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: 2 OF 25

NUMBER OF PAGES: 129

DESCRIPTION OF DOCUMENT:

APPLICATION & SCHEDULES

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 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

VOLUME TWO

FILING TABLE OF CONTENTS

SCHEDULES A-D

OHIO POWER COMPANY

VOLUME 2 OPCo Schedules A-D and AEP Schedule D

VOLUME 2 OPCo Schedules D and AEP Schedule D

Date Prepared: 2/28/2011

SECTION A

REVENUE REQUIREMENTS

OHIO POWER COMPANY

Case No. 11-352-EL-AIR

Test Year: Twelve Months Ended May 31, 2011

Date Certain: August 31, 2010

Date Prepared: 2/28/2011

OHIO POWER COMPANY
Case No. 11-352-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	Supporting Schedule Reference	Jurisdiction Proposed Test Year
(A)	(B)	(C)	(D)
1	Rate Base as of Date Certain	B-1	$1,015,236
2	Current Operating Income	C-1	47,797
3	Earned Rate of Return (Line 2/Line 1)		4.71%
4	Requested Rate of Return	D-1A	8.43%
5	Required Operating Income (Line 1 x Line 4)		85,605
6	Operating Income Deficiency (Line 5 - Line 2)		37,808
7	Gross Revenue Conversion Factor	A-2	1.576484
8	Revenue Deficiency (Line 6 x Line 7)		59,603
9	Revenue Increase Requested Before Mirror Revenue Offset	C-1	$ 59,603
10	Adjusted Operating Revenues	C-1	$ 343,917
11	Revenue Requirements (Line 9 + 10)		$ 403,521

Date Prepared: 2/28/2011

OHIO POWER COMPANY
Case No. 11-352-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, WP A-2a, WP A-2b

Schedule A-2

Witness Responsible:
T.E. Mitchell
O.J. Sever
J.B. Bartsch

Line No.	Description		% of Incremental Gross Revenues
(A)	(B)	(C)	(D)
1	Operating Revenues		100.000%
2			
3	Less:		
4	Uncollectible Accounts Expense	0.250%	
5	Commercial Activities Tax	0.260% [A]	
6	PUCO Annual Assessment	0.123%	
7	OCC Annual Assessment	0.031%	0.664%
8			
9	Income Before Income Tax (Line 1- Line 7)		99.336%
10			
11	Less: State and Municpal Income Tax (1.7599% x 99.336%)		1.748%
12			
13	Income Before Federal Income Tax (Line 9- Line 11)		97.588%
14			
15	Less: Federal Income Tax (35% x 97.588142%)		34.156%
16			
17	Operating Income Percentage (Line 13- Line 15)		63.432%
18			
19	Gross Revenue Conversion Factor (100% / 63.432293%)		157.648%

State and Municipal Income Tax Rate	1.7599%
Federal Income Tax Rate	35% [A]

Notes:
[A] Statutory rate

Date Prepared: 2/28/2011

OHIO POWER COMPANY
Case No. 11-352-EL-AIR
Calculation of Mirrored CWIP 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):

Witness Responsible:
Not Applicable

Line No.	Description	Schedule Reference	Test Year Jurisdiction
(A)	(B)	(C)	(D)

The Company has requested no CWIP in this filing.

Date Prepared: 2/28/2011

SECTION B

RATE BASE

OHIO POWER COMPANY

Case No. 11-352-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 CWIP allowances

Date Prepared: 2/28/2011

OHIO POWER COMPANY
Case No. 11-352-EL-AIR
Jurisdictional Rate Base 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):
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		
2	Production	B-2	$ 0
3	Transmission	B-2	0
4	Distribution	B-2	1,599,363
5	General	B-2	108,008
6	Other: Intangible	B-2	25,402
7	Total Plant In service		1,732,774
8			
9	Reserve for accumulated depreciation		
10	Production	B-3	0
11	Transmission	B-3	0
12	Distribution	B-3	(524,149)
13	General	B-3	(46,739)
14	Other: Intangible	B-3	(23,560)
15	Total Reserve for accumulated depreciation		(594,448)
16			
17	Net plant in service (Line 7 + Line 15)		1,138,326
18			
19	Construction work in progress 75% complete	B-4	n/a
20			
21	Working capital allowance	B-5	8,432
22			
23	Less: Contributions in aid of construction (a)	B-6	0
24			
25	Other rate base items	B-6	(131,522)
26			
27	Jurisdictional rate base (17) thru (26)		$ 1,015,236

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

Date Prepared: 2/28/2011

OHIO POWER COMPANY
Case No. 11-352-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 No(s):
Schedule B-2.1

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

Line No. (A)	Major Property Groupings (B)	Total Company (C)	Allocation % (D)	Allocated Total (E)	Adjustments (F)	Adjusted Jurisdiction (G)
1	Production	$ 6,809,290	0.00 [a]	$ 0	$ 0	$ 0
2	Transmission	1,213,191	0.00 [a]	0	0	0
3	Distribution	1,605,408	99.90 [b]	1,603,826	(4,463)	1,599,363
4	General	142,349	76.25 [c]	108,539	(531)	108,008
5	Common	0	0.00 [a]	0	0	0
6	Completed construction not classified	0	0.00 [a]	0	0	0
7	Other: Intangible	87,961	28.88 [b]	25,402	0	25,402
8	TOTAL	$ 9,858,200		$ 1,737,768	$ (4,994)	$ 1,732,774

[a] Allocation is NONDIST
[b] Allocation is DIRECT
[c] Allocation is DISTPLANT

Date Prepared: 2/28/2011

OHIO POWER COMPANY
Case No. 11-352-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

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	Various	Production-Steam	$ 6,694,969	0.00% [a]	$ 0	$ 0	$ 0
2	Various	Production-Hydro	114,321	0.00% [a]	0	0	0
3	Various	Production-Other	0	0.00% [a]	0	0	0
4		Total Production Plant	$ 6,809,290		$ 0	$ 0	$ 0

[a] Allocation is NONDIST

Date Prepared: 2/28/2011

OHIO POWER COMPANY
Case No. 11-352-EL-AIR
Plant in Service by Accounts and Subaccounts as Of August 31, 2010
Transmission 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

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	Transmission	$ 1,213,191	0.00% [a]	$ 0	$ 0	$ 0
2		Total Transmission Plant	$ 1,213,191		$ 0	$ 0	$ 0

[a] Allocation is NONDIST

Date Prepared: 2/28/2011

OHIO POWER COMPANY
Case No. 11-352-EL-AIR
Plant in Service by Accounts and Subaccounts 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-2.3, WP B-2.1a & b, Schedule B-2.2

Schedule B-2.1
Page 3 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	360	Land and Land Rights	$ 21,464	99.82% [a]	$ 21,424	$ 0	$ 21,424
2	361	Structures and Improvements	9,002	99.91% [a]	8,994	0	8,994
3	362	Station Equipment	243,521	99.86% [a]	243,178	0	243,178
4	363	Storage Battery Equipment	5,062	100.00% [a]	5,062	0	5,062
5	364	Poles, Towers and Fixtures	326,284	99.82% [a]	325,703	0	325,703
6	365	Overhead Conductors and Devices	286,548	99.82% [a]	286,037	(4,463)	281,574
7	366	Underground Conduit	52,235	100.00% [a]	52,235	0	52,235
8	367	Underground Conductors and Devices	92,715	100.00% [a]	92,715	0	92,715
9	368	Line Transformers	319,157	100.00% [a]	319,157	0	319,157
10	369	Services	135,158	100.00% [a]	135,158	0	135,158
11	370	Meters	70,237	99.86% [a]	70,138	0	70,138
12	371	Installations on Customers' Premises	22,791	100.00% [a]	22,791	0	22,791
13	372	Leased Property on Customer's Premises	1	100.00% [a]	1	0	1
14	373	Street Light and Signal Systems	21,233	100.00% [a]	21,233	0	21,233
15		Total Distribution Plant	$ 1,606,408		$ 1,603,826	$ (4,463)	$ 1,599,363

[a] Allocation is DIRECT

Date Prepared: 2/28/2011

OHIO POWER COMPANY
Case No. 11-352-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 No(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	$ 4,967	91.18% [a]	$ 4,529	$ 0	$ 4,529
2	390	Structures and Improvements	66,486	92.27% [a]	61,344	(531)	60,813
3	391	Office Furniture and Equipment	3,228	43.18% [a]	1,394	0	1,394
4	392	Transportation Equipment	32	1.31% [a]	0	0	0
5	393	Stores Equipment	270	37.67% [a]	102	0	102
6	394	Tools, Shop and Garage Equipment	16,363	55.99% [a]	9,161	0	9,161
7	395	Laboratory Equipment	570	41.21% [a]	235	0	235
8	396	Power Operated Equipment	631	1.81% [a]	11	0	11
9	397	Communication Equipment	33,287	93.13% [a]	30,999	0	30,999
10	398	Miscellaneous Equipment	2,087	29.35% [a]	613	0	613
11	399	Other Tangible Property	14,274	0.00% [a]	0	0	0
12	399.1	Asset Retirement Costs for General Plant	154	97.88% [a]	151	0	151
13		Total General Plant	$ 142,349		$ 108,539	$ (531)	$ 108,008

[a] Allocation is DISTPLANT

Date Prepared: 2/28/2011

OHIO POWER COMPANY
Case No. 11-352-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 No(s):
Schedule B-2.3, WP B-2.1a & b

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	301	Organization	$ 5	55.93% [a]	$ 3	$ 0	$ 3
2	302	Franchises and Consents	703	90.42% [a]	636	0	636
3	303	Miscellaneous Intangible Plant	67,253	28.38% [a]	24,764	0	24,764
4		Total Intangible Plant	$ 87,961		$ 25,402	$ 0	$ 25,402

[a] Allocation is DIRECT

Date Prepared: 2/28/2011

OHIO POWER COMPANY
Case No. 11-352-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

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					
5	390	Structures and Improvements	(531)	100.00% [a]	$ (531)
6					
7					
8					
9					

[a] Allocation is ALLDIST

Date Prepared: 2/28/2011

OHIO POWER COMPANY
Case No. 11-352-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

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	Remove Enhanced Service Reliability Rider Assets				
4	from distribution rate base				
5					
6	365	Overhead Conductors and Devices	(4,463)	100.00% [a]	$ (4,463)
7					
8					

[a] Allocation is ALLDIST

Date Prepared: 2/28/2011

OHIO POWER COMPANY
Case No. 11-352-EL-AIR
Gross Additions, Retirements, and Transfers
From Beginning Balance @ 06/30/1994 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 No(s):
WP B-2.3a thru h

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)	Transfers/Reclassifications Amount (G)	Transfers/Reclassifications Explanation of Transfers (H)	Transfers/Reclassifications Other Accts. Involved (I)	Ending Balance (J)
1	380	Land and Land Rights	$ 6,088	$ 15,414	$ 49	$ 11	Refer to WP B-2.3i		$ 21,464
2	361	Structures and Improvements	6,188	2,316	169	667	Refer to WP B-2.3i		9,002
3	362	Station Equipment	86,043	175,087	24,166	6,558	Refer to WP B-2.3i		243,521
4	363	Storage Battery Equipment	0	5,957	0	(895)	Refer to WP B-2.3i		5,062
5	364	Poles, Towers and Fixtures	168,192	202,439	44,394	48	Refer to WP B-2.3i		326,284
6	365	Overhead Conductors and Devices	124,558	221,206	59,529	314	Refer to WP B-2.3i		286,548
7	366	Underground Conduit	19,013	34,159	937	0	Refer to WP B-2.3i		52,235
8	367	Underground Conductors and Devices	27,687	72,742	7,698	(15)	Refer to WP B-2.3i		92,716
9	368	Line Transformers	185,082	228,029	94,039	85	Refer to WP B-2.3i		319,157
10	369	Services	66,647	97,211	28,699	0	Refer to WP B-2.3i		135,158
11	370	Meters	62,412	94,054	86,060	(170)	Refer to WP B-2.3i		70,237
12	371	Installations on Customers' Premises	10,749	22,721	10,679	(0)	Refer to WP B-2.3i		22,791
13	372	Leased Property on Customer's Premises	1	(0)	0	0	Refer to WP B-2.3i		1
14	373	Street Light and Signal Systems	15,885	13,981	8,633	0	Refer to WP B-2.3i		21,233
15		Total Distribution Plant	$ 778,545	$ 1,185,316	$ 365,054	$ 6,601			$ 1,605,408

