,191	OTHTAX3
6	408.1x	Payroll Taxes	0	0.00%	0	NONDIST
7	408.1x	Capacity Taxes	107,255	65.97%	70,758	OTHTAX4
8	408.1x	Property Taxes	2,549	100.00%	2,549	ALLDIST
9	408.1x	Regulatory Fees	1	0.00%	0	NONDIST
10	408.1x	Production Taxes	10	99.73%	10	OTHTAX5
11	408.1x	Miscellaneous Taxes	\$ 190,455		\$ 149,735	
12		TOTAL TAXES OTHER THAN INCOME TAXES	\$ 2,844	0.00%	\$ 0	NONDIST
13						
14	411.1005	Accretion Expense				
15						

COLUMBUS SOUTHERN POWER COMPANY
Case No. 11-351-EL-AIR
Summary of Jurisdictional Adjustments to Operating Income
For The Twelve Months Ending May 31, 2011
(S3000)

Data: 3 MCDS Actual & 9 MOS Estimated
Type of Filing: ►Original Updated Revised
Work Paper Reference No(s):

(A)	(B)	Element of Operating Income	Title of Adjustment						(K)
			Total Schedule C-3	Universal Service Fund C-3.1	Advanced Energy Fund C-3.2	Kwh Tax C-3.3	Economic Peak Demand C-3.4	Enhanced Service Reliability C-3.5	Pole Attachment Revenues C-3.6
(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	
1	OPERATING REVENUES								
2	Base Revenues	\$ (215,510)	\$ (34,161)	\$ (791)	\$ (73,913)	\$ (49,982)	\$ (35,754)	\$ (9,613)	
3	Fuel Revenues	\$ 0							
4	Other Operating Revenues	\$ (1,078)							
5	Total Operating Revenues	\$ (216,588)	\$ (34,161)	\$ (791)	\$ (73,913)	\$ (49,982)	\$ (35,754)	\$ (1,078)	0
6	OPERATING EXPENSES								
7	Operation and Maintenance Expenses								
8	Production Expenses	1,800							
9	Fuel and Purchased Power	0							
10	Other	1,800	0	0	0	0	0	0	0
11	Total Production Expenses	0	0	0	0	0	0	0	0
12	Transmission Expense								
13	Distribution Expense	(27,138)							
14	Customer Accounts Expenses	(36,043)	(35,784)						
15	Customer Services & Information Expenses	(39,898)	(624)						
16	Sales Expense	(2,308)							
17	Administrative & General Expense	(2,458)							
18	Total Operating and Maintenance Expenses	(108,043)	(35,784)	(624)	0	(38,549)	1,800	(10,788)	0
19	Depreciation and Amortization Expenses								
20	Depreciation	(12,209)							
21	Amort. & Depl. of Utility Plant	0							
22	Amort. of Utility Plant Acc. Adi.								
23	Net Amortization of Regulatory Credits/Debits	(1,680)							
24	Total Depreciation and Amort. Expenses	(13,889)	0	0	0	(38,549)	1,800	(10,788)	0
25	Taxes Other Than Income Taxes	(68,978)							
26	Income Taxes-State and Municipal								
27	Current	(324)							
28	Provision for Deferred Income Taxes	62							
29	Provision for Deferred Income Taxes-Credit								
30	Total State & Local Income Taxes	(283)	0	0	0	0	0	0	0
31	Income Taxes-Federal Current	(11,982)							
32	Provision for Deferred Income Taxes	1,619							
33	Provision for Deferred Income Taxes-Credit	181	0	0	0	0	0	0	0
34	Total Federal Income Taxes	(10,281)	(35,784)	(324)	(38,549)	1,800	(10,974)	0	0
35	Total Operating Expenses	\$ (198,354)	\$ (35,784)	\$ (324)	\$ (38,549)	\$ (10,433)	\$ (37,554)	\$ 1,361	\$ (1,078)
36									
37	Net Electric Operating Income	\$ (17,234)	\$ 1,823	\$ 33	\$ (5,348)	\$ (10,433)	\$ (37,554)	\$ 1,361	\$ 583

COLUMBUS SOUTHERN POWER COMPANY
Case No. 11-354-EL-AH
**Summary of Jurisdictional Adjustments to Operating Income
For The Twelve Months Ending May 31, 2011**
(S000)

Data: 3 MOS Actual & 9 MOS Estimated
Type of Filing: ► Original Updated Revised
Work Paper Reference No(s):

COLUMBUS SOUTHERN POWER COMPANY
Case No. 11-351-EL-AIR
Summary of Jurisdictional Adjustments to Operating Income
For The Twelve Months Ending May 31, 2011
(\$000)

Type of Filing: ▲Original ___ Updated ___ Revised
Work Paper Reference No(s):

Schedule C-3
Page 1 of 3
Witness Responsible:
T.A. Caudill

Line No.	Element of Operating Income Schedule Reference*	Title of Adjustment						
		Depreciation Rate C-3.18	Solar Panels C-3.19	Income Taxes C-3.20	Non Power Litigation Termination gridSMART® C-3.21	(G)	(H)	(I)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
1	OPERATING REVENUES							
2	Base Revenues				\$ (2,633)	\$ (3,681)		
3	Fuel Revenues							
4	Other Operating Revenues							
5	Total Operating Revenues							
6	OPERATING EXPENSES							
7	Operation and Maintenance Expenses							
8	Production Expenses							
9	Fuel and Purchased Power							
10	Other							
11	Total Production Expenses							
12	Transmission Expense							
13	Distribution Expense							
14	Customer Accounts Expenses							
15	Customer Service & Information Expense							
16	Sales Expense							
17	Administrative & General Expenses							
18	Total Operating and Maintenance Expense							
19	Depreciation and Amortization Expenses							
20	Depreciation	(9,862)	(16)					
21	Amort. & Depl. of Utility Plant							
22	Amort. of Utility Plant Acq. Adj.							
23	Net Amortization of Regulatory Credits/Debits							
24	Total Depreciation and Amort. Expenses							
25	Taxes Other Than Income Taxes							
26	Income Taxes-State and Municipal							
27	Current							
28	Provision for Deferred Income Taxes							
29	Provision for Deferred Income Taxes-Credit							
30	Total State & Local Income Taxes							
31	Income Taxes-Federal							
32	Current							
33	Provision for Deferred Income Taxes							
34	Provision for Deferred Income Taxes-Credit							
35	Total Federal Income Taxes							
36	Total Operating Expenses							
37	Net Electric Operating Income	\$ 9,862	\$ 16					

COLUMBUS SOUTHERN POWER COMPANY
Case No. 11-351-EL-AIR
Universal Service Fund Rider
For The Twelve Months Ending May 31, 2011
(\$000)

Data: 3 MOS Actual & 9 MOS Estimated
Type of Filing: ►Original_____Updated_____Revised
Work Paper Reference No(s):
Schedule E-4.1

Schedule C-3.1

Page 1 of 1

Witness Responsible:

T.E. Mitchell

O.J. Sever

T.A. Caudill

T.R. Zelina

Line No.	Acct. No.	Purpose and Description		Total Adjustment (D)	Allocation Code (E)	% (F)	Jurisdictional Amount (G)
		(B)	Account Title (C)				
1		Purpose and Description: To remove the effects of Universal Service Fund (USF) from the distribution test year					
2							
3							
4	440 - 445	Sales of electricity (billings to customers)		(34,161)	ALLDIST	100.00%	\$ (34,161)
5							
6	9040000	Uncoll Accts - Pct Income Plan (90400002)		(35,784)	ALLDIST	100.00%	\$ (35,784)
7							
8							
9							
10							
11							
12							
13							
14							
15							
16		Supporting Calculations					
17		Summary					
18		Account 90400002					
19		USF					
20		Jun 2010 - Aug 2010		10,000.574.43	Actual		
21		Sep 2010		3,008,118.38	Forecast		
22		Oct 2010		2,645,789.35	Forecast		
23		Nov 2010		2,612,629.36	Forecast		
24		Dec 2010		2,971,211.32	Forecast		
25		Jan 2011		2,809,148.83	Forecast		
26		Feb 2011		2,809,148.83	Forecast		
27		Mar 2011		2,909,148.83	Forecast		
28		Apr 2011		2,909,148.83	Forecast		
29		May 2011		2,909,148.83	Forecast		
30		Total		<u><u>35,784,067.00</u></u>			

Note: Individual adjustment schedules shall not show effect of federal or state income taxes.

COLUMBUS SOUTHERN POWER COMPANY
 Case No. 11-351-EL-AIR
 Advanced Energy Fund Rider
 For The Twelve Months Ending May 31, 2011
 (\$000)

Date: 3 MOS Actual & 9 MOS Estimated
 Type of Filing: ►Original _____ Updated _____ Revised
 Work Paper Reference No(s):
 Schedule E-4.1

Schedule C-3.2

Page 1 of 1

Witness Responsible:

T.E. Mitchell

O.J. Sever

T.A. Caudill

T.R. Zellina

Line No.	Acct. No.	Purpose and Description			Total Adjustment (D)	Allocation Code (E)	% (F)	Jurisdictional Amount (G)
		(B)	Account Title (C)	Purpose and Description: To remove the effects of Advanced Energy Fund (AEF) from the distribution test year				
1								
2								
3								
4	440 - 445	Sales of electricity (billings to customers)			(791)	ALLDIST	100.00%	\$ (791)
5								
6	9080000	Customer Assistance Expenses			(824)	ALLDIST	100.00%	\$ (824)
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25		AEF - Quarterly Expense						
26		Q2 - Jun 2010						
27		Q3 - Sep 2010						
28		Q4 - Dec 2010						
29		Q1 - Mar 2011						
30		Total						

Supporting Calculations

Summary

Account 9080000

	Amount - \$	Actual
	203,018.49	
	207,050.00	Forecast
	207,050.00	Forecast
	206,487.00	Forecast
	823,865.49	

Note: Individual adjustment schedules shall not show effect of federal or state income taxes.

COLUMBUS SOUTHERN POWER COMPANY
Case No. 11-351-EL-AIR
Energy Efficiency & Peak Demand Reduction Rider
Work Paper Reference No(s):
For The Twelve Months Ending May 31, 2011
(\$000)

Data: 3 MOS Actual & 9 MOS Estimated
Type of Filing: ► Original Updated Revised
Work Paper Reference No(s):
Schedule E-4.1, WP C-3.4a

Schedule C-3.4

Page 1 of 1

Witness Responsible:

T.E. Mitchell

O.J. Sever

T.A. Caudill

T.R. Zelina

Line No.	Acct. No.	Purpose and Description			Total Adjustment (D)	Allocation Code (E)	% (F)	Jurisdictional Amount (G)
		(B)	(C)	Purpose and Description: To remove the effect of the Energy Efficiency and Peak Demand Reduction (EE/EDR) rider from the distribution test year				
1					(49,982)	ALLDIST	100.00%	\$ (49,982)
2						(1)	ALLDIST	100.00%
3						(0)	ALLDIST	100.00%
4	440-445	Sales of electricity (billings to customers)				(277)	ALLDIST	100.00%
5						(846)	ALLDIST	100.00%
6	9030001	Customer Orders & Inquiries				(28,409)	ALLDIST	100.00%
7	9070000	Supervision - Customer Service				(9,329)	ALLDIST	100.00%
8	9070001	Supervision - DSM				(21)	ALLDIST	100.00%
9	9080000	Customer Assistance Expenses				(87)	ALLDIST	100.00%
10	9080009	Cust Assistance Expense - DSM				(6)	ALLDIST	100.00%
11	9080014	DSM Costs Deferred				(0)	ALLDIST	100.00%
12	9110001	Supervision - Residential				(165)	ALLDIST	100.00%
13	9110002	Supervision - Comm & Ind				(3)	ALLDIST	100.00%
14	9200000	Administrative & Gen Salaries				(400)	ALLDIST	100.00%
15	9210001	Off Supl & Exp - Nonassociated				(4)	ALLDIST	100.00%
16	9230001	Outside Svcs Empl - Nonassoc						(165)
17	9301002	Radio Station Advertising Time						(3)
18	9301007	Special Adv Space & Prod Exp						(400)
19	9302000	Misc General Expenses						100.00% \$ (4)
20								\$ (39,549)
21								\$ (39,549)
22								\$ (10,433)
23								
24								
25								
26								
27								
28								
29								
30								

Note: Individual adjustment schedules shall not show effect of federal or state income taxes.

COLUMBUS SOUTHERN POWER COMPANY
Case No. 11-351-EL-AIR
Economic Development Recovery Rider
For The Twelve Months Ending May 31, 2011
(\$000)

Date: 3 MOS Actual & 9 MOS Estimated
Type of Filing: ▶ Original Updated Revised
Work Paper Reference No(s):
Schedule E-4.1

Schedule C-3.5
Page 1 of 1
Witness Responsible:

T.E. Mitchell
O.J. Sever
T.A. Candilli
T.R. Zelina

Line No.	Acct. No.	Purpose and Description			Allocation %	Jurisdictional Amount
		(B)	Account Title (C)	Total Adjustment (D)		
1		Purpose and Description: To remove the effects of the Economic Development Recovery Rider (EDR) from the distribution test year				
2						
3						
4	440 - 445	Sales of electricity (billings to customers)	(35,754)	ALLDIST	100.00%	\$ (35,754)
5	442	Sales of electricity (EDR discount)	37,554 [1]			
6						
7						
8	5550110	Purchased Power (over/under)	1,800	ALLDIST	100.00%	\$ 1,800
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21	Accounts	Description	3 Months Actual 3/31/10	9 Months Forecast 5/31/2011	12 Months Total	Impact Inc. (Dec)
22						
23	5550110	Purchased Power (over/under)	186,328 A	(1,986,004) B	(1,799,876)	1,799,876
24						
25						
26	Sources:	A- Company General Ledger B- Company Forecast Model				
27						
28						
29						
30		[1] Test year Distribution Revenue is not Discounted. Therefore, the Discount has already been removed.				

Note: Individual adjustment schedules shall not show effect of federal or state income taxes.

COLUMBUS SOUTHERN POWER COMPANY
Case No. 11-331-EL-AIR
Enhanced Service Reliability Rider
For The Twelve Months Ending May 31, 2011
(\$000)

Data: 3 MOS Actual & 9 MOS Estimated
 Type of Filing: ▶ Original Updated Revised
 Work Paper Reference No(s):
 Schedule E-4.1, WP C-3.6a

Schedule C-3.6

Page 1 of 1

Witness Responsible:

T.E. Mitchell

O.J. Sever

T.A. Caudill

T.R. Zelina

Line No.	Acct. No.	Purpose and Description	Jurisdictional Amount		
			Total Adjustment	Allocation Code	%
(A)	(B)	Account Title	(D)	(E)	(F)
1		To remove the effect of the Enhanced Service Reliability Rider (ESRR) from the distribution test year			
2					
3					
4	440-445	Sales of Electricity	<u>(9,613)</u>	ALLDIST	100.00%
5			<u>(9,613)</u>		\$ (9,613)
6					
7	4030001	Depreciation Exp	<u>(176)</u>	ALLDIST	100.00%
8			<u>(176)</u>		\$ (176)
9					
10	6930009	ESRR-OvUnd Maint Ovh Lines	<u>1,525</u>	ALLDIST	100.00%
11	5930000	Maintenance of Overhead Lines	<u>(12,323)</u>	ALLDIST	100.00%
12			<u>(10,798)</u>		\$ (12,323)
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
					<u>\$ 1,361</u>

Note: Individual adjustment schedules shall not show effect of federal or state income taxes.

COLUMBUS SOUTHERN POWER COMPANY
Case No. 11-351-EL-AIR
Pole Attachment Revenue
For The Twelve Months Ending May 31, 2011
(\$000)

Data: 3 MOS Actual & 9 MOS Estimated
Type of Filing: ► Original Updated Revised
Work Paper Reference No(s);

Schedule C-3.7
Page 1 of 1
Witness Responsible:
T.E. Mitchell
T.A. Caudill

Line No. (A)	Acct No. (B)	Purpose and Description		Total Adjustment (D)	Allocation Code (E)	% (F)	\$ (G)	Juris- dictional Amount (G)
		Account Title (C)	Purpose and Description: Adjust to decrease Pole Attachment Revenues recorded from June 2010 through August 2010 for adjustments related to prior periods (Account 454)					
1								
2								
3								
4								
5	4540002	Rent from Elect. Property-Non-Affiliated						
6		Remove Out of Period Pole Attachment Revenue						
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25		Summary Account 4540002						
26		CAD056AJE						
27		6/29/2010						
28		7/30/2010						
29		8/31/2010						
30		Total						

Supporting Calculations

	Amount - \$	
25	28,369.19	Actual
26	(941,219.29)	Actual
27	(164,713.40)	Actual
28	(1,077,563.60)	

Note: Individual adjustment schedules shall not show effect of federal or state income taxes.

COLUMBUS SOUTHERN POWER COMPANY
Case No. 11-351-EL-AIR
Pole Attachment Expense
For The Twelve Months Ending May 31, 2011
(\$000)

Data: 3 MOS Actual & 9 MOS Estimated
Type of Filing: ▲ Original Updated Revised
Work Paper Reference No(s):

Note: Individual adjustment schedules shall not show effect of federal or state income taxes.

COLUMBUS SOUTHERN POWER COMPANY
 Case No. 11-351-EL-AIR
 Severance Adjustment
 For The Twelve Months Ending May 31, 2011
 (\$000)

Data: 3 MOS Actual & 9 MOS Estimated
 Type of Filing: ► Original Updated Revised
 Work Paper Reference No(s): WPC3.xx
 WP C-3.9a

Schedule C-3.9
 Page 1 of 1
 Witness Responsible:
 T.E. Mitchell
 T.A. Caudill

Line No.	Acct. No.	Purpose and Description		Total Adjustment (D)	Allocation Code (E)	% (F)	Juris- dictional Amount (G)					
		(A)	(B)									
Purpose and Description: To remove the effect of the June 2010 through August 2010 Severance expense												
1												
2												
3												
4												
5	5880000	Miscellaneous Distribution Exp		(14,237)	ALLDIST	100.00%	\$ (14,237)					
6	9200000	Administrative & Gen Salaries		(2,515)	ALLDIST	100.00%	\$ (2,515)					
7	9230001	Outside Svcs Emp - Nonassoc		(18)	ALLDIST	100.00%	\$ (18)					
8	9260005	Group Medical Ins Premiums		(213)	ALLDIST	100.00%	\$ (213)					
9	9260009	Group Dental Insurance Prem		(11)	ALLDIST	100.00%	\$ (11)					
10	4081002	FICA		(686)	ALLDIST	100.00%	\$ (686)					
11	9260027	Savings Plan Contributions		(8)	ALLDIST	100.00%	\$ (8)					
12		Total O&M		<u>(17,688)</u>			<u>\$ (17,688)</u>					
13												
14												
15												
16												
17												
18												
19												
20												
21												
22												
23												
24												
25												
26												
27												
28												
29												
30												

Note: Individual adjustment schedules shall not show effect of federal or state income taxes.

COLUMBUS SOUTHERN POWER COMPANY
 Case No. 11-351-EL-AIR
 Severance Amortization
 For The Twelve Months Ending May 31, 2011
 (\$000)

Date Prepared: 2/28/2011

Data: 3 MOS Actual & 9 MOS Estimated
 Type of Filing: ▲ Original Updated Revised
 Work Paper Reference No(s): WPC3.xx
 WP C-3.10a

Schedule C-3.10

Page 1 of 1

Witness Responsible:
 T.E. Mitchell
 T.A. Caudill
 S.J. Dias

Line No.	Acct. No.	Purpose and Description	Total Adjustment	Allocation Code	%	Juris-dictional Amount
(A)	(B)	(C)	(D)	(E)	(F)	(G)
Purpose and Description:						
To amortize the 2010 Severance expense over 3 years.						
4						
5	5880000	Miscellaneous Distribution Exp	4,797	ALLDIST	100.00%	\$ 4,797
6	9200000	Administrative & Gen Salaries	853	ALLDIST	100.00%	\$ 853
7	9230001	Outside Svcs Empl - Nonassoc	7	ALLDIST	100.00%	\$ 7
8	9260005	Group Medical Ins Premiums	71	ALLDIST	100.00%	\$ 71
9	9260008	Group Dental Insurance Prem	4	ALLDIST	100.00%	\$ 4
10	4081002	FICA	221	ALLDIST	100.00%	\$ 221
11	9260027	Savings Plan Contributions	3	ALLDIST	100.00%	\$ 3
12		Total O&M	<u><u>5,955</u></u>			<u><u>5,955</u></u>
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						

Note: Individual adjustment schedules shall not show effect of federal or state income taxes.

COLUMBUS SOUTHERN POWER COMPANY
 Case No. 11-361-EL-AIR
Annualize Labor & Payroll Expenses
 For The Twelve Months Ending May 31, 2011
 (\$000)

Date Prepared: 2/28/2011

Data: 3 MOS Actual & 9 MOS Estimated
 Type of Filing: ►Original Updated Revised
 Work Paper Reference Not(s): WP C-9
 WP C-3.11a, WP C-3.11b

Schedule C-3.11

Page 1 of 1

Witness Responsible:

O.J. Sever

T.A. Cauchi

Purpose and Description			Total Adjustment	Allocation Code	%	Jurisdictional Amount
Line No.	Acct No.	Account Title	(D)	(E)	(F)	(G)
Purpose and Description: To adjust test year Payroll Expenses and F.I.C.A. Taxes to reflect annualized staffing levels and wages at the end of the test year						
1						
2						
3						
4						
5	5800000	Supervision & Engineering	\$ 54	ALLDIST	100.00%	\$ 54
6	5820000	Station Equipment	\$ 7	ALLDIST	100.00%	\$ 7
7	5830000	Overhead Lines	\$ 39	ALLDIST	100.00%	\$ 39
8	5840000	Underground Lines	\$ 13	ALLDIST	100.00%	\$ 13
9	5850000	Street & Area Lighting	\$ 1	ALLDIST	100.00%	\$ 1
10	5860000	Meters	\$ 33	ALLDIST	100.00%	\$ 33
11	5870000	Customer Installations	\$ 5	ALLDIST	100.00%	\$ 5
12	5880000	Miscellaneous Distribution Exp	\$ 117	ALLDIST	100.00%	\$ 117
13	5890001	Rents - Nonassociated	\$ 0	ALLDIST	100.00%	\$ 0
14	5900000	Supervision & Engineering	\$ 4	ALLDIST	100.00%	\$ 4
15	5910000	Structures	\$ 0	ALLDIST	100.00%	\$ 0
16	5920000	Station Equipment	\$ 13	ALLDIST	100.00%	\$ 13
17	5930000	Maintenance of Overhead Lines	\$ 137	ALLDIST	100.00%	\$ 137
18	5940000	Underground Lines	\$ 14	ALLDIST	100.00%	\$ 14
19	5950000	Line Transformers	\$ 7	ALLDIST	100.00%	\$ 7
20	5960000	Street & Area Lighting	\$ 1	ALLDIST	100.00%	\$ 1
21	5970000	Meters	\$ 2	ALLDIST	100.00%	\$ 2
22	5980000	Misc Distribution Plant	\$ 17	ALLDIST	100.00%	\$ 17
23	9010000	Supervision & Engineering	\$ 5	ALLDIST	100.00%	\$ 5
24	9020000	Meier Reeding	\$ 46	ALLDIST	100.00%	\$ 46
25	9030000	Customer Records & Collection Expense	\$ 58	ALLDIST	100.00%	\$ 58
26	9070000	Supervision	\$ 0	ALLDIST	100.00%	\$ 0
27	9080000	Customer Assistance Expenses	\$ 9	ALLDIST	100.00%	\$ 9
28	9200000	Salaries	\$ 32	ALLDIST	100.00%	\$ 32
29	9210000	Office Supplies	\$ 0	ALLDIST	100.00%	\$ 0
30	9260000	Other Employee Benefits	\$ 0	ALLDIST	100.00%	\$ 0
31	9302007	Assoc Business Development Exp	\$ 0	ALLDIST	100.00%	\$ 0
32	9350000	Admin & General Maintenance	\$ 18	ALLDIST	100.00%	\$ 18
33			\$ 683			\$ 683
34	9260027	Employee Benefits - Savings Plan Contribution	\$ 27	ALLDIST	100.00%	\$ 27
35	408.1	Payroll Taxes	\$ 51	ALLDIST	100.00%	\$ 51
36						
37						
38						
39			\$ 761			\$ 761

Note: Individual adjustment schedules shall not show effect of federal or state income taxes.

COLUMBUS SOUTHERN POWER COMPANY
Case No. 11-351-EL-AIR
Annualize Pension Expense
For The Twelve Months Ending May 31, 2011

Data: 3 MOS Actual & 9 MOS Estimated
Type of Filing: ►Original Updated Revised
Work Paper Reference Note(s):
Schedule C-1 WP C-3-12a

Line No.	Acct. No.	Purpose and Description	Total Adjustment	Allocation Code	%	Jurisdictional Amount
(A)	(B)	Account Title (C)	(D)	(E)	(F)	(G)
PURPOSE AND DESCRIPTION:						
1		Purpose and Description: Adjust pension expense to reflect the most recent actuarial estimates for the test period.				
2						
3						
4						
5	9260003 & 9260037	Distribution Pension Expense	4,369			
6	9250050	Less: Amount Charged to Capital Projects & Clearing Accounts	(2,353)			
7						
8		Net Distribution Pension Expense				
9		Ratio of Pension Expense to Total Accrual (Line 8 / Line 6)				
10						
11		2011 Distribution Expense per Actuarial Report	5,755			
12		Percentage of Pension Accrual Charged to O&M (Line 9)	46.15%			
13		Adjusted Pension Expense	2,656			
14						
15		Adjustment Amount (Line 13 - Line 8)				
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
		ALL DIST	640	100.00%		640

Note: Individual adjustment schedules shall not show effect of federal or state income taxes.

COLUMBUS SOUTHERN POWER COMPANY
Case No. 11-361-EL-AIR
Annualize OPEB Expense
For The Twelve Months Ending May 31, 2011
(**\$000**)

Data: 3 MOS Actual & 9 MOS Estimated
Type of Filing: ▲ Original ▲ Updated ▲ Revised
Work Paper Reference No(9):
Schedule C-2, WP C-3, 13a

Line No.	Acct. No.	Purpose and Description	Total Adjustment	Allocation Code	%	Jurisdictional Amount (G)
(A)	(B)	(C)	(D)	(E)	(F)	(G)
Purpose and Description: Adjust OPEB expense to reflect the most recent actuarial estimates for the test period.						
1						
2						
3						
4		OPEB EXPENSE				
5						
6	9260021 & 9260057	Distribution OPEB Expense	4,317			
7	9260053	Less: Amount Charged to Capital Projects & Clearing Accounts	(1,074)			
8		Net Distribution OPEB Expense		3,243		
9		Ratio of OPEB Expense to Total Accrual (Line 9 / Line 7)			75.13%	
10						
11		2011 Distribution OPEB Contribution per Actuarial Report	1,673			
12		Percentage of OPEB Accrual Charged to Q&M (Line 10)	<u>75.13%</u>			
13		Adjusted OPEB Expense		2,760		
14						
15		Adjustment Amount (Line 14 - Line 9)		(484)		
16				All DIST	100.00%	
17						
18						

Note: Individual adjustment schedules shall not show effect of federal or state income taxes.

COLUMBUS SOUTHERN POWER COMPANY
Case No. 11-351-EL-AIR
Interest on Customer Deposits
For The Twelve Months Ending May 31, 2011
(\$000)

Date: 3 MOS Actual & 9 MOS Estimated
Type of Filing: ▲ Original Updated Revised
Work Paper Reference No(s):
Schedule B-6, Schedule C-2.1

Schedule C-3.14

Page 1 of 1

Witness Responsible:

T.E. Mitchell

O.J. Sever

T.A. Caudill

Line No.	Acct. No.	Purpose and Description			Allocation Code (E)	% (F)	Jurisdictional Amount (G)
		(B)	(C)	Total Adjustment (D)			
1		Purpose and Description: Adjust customer deposit interest expense to be the rate requested in the filing multiplied by the date certain balance - the interest expense associated with these deposits is added to operating expense					
2							
3							
4							
5	4310002	INTEREST ON CUSTOMER SERVICE DEPOSITS					
6		Date Certain Deposits 8/31/10 (a/c 235)		27,677			
7		Requested Interest Rate		3.00%			
8		Going Level Interest Expense		830			
9		Interest Expense Reflected in Cost of Service		1,199			
10		Adjustment to Interest on Customer Deposits					
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							

Note: Individual adjustment schedules shall not show effect of federal or state income taxes.