Date Prepared: 2/28/2011

OHIO POWER COMPANY
Case No. 11-352-EL-AIR
Gross Additions, Retirements, and Transfers
From 06/30/1994 To 08/31/2010
General 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 h

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

Line No. (A)	Acct. No. (B)	Account Title (C)	Beginning Balance (D)	Additions (E)	Retirements (F)	Transfers/Reclassifications: Amount (G)	Transfers/Reclassifications: Explanation of Transfers (H)	Transfers/Reclassifications: Other Accts. Involved (I)	Ending Balance (J)
1	389	Land and Land Rights	$ 6,085	$ 1,444	$ 2,560	$ (2)	Refer to WP B-2.3i		$ 4,967
2	390	Structures and Improvements	50,398	31,304	10,116	(5,100)	Refer to WP B-2.3i		66,486
3	391	Office Furniture and Equipment	3,957	2,221	2,949	(1)	Refer to WP B-2.3i		3,228
4	392	Transportation Equipment	36	13,128	13,133	0	Refer to WP B-2.3i		32
5	393	Stores Equipment	442	176	348	0	Refer to WP B-2.3i		270
6	394	Tools, Shop and Garage Equipment	4,121	14,876	3,066	432	Refer to WP B-2.3i		16,363
7	395	Laboratory Equipment	875	290	595	0	Refer to WP B-2.3i		570
8	396	Power Operated Equipment	23	610	3	0	Refer to WP B-2.3i		631
9	397	Communication Equipment	16,859	27,165	7,886	(2,839)	Refer to WP B-2.3i		33,297
10	398	Miscellaneous Equipment	669	2,231	478	(333)	Refer to WP B-2.3i		2,087
11	399	Other Tangible Property	14,195	284	154	(52)	Refer to WP B-2.3i		14,274
12	399.1	Asset Retirement Costs for General Plant	0	165	11	0	Refer to WP B-2.3i		154
13		Total General Plant	$ 97,861	$ 93,885	$ 41,301	$ (7,895)			$ 142,349

Date Prepared: 2/28/2011

OHIO POWER COMPANY
Case No. 11-352-EL-AIR
Gross Additions, Retirements, and Transfers
From 06/30/1994 To 08/31/2010
Intangible Plant
($000)

Data: 3 MOS Actual & 9 MOS Estimated
Type of Filing: X Original___Updated___Revised
Work Paper Reference No(s):
WP B-2.3a thru h

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

Line No.	Acct. No.	Account Title	Beginning Balance	Additions	Retirements	Transfers/Reclassifications Amount	Explanation of Transfers	Other Accts. Involved	Ending Balance
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
1	301	Organization	$ 5	$ 0	$ 0	$ 0	Refer to WP B-2.3i		$ 5
2	302	Franchises and Consents	703	0	0	0	Refer to WP B-2.3i		703
3	303	Miscellaneous Intangible Plant	0	150,420	63,298	131	Refer to WP B-2.3i		87,253
4		Total Intangible Plant	$ 708	$ 150,420	$ 63,298	$ 131			$ 87,961

OHIO POWER COMPANY
Case No. 11-352-EL-AIR
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-2.4
Page 1 of 1
Witness Responsible:
T.E. Mitchell

Identification or Reference No. (A)	Description of Type and Use of Property (B)	Name of Lessee (C)	Frequency of Payment (D)	Amount of Lease Payment (E)	Dollar* Value of Property Involved (F)	Explain Method of Capitalization (G)	Included in Rate Base (Yes/No) (H)
Distribution							
00043	Mobile_Equipment	GE Capital Commercial Inc formerly BLC Corp - CitiCapital Bankers Leasing	Monthly	5,281.57	469,520.41	FERC	No
3818	PC-Equipment	GE Capital Commercial Inc formerly BLC Corp - CitiCapital Bankers Leasing	Monthly	19,569.10	586,706.94	FERC	No
4337	Mobile_Equipment	RCA-MassMutual Asset Finance LLC RCA is the administrator	Monthly	53,581.65	4,715,537.61	FERC	No
02004	Mobile_Radios_Equipment	GE Capital Commercial Inc formerly BLC Corp - CitiCapital Bankers Leasing	Monthly	38.02	4,543.02	FERC	No
3818	Office_Equipment	GE Capital Commercial Inc formerly BLC Corp - CitiCapital Bankers Leasing	Monthly	141.58	8,309.60	FERC	No
4224	Mobile_Equipment	RBS Asset Finance Inc - Titles in the name of the Operating Company with Wells Fargo Ban Northwest National Association Owners see contract for additional info	Monthly	27,404.20	567,759.09	FERC	No
02004	Construction_Equipment	GE Capital Commercial Inc formerly BLC Corp - CitiCapital Bankers Leasing	Monthly	1,003.68	119,795.00	FERC	No
02004	Radio_Towers_Equipment	GE Capital Commercial Inc formerly BLC Corp - CitiCapital Bankers Leasing	Monthly	35.97	4,298.22	FERC	No
02004	Communication_Equipment	GE Capital Commercial Inc formerly BLC Corp - CitiCapital Bankers Leasing	Monthly	399.96	47,780.23	FERC	No
4336	Mobile_Equipment	RCA-MHCB USA Leasing and Finance Corp RCA is the administrator	Monthly	163,463.40	6,555,176.34	FERC	No
3423	Communication_Equipment	GE Capital Commercial Inc formerly BLC Corp - CitiCapital Bankers Leasing	Monthly	17,609.34	1,074,676.72	FERC	No
4196	Communication_Equipment	Huntington Bank	Monthly	3,236.61	147,212.43	FERC	No
4228	Office_Equipment	Huntington Bank	Monthly	132.99	6,974.11	FERC	No
3423	Radio_Towers_Equipment	GE Capital Commercial Inc formerly BLC Corp - CitiCapital Bankers Leasing	Monthly	787.28	87,835.58	FERC	No
4224	Shop_Garage_Equipment	RBS Asset Finance Inc - Titles in the name of the Operating Company with Wells Fargo Ban Northwest National Association Owners see contract for additional info	Monthly	733.02	16,522.17	FERC	No
~~3423~~	~~Mobile_Radios_Equipment~~	~~GE Capital Commercial Inc formerly BLC Corp - CitiCapital Bankers Leasing~~	~~Monthly~~	~~586.83~~	~~49,179.19~~	~~FERC~~	~~No~~
3818	Communication_Equipment	GE Capital Commercial Inc formerly BLC Corp - CitiCapital Bankers Leasing	Monthly	27,596.03	1,683,782.21	FERC	No
4335	Mobile_Equipment	RCA BLX13 Inc RCA is the administrator of the lease	Monthly	92,995.29	4,299,214.89	FERC	No
4228	PC-Equipment	Huntington Bank	Monthly	148.50	5,355.18	FERC	No
4228	Communication_Equipment	Huntington Bank	Monthly	6,564.73	294,830.84	FERC	No
02004	Mobile_Equipment	GE Capital Commercial Inc formerly BLC Corp - CitiCapital Bankers Leasing	Monthly	706.52	84,100.98	FERC	No

* If not available, an estimate shall be furnished.

Date Prepared: 2/28/2011

OHIO POWER COMPANY
Case No. 11-352-EL-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):

Schedule B-2.5
Page 1 of 1
Witness Responsible:
S.J. Dias

							Test Year Revenue & Expense			
Line No.	Acct. No.	Description of Excluded Property	In-Service Date	Original Cost	Accumulated Depreciation	Net Original Cost	Amount	Acct. No.	Description	Reasons for Exclusion
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)		(I)	(J)

NONE

Date Prepared: 2/28/2011

OHIO POWER COMPANY
Case No. 11-352-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 & b

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

Line No. (A)	Acct. No. (B)	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	$ 6,694,969	$2,363,516	0.00% [a]	$ 0		
2	Various	Production-Hydro	114,321	71,436	0.00% [a]	0		
3	Various	Production-Other	0	0	0.00% [a]	0		
4	RWIP	Prod-Retirement Work in Progress	0	403	0.00% [a]	0		
5	Various	Transmission	1,213,191	512,326	0.00% [a]	0		
6	RWIP	Trans-Retirement Work in Progress	0	(1,400)	0.00% [a]	0		
7		Total Non-Jurisdictional Electric Plant	$ 8,022,481	$2,946,281		$ 0	$ 0	$ 0

[a] Allocation is NONDIST

Date Prepared: 2/28/2011

OHIO POWER COMPANY
Case No. 11-352-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, WP B-3a & b, Schedule B-3.1

Witness Responsible:
T.E. Mitchell
T.A. Caudill

Line No. (A)	Acct. No. (B)	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	360	Land and Land Rights	$ 21,464	$ (3)	100.00% [a]	$ (3)	$ 0	$ (3)
2	361	Structures and Improvements	9,002	3,921	99.90% [a]	3,917	0	3,917
3	362	Station Equipment	243,521	55,282	99.90% [a]	55,227	0	55,227
4	363	Storage Battery Equipment	5,062	832	99.90% [a]	832	0	832
5	364	Poles, Towers and Fixtures	326,284	138,460	99.90% [a]	138,323	0	138,323
6	365	Overhead Conductors and Devices	286,548	72,032	99.90% [a]	71,961	(164)	71,797
7	366	Underground Conduit	52,235	14,642	99.90% [a]	14,628	0	14,628
8	367	Underground Conductors and Devices	92,715	22,782	99.90% [a]	22,759	0	22,759
9	368	Line Transformers	319,157	119,003	99.90% [a]	118,886	0	118,886
10	369	Services	135,158	46,108	99.90% [a]	46,063	0	46,063
11	370	Meters	70,237	35,675	99.90% [a]	35,640	0	35,640
12	371	Installations on Customers' Premises	22,791	9,465	99.90% [a]	9,455	0	9,455
13	372	Leased Property on Customer's Premises	1	1	99.90% [a]	1	0	1
14	373	Street Light and Signal Systems	21,233	8,726	99.90% [a]	8,717	0	8,717
15	RWIP	Retirement Work in Progress	0	(2,095)	99.90% [a]	(2,093)	0	(2,093)
16		Total Distribution Plant	$ 1,605,408	$ 524,832		$ 524,313	$ (164)	$ 524,149