COLUMBUS SOUTHERN POWER COMPANY
Case No. 11-351-EL-AIR
Amortize Rate Case Expense
For The Twelve Months Ending May 31, 2011
($\$$ 000)

Data: 3 MOS Actual & 9 MOS Estimated
 Type of Filing: ► Original Updated Revised
 Work Paper Reference No(s):
 Schedule C-8

Schedule C-3.15
 Page 1 of 1
 Witness Responsible:
 S.J. Dias
 T.A. Caudill

Line No. (A)	Acct. No. (B)	Purpose and Description		Total Adjustment (D)	Allocation Code (E)	% (F)	Juni- ditional Amount (G)
		Account Title (C)	Purpose and Description: To include in the test year - amortization of the estimated rate case expense over three years				
1							
2							
3							
4	9280003	Rate Case Amortization		51	ALLDIST	100.00%	\$ 51
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							

Note: Individual adjustment schedules shall not show effect of federal or state income taxes.

COLUMBUS SOUTHERN POWER COMPANY
 Case No. 11-361-EL-AIR
Public Safety Announcement Expense
For The Twelve Months Ending May 31, 2011
 (\$000)

Data: 3 MOS Actual & 9 MOS Estimated
 Type of Filing: ► Original Updated Revised
 Work Paper Reference No(s):

Schedule C-3.16
 Page 1 of 1
 Witness Responsible:
 S.J. Dias
 T.A. Caudill

Line No. (A)	Acct. No. (B)	Purpose and Description		Total Adjustment (D)	Allocation Code (E)	% (F)	Jurs. ditional Amount (G)
		Account Title (C)	Purpose and Description: To include Public Safety Announcement expense in the distribution test year				
1							
2							
3							
4	9301000	General Advertising		125	ALLDIST	100.00%	\$ 125
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							

Note: Individual adjustment schedules shall not show effect of federal or state income taxes.

COLUMBUS SOUTHERN POWER COMPANY
 Case No. 11-351-EL-AIR
Annualize Depreciation Expense
For The Twelve Months Ending May 31, 2011
 (\$000)

Date Prepared: 2/28/2011

Data: 3 MOS Actual & 9 MOS Estimated
 Type of Filing: ▶ Original Updated Revised
 Work Paper Reference No(s): WP C-3.xx
 WP B-3.2a, WP C-3.17a

Schedule C-3.17
 Page 1 of 1
 Witness Responsible:

T.E. Mitchell
 O.J. Sever
 T.A. Caudill

Line No.	Acct. No.	Purpose and Description	Total Adjustment	Allocation Code	% Allocation	Jurisdictional Amount
(A)	(B)	(C)	(D)	(E)	(F)	(G)
1						
2		Purpose and Description:				
3		To compare the depreciation expense in the test year to the annualized depreciation expense recorded based				
4		on the date certain plant balances as of August 31, 2010				
5						
6	4030001	Depreciation Expense				
7		Depreciation Rate Adjustment - Distribution				
8		Depreciation Expense Annualized as of				
9		August 31, 2010 Plant Balances	60,465			
10		Depreciation Expense for Test Year	60,891			
11		Adjustment to Depreciation Expense on Annualized basis to Test Year		(426)	100.00%	\$ (426)
12						
13						
14		Depreciation Rate Adjustment - General (Distribution only)				
15		Depreciation Expense Annualized as of				
16		August 31, 2010 Plant Balances	2,602			
17		Depreciation Expense for Test Year	3,318			
18		Adjustment to Depreciation Expense on Annualized basis to Test Year		(716)	100.00%	\$ (716)
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
						\$ (1,142)

Note: Individual adjustment schedules shall not show effect of federal or state income taxes.

COLUMBUS SOUTHERN POWER COMPANY
 Case No. 11-351-EL-AIR
 Depreciation Rate Adjustment
 For The Twelve Months Ending May 31, 2011
 (\$000)

Date Prepared: 2/28/2011

Data: 3 MOS Actual & 9 MOS Estimated
 Type of Filing: ►Original Updated Revised
 Work Paper Reference No(s): WPC3.xx
 WP B-3.2a

Schedule C-3.1B
 Page 1 of 1
 Witness Responsible:
 T.E. Mitchell
 D.A. Davis
 T.A. Caudill

Line No.	Acct. No.	Purpose and Description		Total Adjustment	Allocation Code	% (F)	Juni-dictional Amount (G)
		(B)	Account Title (C)				
1							
2							
3							
4							
5							
6	4030001	Depreciation Expense					
7		Depreciation Rate Adjustment					
8		Depreciation - Distribution Plant - Current Rates		60,465			
9		Depreciation - Distribution Plant - Study Rates		<u>51,841</u>			
10					(8,624)	ALLDIST	100.00% \$ (8,624)
11		Deprec - General Plant (Dist Co) - Current Rates		2,602			
12		Deprec - General Plant (Dist Co) - Study Rates		<u>1,364</u>			
13					<u>(1,238)</u>	ALLDIST	100.00% \$ (1,238)
14		Adjustment for Depreciation on Current and Study Rates					\$ (9,862)
15							<u><u>\$ (9,862)</u></u>
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							

Note: Individual adjustment schedules shall not show effect of federal or state income taxes.

COLUMBUS SOUTHERN POWER COMPANY
Case No. 11-351-EL-AIR
Remove Depreciation Expense for Solar Panels
For The Twelve Months Ending May 31, 2011
(\$100)

Data: 3 MOS Actual & 9 MOS Estimated
Type of Filing: ► Original Updated Revised
Work Paper Reference Note(s):
WFP B-3.1a

Line No.	Acct. No.	Purpose and Description		Total Adjustment (D)	Allocation Code (E)	% (F)	Juri- dictional Amount (G)
		(B)	Account Title (C)				
Purpose and Description: To remove the effect of the Solar Panel Projects from the distribution test year							
1							
2							
3							
4	4030001	Depreciation Exp		(16)	ALLDIST	100.00%	\$ (16)
5							
6							
7							
8							
9							
10							
11							
12							
13							
14	Supporting Calculations						
15	Summary						
16	Asset Value at 8/31/10						
17	Depr Rate						
18	Jun 2010 - Aug 2010						
19	Sep 2010						
20	Oct 2010						
21	Nov 2010						
22	Dec 2010						
23	Jan 2011						
24	Feb 2011						
25	Mar 2011						
26	Apr 2011						
27	May 2011						
28	Total						

Depreciation rate in forecast as provided by Company witness **Sever.**

Note: Individual adjustment schedules shall not show effect of federal or state income taxes.

COLUMBUS SOUTHERN POWER COMPANY
Case No. 11-351-EL-AIR
Federal & State Income Taxes
For the Twelve Months Ending May 31, 2011
(SAC)

Data: 3 MOS Actual & 9 MOS Estimated
Type of Filing: ► Original _____ Updated _____ Revised
Work Paper Reference No(s):
Schedule C-1

COLUMBUS SOUTHERN POWER COMPANY

Case No. 11-351-EL-AIR

POWER | 145

**Reinforce Midonganga Power Litigation Termination Revenue and Related Amortization
For The Twelve Months Ending May 31, 2011**

Data: 3 MOS Actual & 9 MOS Estimated
Type of Filing: ► Original Updated Revised
Work Paper Reference No(s):
Schedule E-4.1

		Purpose and Description				Juris- dictional Amount (G)
Line No.	Acct. No.	(B)	Account Title (C)	Total Adjustment (D)	Allocation Code (E)	% (F)
Purpose and Description: To remove the effects of Monongahela Power Litigation Termination from the distribution test year						
1	440 - 445	Sales of electricity (billings to customers)		(2,633)	ALL DIST	100.00%
2	4073000	Regulatory Debits		(1,600)	ALL DIST	100.00%
3						\$ (1,600)
4						<u>\$ (1,032)</u>
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						

Supporting Calculations		Amount
Summary	Account 4073000	220,733.50
Morn Power	Jun 2010	Actual
	Jul 2010	242,709.32
	Aug 2010	Actual
	Sep 2010	225,836.30
	Oct 2010	Actual
	Nov 2010	Forecast
	Dec 2010	Forecast
	Total	Forecast
		231,726.74
		<u>1,600,231.69</u>

Note: Individual adjustment schedules shall not show effect of federal or state income taxes.

COLUMBUS SOUTHERN POWER COMPANY
Case No. 11-351-EL-AIR
gridSMART® Rider
For The Twelve Months Ending May 31, 2011
(\$000)

Data: 3 MOS Actual & 9 MOS Estimated
Type of Filing: ▶ Original Updated Revised
Work Paper Reference No(s):
Schedule E-4.1, WWP C-3.22a

COLUMBUS SOUTHERN POWER COMPANY
Case No. 11-351-EL-AIR
Adjusted Jurisdictional Income Taxes
For The Twelve Months Ending May 31, 2011
(\$000)

Date: 3 MOS Actual & 9 MOS Estimated
Type of Filing: ► Original Updated Revised
Work Paper Reference Note(s):
Schedule C-4.1, WP C-4.1a thru r

Line No. (A)	Description (B)	At Current Rates			At Proposed Rates		
		Unadjusted (C)	Schedule C-3 Adjustments (D)	Adjusted (E)	Proforma Adjustments (F)	Proforma (G)	
1	Operating Income Before State & Local Income Taxes	\$ 102,044	\$ (27,758)	\$ 74,286	\$ 33,934	\$ 108,220	
2	Current State & Local Income Tax Expense	570	(324)	246	318		565
3	Operating Income Before Federal Income Taxes	101,474	(27,433)	74,040	33,615	107,655	
4	Reconciling Items: Interest Charges (Synchronization)	(25,079)	338	(24,741)	0		(24,741)
5	Schedule M Reconciling Items: Tax Accelerated Depreciation	84,045	0	84,045	0	84,045	
6	Book Depreciation	69,680	(12,209)	57,471	0	57,471	
7	Excess of Tax Over Book Depreciation	(14,365)	(12,209)	(26,574)	0		(26,574)
8	Other Reconciling Items	(5,669)	5,128	(560)	0		(540)
9	Total Schedule M Reconciling Items	(20,031)	(7,081)	(27,114)	0		(27,114)
10	Federal Taxable Income	\$ 56,362	\$ (34,178)	\$ 22,185	\$ 33,615	\$ 55,800	
11	Federal, State, Local Income Taxes: Federal @ 35% Statutory Rate						
12	State & Local @ Various Effective Tax Rates						

Schedule C-4
Page 1 of 2
Witness Responsible:
J.B. Bartsch

COLUMBUS SOUTHERN POWER COMPANY
Case No. 11-351-EL-AIR
Adjusted Jurisdictional Income Taxes
For The Twelve Months Ending May 31, 2011
(\$000)

Data: 3 MOS Actual & 9 MOS Estimated
Type of Filing: ► Original Updated Revised
Work Paper Reference Note(s):
Schedule C-4.1, WP C-4.1a thru r

Schedule C-4
Page 2 of 2
Witness Responsible:
J.B. Bartsch

Line No.	Description	(B)	At Current Rates			At Proposed Rates		
			(C)	Unadjusted Schedule C-3 Adjustments (D)	Adjusted (E)	Proforma Adjustments (F)	Proforma (G)	
13	Current Federal Income Tax @ Statutory Rates	\$ 19,727	\$ (11,962)	\$ 7,765	\$ 11,785	\$ 19,530	\$ 0	
14	Adjustments	0	0	0	0	0	0	
15	Current Federal Income Tax Expense	<u>19,727</u>	<u>(11,962)</u>	<u>7,765</u>	<u>11,785</u>	<u>19,530</u>		
	Deferred Income Tax Expense (Net):							
16	Depreciation Related	11,312	3,314	14,626	0	14,626	0	
17	Excess DFIT Reversal - Depreciation	(34)	0	(34)	0	(34)	0	
18	Other Temporary Differences	(800)	(1,795)	(2,595)	0	(2,595)	0	
19	Total Deferred Federal Income Taxes (Net)	<u>10,478</u>	<u>1,519</u>	<u>11,997</u>	<u>0</u>	<u>11,997</u>		
	Amortization of Deferred Investment Tax Credits							
20		<u>(397)</u>	<u>181</u>	<u>(216)</u>	<u>0</u>	<u>(216)</u>		
21	Total Federal Income Tax Expense	<u>29,807</u>	<u>(10,261)</u>	<u>19,546</u>	<u>11,785</u>	<u>31,311</u>		
	Current State & Local Income Tax Expense							
22		<u>570</u>	<u>(324)</u>	<u>246</u>	<u>319</u>	<u>565</u>		
23	Deferred State & Local Income Tax Expense	<u>101</u>	<u>62</u>	<u>163</u>	<u>0</u>	<u>103</u>		
24	Total State & Local Income Tax Expense	<u>671</u>	<u>(263)</u>	<u>408</u>	<u>319</u>	<u>728</u>		
25	Total Income Tax Expense	<u>30,478</u>	<u>(10,524)</u>	<u>19,954</u>	<u>12,084</u>	<u>32,039</u>		

COLUMBUS SOUTHERN POWER COMPANY
Case No. 11-351-EL-AIR
Development of Jurisdictional Income Taxes Before Adjustments
For The Twelve Months Ending May 31, 2011
($\$000$)

Data: 3 MOS Actual & 9 MOS Estimated
Type of Filing: ►Original_____ Updated _____ Revised
Work Paper Reference Nos(s):
WP C-4.1a thru r

Schedule C-4.1
Page 1 of 2
Witness Responsible:
J.B. Bartsch

Line No.	Account Title	Total Utility	Allocation %	Jurisdiction	Allocation Code/ Explanation
(A)	(B)	(C)	(D)	(E)	(F)
1	Operating Income Before State & Local Income Taxes	\$ 453,286		\$ 102,044	DIRECT
2	Current State & Local Income Tax Expense	<u>2,074</u>		<u>570</u>	DIRECT
3	Operating Income Before Federal Income Taxes	451,221		101,474	DIRECT
4	Reconciling Items: Interest Charges	<u>(84,988)</u>		<u>(25,079)</u>	DIRECT
5	Schedule M Reconciling Items: Tax Accelerated Depreciation	269,044		84,045	DIRECT
6	Book Depreciation	<u>150,447</u>		<u>69,680</u>	DIRECT
7	Excess of Tax Over Book Depreciation	<u>(118,597)</u>		<u>(14,365)</u>	DIRECT
8	Other Reconciling Items	<u>(35,739)</u>		<u>(5,868)</u>	DIRECT
9	Total Schedule M Reconciling Items	<u>(154,336)</u>		<u>(20,033)</u>	DIRECT
10	Federal Taxable Income	<u>\$ 211,917</u>		<u>\$ 56,362</u>	DIRECT
11	Federal, State, Local Income Taxes: Federal @ 35% Statutory Rate				
12	State & Local @ Various Effective Tax Rates				

COLUMBUS SOUTHERN POWER COMPANY

Case No. 11-351-EL-AIR

Development of Jurisdictional Income Taxes Before Adjustments

For The Twelve Months Ending May 31, 2011

(\$000)

Data: 3 MOS Actual & 9 MOS Estimated
 Type of Filing: ► Original Updated Revised
 Work Paper Reference No(s):
 WP C-4.1a thru r

Schedule C-4.1
 Page 2 of 2
 Witness Responsible:
 J.B. Bartsch

Line No.	Account Title		Total Utility	Allocation %	Jurisdiction	Allocation Code/ Explanation
(A)	(B)	(C)	(D)	(E)	(3) (E)	(4) (F)
13	Current Federal Income Tax @ Statutory Rates	\$ 74,171	(7,201)	\$ 19,727	0	DIRECT
14	Adjustments	<u>66,970</u>		<u>19,727</u>		DIRECT
15	Current Federal Income Tax Expense					DIRECT
16	Deferred Income Tax Expense (Net):	57,015		11,312		DIRECT
17	Depreciation Related	(199)		(34)		DIRECT
18	Excess DFT Reversal - Depreciation	11,040		(800)		DIRECT
19	Other Temporary Differences	<u>67,856</u>		<u>10,478</u>		DIRECT
20	Total Deferred Federal Income Taxes (Net)					DIRECT
21	Amortization of Deferred Investment Tax Credits	<u>{1,962}</u>		<u>(397)</u>		
22	Total Federal Income Tax Expense	<u>132,865</u>		<u>29,807</u>		DIRECT
23	Current State & Local Income Tax Expense	2,074		570		DIRECT
24	Deferred State & Local Income Tax Expense	<u>303</u>		<u>101</u>		DIRECT
25	Total State & Local Income Tax Expense	<u>2,377</u>		<u>671</u>		DIRECT
					<u>30,478</u>	
					<u>135,242</u>	

COLUMBUS SOUTHERN POWER COMPANY
Case No. 11-351-EL-AIR
Social and Service Club Dues
For The Twelve Months Ending May 31, 2011

Data: 3 MOS Actual & 9 MOS Estimated
Type of Filing: ►Original Updated Revised
Work Paper Reference Not(s):

Schedule C-5
Page 1 of 1
Witness Responsible:
Not Applicable

Line No. (A)	Acct. No. (B)	Social Organization/ Service Club (C)	Total Utility (D)	Allocation % (E)	Jurisdiction (F)
No social and/or service club dues are included in test year operating expenses.					

COLUMBUS SOUTHERN POWER COMPANY
Case No. 11-351-EL-AIR
Charitable Contributions
For The Twelve Months Ending May 31, 2011

Data: 3 MOS Actual & 9 MOS Estimated
Type of Filing: ► Original Updated Revised
Work Paper Reference No(s):

Schedule C-6
Page 1 of 1
Witness Responsible:
Not Applicable

Line No. (A)	Acct No. (B)	Charitable Organization (C)	Total Utility (D)	Allocation % (E)	Jurisdictional Adjustment (F)
No charitable contributions are included in test year operating expenses					

COLUMBUS SOUTHERN POWER COMPANY
Case No. 11-351-EL-AIR
Customer Service and Informational, Sales, and
General Advertising Expense*
(\$000)

Data: 3 MCS Actual & 9 MOS Estimated
Type of Filing: ► Original Updated Revised
Work Paper Reference No(s):
Schedule C-2:1

Schedule C-7
Page 1 of 1
Witness Responsible:
T.E. Mitchell
O.J. Sever

Line No.	Acct. No.	Description of Expenses	Labor	Non-Labor	Total Unadjusted (E)	Total (F)
(A)	(B)	(C)	(D)	(E)	(F)	
CUSTOMER SERVICE AND INFORMATIONAL EXPENSES						
1						
2	9070000	Supervision	\$ 19	\$ 1,558	\$ 1,577	
3	9080000	Customer Assistance	285	39,729	40,014	
4	9090000	Informational and Instructional Expenses	0	383	383	
5	9100000	Miscellaneous Customer Service & Informational Exp.	0	0	0	
6		Total Customer Service & Informational Expenses	<u>\$ 304</u>	<u>\$ 41,669</u>	<u>\$ 41,974</u>	
SALES EXPENSES						
7						
8	9110000	Supervision	\$ -	\$ 108	\$ 108	
9	9120000	Demonstrating and Selling Expenses	0	1	1	
10	9130000	Advertising Expenses	0	2,198	2,198	
11	9160000	Miscellaneous Selling Expenses	0	0	0	
12		Total Sales Expenses	<u>\$ -</u>	<u>\$ 2,307</u>	<u>\$ 2,307</u>	
GENERAL ADVERTISING EXPENSES						
13						
14	9301000	General Advertising Expenses	\$ -	\$ 1,531	\$ 1,531	
15	9302000	Miscellaneous General Expenses	0	967	967	
16	9302007	Associated Business Development Expenses	2	1,068	1,068	
17		Total General Advertising Expenses	<u>\$ 2</u>	<u>\$ 3,555</u>	<u>\$ 3,557</u>	

* This schedule applies to electric and gas companies only.

COLUMBUS SOUTHERN POWER COMPANY
Case No. 11-351-EL-AIR
Rate Case Expense (Jurisdiction)
For The Twelve Months Ending May 31, 2011
(\$000)

Data: 3 MOS Actual & 9 MOS Estimated
Type of Filing: ▶ Original Updated Revised
Work Paper Reference No(s):

Schedule C-8
Page 1 of 1
Witness Responsible:
S.J. Dias

Comparison of Projected Expenses Associated with the Current Case to Prior Rate Cases						
Item of Expense (A)	Current Case Estimated (B)	Most Recent Prior Case Actual (C)	Most Recent Prior Case Estimate (D)	Recent Case Actual (E)	Next Most Recent Case Estimate (F)	Justification of Significant Change (G)
Legal	\$ 125					
Accounting						
Rate of Return Studies	28					
Cost of Service Studies						
Other Major Rate Case Expenses (List & Specify)						
Total	\$ 153	\$ 1,091*	\$ 640*	\$ 369*	\$ 530*	

Schedule of Rate Case Expense Amortization						
Rate Case (H)	Total Expense to be Amortized (I)	Opinion/ Order Date (J)	Authorized Amortization Period (K)	Amount Amortized/ Expensed to Date (L)	Amount Included In Unadjusted Test Year Expense (M)	
Current (Estimated)	\$ 153				\$	\$
Most Recent	\$ 1,091	91-418-EL-AIR 05/12/1992	4 years	\$ 1,091		
Next Most Recent	\$ 369	83-314-EL-AIR 12/20/1993	1 year	\$ 369	\$ -	- (1)

(*1) Represents rate case expense included on Schedule C-2.

* Breakdown by category not available.

COLUMBUS SOUTHERN POWER COMPANY
Case No. 11-351-E-L-AIR
Operation and Maintenance Payroll Costs
For The Twelve Months Ending May 31, 2011
(\$000)

Data: 3 MOS Actual & 9 MOS Estimated
Type of Filing: ▶ Original Updated Revised
Work Paper Reference Nos(s):
Schedule C-9.1, Schedule C-2.1, WP C-2.1a thru e, Schedule C-3.9 thru C-3.13

Schedule C-9

Page 1 of 1

Witness Responsible:

T.E. Mitchell

O.J. Sever

T.A. Caudill

H.E. McCoy

Line No. (A)	Description (B)	Operation and Maintenance Expense					
		Total Company Unadjusted (C)	Allocation Code/ Description (D)	Allocation % (E)	Jurisdictional Unadjusted (F)	Adjustments (G)	Jurisdictional Adjusted (H)
1	Payroll Costs:						
2	Labor	\$ 53,571	DIRECT	55.89%	\$ 29,939	\$ 683	\$ 30,622
3							
4	Employee Benefits						
5	Pension	\$ 4,928	DIRECT	40.93%	\$ 2,016	\$ 640	\$ 2,656
6	OPEB	\$ 5,418	DIRECT	59.21%	\$ 3,243	(\$484)	\$ 2,760
7	Savings Plan Contribution	\$ 3,317	A&G8	44.0%	\$ 1,460	\$ 27	\$ 1,487
8	Other Employee Benefits	\$ 7,150	A&G8	44.01%	\$ 3,147	\$ 0	\$ 3,147
9	Total Benefits	\$ 20,872			\$ 9,866	\$ 183	\$ 10,049
10							
11	Payroll Taxes (F.I.C.A.)	\$ 5,362	OTHTAX3	49.71%	\$ 2,665	\$ 51	\$ 2,716
12	Other Payroll Taxes	\$ 1,058	OTHTAX3	49.71%	\$ 526	\$ 0	\$ 526
13	Total Payroll Taxes	\$ 6,419			\$ 3,191	\$ 51	\$ 3,242
14							
15	Total Payroll Costs	\$ 80,382			\$ 42,996	\$ 917	\$ 43,913
16							
17	Severance Costs:						
18	Labor - Severance	\$ 16,770	ALLDIST	100.00%	\$ 16,770	\$ (11,113)	\$ 5,657
19		\$ 0	ALIDIST	100.00%	\$ 8	(\$6)	\$ 3
20	Savings Plan Contribution - Severance	\$ 224	ALDIST	100.00%	\$ 224	\$ (149)	\$ 75
21	Other Employee Benefits - Severance	\$ 686	ALLDIST	100.00%	\$ 686	\$ (466)	\$ 221
22	Payroll Taxes (F.I.C.A.) - Severance	\$ 17,688			\$ 17,688	\$ (11,734)	\$ 5,955
	Total Payroll Costs - Severance						

COLUMBUS SOUTHERN POWER COMPANY
Case No. 11-351-EL-AIR
Total Company Payroll Analysis
by Employee Classifications/Payroll Distribution
For The Twelve Months Ending May 31, 2011
(\$000)

Data: 3 MOS Actual & 9 MOS Estimated
Type of Filing: ▶ Original Updated Revised
Work Paper Reference No(s):

Schedule C-9.1
Page 1 of 7
Witness Responsible:
T.E. Mitchell
O.J. Sever

Line No. (A)	Description (B)	Most Recent Five Calendar Years					Test Yr. 5/31/2011 (H)
		2006 (C)	2008 (D)	2007 (E)	2008 (F)	2009 (G)	
1	<u>Manhours</u>						
2	Straight-Time Hours	1,943,870	2,060,453	2,112,634	2,275,076	2,299,216	2,108,964
3	Overtime Hours	<u>337,731</u>	<u>275,652</u>	<u>273,193</u>	<u>409,486</u>	<u>355,432</u>	<u>297,189</u>
4	Total Manhours	<u>2,281,601</u>	<u>2,336,105</u>	<u>2,385,827</u>	<u>2,684,562</u>	<u>2,654,648</u>	<u>2,406,153</u>
5	Ratio of Overtime Hours to Straight-Time Hours	<u>17.37%</u>	<u>13.88%</u>	<u>12.93%</u>	<u>16.00%</u>	<u>15.46%</u>	<u>14.09%</u>
6	<u>Labor Dollars</u>						
7	Straight-Time Dollars	58,439	62,996	65,740	69,350	72,960	66,154
8	Overtime Dollars	<u>12,678</u>	<u>10,562</u>	<u>10,626</u>	<u>15,346</u>	<u>14,010</u>	<u>11,202</u>
9	Total Labor Dollars	<u>71,117</u>	<u>73,558</u>	<u>78,367</u>	<u>84,696</u>	<u>86,970</u>	<u>77,357</u>
10	Ratio of Overtime Dollars to Straight-Time Dollars	<u>21.69%</u>	<u>16.77%</u>	<u>16.18%</u>	<u>22.13%</u>	<u>19.20%</u>	<u>16.93%</u>
11	<u>O&M Labor Dollars</u>						
12	Ratio of O&M Labor Dollars to Total Labor Dollars	47,580	50,358	52,498	58,726	60,285	53,571
13	Total Employee Benefits	23,936	25,494	24,238	25,584	35,788	40,113
14	Employee Benefits Expensed	14,709	15,770	15,297	16,468	25,050	26,218
15	Ratio of Benefits Expensed to Total Benefits	<u>61.45%</u>	<u>61.86%</u>	<u>63.11%</u>	<u>64.42%</u>	<u>69.99%</u>	<u>65.36%</u>
16	Total Payroll Taxes	6,548	6,117	6,283	7,214	6,348	8,472
17	Payroll Taxes Expensed	4,373	3,816	4,002	4,827	3,947	5,955
18	Ratio of Payroll Taxes Expensed to Total Payroll Taxes	<u>66.79%</u>	<u>62.39%</u>	<u>63.69%</u>	<u>66.91%</u>	<u>62.17%</u>	<u>70.28%</u>
19	Average Employee Levels	1,120	1,174	1,211	1,284	1,280	1,118
20	Year End Employee Levels	1,144	1,199	1,235	1,292	1,254	1,194

COLUMBUS SOUTHERN POWER COMPANY
Case No. 11-351-EL-AIR
Distribution Payroll Analysis
by Employee Classifications/Payroll Distribution
For The Twelve Months Ending May 31, 2011
(\$000)

Data: 3 MOS Actual & 9 MOS Estimated
Type of Filing: ▶ Original Updated Revised
Work Paper Reference Note(s):