[a] Allocation is DIRECT

Date Prepared: 2/28/2011

OHIO POWER COMPANY
Case No. 11-352-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, WP B-3a & b, 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: Total Company	Allocation %		Allocated Total	Adjustments	Adjusted Jurisdiction
(A)	(B)	(C)	(D)	(E)	(F)		(G)	(H)	(I)
1	389	Land and Land Rights	$ 4,967	$ 2	99.90%	[a]	$ 2	$ 0	$ 2
2	390	Structures and Improvements	66,486	30,437	95.35%	[a]	29,023	(104)	28,919
3	391	Office Furniture and Equipment	3,228	1,673	89.82%	[a]	1,503	0	1,503
4	392	Transportation Equipment	32	3	52.80%	[a]	1	0	1
5	393	Stores Equipment	270	96	83.76%	[a]	81	0	81
6	394	Tools, Shop and Garage Equipment	16,363	5,454	85.69%	[a]	4,674	0	4,674
7	395	Laboratory Equipment	570	376	87.79%	[a]	330	0	330
8	396	Power Operated Equipment	631	121	51.03%	[a]	62	0	62
9	397	Communication Equipment	33,287	11,473	97.61%	[a]	11,199	0	11,199
10	398	Miscellaneous Equipment	2,067	519	76.26%	[a]	396	0	396
11	399	Other Tangible Property	14,274	13,508	0.00%	[a]	0	0	0
12	399.1	Asset Retirement Costs for General Plan	154	85	96.96%	[a]	82	0	82
13	RWIP	Retirement Work In Progress	0	(580)	88.02%	[a]	(511)	0	(511)
14		Total General Plant	$ 142,349	$ 63,168			$ 46,843	$ (104)	$ 46,739

[a] Allocation is DISTPLANT

Date Prepared: 2/28/2011

OHIO POWER COMPANY
Case No. 11-352-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, WP B-3a & b

Schedule B-3

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: Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
1	301	Organization	$ 5	$ 0	0.00% [a]	$ 0	$ 0	$ 0
2	302	Franchises and Consents	703	578	92.16% [a]	532	0	532
3	303	Miscellaneous Intangible Plant	87,253	69,708	33.03% [a]	23,028	0	23,028
4		Total Intangible Plant	$ 87,961	$ 70,286		$ 23,560	$ 0	$ 23,560

[a] Allocation is DIRECT

Date Prepared: 2/28/2011

OHIO POWER COMPANY
Case No. 11-352-EL-AIR
Adjustments to the Reserve for
Accumulated Depreciation and Amortization
As of August 31, 2010

Data: 3 MOS Actual & 9 MOS Estimated
Type of Filing: ▶Original___Updated___Revised
Work Paper Reference No(s):
WP 3.1a

Witness Responsible:
T.E. Mitchell
T.A. Caudill

Line No.	Acct. No.	Account Title	Total Company Adjustment	Allocation %	Jurisdictional Adjustment
(A)	(B)	(C)	(D)	(E)	(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	(104)	100.00% [a]	$ (104)
7					

[a] Allocation is ALLDIST

Date Prepared: 2/28/2011

OHIO POWER COMPANY
Case No. 11-352-EL-AIR
Adjustments to the Reserve for
Accumulated Depreciation and Amortization
As of August 31, 2010

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

Witness Responsible:
T.E. Mitchell
T.A. Caudill

Line No.	Acct. No.	Account Title	Total Company Adjustment	Allocation %	Jurisdictional Adjustment
(A)	(B)	(C)	(D)	(E)	(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	(27)		
7	365	Accumulated Depreciation	(137)		
8					
9	365	Overhead Conductors and Devices	(164)	100.00% [a]	$ (164)

[a] Allocation is ALLDIST

Date Prepared: 2/28/2011

OHIO POWER COMPANY
Case No. 11-352-EL-AIR
Depreciation Accrual Rates and
Jurisdictional Reserve Balances by Accounts
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-2.1, Schedule B-3, WP B-3.2a

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

Line No.	Acct. No.	Account Title	Adjusted Jurisdiction Plant Investment	Adjusted Jurisdiction Reserve Balance	Current Accrual Rate*	Calculated Depreciation Expense	% Net Salvage*	Average Service Life*	Curve Form*	Proposed Accrual Rate*	Calculated Depreciation Expense	% Net Salvage*	Average Service Life*	Curve Form*
(A)	(B)	(C)	(D)	(E)	(F)	(G)=(D)x(F)	(H)	(I)	(J)	(K)	(L)=(D)x(K)	(M)	(N)	(O)
1	360	Land and Land Rights	$ 21,424	$ (3)	0.00%	$ 0	(a)	(a)	(a)	0.00%	$ 0	(a)	(a)	(a)
2	361	Structures and Improvements	8,994	3,917	1.91%	172	-5%	55	R2.0	1.79%	161	-19%	60	R1.5
3	362	Station Equipment	243,178	55,227	2.86%	6,966	0%	36	L0.0	2.79%	6,785	-16%	40	L0.0
4	363	Storage Battery Equipment	5,062	832	6.52%	330	(b)	(b)	(b)	6.52%	330	0%	15	SQ
5	364	Poles, Towers and Fixtures	325,703	138,323	4.84%	15,764	-55%	32	L0.0	5.54%	18,050	-87%	32	L0.0
6	365	Overhead Conductors and Devices	281,574	71,797	4.00%	11,263	-20%	30	S1.5	3.70%	10,427	-16%	30	L0.0
7	366	Underground Conduit	52,235	14,628	2.00%	1,045	0%	50	R2.5	1.88%	983	0%	50	R2.0
8	367	Underground Conductors and Devices	92,715	22,759	3.33%	3,087	0%	30	L3.0	3.04%	2,816	-14%	36	R0.5
9	368	Line Transformers	319,157	118,886	3.64%	11,617	-20%	33	L0.0	3.14%	10,008	-15%	34	R1.5
10	369	Services	135,156	46,063	4.55%	6,150	-50%	33	R0.5	3.42%	4,626	-20%	33	R0.5
11	370	Meters	70,138	35,640	4.03%	2,827	-25%	31	R0.5	3.06%	2,146	-17%	36	S1.0
12	371	Installations on Customers' Premises	22,791	9,456	10.00%	2,279	-20%	12	L0.0	9.35%	2,131	-21%	12	L0.0
13	372	Leased Property on Customer's Premises	1	1	3.33%	0	0%	30	R1.0	0.00%	0	0%	30	R1.0
14	373	Street Light and Signal Systems	21,233	8,717	5.75%	1,221	-15%	20	L0.0	5.43%	1,154	-18%	20	L0.0
15		Total Distribution Plant	$ 1,599,363	$ 526,242		$ 62,709					$ 59,621			

Notes:

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

(b) There was no balance in this account in the Company's last rate case. The investment represents a 2 megawatt sodium sulfur (NaS) battery at the Citizens NaS Substation in Bluffton, Ohio. The battery is used for peak shaving which includes discharging current during high-demand times on weekdays, and recharging during weeknights and weekends. According to AEP engineers, the battery is expected to have a 15 year life. The Company has no previous history on this type of equipment so an actuarial analysis was not performed.

*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.

OHIO POWER COMPANY
Case No. 11-352-EL-AIR
Depreciation Accrual Rates and
Jurisdictional Reserve Balances by Accounts
As of August 31, 2010
General 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, WP B-3.2a

Witness Responsible:
T.E. Mitchell
T.A. Caudill
D.A. Davis

Line No.	Acct. No.	Account Title	Adjusted Jurisdiction Plant Investment	Adjusted Jurisdiction Reserve Balance	Current Accrual Rate*	Calculated Depreciation Expense	% Net Salvage*	Average Service Life*	Curve Form*	Proposed Accrual Rate*	Calculated Depreciation Expense	% Net Salvage*	Average Service Life*	Curve Form*
(A)	(B)	(C)	(D)	(E)	(F)	(G)=(D)x(F)	(H)	(I)	(J)	(K)	(L)=(D)x(K)	(M)	(N)	(O)
1	389	Land and Land Rights	$ 4,529	$ 2	0.00%	$ 0	(a)	(a)	(a)	0.00%	$ 0	(a)	(a)	(a)
2	390	Structures and Improvements	60,813	28,919	2.56%	1,557	-15%	45	R2.0	1.86%	1,131	-5%	50	S0.0
3	391	Office Furniture and Equipment	1,394	1,503	3.17%	44	5%	30	L0.5	2.79%	39	0%	30	SQ
4	392	Transportation Equipment	0	1	1.90%	0	5%	50	R1.0	1.98%	0	0%	50	SQ
5	393	Stores Equipment	102	81	3.13%	3	0%	32	R6.0	2.60%	3	0%	34	SQ
6	394	Tools, Shop and Garage Equipment	9,161	4,674	3.80%	348	5%	25	R2.5	3.36%	308	-9%	30	SQ
7	395	Laboratory Equipment	235	330	3.50%	8	2%	28	L4.0	2.73%	6	0%	26	SQ
8	396	Power Operated Equipment	11	62	3.46%	0	10%	28	L4.0	3.52%	0	6%	26	SQ
9	397	Communication Equipment	30,999	11,199	2.86%	887	0%	35	L0.0	2.58%	800	0%	35	SQ
10	398	Miscellaneous Equipment	613	396	4.00%	25	0%	25	R1.0	3.81%	23	0%	25	SQ
11	399	Other Tangible Property	0	0	0.00%	0	N/A	N/A	N/A	0.00%	0	N/A	N/A	N/A
12	399.1	Asset Retirement Costs for General Plant	151	82	2.76%	4	(b)	(b)	(b)	2.76%	4	(b)	(b)	(b)
13		Total General Plant	$ 108,008	$ 47,249		$ 2,876					$ 2,316			

Notes:

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

(b) 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 (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.

Date Prepared: 2/28/2011

OHIO POWER COMPANY
Case No. 11-352-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

Witness Responsible:
T.E. Mitchell
T.A. Caudill
D.A. Davis

Line No.	Acct. No.	Account Title	Adjusted Jurisdiction: Plant Investment	Adjusted Jurisdiction: Reserve Balance	Current Accrual Rate*	Calculated Depreciation Expense	% Net Salvage*	Average Service Life*	Curve Form*
(A)	(B)	(C)	(D)	(E)	(F)	(G)=(D)x(F)	(H)	(I)	(J)
1	301	Organization	$ 3	$ 0	0.00%	$ 0	(a)	(a)	(a)
2	302	Franchises and Consents	636	632	2.49%	16	(b)	(b)	(b)
3	303	Miscellaneous Intangible Plant	24,764	23,028	16.96%	4,200	(c)	(c)	(c)
4		Total Intangible Plant	$ 25,402	$ 23,560		$ 4,216			

Notes:

(a) This account is not currently being amortized and the Company is not requesting that it be amortized in this rate proceeding.

(b) 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 Franchises and Consents amortization rate has not been prescribed by this commission.

(c) 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 amortization 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 shallso indicate on schedule by footnote.