Schedule C-9.1
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Witness Responsible:
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Line No. (A)	Description (B)	Most Recent Five Calendar Years					Test Yr. 5/31/2011 (H)
		2005 (C)	2006 (D)	2007 (E)	2008 (F)	2009 (G)	
1	<u>Manhours</u>						
2	Straight-Time Hours	1,280,723	1,374,318	1,410,166	1,484,322	1,449,708	1,347,011
3	Overtime Hours	<u>237,707</u>	<u>159,348</u>	<u>146,803</u>	<u>254,218</u>	<u>186,846</u>	<u>156,584</u>
4	Total Manhours	<u>1,518,430</u>	<u>1,534,166</u>	<u>1,556,969</u>	<u>1,738,540</u>	<u>1,636,552</u>	<u>1,503,595</u>
5	Ratio of Overtime Hours to Straight-Time Hours	<u>18.56%</u>	<u>11.63%</u>	<u>10.41%</u>	<u>17.13%</u>	<u>12.89%</u>	<u>11.62%</u>
6	<u>Labor Dollars</u>						
7	Straight-Time Dollars	38,088	41,459	43,617	45,389	46,949	41,955
8	Overtime Dollars	<u>9,056</u>	<u>6,410</u>	<u>6,006</u>	<u>9,794</u>	<u>7,946</u>	<u>6,293</u>
9	Total Labor Dollars	<u>47,144</u>	<u>47,869</u>	<u>49,623</u>	<u>55,183</u>	<u>54,395</u>	<u>46,246</u>
10	Ratio of Overtime Dollars to Straight-Time Dollars	<u>23.78%</u>	<u>15.48%</u>	<u>13.77%</u>	<u>21.58%</u>	<u>16.92%</u>	<u>15.00%</u>
11	<u>O&M Labor Dollars</u>						
12	Ratio of O&M Labor Dollars to Total Labor Dollars	<u>59.09%</u>	<u>61.41%</u>	<u>61.91%</u>	<u>63.40%</u>	<u>63.82%</u>	
13	<u>Total Employee Benefits</u>						
14	Employee Benefits Expensed	13,992	15,166	13,845	14,262	20,625	25,456
15	Ratio of Benefits Expensed to Total Benefits	<u>45.55%</u>	<u>48.31%</u>	<u>48.54%</u>	<u>49.26%</u>	<u>59.20%</u>	<u>54.22%</u>
16	<u>Total Payroll Taxes</u>						
17	Payroll Taxes Expensed	4,361	4,027	4,108	4,684	4,074	5,797
18	Ratio of Payroll Taxes Expensed to Total Payroll Taxes	<u>59.01%</u>	<u>54.25%</u>	<u>56.06%</u>	<u>60.27%</u>	<u>55.33%</u>	<u>64.35%</u>
19	Average Employee Levels	737	781	811	830	823	839
20	Year End Employee Levels	748	808	820	848	800	748

COLUMBUS SOUTHERN POWER COMPANY
Case No. 11-351-EL-AIR
Distribution Payroll Analysis - Exempt
by Employee Classifications/Payroll Distribution
For The Twelve Months Ending May 31, 2011
(\$000)

Data: 3 MOS Actual & 9 MOS Estimated
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WP C-9.1a

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Witness Responsible:
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Line No.	Description (B)	Most Recent Five Calendar Years					Test Yr. 5/31/2011 (H)
		2005 (C)	2006 (D)	2007 (E)	2008 (F)	2009 (G)	
1	Manhours						
2	Straight-Time Hours	326,255	339,923	333,616	357,756	344,169	304,526
3	Overtime Hours	20,022	12,285	10,396	20,158	15,024	10,346
4	Total Manhours	<u>346,277</u>	<u>352,208</u>	<u>344,012</u>	<u>377,912</u>	<u>359,193</u>	<u>314,871</u>
5	Ratio of Overtime Hours to Straight-Time Hours	<u>6.14%</u>	<u>3.61%</u>	<u>3.12%</u>	<u>5.63%</u>	<u>4.37%</u>	<u>3.40%</u>
6	Labor Dollars						
7	Straight-Time Dollars	12,265	12,813	13,176	14,102	14,481	10,711
8	Overtime Dollars	610	367	312	625	494	272
9	Total Labor Dollars	<u>12,875</u>	<u>13,180</u>	<u>13,488</u>	<u>14,727</u>	<u>14,975</u>	<u>10,983</u>
10	Ratio of Overtime Dollars to Straight-Time Dollars	<u>4.97%</u>	<u>2.87%</u>	<u>2.37%</u>	<u>4.43%</u>	<u>3.41%</u>	<u>2.54%</u>
11	O&M Labor Dollars						
12	Ratio of O&M Labor Dollars to Total Labor Dollars	<u>8,388</u>	<u>8,396</u>	<u>8,446</u>	<u>9,253</u>	<u>9,757</u>	<u>7,022</u>
13	Total Employee Benefits	*	*	*	*	*	*
14	Employee Benefits Expensed	*	*	*	*	*	*
15	Ratio of Benefits Expensed to Total Benefits	*	*	*	*	*	*
16	Total Payroll Taxes	*	*	*	*	*	*
17	Payroll Taxes Expensed	*	*	*	*	*	*
18	Ratio of Payroll Taxes Expensed to Total Payroll Taxes	*	*	*	*	*	*
19	Average Employee Levels	178	183	188	188	188	188
20	Year End Employee Levels	182	179	187	193	183	183

* Not Available in this detail

COLUMBUS SOUTHERN POWER COMPANY
Case No. 11-351-EL-AIR
Distribution Payroll Analysis - Nonexempt
by Employee Classifications/Payroll Distribution
For The Twelve Months Ending May 31, 2011
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Data: 3 MOS Actual & 9 MOS Estimated
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Schedule C-9.1
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Witness Responsible:
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Line No.	Description (B)	Most Recent Five Calendar Years					Test Yr. 5/31/2011 (H)
		2005 (C)	2006 (D)	2007 (E)	2008 (F)	2009 (G)	
1	<u>Manhours</u>						
2	<u>Straight-Time Hours</u>	702,709	754,590	779,205	807,929	783,819	761,202
3	<u>Overtime Hours</u>	162,250	109,980	104,230	180,474	131,172	132,573
4	<u>Total Manhours</u>	<u>864,959</u>	<u>864,570</u>	<u>883,435</u>	<u>988,403</u>	<u>914,991</u>	<u>893,775</u>
5	<u>Ratio of Overtime Hours to Straight-Time Hours</u>	<u>23.08%</u>	<u>14.57%</u>	<u>13.33%</u>	<u>22.34%</u>	<u>16.73%</u>	<u>17.42%</u>
6	<u>Labor Dollars</u>						
7	<u>Straight-Time Dollars</u>	18,304	20,116	21,323	21,811	22,507	22,306
8	<u>Overtime Dollars</u>	6,074	4,348	4,216	6,835	5,542	5,384
9	<u>Total Labor Dollars</u>	<u>24,378</u>	<u>24,464</u>	<u>25,539</u>	<u>28,646</u>	<u>28,049</u>	<u>27,670</u>
10	<u>Ratio of Overtime Dollars to Straight-Time Dollars</u>	<u>33.18%</u>	<u>21.62%</u>	<u>19.77%</u>	<u>31.34%</u>	<u>24.62%</u>	<u>24.05%</u>
11	<u>O&M Labor Dollars</u>	15,811	16,803	17,744	20,470	19,816	18,353
12	<u>Ratio of O&M Labor Dollars to Total Labor Dollars</u>	<u>64.85%</u>	<u>68.68%</u>	<u>69.48%</u>	<u>71.46%</u>	<u>70.65%</u>	<u>66.33%</u>
13	<u>Total Employee Benefits</u>	*	*	*	*	*	*
14	<u>Employee Benefits Expensed</u>	*	*	*	*	*	*
15	<u>Ratio of Benefits Expensed to Total Benefits</u>	*	*	*	*	*	*
16	<u>Total Payroll Taxes</u>	*	*	*	*	*	*
17	<u>Payroll Taxes Expensed</u>	*	*	*	*	*	*
18	<u>Ratio of Payroll Taxes Expensed to Total Payroll Taxes</u>	*	*	*	*	*	*
19	<u>Average Employee Levels</u>	412	438	456	464	453	*
20	<u>Year End Employee Levels</u>	415	457	461	467	443	*
	<u>* Not Available in this detail</u>						

COLUMBUS SOUTHERN POWER COMPANY
Case No. 11-357-EL-AIR
Distribution Payroll Analysis - Salaried Nonexempt
by Employee Classifications/Payroll Distribution
For The Twelve Months Ending May 31, 2011
(\$000)

Data: 3 MOS Actual & 9 MOS Estimated
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WP C-9.1c

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Witness Responsible:
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Line No.	Description	Most Recent Five Calendar Years					Test Yr. 5/31/2011
		2006 (C)	2006 (D)	2007 (E)	2008 (F)	2009 (G)	
1	<u>Manhours</u>						
2	Straight-Time Hours	251,759	279,805	297,345	318,637	321,718	281,284
3	Overtime Hours	55,435	37,583	32,177	53,588	40,650	13,665
4	Total Manhours	<u>307,194</u>	<u>317,388</u>	<u>329,522</u>	<u>372,225</u>	<u>362,368</u>	<u>294,949</u>
5	Ratio of Overtime Hours to Straight-Time Hours	<u>13.43%</u>	<u>10.82%</u>	<u>10.82%</u>	<u>10.82%</u>	<u>12.64%</u>	<u>4.86%</u>
6	<u>Labor Dollars</u>						
7	Straight-Time Dollars	7,518	8,531	9,118	9,477	9,961	8,938
8	Overtime Dollars	2,372	1,694	1,478	2,334	1,910	653
9	Total Labor Dollars	<u>9,890</u>	<u>10,225</u>	<u>10,596</u>	<u>11,811</u>	<u>11,871</u>	<u>9,596</u>
10	Ratio of Overtime Dollars to Straight-Time Dollars	<u>31.55%</u>	<u>19.86%</u>	<u>16.21%</u>	<u>24.63%</u>	<u>19.18%</u>	<u>7.36%</u>
11	<u>O&M Labor Dollars</u>						
12	Ratio of O&M Labor Dollars to Total Labor Dollars	<u>36.658</u>	<u>41.199</u>	<u>4,529</u>	<u>5,284</u>	<u>5,459</u>	<u>4,563</u>
13	<u>Total Employee Benefits</u>	*	*	*	*	*	*
14	Employee Benefits Expensed	*	*	*	*	*	*
15	Ratio of Benefits Expensed to Total Benefits	*	*	*	*	*	*
16	<u>Total Payroll Taxes</u>	*	*	*	*	*	*
17	Payroll Taxes Expensed	*	*	*	*	*	*
18	Ratio of Payroll Taxes Expensed to Total Payroll Taxes	*	*	*	*	*	*
19	Average Employee Levels	147	160	172	178	182	*
20	Year End Employee Levels	151	172	172	188	174	*

* Not Available in this detail

COLUMBUS SOUTHERN POWER COMPANY
Case No. 11-351-EL-AIR
Transmission Payroll Analysis
by Employee Classifications/Payroll Distribution
For The Twelve Months Ending May 31, 2011
(\$000)

Data: 3 MOS Actual & 9 MOS Estimated
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WPC-9.1d

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Line No.	Description (B)	Most Recent Five Calendar Years					Test Yr. 5/31/2011 (H)
		2005 (C)	2006 (D)	2007 (E)	2008 (F)	2009 (G)	
1	Manhours						
2	Straight-Time Hours	87,820	99,828	105,055	113,234	115,228	103,282
3	Overtime Hours	8,360	8,721	9,406	12,997	11,056	8,064
4	Total Manhours	<u>96,180</u>	<u>108,549</u>	<u>114,464</u>	<u>126,231</u>	<u>126,284</u>	<u>111,346</u>
5	Ratio of Overtime Hours to Straight-Time Hours	<u>9.52%</u>	<u>8.74%</u>	<u>8.95%</u>	<u>11.48%</u>	<u>9.59%</u>	<u>7.81%</u>
6	Labor Dollars						
7	Straight-Time Dollars	2,947	3,461	3,687	3,882	4,110	3,629
8	Overtime Dollars	327	335	370	512	448	303
9	Total Labor Dollars	<u>3,274</u>	<u>3,796</u>	<u>4,057</u>	<u>4,394</u>	<u>4,558</u>	<u>3,932</u>
10	Ratio of Overtime Dollars to Straight-Time Dollars	<u>11.09%</u>	<u>9.68%</u>	<u>10.04%</u>	<u>13.20%</u>	<u>10.90%</u>	<u>8.35%</u>
11	O&M Labor Dollars	1,867	2,015	2,120	2,408	2,456	1,865
12	Ratio of O&M Labor Dollars to Total Labor Dollars	<u>57.00%</u>	<u>53.10%</u>	<u>52.27%</u>	<u>54.80%</u>	<u>53.88%</u>	<u>47.45%</u>
13	Total Employee Benefits	1,076	1,101	976	942	1,525	
14	Employee Benefits Expensed	292	269	97	55	558	1,686
15	Ratio of Benefits Expensed to Total Benefits	<u>27.16%</u>	<u>24.45%</u>	<u>9.98%</u>	<u>5.80%</u>	<u>36.61%</u>	<u>649</u>
16	Total Payroll Taxes	304	325	350	361	341	451
17	Payroll Taxes Expensed	179	165	175	206	173	287
18	Ratio of Payroll Taxes Expensed to Total Payroll Taxes	<u>58.86%</u>	<u>50.76%</u>	<u>49.98%</u>	<u>57.13%</u>	<u>50.61%</u>	<u>63.60%</u>
19	Average Employee Levels	51	57	61	63	65	
20	Year End Employee Levels	54	59	58	67	64	52

COLUMBUS SOUTHERN POWER COMPANY
Case No. 11-351-EL-AIR
Generation Payroll Analysis
by Employee Classifications/Payroll Distribution
For The Twelve Months Ending May 31, 2011
(\$000)

Data: 3 MOS Actual & 9 MOS Estimated
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Line No.	Description	Most Recent Five Calendar Years					Test Yr. 5/31/2011
		2005 (C)	2006 (D)	2007 (E)	2008 (F)	2009 (G)	
1	Manhours						
2	Straight-Time Hours	575,327	586,307	597,413	677,520	734,282	658,671
3	Overtime Hours	91,664	107,083	116,981	142,271	157,530	132,541
4	Total Manhours	<u>666,989</u>	<u>693,390</u>	<u>714,394</u>	<u>819,791</u>	<u>891,812</u>	<u>791,212</u>
5	Ratio of Overtime Hours to Straight-Time Hours	<u>15.93%</u>	<u>18.26%</u>	<u>19.58%</u>	<u>21.00%</u>	<u>21.45%</u>	<u>20.12%</u>
6	Labor Dollars						
7	Straight-Time Dollars	17,404	18,076	18,436	20,079	21,902	20,570
8	Overtime Dollars	<u>3,295</u>	<u>3,817</u>	<u>4,250</u>	<u>5,040</u>	<u>5,616</u>	<u>4,606</u>
9	Total Labor Dollars	<u>20,699</u>	<u>21,893</u>	<u>22,686</u>	<u>25,119</u>	<u>27,518</u>	<u>25,177</u>
10	Ratio of Overtime Dollars to Straight-Time Dollars	<u>18.93%</u>	<u>21.12%</u>	<u>23.05%</u>	<u>25.10%</u>	<u>26.64%</u>	<u>22.39%</u>
11	O&M Labor Dollars						
12	Ratio of O&M Labor Dollars to Total Labor Dollars	<u>17,857</u>	<u>18,946</u>	<u>19,658</u>	<u>21,331</u>	<u>22,796</u>	<u>21,767</u>
13	Total Employee Benefits						
14	Employee Benefits Expensed	8,867	9,227	9,417	10,360	13,638	12,971
15	Ratio of Benefits Expensed to Total Benefits	<u>8,043</u>	<u>8,175</u>	<u>8,480</u>	<u>9,388</u>	<u>12,282</u>	<u>11,766</u>
16	Total Payroll Taxes	1,883	1,765	1,825	2,169	1,933	2,223
17	Payroll Taxes Expensed	<u>1,622</u>	<u>1,467</u>	<u>1,524</u>	<u>1,798</u>	<u>1,550</u>	<u>1,937</u>
18	Ratio of Payroll Taxes Expensed to Total Payroll Taxes	<u>86.09%</u>	<u>83.10%</u>	<u>83.50%</u>	<u>82.88%</u>	<u>78.61%</u>	<u>87.11%</u>
19	Average Employee Levels	336	339	361	377	392	375
20	Year End Employee Levels	332	357	390	392	394	394