Date Prepared: 2/28/2011

OHIO POWER COMPANY
Case No. 11-352-EL-AIR
Depreciation Reserve Accruals, Retirements, and Transfers
Distribution Plant
From 12/31/1998 To 08/31/2010
($000)

Data: 3 MOS Actual & 9 MOS Estimated
Type of Filing: X 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	Accruals	Salvage	Retirements	Cost of Removal	Transfers/Reclassifications Amount	Explanation of Transfers	Other Accts. Involved	Ending Balance
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
1	360	Land and Land Rights	$ 0	$ 0	$ 68	$ 49	$ (2)	$ (24)	Refer to WP B-3.3k		$ (3)
2	361	Structures and Improvements	2,000	1,637	1	50	15	347	Refer to WP B-3.3k		3,921
3	362	Station Equipment	24,646	50,217	3,976	16,904	3,743	(911)	Refer to WP B-3.3k		56,282
4	363	Storage Battery Equipment	0	593	0	0	0	239	Refer to WP B-3.3k		832
5	364	Poles, Towers and Fixtures	64,147	146,906	(1,585)	31,312	34,146	(5,550)	Refer to WP B-3.3k		138,460
6	365	Overhead Conductors and Devices	57,933	94,840	10,383	49,518	19,636	(27,968)	Refer to WP B-3.3k		72,032
7	366	Underground Conduit	3,783	9,604	109	568	614	2,348	Refer to WP B-3.3k		14,642
8	367	Underground Conductors and Devices	9,838	25,596	128	5,830	667	(6,083)	Refer to WP B-3.3k		22,782
9	368	Line Transformers	52,297	111,022	28,699	75,969	15,860	18,835	Refer to WP B-3.3k		119,003
10	369	Services	28,377	62,092	457	26,138	6,600	(13,080)	Refer to WP B-3.3k		46,108
11	370	Meters	23,877	33,618	29,561	72,699	16,797	37,104	Refer to WP B-3.3k		36,675
12	371	Installations on Customers' Premises	3,604	21,360	434	8,216	3,530	(4,177)	Refer to WP B-3.3k		9,465
13	372	Leased Property on Customer's Premises	0	0	0	0	0	1	Refer to WP B-3.3k		1
14	373	Street Light and Signal Systems	5,461	13,107	175	6,794	1,637	(1,596)	Refer to WP B-3.3k		8,728
15		Total Distribution Plant	$ 275,763	$ 570,685	$ 72,304	$ 295,976	$ 95,244	$ (505)			$ 526,927

Date Prepared: 2/28/2011

OHIO POWER COMPANY
Case No. 11-352-EL-AIR
Depreciation Reserve Accruals, Retirements, and Transfers
General Plant
From 12/31/1998 To 08/31/2018
($000)

Data: 3 MOS Actual & 9 MOS Estimated
Type of Filing: ▶Original___Updated___Revised
Work Paper Reference No(s):
WP B-3.3b thru j

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)	Transfers/Reclassifications Amount (I)	Transfers/Reclassifications Explanation of Transfers (J)	Transfers/Reclassifications Other Accts. Involved (K)	Ending Balance (L)
1	389	Land and Land Rights	$ 0	$ 0	$ 1,886	$ 1,972	$ (233)	$ (146)	Refer to WP B-3.3k		$ 2
2	390	Structures and Improvements	22,682	20,381	2,539	8,276	(74)	(6,843)	Refer to WP B-3.3k		30,437
3	391	Office Furniture and Equipment	1,233	1,176	0	2,094	(5)	1,353	Refer to WP B-3.3k		1,673
4	392	Transportation Equipment	12	166	12,933	13,133	0	25	Refer to WP B-3.3k		3
5	393	Stores Equipment	108	76	0	240	0	152	Refer to WP B-3.3k		96
6	394	Tools, Shop and Garage Equipment	1,176	3,906	8	1,319	15	1,699	Refer to WP B-3.3k		5,464
7	395	Laboratory Equipment	225	263	0	389	1	278	Refer to WP B-3.3k		376
8	396	Power Operated Equipment	7	61	0	0	0	54	Refer to WP B-3.3k		121
9	397	Communication Equipment	5,474	8,086	89	4,961	5	2,790	Refer to WP B-3.3k		11,473
10	398	Miscellaneous Equipment	135	358	0	213	0	240	Refer to WP B-3.3k		519
11	399	Other Tangible Property	11,233	2,693	0	39	7	(287)	Refer to WP B-3.3k		13,699
12	399.1	Asset Retirement Costs for General Plant	0	0	0	0	0	0	Refer to WP B-3.3k		0
13	RWIP	Retirement Work in Progress	(20,594)	(88)	18,204	0	(19,664)	(20,958)	Refer to WP B-3.3k		(3,672)
14		Total General Plant	$ 21,571	$ 37,078	$ 35,659	$ 32,637	$ (19,948)	$ (21,542)			$ 60,077

Date Prepared: 2/28/2011

OHIO POWER COMPANY
Case No. 11-352-EL-AIR
Depreciation Reserve Accruals, Retirements, and Transfers
Intangible Plant
From 12/31/1998 To 08/31/2010
($000)

Data: 3 MOS Actual & 9 MOS Estimated
Type of Filing: ▸Original___Updated___Revised
Work Paper Reference No(s):
WP B-3.3b thru)

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

								Transfers/Reclassifications			
Line No.	Acct. No.	Account Title	Beginning Balance	Accruals	Salvage	Retirements	Cost of Removal	Amount	Explanation of Transfers	Other Accts. Involved	Ending Balance
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
1	301	Organization	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	Refer to WP B-3.3k		$ 0
2	302	Franchises and Consents	410	167	0	0	0	0	Refer to WP B-3.3k		578
3	303	Miscellaneous Intangible Plant	38	132,846	30	63,298	0	92	Refer to WP B-3.3k		69,708
4		Total Intangible Plant	$ 448	$ 133,013	$ 30	$ 63,298	$ 0	$ 92			$ 70,286

OHIO POWER COMPANY
Case No. 11-352-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	Account No.	Account Title	Dollar* Value of Plant Investment	August 2010 Amortization Reserve	Accrual Rate/ Amortization Period	August 2010 Amortization Expense/	Method of Depreciation/ Amortization	Included in Rate Base (Yes/No)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Distribution								
GE Capital Commercial Inc formerly BLC Corp - CitiCapital Bankers Leasing	391	Office Furniture, Equipment	8,309.60	-3,669.22	Various	-137.24	FERC	NO
Huntington Bank	391	Office Furniture, Equipment	6,974.11	-1,035.23	Various	-105.64	FERC	NO
GE Capital Commercial Inc formerly BLC Corp - CitiCapital Bankers Leasing	391	Office Equip - Computers	586,708.94	-438,502.60	Various	-19,414.04	FERC	NO
Huntington Bank	391	Office Equip - Computers	5,355.18	-848.65	Various	-127.68	FERC	NO
RCA-MassMutual Asset Finance LLC RCA is the administrator	392	Transportation Equipment	4,715,537.61	-235,974.49	Various	-30,035.05	FERC	NO
RCA-MHCB USA Leasing and Finance Corp RCA is the administrator	392	Transportation Equipment	6,555,176.34	-1,063,765.89	Various	-135,270.59	FERC	NO
GE Capital Commercial Inc formerly BLC Corp - CitiCapital Bankers Leasing	392	Transportation Equipment	673,416.39	-534,218.62	Various	-6,246.29	FERC	NO
RCA BLX13 Inc RCA is the administrator of the lease	392	Transportation Equipment	4,299,214.69	-577,853.31	Various	-73,493.56	FERC	NO
RBS Asset Finance Inc - Titles in the name of the Operating Company with Wells Fargo Ban Northwest National Association Owners see contract for additional info	392	Transportation Equipment	584,261.26	-279,488.29	Various	-26,347.49	FERC	NO
GE Capital Commercial Inc formerly BLC Corp - CitiCapital Bankers Leasing	397	Communication Equipment	2,962,095.14	-1,888,332.20	Various	-46,212.96	FERC	NO
Huntington Bank	397	Communication Equipment	442,043.27	-106,674.27	Various	-8,478.52	FERC	NO

*If not available, an estimate shall be furnished

Date Prepared: 2/28/2011

OHIO POWER COMPANY
Case No. 11-352-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

Witness Responsible:
Not Applicable

Line No.	Project No.	Description of Project	Accumulated Costs: Construction Dollars	Accumulated Costs: AFDC Capitalized	Accumulated Costs: Total Cost	Allocation %	Total Jurisdictional Cost at Date Certain	Estimated Physical Percent Completion
(A)	(B)	(C)	(D)	(E)	(F)=(D)+(E)	(G)	(H)	(I)
Pollution Control Projects								
Total Pollution Control Projects							$0.00	
Other Projects								
Total Other Projects							$0.00	
TOTAL CWIP PROJECTS							$0.00	

Date Prepared: 2/28/2011

OHIO POWER COMPANY
Case No. 11-352-EL-AIR
Construction Work In Progress - Percent Complete (Time)
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-4.1

Witness Responsible:
Not Applicable

Line No.	Project No.	Date Construction Work Began	Estimated Project Completion Date	Elapsed Days: Beginning to Date Certain	Elapsed Days: Beginning to Estimated Completion	Date Certain % Completion
(A)	(B)	(C)	(D)	(E)	(F)	(G)=(E)/(F)

Date Prepared: 2/28/2011

OHIO POWER COMPANY
Case No. 11-352-EL-AIR
Construction Work in Progress - Percent Complete (Dollars)
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-4.2

Witness Responsible:
Not Applicable

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

*All figures except (D) and (E) shall exclude AFUDC.
**Trended to reflect purchasing power as of date certain.

Date Prepared: 2/28/2011

OHIO POWER COMPANY
Case No. 11-352-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

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

Line No. (A)	Working Capital Component (B)	Description of Methodology Used to Determine Jurisdictional Requirement (C)	Working Paper Reference No. (D)	Total Company (E)	Allocation % (F)	Jurisdiction (G)
1	Revenue/Expense Lag	None Requested		$ -		$ -
2						
3	Working Capital - Non Cash:					
4						
5	Fuel Stock	13 month average balance	B-5.1	294,661	0.00% [a]	0
6						
7	Allowance Inventory	13 month average balance	B-5.1	24,693	0.00% [a]	0
8						
9	M&S Held for Normal Operations	13 month average balance	B-5.1	50,954	13.10% [c]	6,675
10		less allowance for new				
11		construction				
12						
13	PIP Uncollectibles Balance	13 month average balance	B-5.1	0	100.00% [b]	0
14						
15	Other (Specify & List)					
16	Uncollectibles Balance	13 month average balance	B-5.1	2,694	0.00% [c]	0
17						
18	Prepayments	13 month average balance	B-5.1	6,302	27.88% [c]	1,757
17						
18	Total Working Capital			$ 379,304		$ 8,432

[a] Allocation is NONDIST
[b] Allocation is DIRECT
[c] Allocation is DISTPLANT

Date Prepared: 2/28/2011

OHIO POWER COMPANY
Case No. 11-352-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, WP B-5.1b, Supplemental Schedule C-13

Schedule B-5.1
Page 1 of 1
Witness Responsible:
T.E. Mitchell
O.J. Sever
T.A. Caudill

		13 Month Average for Test Year			Date Certain Balance		
Line No.	Description	Total Company	Allocation %	Jurisdiction	Total Company	Allocation %	Jurisdiction
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	Cash Working Capital:						
2	Revenue Lag	None requested					
3	Total	$ 0		$ 0	$ 0		$ 0
4							
5	Expense Lag	None requested					
6	Total	$ 0		$ 0	$ 0		$ 0
7							
8	Working Capital - Non Cash:						
9	Fuel Stock	294,661	0.00% [a]	0	271,726	0.00% [a]	0
10							
11	Allowance Inventory	24,693	0.00% [a]	0	22,919	0.00% [a]	0
12							
13	Plant Materials & Operating Supplies:						
14	Production Plant	87,963	0.00% [a]	0	88,109	0.00% [a]	0
15	Transmission	13,418	0.00% [a]	0	13,344	0.00% [a]	0
16	Distribution	15,300	99.90% [b]	15,285	15,810	99.90% [b]	15,794
17	Other	0	0.00% [b]	0	0	0.00% [b]	0
18	Total Plant M&S	116,681		15,285	117,263		15,794
19	Less:						
20	M & S Held for Construction, Additions,						
21	and Extensions [Line 18 x 56.33%]	65,726		8,610	66,054		8,897
22							
23	M&S Held for Normal Operations	50,954	13.10% [c]	6,675	51,209	13.47% [b]	6,897
24	Line 18 - Line 21						
25							
26	PIP Uncollectibles Balance	0	100.00% [b]	0	0	100.00% [b]	0
27	(By Account)						
28							
29	Other (Specify & List)						
30	Uncollectibles Balance	2,694	0.00% [c]	0	2,703	0.00% [b]	0
31							
32	Prepayments	6,302	27.88% [c]	1,757	6,898	26.96% [b]	1,860
33							
34	Total Non-Cash Working Capital	$ 379,304		$ 8,432	$ 356,463		$ 8,757

[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 DIRECT
[c] Allocation is DISTPLANT

Date Prepared: 2/28/2011

OHIO POWER COMPANY
Case No. 11-352-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. (A)	Account No. (B)	Description (C)	Total Company (D)	Allocation % (E)		Allocated Total (F)	Adjustments (G)	Adjusted Jurisdiction (H)
1		Contributions In Aid of Construction (Note 1)	$ 0	0.00%		$ 0	$ 0	$ 0
2								
3		OTHER RATE BASE ITEMS						
4	235	Customers' Deposits	(26,441)	100.00%	[a]	(26,441)	0	(26,441)
5								
6	252	Customers' Advances for Construction	0	0.00%	[a]	0	0	0
7								
8	255	Investment Tax Credits: (Note 2)						
9		Pre-1971 3% Credit						
10		1971 4% Credit						
11		1975 6% Add'l Credit						
12		1981 10% Credit on Recovery Property	(1,231)					
13		ITC Tax Benefits Sold						
14		Other (Specify and list separately)						
15		TOTAL Investment Tax Credits	(1,231)	40.11%	[a]	(494)	0	(494)
16								
17		Deferred Income Taxes:						
18	190	Debits	167,426	26.37%	[b]	44,157	0	44,157
19	281	Accel Amort Prop	(259,069)	0.00%	[b]	0		0
20	282	Utility Prop	(903,769)	16.77%	[b]	(151,533)		(151,533)
21	283	Credits	(370,754)	17.70%	[b]	(65,631)		(65,631)
22		Other (Specify and list separately)	0	0.00%		0	0	0
23		TOTAL Deferred Income Taxes	(1,366,166)			(173,007)	0	(173,007)
24								
25		Other (Specify and list separately)						
26								
27	1650010	Prepaid Pension	152,280	44.93%	[b]	68,420	0	68,420
28								
29		TOTAL Other Rate Base Items	$ (1,241,558)			$ (131,522)	$ 0	$ (131,522)

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 DIRECT
[b] Allocation is DISTPLANT

OHIO POWER COMPANY
Case No. 11-352-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.	Account No.	Account Title	Total Company Adjustment	Allocation %	Jurisdictional Adjustment
(A)	(B)	(C)	(D)	(E)	(F)

Adjustment Title

Total Adjustment NONE

Description and Purpose of Adjustment

Date Prepared: 2/28/2011

OHIO POWER COMPANY
Case No. 11-352-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

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)
	Netted against gross plant per FPC Order No. 490						
	TOTAL		$0.00		$0.00	$0.00	$0.00

OHIO POWER COMPANY
Case No. 11-352-EL-AIR
Jurisdictional Allocation Factors
Rate Base and Operating Income
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-7
Page 1 of 2
Witness Responsible:
T.E. Mitchell
T.A. Caudill

Line No. (A)	Account No. (B)	Account Title (C)	Allocation Code/ Description (D)	Jurisdictional Allocation Factor (E)	Description of Factors and / or Method of Allocation (F)
Rate Base					
1	Various	100% Jurisdictional Items	ALLDIST	100.0000%	
2	Various	Non-Jurisdictional Items	NONDIST	0.0000%	
3	Various	Based upon the relationship reflected in the Functional books and records	DIRECT		
Operating Income					
1	Various	100% Jurisdictional Items	ALLDIST	100.0000%	
2	Various	Non-Jurisdictional Items	NONDIST	0.0000%	
3	403	Depreciation - Distribution Plant	DEPR1	99.9012%	[A]
4	403	Depreciation - General Plant	DEPR2	81.9190%	[A]
5	404	Amortization - General Plant	AMORT1	95.9051%	[A]
6	404	Amortization - Intangible Plant	AMORT2	28.9713%	[A]
7	408.1	Franchise Tax	OTHTAX1	8.5417%	[A]
8	408.1	Commercial Activity Taxes	OTHTAX2	83.7434%	[A]
9	408.1	Payroll Taxes	OTHTAX3	27.3837%	[A]
10	408.1	Property Taxes	OTHTAX4	54.7270%	[A]
11	408.1	Regulatory Fees	OTHTAX5	99.9012%	[A]
12	408.1	Miscellaneous Taxes	OTHTAX6	0.9607%	[A]
13	451	Misc. Service Revenues	OTHREV1	99.8110%	[A]
14	454.1	Rent from Electric Property - Assoc.	OTHREV2	126.1182%	[A]
15	454.2	Rent from Electric Property - Non Assoc.	OTHREV3	80.0960%	[A]
16	454.4	Rent from Electric Property - ABD	OTHREV4	40.3683%	[A]
17	456.0015	Revenues from ABD	OTHREV5	92.0081%	[A]
18	456.1027	PJM Transm Dist/Meter - Non Affil.	OTHREV6	99.9012%	[A]
19	456.0012,41	Other Electric Revenue - Distribution	OTHREV7	97.6090%	[A]
20	580	Operation Supervision and Engineering	DISTPLANT	99.9012%	OH Retail Distribution Plant Alloc. Factor
21	581	Load Dispatching	DISTPLANT	99.9012%	OH Retail Distribution Plant Alloc. Factor
22	582	Station Expenses	DISTPLANT	99.9012%	OH Retail Distribution Plant Alloc. Factor
23	583	Overhead Line Expenses	DISTPLANT	99.9012%	OH Retail Distribution Plant Alloc. Factor
24	584	Underground Line Expenses	DISTPLANT	99.9012%	OH Retail Distribution Plant Alloc. Factor
25	585	Street Lighting and Signal System Expenses	DISTPLANT	99.9012%	OH Retail Distribution Plant Alloc. Factor
26	586	Meter Expenses	DISTPLANT	99.9012%	OH Retail Distribution Plant Alloc. Factor
27	587	Customer Installations Expenses	DISTPLANT	99.9012%	OH Retail Distribution Plant Alloc. Factor
28	588	Miscellaneous Distribution Expenses	DISTPLANT	99.9012%	OH Retail Distribution Plant Alloc. Factor
29	589	Rents	DISTPLANT	99.9012%	OH Retail Distribution Plant Alloc. Factor
30	590	Maintenance Supervision and Engineering	DISTPLANT	99.9012%	OH Retail Distribution Plant Alloc. Factor
31	591	Maintenance of Structures	DISTPLANT	99.9012%	OH Retail Distribution Plant Alloc. Factor
32	592	Maintenance of Station Equipment	DISTPLANT	99.9012%	OH Retail Distribution Plant Alloc. Factor
33	593	Maintenance of Overhead Lines (excl. 593.0009)	DISTPLANT	99.9012%	OH Retail Distribution Plant Alloc. Factor
34	594	Maintenance of Underground Lines	DISTPLANT	99.9012%	OH Retail Distribution Plant Alloc. Factor
35	595	Maintenance of Line Transformers	DISTPLANT	99.9012%	OH Retail Distribution Plant Alloc. Factor
36	596	Maintenance of Street Lighting and Signal Systems	DISTPLANT	99.9012%	OH Retail Distribution Plant Alloc. Factor
37	597	Maintenance of Meters	DISTPLANT	99.9012%	OH Retail Distribution Plant Alloc. Factor
38	598	Maintenance of Miscellaneous Distribution Plant	DISTPLANT	99.9012%	OH Retail Distribution Plant Alloc. Factor

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

OHIO POWER COMPANY
Case No. 11-352-EL-AIR
Jurisdictional Allocation Factors
Rate Base and Operating Income
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-7
Page 2 of 2
Witness Responsible:
T.A. Caudill

Line No.	Account No.	Account Title	Allocation Code/ Description	Jurisdictional Allocation Factor	Description of Factors and / or Method of Allocation
(A)	(B)	(C)	(D)	(E)	(F)
39	901	Supervision	NUMCUST	99.9999%	OH Retail Number of Customers Alloc. Factor
40	902	Meter Reading Expenses	NUMCUST	99.9999%	OH Retail Number of Customers Alloc. Factor
41	903	Customer Records and Collection Expenses	NUMCUST	99.9999%	OH Retail Number of Customers Alloc. Factor
42	904	Uncollectible Accounts	NUMCUST	99.9999%	OH Retail Number of Customers Alloc. Factor
43	905	Miscellaneous Customer Accounts Expenses	NUMCUST	99.9999%	OH Retail Number of Customers Alloc. Factor
44	907	Customer Assistance Expenses	NUMCUST	99.9999%	OH Retail Number of Customers Alloc. Factor
45	908	Informational and Instructional Expenses	NUMCUST	99.9999%	OH Retail Number of Customers Alloc. Factor
46	910	Misc. Customer Service and Informational Expenses	NUMCUST	99.9999%	OH Retail Number of Customers Alloc. Factor
47	911	Supervision	DISTPLANT	99.9012%	OH Retail Distribution Plant Alloc. Factor
48	912	Demonstrating and Selling Expenses	DISTPLANT	99.9012%	OH Retail Distribution Plant Alloc. Factor
49	913	Advertising Expenses	DISTPLANT	99.9012%	OH Retail Distribution Plant Alloc. Factor
50	916	Miscellaneous Sales Expenses	DISTPLANT	99.9012%	OH Retail Distribution Plant Alloc. Factor
51	920	Administrative and General Salaries	A&G1	36.9035%	[A]
52	921	Office Supplies and Expenses	A&G2	53.9686%	[A]
53	922	Administrative Expenses Transferred-Cr.	A&G3	98.9421%	[A]
54	923.0001	Outside Svcs Empl - Nonassoc	A&G4	19.2010%	[A]
55	923.0003	AEPSC Billed to Client Co	A&G5	36.9834%	[A]
56	924	Property Insurance	A&G6	7.7224%	[A]
57	925	Injuries and Damages	A&G7	32.2881%	[A]
58	926 all other	Other Employee Benefits excluding Pension & OPEB	A&G8	25.2650%	[A]
59	926.0003, 37	Pension Plan	A&G9	33.5468%	[A]
60	926.0050	Pension Plan Fringe Loading Offset	A&G10	52.5480%	[A]
61	926.0021, 57	OPEB	A&G11	43.9385%	[A]
62	926.0053	OPEB Fringe Loading Offset	A&G12	65.5052%	[A]
63	928	Regulatory Commission Expenses	A&G13	58.9317%	[A]
64	930.1000	General Advertising Expenses	A&G14	91.2298%	[A]
65	930.2 all other	Miscellaneous General Expenses	A&G15	86.8241%	[A]
66	930.2007	Associated Business Development Expenses	A&G16	76.7241%	[A]
67	931	Rents	A&G17	86.3945%	[A]
68	935	Maintenance of General Plant	A&G18	72.2485%	[A]

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

Date Prepared: 2/28/2011

OHIO POWER COMPANY
Case No. 11-352-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):
WP B-7.1a - e, WP B-2.1b