COLUMBUS SOUTHERN POWER COMPANY
Case No. 11-354-EI-AIR
Comparative Balance Sheets (Total Company)
As of 08/31/2010 and December 31, 2006-2009
(\$000)

Type of Filing: ► Original Updated Revised
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Schedule C-10.1
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 Witness Responsible:
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Line No.	Description	Date Certain 08/31/2010		Most Recent Five Calendar Years				
		[C]	[D]	[E]	[F]	[G]	[H]	
1	UTILITY PLANT							
2	Utility Plant (101-106, 114) [incl. EPIS leased & assoc. reserve]	\$ 5,329,966	\$ 5,253,876	\$ 4,782,462	\$ 4,379,179	\$ 3,964,436	\$ 3,838,168	
3	Construction Work in Progress (107)	185,923	154,928	394,918	415,327	294,135	129,245	
4	Total Utility Plant	5,495,590	5,408,804	5,177,360	4,794,506	4,288,570	3,967,433	
5	(Less) Accum. Prov. for Depr., Amort., and Depl. (108, 110, 111, 115)	2,120,103	2,045,319	1,989,471	1,902,042	1,714,175	1,589,295	
6	Net Utility Plant, Before Nuclear Fuel	3,375,487	3,363,486	3,187,908	2,892,463	2,574,395	2,376,149	
7	Nuclear Fuel (120.1-120.4, 120.6)	-	-	-	-	-	-	
8	(Less) Accum. Prov. For Amort. of Nuclear Fuel Assets. (120.5)	-	-	-	-	-	-	
9	Net Nuclear Fuel	-	-	-	-	-	-	
10	Net Utility Plant	3,375,487	3,363,486	3,187,908	2,892,463	2,574,395	2,376,149	
11	OTHER PROPERTY AND INVESTMENTS							
12	Nonutility Property (121)	15,395	15,395	13,530	13,311	13,003	12,977	
13	(Less) Accum. Prov. for Depr. & Amort. (122)	3,252	3,057	3,034	3,008	2,718	2,721	
14	Investments in Associated Companies (123)	430	430	430	430	430	430	
15	Investments in Subsidiary Companies (123.1)	[1,315]	(1,484)	15,332	14,663	13,629	13,320	
16	Noncurrent Portion of Allowances	14,540	14,540	16,303	20,761	28,080	26,965	
17	Other Investments (124)	12,900	12,368	12,466	12,708	12,779	16,815	
18	Special Funds (125-129)	0	0	0	59,660	0	0	
19	Long-Term Portion of Derivative Assets (175)	28,639	23,882	28,359	43,222	56,126	101,512	
20	Long-Term Portion of Derivative Assets - Hedges (176)	0	0	101	131	80	0	
21	Total Other Property and Investments	66,736	62,074	83,487	160,677	121,410	169,298	
22	CURRENT AND ACCRUED ASSETS							
23	Cash (131) & Working Funds (135) & TCI (136)	1,924	1,096	1,063	1,389	1,319	940	
24	Special Deposits (132-134)	20,380	31,024	45,913	59,164	8,898	16,832	
25	Notes Receivable (141)	-	-	-	-	-	-	
26	Customer Accounts Receivable (142)	22,540	21,199	36,951	39,971	36,542	26,978	
27	Other Accounts Receivable (143)	6,062	16,973	30,418	26,162	17,466	17,919	
28	(Less) Accum. Prov. for Uncollectible Acc't. Credit (144)	1,976	3,481	2,902	2,563	546	1,082	
29	Notes Receivable from Associated Companies (145)	135,927	-	-	-	-	-	
30	Accounts Receivable from Associated Companies (146)	25,664	25,173	41,337	29,820	60,005	67,694	
31	Fuel Stock (151)	61,876	72,012	41,177	35,216	36,499	27,883	
32	Fuel Expense Undistributed (152)	1,451	2,146	898	833	849	726	
33	Residuals (Elec.) and Extracted Products (153)	-	-	-	-	-	-	

¹ If date certain actual balance sheet is not available at the date of filing, it shall be provided with the two-month update filing.

COLUMBUS SOUTHERN POWER COMPANY
Case No. 11-351-E-AIR
Comparative Balance Sheets (Total Company)
As of 08/31/2010 and December 31, 2005-2009
(\$000)

Type of Filing: ► Original Updated Revised
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Schedule C-10.1
Page 2 of 4
Witness Responsible:
T.E. Mitchell

Line No.	Description	Date Certain 08/31/2010	Most Recent Five Calendar Years				
		(C)	(D)	(E)	(F)	(G)	(H)
CURRENT AND ACCRUED ASSETS, continued							
34	Plant Material and Operating Supplies (154)	38,947	37,342	31,711	34,673	30,572	27,450
35	Merchandise (155)	-	-	-	-	-	-
36	Other Materials and Supplies (156)	-	-	-	-	-	-
37	Nuclear Materials Held for Sale (157)	-	-	-	-	-	-
38	Allowances (158.1 and 158.2)	37,388	41,112	36,472	37,436	31,404	43,098
39	(Less) Noncurrent Portion of Allowances	14,540	14,540	16,303	20,761	28,080	26,965
40	Stores Expense Undistributed (163)	22	-	-	-	-	-
41	Prepayments (165)	22,128	20,947	21,037	5,638	41,254	133,684
42	Interest and Dividends Receivable (171)	2,024	1,196	3,905	808	-	-
43	Ferries Receivable (172)	860	829	167	185	204	244
44	Accrued Utility Revenues (173)	34,321	11,845	16,359	14,615	11,042	10,086
45	Miscellaneous Current and Accrued Assets (174)	374	1,038	0	25	0	2
46	Derivative Instrument Assets (175)	63,071	57,241	61,513	77,327	116,667	177,393
47	(Less) Long-Term Portion of Derivative Instrument Assets (175)	28,639	23,882	43,289	56,126	101,512	-
48	Derivative Instrument Assets - Hedges (176)	38	984	2,932	590	5,777	626
49	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)	0	0	101	131	80	0
50	Total Current and Accrued Assets	429,642	300,254	326,187	297,196	313,699	421,965
DEFERRED DEBITS							
52	Unamortized Debt Expense (181)	8,392	6,694	8,176	5,778	5,027	5,877
53	Extraordinary Property Losses (182.1)	-	-	-	-	-	-
54	Unrecovered Plant and Regulatory Study Costs (182.2)	-	-	-	-	-	-
55	Other Regulatory Assets (182.3)	320,610	334,716	293,113	230,051	282,906	225,706
56	PRIM. SURV. and Investigation Charges (183)	3	1	1	1	2	94
57	PRIM. SUR. & INVEST. CHARGES (GAS) (183.1, 183.2)	-	-	-	-	-	-
58	Closing Accounts/Temp Facilities (184, 185)	31	-	-	-	-	-
59	Miscellaneous Deferred Debits (186)	47,863	109,836	98,935	95,298	83,670	73,637
60	Def. Losses from Disposition of Utility Plant (187)	-	-	-	-	-	-
61	Research, Devol. And Demonstration Expnd. (188)	-	-	-	-	-	-
62	Unamortized Loss on Reacquired Debt (189)	8,881	9,357	10,100	10,858	11,624	12,389
63	Accumulated Deferred Income Taxes (190)	109,875	118,960	150,077	100,931	80,836	75,275
64	Total Deferred Debits	495,6336	579,584	560,402	442,517	474,067	392,977
65	Total Assets and Other Debits	\$ 4,367,501	\$ 4,305,378	\$ 4,157,985	\$ 3,793,452	\$ 3,483,571	\$ 3,362,390
66							

¹ If date certain actual balance sheet is not available at the date of filing, it shall be provided with the two-month update filing.

COLUMBUS SOUTHERN POWER COMPANY
Case No. 11-351-EL-AIR
Comparative Balance Sheets [Total Company]
As of 08/31/2010 and December 31, 2005-2009
(\$000)

Type of Filing: ► Original Updated Revised
 Work Paper Reference No(s):

Schedule C-10.1
 Page 3 of 4
 Witness Responsible:
 T.E. Mitchell

Line No.	Description (B)		Date Certain 08/31/2010	Most Recent Five Calendar Years				
			(C)	(D)	(E)	(F)	(G)	(H)
PROPRIETARY CAPITAL								
67	Common Stock Issued (201)	\$ 41,026	\$ 41,026	\$ 41,026	\$ 41,026	\$ 41,026	\$ 41,026	\$ 41,026
68	Preferred Stock Issued (204) ^{INCLUDES AMOUNT DUE WITHIN ONE YEAR}	0	0	0	0	0	0	0
69	Premium on Capital Stock (207)	257,892	257,892	257,892	257,892	257,892	257,892	257,892
70	Other Paid-in Capital (208-211)	322,877	322,772	322,615	322,457	322,300	322,142	-
71	Installments Received on Capital Stock (212)	-	-	-	-	-	-	-
72	(Less) Discount on Capital Stock (213)	-	-	-	-	-	-	-
73	(Less) Capital Stock Expense (214)	-	-	-	-	-	-	-
74	(Less) Capital Stock Earnings (215, 215.1, 216) ¹	906,133	786,073	664,555	552,162	448,287	353,174	-
75	Retained Earnings (215, 215.1, 216) ¹	2,111	2,065	10,202	9,533	8,499	8,190	-
76	Unappropriated Undiv. Subsidiary Earnings (216.1)	-	-	-	-	-	-	-
77	Less: Reacquired Capital Stock (217)	(49,635)	(49,994)	(46,861)	(16,384)	(19,236)	(880)	-
78	Accumulated Other Comprehensive Income (219)	-	-	-	-	-	-	-
79	Total Proprietary Capital	1,480,405	1,359,835	1,249,440	1,166,677	1,058,769	981,546	-
LONG-TERM DEBT								
80	Bonds (221) ^{INCLUDES AMOUNT DUE WITHIN ONE YEAR}	-	-	-	-	-	-	-
81	(Less) Reacquired Bonds (222)	-	-	92,245	-	-	-	-
82	Advances from Associated Companies (223)	-	100,000	100,000	100,000	100,000	100,000	100,000
83	Other Long-Term Debt (224)	1,592,715	1,442,745	1,442,745	1,204,745	1,104,245	1,104,245	-
84	Unamortized Premium on Long-Term Debt (225)	-	-	-	-	-	-	-
85	Less: Unamortized Discount on Long-Term Debt/Debt (226)	4,018	6,352	6,906	6,521	6,923	7,325	-
86	Total Long-Term Debt	1,588,727	1,536,393	1,443,594	1,298,224	1,197,322	1,196,920	-
OTHER NONCURRENT LIABILITIES								
88	Obligations Under Capital Leases - Noncurrent (227)	6,798	2,239	3,691	4,380	5,727	6,471	-
89	Accumulated Provision for Property Insurance (228.1)	-	-	-	-	-	-	-
90	Accumulated Provision for Injuries and Damages (228.2)	47	53	170	170	15	86	-
91	Accumulated Provision for Pensions and Benefits (228.3)	116,088	122,487	137,022	26,385	40,059	2,896	-
92	Accumulated Miscellaneous Operating Provisions (228.4)	2,022	3,447	925	1,349	238	510	-
93	Accumulated Provision for Rate Refunds (229)	-	-	-	-	-	-	-
94	Long-Term Portion of Derivative Instrument Liabilities	9,352	10,272	14,758	27,376	40,460	84,067	-
95	Long-Term Portion of Derivative Instrument Liabilities - Hedges	146	41	16	78	17	223	-
96	Asset Retirement Obligations (230)	40,039	39,349	16,321	20,588	18,574	16,661	-
97	Total Other Non-Current Liabilities	174,472	177,387	172,903	82,300	105,089	110,937	-
98								

¹ If date certain actual balance sheet is not available at the date of filing, it shall be provided with the two month update filing.

² The following summarizes the significant accounting changes during the periods presented (pre-tax):
 2008: Company adopted Emerging Issues Task Force (EITF) 08-10 "Accounting for Collateral Assignment Split-Dollar Life Insurance Arrangements" effective January 1, 2008.
 With an unfavorable cumulative effect reduction of \$1.7 million.
 2007: Company adopted Financial Accounting Standards Board Interpretation No. 48 "Accounting for Uncertainty in Income Taxes" effective January 1, 2007 with an unfavorable adjustment to retained earnings of \$3 million.