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

Line No.		Allocation Factor & Description	Statistic Total Company	Adjustment to Total Company Statistic	Adjusted Statistic for Total Company	Statistic for Rate Area	Distribution Allocation Factor	Retail Allocation Factor	Retail Allocation Code/ Description	Jurisdictional Allocation Factor
(A)		(B)	(C)	(D)	(E)=(C)+(D)	(F)	(G)=(F)/(E)	(H)	(I)	(J)=(G)x(H)
1	**Retail Allocations**			-	-					
2	DISTPLANT	Distribution Plant Allocator [WP B-2.1b]	1,600,945,282	-	1,600,945,282	1,599,363,171	-	99.9012%		
3	NUMCUST	Number of Customers	709,242	-	709,242	709,241		99.9999%		
4	**Jurisdictional Allocations**									
5	ALLDIST		100% Jurisdictional Items				100.0000%	100.0000%		100.0000%
6	NONDIST		Non-Jurisdictional Items				0.0000%	0.0000%		0.0000%
7	DIRECT		Based upon the relationship reflected in the Functional books and records							
8	DEPR1	Depreciation - Distribution Plant	61,610,486	-	61,610,486	61,610,486	100.0000%	99.9012%	DISTPLANT	99.9012%
9	DEPR2	Depreciation - General Plant	3,266,553	-	3,266,553	2,888,338	82.0000%	99.9012%	DISTPLANT	81.9190%
10	AMORT1	Amortization - General Plant	528,140	-	528,140	507,760	96.0000%	99.9012%	DISTPLANT	95.9051%
11	AMORT2	Amortization - Intangible Plant	15,676,668	-	15,676,668	4,617,604	29.0000%	99.9012%	DISTPLANT	28.9713%
12	OTHTAX1	Franchise Tax	26,900	-	26,900	2,300	8.5502%	99.9012%	DISTPLANT	8.5417%
13	OTHTAX2	Commercial Activity Taxes	3,761,922	-	3,761,922	3,153,479	83.8263%	99.9012%	DISTPLANT	83.7434%
14	OTHTAX3	Payroll Taxes	10,560,893	-	10,560,893	2,894,821	27.4108%	99.9012%	DISTPLANT	27.3837%
15	OTHTAX4	Property Taxes	56,820,698	-	56,820,698	31,127,044	54.7812%	99.9012%	DISTPLANT	54.7270%
16	OTHTAX5	Regulatory Fees	1,833,328	-	1,833,328	1,833,328	100.0000%	99.9012%	DISTPLANT	99.9012%
17	OTHTAX6	Miscellaneous Taxes	10,399	-	10,399	100	0.9616%	99.9012%	DISTPLANT	0.9607%
18	OTHREV1	Misc. Service Revenues	2,712,384	-	2,712,384	2,707,257	99.8110%	100.0000%	ALLDIST	99.8110%
19	OTHREV2	Rent from Electric Property - Assoc.	2,313,569	-	2,313,569	2,920,717	126.2429%	99.9012%	DISTPLANT	126.1182%
20	OTHREV3	Rent from Electric Property - Non Assoc.	9,118,502	-	9,118,502	7,310,777	80.1752%	99.9012%	DISTPLANT	80.0960%
21	OTHREV4	Rent from Electric Property - ABD	281,183	-	281,183	113,621	40.4082%	99.9012%	DISTPLANT	40.3683%
22	OTHREV5	Revenues from ABD	1,148,472	-	1,148,472	1,057,732	92.0991%	99.9012%	DISTPLANT	92.0081%
23	OTHREV6	PJM Transm Dist/Meter - Non Affil.	783,903	-	783,903	783,903	100.0000%	99.9012%	DISTPLANT	99.9012%
24	OTHREV7	Other Electric Revenue - Distribution	2,572,822	-	2,572,822	2,513,790	97.7056%	99.9012%	DISTPLANT	97.6090%
25	A&G1	Administrative and General Salaries	30,636,116	-	30,636,116	11,316,882	36.9400%	99.9012%	DISTPLANT	36.9035%
26	A&G2	Office Supplies and Expenses	812,283	3,228,653	4,040,936	2,182,761	54.0200%	99.9012%	DISTPLANT	53.9666%
27	A&G3	Administrative Expenses Transferred-Cr.	(3,311,040)	-	(3,311,040)	(3,279,280)	99.0400%	99.9012%	DISTPLANT	98.9421%
28	A&G4	Outside Svcs Empl - Nonassoc	4,554,127	-	4,554,127	875,213	19.2200%	99.9012%	DISTPLANT	19.2010%
29	A&G5	AEPSC Billed to Client Co	21,859,990	-	21,859,990	8,092,771	37.0200%	99.9012%	DISTPLANT	36.9834%
30	A&G6	Property Insurance	3,769,803	-	3,769,803	291,493	7.7380%	99.9012%	DISTPLANT	7.7224%
31	A&G7	Injuries and Damages	6,745,167	-	6,745,167	2,180,155	32.3200%	99.9012%	DISTPLANT	32.2881%
32	A&G8	Other Employee Benefits excluding Pension & OPEB	19,676,398	-	19,676,398	4,976,083	25.2900%	99.9012%	DISTPLANT	25.2650%
33	A&G9	Pension Plan	12,463,442	-	12,463,442	4,185,600	33.5800%	99.9012%	DISTPLANT	33.5468%
34	A&G10	Pension Plan Fringe Loading Offset	(3,766,943)	-	(3,766,943)	(1,980,720)	52.6000%	99.9012%	DISTPLANT	52.6480%
35	A&G11	OPEB	14,915,668	-	14,915,668	6,559,273	43.9800%	99.9012%	DISTPLANT	43.9365%
36	A&G12	OPEB Fringe Loading Offset	(4,710,141)	-	(4,710,141)	(3,088,322)	65.5700%	99.9012%	DISTPLANT	65.5052%
37	A&G13	Regulatory Commission Expenses	372,004	-	372,004	219,466	58.9900%	99.9012%	DISTPLANT	58.9317%
38	A&G14	General Advertising Expenses	1,718,276	-	1,718,276	1,569,061	91.3200%	99.9012%	DISTPLANT	91.2298%
39	A&G15	Miscellaneous General Expenses	1,622,416	-	1,622,416	1,410,070	86.9100%	99.9012%	DISTPLANT	86.8241%
40	A&G16	Associated Business Development Expenses	570,239	-	570,239	437,949	76.8000%	99.9012%	DISTPLANT	76.7241%
41	A&G17	Rents	1,159,424	-	1,159,424	1,002,661	86.4800%	99.9012%	DISTPLANT	86.3946%
42	A&G18	Maintenance of General Plant	5,289,047	-	5,289,047	3,825,242	72.3200%	99.9012%	DISTPLANT	72.2485%

Date Prepared: 2/28/2011

OHIO POWER COMPANY
Case No. 11-352-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):

Witness Responsible:
T.A. Caudill

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

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

Date Prepared: 2/28/2011

OHIO POWER COMPANY
Case No. 11-352-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):

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.

Date Prepared: 2/28/2011

OHIO POWER COMPANY
Case No. 11-352-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.	Project No.	Description of Project	Prior Case Reference(s)	Effective Date Of Rates Including CWIP	In Service Date of Project	Allowance Included In Rates
(A)	(B)	(C)	(D)	(E)	(F)	(G)
Total CWIP allowances to be mirrored.						$0.00

Date Prepared: 2/28/2011

SECTION C

OPERATING INCOME

OHIO POWER COMPANY

Case No. 11-352-EL-AIR

Test Year: Twelve Months Ended May 31, 2011

Date Certain: August 31, 2010

Date Prepared: 2/28/2011

OHIO POWER COMPANY
Case No. 11-352-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	Adjusted Revenue & Expenses	Proposed Increase	Proforma Revenue & Expenses
(A)	(B)	(C)	(D)	(E)
1	Operating Revenues	$ 343,917	$59,603	$403,521
2				
3	Operating Expenses			
4	Operation & Maintenance	154,003	149	154,152
5	Depreciation and Amortization Expenses	65,878		65,878
6	Taxes - Other	64,488	247	64,735
7	Operating Expenses before Income Taxes	284,369	396	284,765
8				
9	NEOI before Income Taxes	59,548	59,208	118,756
10				
11	State Income taxes	(64)	1,042	978
12	Federal Income taxes	11,815	20,358	32,173
13	Total Income Taxes	11,751	21,400	33,151
14				
15	Total Operating Expenses	296,120	21,796	317,916
16				
17	Net Operating Income	$ 47,797	$ 37,808	$ 85,605
18				
19	Rate Base	$ 1,015,236		$ 1,015,236
20				
21	Rate of Return	4.71%		8.43%

Date Prepared: 2/28/2011

OHIO POWER COMPANY
Case No. 11-352-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	Unadjusted Revenue & Expenses	Adjustments	Adjusted Revenue & Expenses
(A)	(B)	(C)	(D)	(E)
1	**OPERATING REVENUES**			
2	Base Revenues	$ 527,796	$ (203,413)	$ 324,383
3	Fuel Revenues	0	0	$ 0
4	Other Operating Revenues	20,232	(697)	$ 19,534
5	**Total Operating Revenues**	548,028	(204,111)	$ 343,917
6				
7	**OPERATING EXPENSES**			
8	Operation and Maintenance Expenses			
9	Production Expenses			
10	Fuel and Purchased Power	(2,424)	2,424	$ 0
11	Other	0		$ 0
12	Total Production Expenses	(2,424)	2,424	$ 0
13	Transmission Expense	0		$ 0
14	Distribution Expense	106,489	(28,391)	$ 78,098
15	Customer Accounts Expenses	67,255	(30,196)	$ 37,059
16	Customer Service & Information Expense	47,031	(43,724)	$ 3,307
17	Sales Expense	118	(106)	$ 12
18	Administrative & General Expense	37,413	(1,886)	$ 35,527
19	Total Operating and Maintenance Expense	255,881	(101,878)	$ 154,003
20	Depreciation and Amortization Expenses			
21	Depreciation	66,061	(4,267)	$ 61,793
22	Amort. & Depl. of Utility Plant	4,084	0	$ 4,084
23	Amort. of Utility Plant Acq. Adj.	0	0	$ 0
24	Net Amortization of Regulatory Credits/Debits	0	0	$ 0
25	Total Depreciation and Amtz. Expenses	70,145	(4,267)	$ 65,878
26	Taxes Other Than Income Taxes	140,346	(75,858)	$ 64,488
27				
28	TOTAL OPERATING EXPENSE BEFORE INCOME TAXES	466,373	(182,003)	$ 284,369

Date Prepared: 2/28/2011

OHIO POWER COMPANY
Case No. 11-352-EL-AIR
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

Witness Responsible:
T.A. Caudill

Line No.	Description	Unadjusted Revenue & Expenses	Adjustments	Adjusted Revenue & Expenses
(A)	(B)	(C)	(D)	(E)
1	NEOI BEFORE INCOME TAXES	81,655	(22,107)	59,548
2				
3	Income Taxes-State and Local			
4	Current	200	(387)	(187)
5	Provision for Deferred Income Taxes	122	(0)	122
6	Total State & Local Income Taxes	323	(387)	(64)
7	Income Taxes-Federal			
8	Current	3,371	(7,560)	(4,189)
9	Provision for Deferred Income Taxes	16,254	(250)	16,004
10	Deferred Investment Tax Credit	0	0	0
11	Total Federal Income Taxes	19,625	(7,810)	11,815
12				
13	**Total Operating Expenses**	486,320	(190,200)	296,120
14				
15	**Net Electric Operating Income**	$ 61,708	$ (13,910)	$ 47,797

Date Prepared: 2/28/2011

OHIO POWER COMPANY
Case No. 11-352-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 E-4

Witness Responsible:
T.E. Mitchell
O.J. Sever
T.A. Caudill
T.R. Zelina

Line No.	Acct. No.	Account Title	Unadjusted Total Utility	Alloc. %	Unadjusted Jurisdiction	Allocation Code/ Description
(A)	(B)	(C)	(D)	(E)	(F)	(G)
1		OPERATING REVENUES				
2	440-445	Base Revenues	$ 1,312,508	40.2128%	$ 527,796	DIRECT
3	440-445	Fuel Revenues	658,255	0.0000%	0	NONDIST
4		TOTAL Sales to Ultimate Customers	1,970,763		527,796	
5	447	Sales for Resale	1,149,365	0.0000%	0	NONDIST
6		**Sales of Electricity**	3,120,128		527,796	
7	450	Forfeited Discounts	1,163	100.0000%	1,163	ALLDIST
8	451	Misc. Service Revenues	2,627	99.8110%	2,622	OTHREV1
9	454.1	Rent from Electric Property - Assoc.	3,068	126.1182%	3,870	OTHREV2
10	454.2	Rent from Electric Property - Non Assoc.	9,768	80.0960%	7,824	OTHREV3
11	454.4	Rent from Electric Property - ABD	164	40.3683%	66	OTHREV4
12	456.0015	Revenues from ABD	1,669	92.0081%	1,535	OTHREV5
13	456.1027	PJM Transm Dis/Meter - Non Affil.	823	99.9012%	822	OTHREV6
13	456.0012,41	Other Electric Revenue - Distribution	2,386	97.6090%	2,329	OTHREV7
14	456 all other	Other Electric Revenues (all other)	21,380	0.0000%	0	NONDIST
15		Other Operating Revenues	43,048		20,232	
16		**Total Electric Operating Revenues**	$ 3,163,176		$ 548,028	

Date Prepared: 2/28/2011

OHIO POWER COMPANY
Case No. 11-352-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 2 of 5
Witness Responsible:
T.E. Mitchell
O.J. Sever
T.A. Caudill

Line No.	Acct. No.	Account Title	Unadjusted Total Utility	Alloc. %	Unadjusted Jurisdiction	Allocation Code/ Description
(A)	(B)	(C)	(D)	(E)	(F)	(G)
1		OPERATING EXPENSES				
2						
3		All Other Production Expenses	$ 1,618,157	0.0000%	$ 0	NONDIST
4	555.0110	Purchased Power - Discounts	(2,424)	100.0000%	(2,424)	ALLDIST
5		POWER PRODUCTION EXPENSES	$ 1,615,733		$ (2,424)	
6						
7		TRANSMISSION EXPENSES	$ 47,504	0.0000%	$ 0	NONDIST
8						
9		DISTRIBUTION EXPENSES				
10		Operation				
11	580	Operation Supervision and Engineering	$ 3,752	99.9012%	$ 3,749	DISTPLANT
12	581	Load Dispatching	(29)	99.9012%	(29)	DISTPLANT
13	582	Station Expenses	1,714	99.9012%	1,713	DISTPLANT
14	583	Overhead Line Expenses	1,062	99.9012%	1,060	DISTPLANT
15	584	Underground Line Expenses	674	99.9012%	673	DISTPLANT
16	585	Street Lighting and Signal System Expenses	129	99.9012%	129	DISTPLANT
17	586	Meter Expenses	1,329	99.9012%	1,327	DISTPLANT
18	587	Customer Installations Expenses	100	99.9012%	100	DISTPLANT
19	588	Miscellaneous Distribution Expenses	28,868	99.9012%	28,840	DISTPLANT
20	589	Rents	3,670	99.9012%	3,666	DISTPLANT
21		TOTAL Operation	41,266		41,227	
22		Maintenance				
23	590	Maintenance Supervision and Engineering	615	99.9012%	615	DISTPLANT
24	591	Maintenance of Structures	109	99.9012%	109	DISTPLANT
25	592	Maintenance of Station Equipment	3,082	99.9012%	3,079	DISTPLANT
26	593	Maintenance of Overhead Lines (excl. 593.0009)	56,615	99.9012%	56,559	DISTPLANT
27	593.0009	Maintenance of Overhead Lines ESRP	210	100.0000%	210	ALLDIST
28	594	Maintenance of Underground Lines	1,280	99.9012%	1,279	DISTPLANT
29	595	Maintenance of Line Transformers	1,108	99.9012%	1,107	DISTPLANT
30	596	Maintenance of Street Lighting and Signal Systems	290	99.9012%	290	DISTPLANT
31	597	Maintenance of Meters	443	99.9012%	442	DISTPLANT
32	598	Maintenance of Miscellaneous Distribution Plant	1,575	99.9012%	1,573	DISTPLANT
33		TOTAL Maintenance	65,328		65,262	
34		TOTAL Distribution Expenses	$ 106,594		$ 106,489	
35						
36		CUSTOMER ACCOUNTS EXPENSES				
37		Operation				
38	901	Supervision	1,232	99.9999%	1,232	NUMCUST
39	902	Meter Reading Expenses	4,927	99.9999%	4,927	NUMCUST
40	903	Customer Records and Collection Expenses	19,682	99.9999%	19,682	NUMCUST
41	904	Uncollectible Accounts	29,931	99.9999%	29,931	NUMCUST
42	491.0062	Interest on Customer Deposits	1,193	100.0000%	1,193	ALLDIST
43	426.5009,10	Factored Customer Accounts Receivable	10,238	100.0000%	10,238	ALLDIST
44	905	Miscellaneous Customer Accounts Expenses	73	99.9999%	73	NUMCUST
45		TOTAL Customer Accounts Expenses	$ 67,265		$ 67,265	

OHIO POWER COMPANY
Case No. 11-352-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

Witness Responsible:
T.E. Mitchell
O.J. Sever
T.A. Caudill
H.E. McCoy

Line No.	Acct. No.	Account Title	Unadjusted Total Utility	Alloc. %	Unadjusted Jurisdiction	Allocation Code/ Description
(A)	(B)	(C)	(D)	(E)	(F)	(G)
1		**OPERATING EXPENSES**				
2						
3		CUSTOMER SERVICE AND INFORMATIONAL EXPENSES				
4		Operation				
5		Supervision	$ 1,610	99.9999%	$ 1,610	NUMCUST
6	907	Customer Assistance Expenses	$ 11,075	99.9999%	11,075	NUMCUST
7	908	Customer Assistance Expenses - DSM	$ 33,976	100.0000%	33,976	ALLDIST
8	909	Informational and Instructional Expenses	$ 368	99.9999%	368	NUMCUST
9	910	Misc. Customer Service and Informational Expenses	$ 2	99.9999%	2	NUMCUST
10		TOTAL Customer Serv. & Info. Exp.	$ 47,031		$ 47,031	
11						
12		SALES EXPENSE				
13		Operation				
14	911	Supervision	$ 110	99.9012%	$ 110	DISTPLANT
15	912	Demonstrating and Selling Expenses	1	99.9012%	1	DISTPLANT
16	913	Advertising Expenses	0	99.9012%	0	DISTPLANT
17	916	Miscellaneous Sales Expenses	6	99.9012%	6	DISTPLANT
18		TOTAL Sales Expenses	$ 118		$ 118	
19						
20		ADMINISTRATIVE AND GENERAL EXPENSES				
21		Operation				
22	920	Administrative and General Salaries	$ 25,880	36.9035%	$ 9,551	A&G1
23	921	Office Supplies and Expenses	1,510	53.9866%	815	A&G2
24	922	*Administrative Expenses Transferred-Cr.*	(3,255)	98.9421%	(3,221)	A&G3
25	923.0001	Outside Svcs Empl - Nonassoc	7,417	19.2010%	1,424	A&G4
26	923.0003	AEPSC Billed to Client Co	22,203	36.9834%	8,211	A&G5
27	924	Property Insurance	3,325	7.7224%	257	A&G6
28	925	Injuries and Damages	6,071	32.2881%	1,960	A&G7
29	926 all other	Other Employee Benefits excluding Pension & OPEB	15,100	25.2650%	3,815	A&G8
30	926.0003, 37	Pension Plan	15,010	33.5468%	5,035	A&G9
31	926.0050	Pension Plan Fringe Loading Offset	(6,309)	52.5480%	(3,316)	A&G10
32	926.0021, 57	OPEB	12,141	43.9365%	5,334	A&G11
33	926.0053	OPEB Fringe Loading Offset	(2,481)	65.5052%	(1,625)	A&G12
34	927	Franchise Requirements	0	0.0000%	0	NONDIST
35	928	Regulatory Commission Expenses	250	58.9317%	147	A&G13
36	929	Duplicate Charges-Cr.	0	0.0000%	0	NONDIST
37	930.1000	General Advertising Expenses	1,341	91.2298%	1,224	A&G14
38	930.2 all other	Miscellaneous General Expenses	2,406	86.8241%	2,089	A&G15
39	930.2007	Associated Business Development Expenses	593	76.7241%	455	A&G16
39	931	Rents	1,292	86.3945%	1,117	A&G17
40		TOTAL Operation	102,494		38,273	
41		Maintenance				
42	935	Maintenance of General Plant	5,730	72.2485%	4,140	A&G18
43		TOTAL Administrative and General Expenses	$ 108,224		$ 37,413	

Date Prepared: 2/28/2011

OHIO POWER COMPANY
Case No. 11-352-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 4 of 5
Witness Responsible:
T.E. Mitchell
O.J. Sever
T.A. Caudill

Line No.	Acct. No.	Account Title	Unadjusted Total Utility	Alloc. %	Unadjusted Jurisdiction	Allocation Code/ Description
(A)	(B)	(C)	(D)	(E)	(F)	(G)
1		DEPRECIATION & AMORTIZATION EXPENSES				
2						
3		DEPRECIATION EXPENSE				
4	403	Production	$ 246,237	0.0000%	$ 0	NONDIST
5	403	Transmission	26,455	0.0000%	0	NONDIST
6	403	Distribution	63,411	99.9012%	63,348	DEPR1
7	403	General	3,311	81.9190%	2,713	DEPR2
8		TOTAL Depreciation Expense	$ 339,415		$ 66,061	
9						
10		AMORTIZATION OF UTILITY PLANT				
11	404	General	$ 239	95.9051%	$ 229	AMORT1
12	404	Intangible Plant	13,308	28.9713%	3,856	AMORT2
13		TOTAL Amortization Expense	$ 13,547		$ 4,084	
14						
15		AMORTIZATION OF PLANT ACQ ADJ				
16	406	Distribution	$ 9	0.0000%	$ 0	NONDIST
17						
18		AMTZ. OF REGULATORY DEBITS (407.3) /CREDITS (407.4)				
19		Amtz. Of Regulatory Debits (407.3)				
20	407.3000	Regulatory Debits - RTO	$ 1,553	0.0000%	$ 0	NONDIST
21	407.3006	Regulatory Debits ETCRR	(4)	0.0000%	0	NONDIST
22		TOTAL Account 407.3	1,550		0	
23					0	
24		Amtz. Of Regulatory Credits (407.4)			0	
25	407.4003	Regulatory Credits ETCRR	(36)	0.0000%	0	NONDIST
26		NET Amtz. of Reg. Credits/Debits	$ 1,514		$ 0	

Date Prepared: 2/28/2011

OHIO POWER COMPANY
Case No. 11-352-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