COLUMBUS SOUTHERN POWER COMPANY
Case No. 11-361-EL-AIR
Comparative Balance Sheets (Total Company)
As of 08/31/2010 and December 31, 2008-2009
(\$000)

Type of Filing: ► Original_ Updated_ Revised
Work Paper Reference No(s):

Schedule C-10.1
Page 4 of 4
Witness Responsible:
T.E. Mitchell

Line No.	Description	Date Certain 08/31/2010	Most Recent Five Calendar Years				
		(C)	(D)	(E)	(F)	(G)	(H)
CURRENT AND ACCRUED LIABILITIES							
99	Notes Payable (231)	85,949	-	95,642	131,120	113,061	112,102
100	Accounts Payable (232)	-	-	84,156	102,509	9,242	58,805
101	Notes Payable Associated Companies (233)	-	-	82,644	122,489	67,365	24,774
102	Accounts Payable to Associated Companies (234)	60,777	-	-	-	-	60,357
103	Customer Deposits (235)	28,810	27,911	30,145	45,602	34,991	47,013
104	Taxes Accrued (236)	99,512	167,830	187,000	181,760	161,631	120,280
105	Interest Accrued (237)	37,542	23,521	24,518	26,350	19,515	18,638
106	Dividends Declared (238)	-	-	-	-	-	-
107	Matured Long-Term Debt (239)	-	-	-	-	-	-
108	Matured Interest (240)	-	-	-	-	-	-
109	Taxes Collections Payable (241)	60	946	56	29	59	10
110	Miscellaneous Current and Accrued Liabilities (242)	34,514	37,020	42,027	46,525	32,085	28,700
111	Obligations Under Capital Leases - Current (243)	3,815	2,124	2,661	3,104	2,692	3,006
112	Derivative Instrument Liabilities (244)	21,473	21,570	30,828	55,918	89,188	151,213
113	(Less) Long-Term Portion of Derivative Instrument Liabilities	9,352	10,272	14,758	27,376	40,460	84,067
114	Derivative Instrument Liabilities - Hedges (245)	1,978	1,794	636	1,656	574	2,113
115	(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges	146	41	16	78	17	223
116	Total Current and Accrued Liabilities	364,931	479,682	640,862	615,423	482,938	430,818
117							
DEFERRED CREDITS							
118	Customer Advances for Construction (252)	-	-	-	-	-	-
119	Other Regulatory Liabilities (254)	276	276	278	295	301	310
120	Accumulated DITC (255)	20,424	29,882	14,652	19,880	40,552	28,683
121	Deferred Gains from Disposition of Utility Plant (256)	15,469	16,833	18,813	20,767	22,952	25,215
122	Other Deferred Credits (253)	19,077	19,710	30,285	34,828	17,312	14,361
123	Amortized Gain on Reacquired Debt (257)	703,720	684,880	587,358	565,052	558,338	573,589
124	Accumulated DITC (251-253)	758,966	751,581	661,986	630,822	639,452	642,168
125	Total Deferred Credits						
126							
127	Total Liabilities and Other Credits	\$ 4,371,007	\$ 4,305,376	\$ 4,157,985	\$ 3,793,452	\$ 3,483,571	\$ 3,362,390

¹ If date certain actual balance sheet is not available at the date of filing, it shall be provided with the two month update filing.

COLUMBUS SOUTHERN POWER COMPANY
Case No. 11-351-EL-AIR
Comparative Income Statements (Total Company)
2005-2009 and the Twelve Months Ending May 31, 2011
($\$$ 000)

Type of Filing: ► Original Updated Revised
 Work Paper Reference Note(s):
 WP C-10.2a & b

Schedule C-10.2
 Page 1 of 3
 Witness Responsible:
 T.E. Mitchell
 O.J. Sever

Line No.	Description	Test Yr. 5/31/2011	Most Recent Five Calendar Years				
			2009 (C)	2008 (D)	2007 (E)	2006 (F)	2005 (G)
1	UTILITY OPERATING INCOME	\$ 2,147,959	\$ 2,057,100	\$ 2,277,642	\$ 2,091,769	\$ 1,803,111	\$ 1,533,893
2	Operating Revenues (400)	1,236,758	1,095,212	1,367,342	1,176,117	1,021,302	907,407
3	Operating Expenses:						
4	Operation Expenses (401)	115,447	126,441	109,335	93,57	88,654	87,303
5	Maintenance Expenses (402)	136,196	126,947	136,122	117,188	109,215	101,898
6	Depreciation Expense (403.0+403.1002)	4,337	2,676	4,53	14,933	11,692	10,635
7	Depreciation Expense for Asset Retirement Costs (403.1001)	9,914	11,690	11,406	10,554	10,847	10,318
8	Amort. & Depl. of Utility Plant (404-405)						
9	Amort. of Utility Plant Acq. Adj. (406)						
10	Amort. of Property Losses (407)						
11	Amort. of Conversion Expenses (407)						
12	Regulatory Debts (407.3)						
13	(Less) Regulatory Credits (407.4)	67	3,134	60,152	62,841	61,354	19,352
14	Taxes Other Than Income Taxes (408.1)	190,455	175,059	21,530	8,346	36	
15	Income Taxes - Federal (409.1)	68,167	19,236	167,631	161,056	154,538	148,571
16	• Other (409.1)	2,074	6,18	116,048	162,038	116,820	36,386
17	Provision of Deferred Inc. Taxes (410.1)	91,715	315,856	2,955	(4,914)	1,563	1,924
18	(Less) Provision for Deferred Income Taxes - Cr. (411.1)			165,043	134,427	72,254	120,895
19	Investment Tax Credit Adj. - Net (411.4)			175,128	161,302	154,101	97,576
20	(Less) Gains from Disp. of Utility Plant (411.6)			(1,980)	(1,984)	(2,238)	(2,125)
21	Losses from Disp. of Utility Plant (411.7)				331	496	(2,636)
22	(Less) Gains from Disposition of Allowances (411.8)	17	66	207	-	51	
23	Losses from Disposition of Allowances (411.9)						
24	Accretion Expense (411.10)						
25	Total Utility Operating Expenses	2,544	1,359	1,378	1,232	1,243	864
26	Net Utility Operating Income	1,834,488	1,701,012	1,932,080	1,759,626	1,553,103	1,343,578
		3113,482	356,088	325,562	332,43	250,009	190,315

COLUMBUS SOUTHERN POWER COMPANY
Case No. 11-351-EL-AIR
Comparative Income Statements (Total Company)
2005-2009 and the Twelve Months Ending May 31, 2011
(\$000)

Type of Filing: ►Original__ Updated__ Revised
 Work Paper Reference No(s):
 WP C-10.2a & b

Schedule C-10.2
 Page 2 of 3
 Witness Responsible:
 T.E. Mitchell
 O.J. Sever

Line No.	Description	Test Yr. 5/31/2011	Most Recent Five Calendar Years			
			(C)	(D)	(E)	(F)
OTHER INCOME and DEDUCTIONS						
27	Other Income					
28	Nonutility Operating Income					
29	Rev. from Merchandising, Jobbing & Contract Work (415)					
30	(Less) Costs & Exp. of Merch., Jobbing & Contr. Work (416)					
31	Revenues from Nonutility Operations (417)	5	4	1	2	2
32	(Less) Expenses of Nonutility Operations (417.1)					1
33	Nonoperating Rental Income (418)	450	423	723	495	417
34	Equity in Earnings of Subsidiary Companies (418.1)	17	297	669	1,034	309
35	Interest and Dividend Income (419)	3,702	802	5,164	5,755	8,646
36	Allowance for Other Funds Used During Constr. (419.1)	630	3,382	3,364	3,036	3,749
37	Miscellaneous Nonoperating Income (421)	9,133	10,987	7,779	8,336	1,866
38	Gain on Disposition of Property (421.1)		12	414	48	990
39	Total Other Income	14,197	15,007	18,115	14,615	18,305
40	Other Income Deductions:					
41	Loss on Disposition of Property (421.2)	(128)	24	150		10
42	Miscellaneous Amortization (425)					15
43	Miscellaneous Income Deductions (426.1-426.5)	13,473	28,027	25,272	25,228	21,275
44	Total Other Income Deductions	13,345	28,050	25,421	25,228	21,275
45	Taxes Applic. to Other Income and Deductions					14,836
46	Taxes Other Than Income Taxes (408.2)					14,851
47	Income Taxes - Federal (409.2)	(1,235)	(6,234)	(7,730)	(6,046)	
48	Income Taxes - Other (409.2)	47	288	263	315	315
49	Provision for Deferred Inc. Taxes (410.2)	781	3,146	3,608	13,186	(4,543)
50	(Less) Provision for Deferred Income Taxes - Cr. (411.2)	1,210	12,144	7,554	13,384	14,510
51	Investment Tax Credit Adj. - Net (411.5)				53	11,306
52	(Less) Investment Tax Credits (420)				(139)	15,258
53	Total Taxes on Other Inc. and Ded.	1,616	(14,863)	(11,098)	(5,875)	(79)
54	Net Other Income and Deductions	2,463	1,820	3,792	(4,677)	2,222
55					1,454	7,199

COLUMBUS SOUTHERN POWER COMPANY
Case No. 11-351-EL-AIR
Comparative Income Statements (Total Company)
2005-2009 and the Twelve Months Ending May 31, 2011
($\$000$)

Type of Filing: ►Original__ Updated__ Revised
 Work Paper Reference No(s):
 WP C-10.2a & b

Schedule C-10.2
 Page 3 of 3
 Witness Responsible:
 T.E. Mitchell
 O.J. Sever

Line No.	Description	Test Yr. 5/31/2011		Most Recent Five Calendar Years			2005 (H)
		(C)	(D)	(E)	(F)	(G)	
56	INTEREST CHARGES						
57	Interest on Long-Term Debt (427)	79,948	79,206	73,458	63,523	62,231	56,149
58	Amort. of Debt Discount and Expense (428)	1,548	1,841	1,086	978	1,172	1,589
59	Amort. of Loss on Reacquired Debt (428.1)	416	743	757	766	786	766
60	(Less) Amort. of Premium on Debt - Credit (429)						
61	(Less) Amort. of Gain on Recalculated Debt -Cr. (429.1)						
62	Interest on Debt to Assoc. Companies (430)						
63	Other Interest Expense (431)						
64	(Less) Allow. for Borrowed Funds Used During Constr. -Cr. (432)						
65	Net Interest Charges	82,406	86,247	92,223	65,378	65,954	59,715
66	Income Before Extraordinary Items	233,504	271,661	237,130	258,088	185,509	137,799
67	EXTRAORDINARY ITEMS			0	0	0	0
68	Extraordinary Income (434)						
69	(Less) Extraordinary Deductions (435) ¹						
70	Net Extraordinary Items						
71	Income Taxes - Federal and Other (409.3)						
72	Extraordinary Items After Taxes						
73	Net Income	233,504	271,661	237,130	258,088	185,509	136,959
74	(LESS) PREFERRED DIVIDEND	157	157	157	157	157	0
75	Available for Common	\$ 233,347	\$ 271,504	\$ 236,973	\$ 257,931	\$ 185,422	\$ 134,340

¹ The following summarizes the significant accounting changes during the periods presented (pre-tax):
 2005: Company adopted Financial Accounting Standards Board Interpretation No. 47 "Accounting for Conditional Asset Retirement Obligations" during the fourth quarter of 2005 and recorded an unfavorable extraordinary item related to asbestos removal for nonregulated operations of \$1.3 million.

COLUMBUS SOUTHERN POWER COMPANY
Case No. 11-361-EL-AIR
Revenue Statistics - Total Company
Actual 2005-2009 and Projected 2011-2015
and the Twelve Months Ending May 31, 2011

Type of Filing: ► Original Updated Revised
Work Paper Reference No(s):

Schedule C-11.1
Page 1 of 1
Witness Responsible:
T.E. Mitchell
O.J. Sever

Line No.	Description	Most Recent Five Calendar Years					Test Yr. 5/31/2011					Five Projected Calendar Years				
		(B) 2005	(C) 2006	(D) 2007	(E) 2008	(F) 2009	(G)	(H) 12 Mo. Ending 5/31/2011	(I) 2011	(J) 2012	(K) 2013	(L) 2014	(M) 2015			
1	Revenue by customer class (\$'000):															
2	Residential	\$ 555,487	\$ 632,878	\$ 682,184	\$ 720,761	\$ 749,623	\$ 870,240	\$ 911,506	\$ 945,634	\$ 943,869	\$ 943,869	\$ 943,869	\$ 943,869	\$ 943,869	\$ 943,869	
3	Commercial	\$ 495,771	\$ 569,865	\$ 619,396	\$ 684,277	\$ 715,727	\$ 890,772	\$ 638,561	\$ 600,655	\$ 618,198	\$ 616,835	\$ 616,835	\$ 616,835	\$ 616,835	\$ 616,835	
4	Industrial	\$ 129,590	\$ 195,865	\$ 274,867	\$ 330,659	\$ 268,109	\$ 291,266	\$ 317,292	\$ 364,904	\$ 385,145	\$ 402,189	\$ 402,189	\$ 402,189	\$ 402,189	\$ 402,189	
5	Other	\$ 4,782	\$ 5,380	\$ 5,441	\$ 5,872	\$ 6,341	\$ 7,165	\$ 7,386	\$ 7,437	\$ 7,443	\$ 7,678	\$ 7,714	\$ 7,714	\$ 7,714	\$ 7,714	
6	Total Retail	\$ 1,195,630	\$ 1,403,978	\$ 1,581,688	\$ 1,741,559	\$ 1,739,906	\$ 1,859,442	\$ 1,838,142	\$ 1,834,686	\$ 1,834,686	\$ 1,975,989	\$ 1,969,526	\$ 1,969,526	\$ 1,969,526	\$ 1,969,526	
7	YEAR END Number of customers by class:															
8	Residential	635,838	681,760	665,683	667,012	666,894	668,056	669,768	674,105	681,053	687,106	681,356	681,356	681,356	681,356	
9	Commercial	71,361	75,930	71,036	78,280	78,219	79,705	80,222	81,008	81,855	82,056	83,410	83,410	83,410	83,410	
10	Industrial	2,630	3,515	3,449	3,396	3,357	3,350	3,310	3,321	3,303	3,286	3,286	3,286	3,286	3,286	
11	Other	286	320	307	309	309	311	312	314	316	316	316	316	316	316	
12	Total Retail	710,117	741,525	746,376	748,897	748,897	751,422	753,843	758,746	766,527	773,367	778,350	778,350	778,350	778,350	
13	AVERAGE Number of customers by class:															
14	Residential	634,722	660,300	664,299	665,306	667,018	667,302	668,241	671,109	677,197	683,794	688,895	688,895	688,895	688,895	
15	Commercial	71,602	75,845	77,022	78,052	78,482	79,252	79,798	80,565	81,393	82,221	82,976	82,976	82,976	82,976	
16	Industrial	2,687	3,484	3,496	3,431	3,384	3,351	3,350	3,332	3,314	3,297	3,279	3,279	3,279	3,279	
17	Other	293	320	316	310	308	309	311	313	315	316	316	316	316	316	
18	Total Retail	709,304	738,948	745,133	747,099	749,192	750,213	751,700	756,320	762,219	769,828	775,469	775,469	775,469	775,469	
19	AVERAGE Revenue per customer:															
20	Residential	\$ 875	\$ 958	\$ 1,027	\$ 1,083	\$ 1,124	\$ 1,304	\$ 1,309	\$ 1,358	\$ 1,383	\$ 1,383	\$ 1,383	\$ 1,383	\$ 1,383	\$ 1,383	
21	Commercial	\$ 6,924	\$ 7,514	\$ 8,042	\$ 8,767	\$ 9,120	\$ 8,716	\$ 8,002	\$ 7,458	\$ 7,380	\$ 7,519	\$ 7,519	\$ 7,519	\$ 7,519	\$ 7,519	
22	Industrial	\$ 48,229	\$ 56,216	\$ 78,628	\$ 96,374	\$ 98,923	\$ 94,702	\$ 109,515	\$ 110,218	\$ 121,986	\$ 122,321	\$ 122,321	\$ 122,321	\$ 122,321	\$ 122,321	

COLUMBUS SOUTHERN POWER COMPANY
 Case No. 11-351-EL-AIR
 Revenue Statistics - Jurisdictional
 Actual 2005-2008 and Projected 2011-2015
 and the Twelve Months Ending May 31, 2011

Type of Filing: ► Original Updated Revised
 Work Paper Reference No(s):

Line No.	Description	Most Recent Five Calendar Years					Test Yr. 6/31/2011	Five Projected Calendar Years				
		2006 (B)	2006 (C)	2007 (D)	2008 (E)	2009 (F)		2010 (G)	2011 (H)	2012 (I)	2013 (J)	2014 (K)
1	Revenue by customer class (\$000):											
2	Residential											
3	Commercial											
4	Industrial											
5	Other											
6	Total Retail											
7	YEAR END Number of customers by class:											
8	Residential											
9	Commercial											
10	Industrial											
11	Other											
12	Total Retail											
13	AVERAGE Number of customers by class:											
14	Residential											
15	Commercial											
16	Industrial											
17	Other											
18	Total Retail											
19	AVERAGE Revenue per customer:											
20	Residential											
21	Commercial											
22	Industrial											

SAME AS SCHEDULE C-11.1 - 100% OF TOTAL COMPANY OPERATIONS ARE JURISDICTIONAL

Schedule C-11.2
 Page 1 of 1
 Witness Responsible:
 T.E. Mitchell
 O.J. Sever

COLUMBUS SOUTHERN POWER COMPANY
Case No. 11-351-EL-AIR
Sales Statistics - Total Company
Actual 2005-2009 and Projected 2011-2015
and the Twelve Months Ending May 31, 2011

Type of Filing: ►Original__ Updated __ Revised
Work Paper Reference No(s):

Schedule C-11.3
Page 1 of 1
Witness Responsible:
T.E. Mitchell
O.J. Sever

Line No. (A)	Description (B)	Most Recent Five Calendar Years					Test Yr. 12 Mo. Ending 5/31/2011					Five Projected Calendar Years				
		(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)				
1	GWH Sales by customer class:															
2	Residential	7,351	7,271	7,741	7,551	7,303	7,740	7,491	7,482	7,504	7,510	7,495				
3	Commercial	8,216	8,422	8,926	8,772	8,532	8,671	8,649	8,732	8,821	8,837	8,831				
4	Industrial	2,660	3,821	5,289	5,832	4,788	4,839	4,867	4,985	4,950	4,888	4,860				
5	Other	51	54	54	64	56	56	56	57	57	58	58				
6	Total Retail	<u>18,276</u>	<u>18,568</u>	<u>22,010</u>	<u>22,210</u>	<u>20,677</u>	<u>21,306</u>	<u>21,064</u>	<u>21,207</u>	<u>21,332</u>	<u>21,293</u>	<u>21,183</u>				
7	YEAR END Number of customers by class:															
8	Residential	661,760	665,583	667,012	666,894	668,056	669,769	674,105	681,053	687,109	691,356					
9	Commercial	71,361	75,930	77,036	78,280	78,219	79,705	80,222	81,008	81,855	82,656	83,410				
10	Industrial	2,630	3,515	3,449	3,396	3,357	3,350	3,340	3,321	3,303	3,286	3,288				
11	Other	288	320	307	309	309	311	312	314	316	316	316				
12	Total Retail	<u>710,117</u>	<u>741,525</u>	<u>746,375</u>	<u>748,997</u>	<u>748,779</u>	<u>751,422</u>	<u>753,643</u>	<u>753,748</u>	<u>766,527</u>	<u>773,367</u>	<u>773,350</u>				
13	AVERAGE Number of customers by class:															
14	Residential	634,1722	660,390	661,299	665,306	667,018	668,241	671,109	677,197	683,794	688,865					
15	Commercial	71,602	75,845	77,022	78,052	78,482	79,252	79,798	80,566	81,393	82,221	82,919				
16	Industrial	2,687	3,484	3,496	3,431	3,384	3,351	3,350	3,332	3,314	3,297	3,279				
17	Other	293	320	316	310	308	309	311	313	315	316	316				
18	Total Retail	<u>709,304</u>	<u>739,949</u>	<u>745,133</u>	<u>747,099</u>	<u>749,132</u>	<u>750,213</u>	<u>751,700</u>	<u>755,320</u>	<u>762,219</u>	<u>769,628</u>	<u>775,469</u>				
19	AVERAGE kWh Sales per customer:															
20	Residential	11,581	11,012	11,653	11,350	10,949	11,598	11,211	11,149	11,081	10,983	10,840				
21	Commercial	114,745	111,042	115,889	112,367	108,713	109,412	108,381	108,388	108,371	107,480	106,419				
22	Industrial	989,952	1,096,728	1,512,872	1,689,796	1,414,894	1,444,281	1,452,875	1,483,616	1,493,616	1,482,608	1,463,829				

COLUMBUS SOUTHERN POWER COMPANY
Case No. 11-351-EL-AIR
Sales Statistics - Jurisdictional
Actual 2005-2009 and Projected 2011-2015
and the Twelve Months Ending May 31, 2011

Type of Filing: ►Original Updated Revised
Work Paper Reference No(s):

Schedule C-11.4
Page 1 of 1
Witness Responsible:
T.E. Mitchell
O.J. Sever

Line No. (A)	Description (B)	Most Recent Five Calendar Years					Test Yr. 12 Mo. Ending 6/30/2011 (H)	Five Projected Calendar Years				
		2005 (C)	2006 (D)	2007 (E)	2008 (F)	2009 (G)		2011 (I)	2012 (J)	2013 (K)	2014 (L)	2015 (M)
1	GWH Sales by customer class:											
2	Residential											
3	Commercial											
4	Industrial											
5	Other											
6	Total Retail											
7	YEAR END Number of customers by class:											
8	Residential											
9	Commercial											
10	Industrial											
11	Other											
12	Total Retail											
13	AVERAGE Number of customers by class:											
14	Residential											
15	Commercial											
16	Industrial											
17	Other											
18	Total Retail											
19	AVERAGE Sales per customer:											
20	Residential											
21	Commercial											
22	Industrial											

SAME AS SCHEDULE C-11.3 - 100% OF TOTAL COMPANY OPERATIONS ARE JURISDICTIONAL

COLUMBUS SOUTHERN POWER COMPANY
Case No. 11-351-EL-AIR
Analysis of Reserve for Uncollectible Accounts
2007-2009 and the Twelve Months Ending May 31, 2011
(\$000)

Type of Filing: ►Original__ Updated__ Revised
 Work Paper Reference No(s):

Schedule C-12
 Page 1 of 1
 Witness Responsible:
 T.E. Mitchell
 O.J. Sever

Line No. (A)	Description (B)	Most Recent Three Calendar Years			Test Yr. 12 Mo. Ending 5/31/2011 (F)
		2007 (C)	2008 (D)	2009 (E)	
1	Reserve at Beginning of Year	546	2,563	2,895	2,129
2	Current Year's Provision	2,017	332	1,362	(105)
3	Recoveries	-	-	(775)	[a]
4	Amount Charged Against Reserve	-	-	1	47
5	Reserve at End of Year	2,563	2,895	3,481	1,976
6	Net Write Off Ratio [(4)-(3)]/(5)			22.29%	2.38%
7	Uncollectible Expenses/Provision Ratio (2)/(5)	78.70%	11.47%	39.13%	-5.31%

If lines (6) and (7) differ, provide the reasons for the difference.

The difference in the ratios is primarily due to differences in timing for when provision expenses and actual recoveries and/or write-offs are recorded. Write-offs for Miscellaneous Receivables do not occur in the 144 account.

[a] 2009 reflects to Long-term Liability

SECTION D

RATE OF RETURN

COLUMBUS SOUTHERN POWER

Case No. 11-351-EL-AIR, Case No. 11-353-EL-ATA, Case No. 11-357-EL-AAM

Test Year: Twelve Months Ended May 31, 2011

Date Certain: August 31, 2010

Schedules

- D-1A Rate of return summary corporate
- D-2A Embedded cost of short-term debt corporate
- D-3A Embedded cost of long-term debt corporate
- D-4A Embedded cost of preferred stock corporate
- D-5 Comparative Financial Data corporate

COLUMBUS SOUTHERN POWER
 Case No. 11-352-EL-AIR, Case No. 11-354-EL-ATA, Case No. 11-358-EL-AAM
 Rate of Return Summary

(\$000)

Date of Capital Structure: August 31, 2010
 Type of Filing: X_Original_ Updated ___ Revised
 Work Paper Reference No(s):

Rate of Return Summary
 (\$000)

Schedule D-1A
 Page 1 of 1
 Witness Responsible:
 R. Hawkins, W. Avera

Line No.	Class of Capital	Reference	(\$) Amount	% of Total	(%) Cost	Pre-Tax Weighted Cost (%)	After-Tax Weighted Cost (%)
1	Long-Term Debt	D-3A	\$ 1,442,745	49.36%	5.50%	2.72%	2.72%
2	Preferred Stock	D-4A	-	0.00%	0.00%	0.00%	0.00%
3	Common Equity		1,480,405	50.64%	11.15%	8.85%	5.65%
4	Total Capital		\$ 2,923,150	100%		11.57%	8.36%
5	Accumulated Deferred Investment Tax Credit				15,469		
6	Accumulated Deferred Income Taxes (Accelerated Amortization)				29,076		
7	Accumulated Deferred Income Taxes (Other Property)				(1,451)		

COLUMBUS SOUTHERN POWER

Case No. 11-352-EL-AIR, Case No. 11-354-EL-ATA, Case No. 11-358-EL-AAM
Embedded cost of Short-Term Debt
(\$000)

Date of Short-Term Debt: August 31, 2010
Type of Filing: Original Updated Revised
Work Paper Reference No(s):

Schedule D-2A
Page 1 of 1
Witness Responsible:
R. Hawkins

Line No.	Issue (A)	Amount Outstanding (B)	Interest Rate (C)	Interest Requirement (D)
1	Columbus Southern Power	\$ -	0.00%	\$ -

Cost of Short-Term Debt (D-B)

Columbus Southern Power had no short-term debt at 8/31/2010

COLUMBUS SOUTHERN POWER
Case No. 11-352-ELAIR, Case No. 11-354-EL-A, Case No. 11-358-EL-AAM
Embedded Coat of Long-Term Debt
(\$300)

State of Long-Term Debt: August 31, 2010
Type of Filing: X Original _____ Updated _____ Revised _____
Work Paper Reference Note(s):

(1) Includes annualized insurance charges.
 (2) Proforma for debt issued in 2010 to pre-fund \$150MM redemption to occur in Dec 2010

COLUMBUS SOUTHERN POWER
Case No. 11-352-EL-AIR, Case No. 11-354-EL-ATA, Case No. 11-358-EL-AAM
Embedded Cost of Preferred Stock
(\$000)

Date of Preferred Stock: August 31, 2010
Type of Filing: X Original Updated Revised
Work Paper Reference No(s):

Schedule D-4A
Page 1 of 1
Witness Responsible:
R. Hawkins

Line No.	(1) <u>Description</u>	(2) <u>Dividend Rate %</u>	(3) <u>Principal Outstanding \$</u>	(4) <u>Cost of Reacquired Shares \$</u>	(5) <u>Annualized Cost (C2 X C3) \$</u>

Columbus Southern Power has no preferred stock

COLUMBUS SOUTHERN POWER
Case No. 11-352-EL-AIR, Case No. 11-354-EL-AIA, Case No. 11-358-EL-JAAM
Comparative Financial Data
(\$'000)

Date Certain: August 31, 2010 Type of Filing: X Original Updated _____ Revised _____
Work Paper Reference No(s):

COLUMBUS SOUTHERN POWER
Case No. 11-352-EL-AIR, Case No. 11-354-EL-A, Case No. 11-358-EL-A
Comparative Financial Data
(3409)

Date Certain: August 31, 2010
Type of Filing: Original Updated Revised
Work Paper Reference No(s):

Case No. 11-352-EL-AIR, COLUMBUS SOUTHERN POWER
Case No. 11-358-EL-AIR, Case No. 11-358-EL-AAM
Comparative Financial Data
(\$000)

Date Certain: August 31, 2010 Type of Filing: X Original Updated _____ Revised
Work Paper Reference No(s):

Schedule D-6
Page 3 of 4
Witness Response
R. Hawkins, T.

COLUMBUS SOUTHERN POWER
Case No. 11-352-EL-AIR, Case No. 11-354-EL-AIA, Case No. 11-358-EL-AAM
Comparative Financial Data
(\\$000)

Date Certain: August 31, 2010
Type of Filing: X Original Updated Revised
Work Paper Reference No(s):

Schedule D-5

Page 4 of 4

Witness Responsible:
R. Hawkins, T. Mitchell, O. Seaver

Line No.	Description	(B)	Year (1)	Most recent Calendar Years (Year End)								
				(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
66	RATE OF RETURN MEASURES:											
66	Return on average common equity	15.52%	16.17%	20.84%	19.67%	23.23%	18.20%	14.29%	15.50%	22.85%	21.94%	21.37%
67	Return on average total capital	10.49%	10.93%	13.09%	12.66%	14.20%	11.62%	9.66%	10.78%	13.96%	15.51%	15.81%
68	Return on average net utility plant-in-service*	8.90%	8.58%	10.60%	10.34%	11.40%	9.54%	7.71%	9.00%	10.85%	21.95%	25.51%
69	- Total company**											
70	[(Oper Inc AFUDC) /net EPIS Ind. CWP]											
71	OTHER FINANCIAL AND OPERATING DATA:											
72	Mix of sales (%)											
73	Electric	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
74	Gas	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
75												
76	Mix of fuel (%)											
77	Electric											
78	Gas											
79												
80												
81	Composite depreciation rates:											
82	Production	2.28%	2.20%	2.00%	2.70%	3.00%	3.10%	3.10%	2.90%	3.00%	3.20%	3.20%
83	Transmission	2.16%	2.30%	2.20%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%
84	Distribution	3.19%	3.50%	3.40%	3.50%	3.60%	3.50%	3.50%	3.60%	3.60%	3.60%	3.60%
85	General & Other	8.27%	8.46%	10.20%	8.70%	8.80%	8.70%	8.70%	10.20%	10.30%	9.90%	3.20%

*** If combination company, e.g. gas & electric, also show computation for each operation. Columbus Southern Power is not a combination company, amount shown is electric.
(1) Plant Data and Capital Structure as of Date Certain