Witness Responsible:
T.E. Mitchell
O.J. Sever
T.A. Caudill
J.B. Bartsch

Line No.	Acct. No.	Account Title	Unadjusted Total Utility	Alloc. %	Unadjusted Jurisdiction	Allocation Code/ Description
(A)	(B)	(C)	(D)	(E)	(F)	(G)
1		TAXES OTHER THAN INCOME TAXES				
2						
3	408.1x	Franchise Tax	$ 1,528	8.5417%	$ 130	OTHTAX1
4	408.1x	Commercial Activity Taxes	5,345	83.7434%	4,476	OTHTAX2
5	408.1x	Revenue-kWhr Taxes	75,506	100.0000%	75,506	ALLDIST
6	408.1x	Payroll Taxes	10,143	27.3837%	2,778	OTHTAX3
7	408.1x	Capacity Taxes	16,170	0.0000%	0	NONDIST
8	408.1x	Property Taxes	99,918	54.7270%	54,682	OTHTAX4
9	408.1x	Regulatory Fees	2,783	99.9012%	2,781	OTHTAX5
10	408.1x	Production Taxes	6	0.0000%	0	NONDIST
11	408.1x	Miscellaneous Taxes	(752)	0.9607%	(7)	OTHTAX6
12		TOTAL TAXES OTHER THAN INCOME TAXES	$ 210,648		$ 140,346	
13						
14	411.101	Accretion Expense	$ 15,040	0.0000%	$ 0	NONDIST

Date Prepared: 2/28/2011

OHIO POWER COMPANY
Case No. 11-352-EL-AIR
Summary of Jurisdictional Adjustments to Operating Income
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
Page 1 of 3
Witness Responsible:
T.A. Caudill

			Title of Adjustment							
Line No.	Element of Operating Income	Total Schedule C-3	Universal Service Fund	Advanced Energy Fund	Kwh Tax	Energy Efficiency/ Peak Demand	Economic Development Cost Recovery	Enhanced Service Reliability	Annualize Pole Attachment Revenues	Annualize Pole Attachment Expense
	Schedule Reference		C-3.1	C-3.2	C-3.3	C-3.4	C-3.5	C-3.6	C-3.7	C-3.8
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
1	OPERATING REVENUES									
2	Base Revenues	$ (203,413)	$ (28,997)	$ (756)	$ (75,941)	$ (52,744)	$ (27,140)	$ (17,835)		
3	Fuel Revenues	$ 0								
4	Other Operating Revenues	(697)							(697)	
5	Total Operating Revenues	(204,111)	(28,997)	(756)	(75,941)	(52,744)	(27,140)	(17,835)	(697)	0
6	OPERATING EXPENSES									
7	Operation and Maintenance Expenses									
8	Production Expenses									
9	Fuel and Purchased Power	2,424					2,424			
10	Other	0								
11	Total Production Expenses	2,424	0	0	0	0	2,424	0	0	0
12	Transmission Expense	0								
13	Distribution Expense	(28,391)						(19,950)		(602)
14	Customer Accounts Expenses	(30,198)	(29,890)			(1)				
15	Customer Service & Information Expense	(43,724)		(786)		(42,968)				
16	Sales Expense	(106)				(106)				
17	Administrative & General Expense	(1,886)				(611)				
18	Total Operating and Maintenance Expense	(101,878)	(29,890)	(786)	0	(43,686)	2,424	(19,950)	0	(602)
19	Depreciation and Amortization Expenses									
20	Depreciation	(4,267)						(222)		
21	Amort. & Depl. of Utility Plant	0								
22	Amort. of Utility Plant Acq. Adj.	0								
23	Net Amortization of Regulatory Credits/Debits	0								
24	Total Depreciation and Amtz. Expenses	(4,267)	0	0	0	0	0	(222)	0	0
25	Taxes Other Than Income Taxes	(75,858)			(75,506)					
26	Income Taxes-State and Municipal									
27	Current	(387)								
28	Provision for Deferred Income Taxes	(0)								
29	Provision for Deferred Income Taxes-Credit									
30	Total State & Local Income Taxes	(387)	0	0	0	0	0	0	0	0
31	Income Taxes-Federal									
32	Current	(7,560)								
33	Provision for Deferred Income Taxes	(250)								
34	Provision for Deferred Income Taxes-Credit	0								
35	Total Federal Income Taxes	(7,810)	0	0	0	0	0	0	0	0
36	Total Operating Expenses	(189,813)	(29,890)	(786)	(75,506)	(43,686)	2,424	(20,172)	0	(602)
37	Net Electric Operating Income	$ (14,297)	$ 893	$ 30	$ (435)	$ (9,058)	$ (29,565)	$ 2,336	$ (697)	$ 602

Date Prepared: 2/28/2011

OHIO POWER COMPANY
Case No. 11-352-EL-AIR
Summary of Jurisdictional Adjustments to Operating Income
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
Page 2 of 3
Witness Responsible:
T.A. Caudill

		Title of Adjustment								
Line No.	Element of Operating Income	Severance Adjustment	Severance Amortization	Annualize Labor/Payroll Expense	Annualize Pension Expense	Annualize OPEB Expense	Interest on Customer Deposits	Amortize Rate Case Expense	Public Safety Announcement Expense	Annualize Depreciation Expense
	Schedule Reference	C-3.9	C-3.10	C-3.11	C-3.12	C-3.13	C-3.14	C-3.15	C-3.16	C-3.17
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
1	OPERATING REVENUES									
2	Base Revenues									
3	Fuel Revenues									
4	Other Operating Revenues									
5	Total Operating Revenues	0	0	0	0	0	0	0	0	0
6	OPERATING EXPENSES									
7	Operation and Maintenance Expenses									
8	Production Expenses									
9	Fuel and Purchased Power									
10	Other									
11	Total Production Expenses	0	0	0	0	0	0	0	0	0
12	Transmission Expense									
13	Distribution Expense	(12,616)	4,319	457						
14	Customer Accounts Expenses			96			(400)			
15	Customer Service & Information Expense			30						
16	Sales Expense									
17	Administrative & General Expense	(2,339)	793	98	425	(428)		51	125	
18	Total Operating and Maintenance Expense	(14,955)	5,112	680	425	(428)	(400)	51	125	0
19	Depreciation and Amortization Expenses									
20	Depreciation									(416)
21	Amort. & Depl. of Utility Plant									
22	Amort. of Utility Plant Acq. Adj.									
23	Net Amortization of Regulatory Credits/Debits									
24	Total Depreciation and Amtz. Expenses	0	0	0	0	0	0	0	0	(416)
25	Taxes Other Than Income Taxes	(600)	200	48						
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	0	0	0	0	0	0	0	0	0
31	Income Taxes-Federal									
32	Current									
33	Provision for Deferred Income Taxes									
34	Provision for Deferred Income Taxes-Credit									
35	Total Federal Income Taxes	0	0	0	0	0	0	0	0	0
36	Total Operating Expenses	(15,554)	5,312	728	425	(428)	(400)	51	125	(416)
37	Net Electric Operating Income	$ 15,554	$ (5,312)	$ (728)	$ (425)	$ 428	$ 400	$ (51)	$ (125)	$ 416

Date Prepared: 2/28/2011

OHIO POWER COMPANY
Case No. 11-352-EL-AIR
Summary of Jurisdictional Adjustments to Operating Income
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
Page 3 of 3
Witness Responsible:
T.A. Caudill

Line No.	Element of Operating Income	Title of Adjustment: Depreciation Rate	Solar Panels	Income Taxes						
	Schedule Reference	C-3.18	C-3.19	C-3.20						
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(k)
1	OPERATING REVENUES									
2	Base Revenues									
3	Fuel Revenues									
4	Other Operating Revenues									
5	Total Operating Revenues	0	0	0	0	0	0	0	0	0
6	OPERATING EXPENSES									
7	Operation and Maintenance Expenses									
8	Production Expenses									
9	Fuel and Purchased Power									
10	Other									
11	Total Production Expenses	0	0	0	0	0	0	0	0	0
12	Transmission Expense									
13	Distribution Expense									
14	Customer Accounts Expenses									
15	Customer Service & Information Expense									
16	Sales Expense									
17	Administrative & General Expense									
18	Total Operating and Maintenance Expense	0	0	0	0	0	0	0	0	0
19	Depreciation and Amortization Expenses									
20	Depreciation	(3,591)	(38)							
21	Amort. & Depl. of Utility Plant									
22	Amort. of Utility Plant Acq. Adj.									
23	Net Amortization of Regulatory Credits/Debits									
24	Total Depreciation and Amtz. Expenses	(3,591)	(38)	0	0	0	0	0	0	0
25	Taxes Other Than Income Taxes									
26	Income Taxes-State and Municipal									
27	Current			(387)						
28	Provision for Deferred Income Taxes			(0)						
29	Provision for Deferred Income Taxes-Credit									
30	Total State & Local Income Taxes	0	0	(387)	0	0	0	0	0	0
31	Income Taxes-Federal									
32	Current			(7,560)						
33	Provision for Deferred Income Taxes			(250)						
34	Provision for Deferred Income Taxes-Credit			0						
35	Total Federal Income Taxes	0	0	(7,810)	0	0	0	0	0	0
36	Total Operating Expenses	(3,591)	(38)	(7,810)	0	0	0	0	0	0
37	Net Electric Operating Income	$ 3,591	$ 38	$ 7,810	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0

Date Prepared: 2/28/2011

OHIO POWER COMPANY
Case No. 11-352-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 Account Title	Total Adjustment	Allocation Code	Allocation %	Juris-dictional Amount
(A)	(B)	(C)	(D)	(E)	(F)	(G)
1		Purpose and Description:				
2		To remove the effects of Universal Service Fund (USF) from the distribution test year				
3						
4	440 - 445	Sales of electricity (billings to customers)	(28,997)	ALLDIST	100.00%	$ (28,997)
5						
6	9040000	Uncoll Accts - Pct Income Plan (9040002)	(29,890)	ALLDIST	100.00%	$ (29,890)
7						
8						$ 893
9						
10						
11						
12						
13						
14						
15						
16	Supporting Calculations					
17		Summary				
18		Account 9040002				
19		USF	Amount - $			
20		Jun 2010 - Aug 2010	7,984,624.57	Actual		
21		Sep 2010	2,466,810.90	Forecast		
22		Oct 2010	2,260,543.02	Forecast		
23		Nov 2010	2,283,816.26	Forecast		
24		Dec 2010	2,503,883.67	Forecast		
25		Jan 2011	2,478,163.83	Forecast		
26		Feb 2011	2,478,163.83	Forecast		
27		Mar 2011	2,478,163.83	Forecast		
28		Apr 2011	2,478,163.83	Forecast		
29		May 2011	2,478,163.83	Forecast		
30		Total	29,890,497.57			

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

Date Prepared: 2/28/2011

OHIO POWER COMPANY
Case No. 11-352-EL-AIR
Advanced Energy 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-3.2
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 Account Title	Total Adjustment	Allocation Code	Allocation %		Juris-dictional Amount
(A)	(B)	(C)	(D)	(E)	(F)		(G)
1		**Purpose and Description:**					
2		To remove the effects of Advanced Energy Fund (AEF) from the distribution test year					
3							
4	440 - 445	Sales of electricity (billings to customers)	(756)	ALLDIST	100.00%	$	(756)
5							
6	9080000	Customer Assistance Expenses	(786)	ALLDIST	100.00%	$	(786)
7							
8						$	30
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22	**Supporting Calculations**						
23		Summary					
24		Account 9080000					
25		AEF - Quarterly Expense	Amount - $				
26		Q2 - Jun 2010	191,698.66	Actual			
27		Q3 - Sep 2010	197,825.00	Forecast			
28		Q4 - Dec 2010	197,825.00	Forecast			
29		Q1 - Mar 2011	198,389.00	Forecast			
30		Total	785,737.66				

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

OHIO POWER COMPANY
Case No. 11-352-EL-AIR
KWH Tax 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

Witness Responsible:
T.E. Mitchell
O.J. Sever
T.A. Caudill
T.R. Zelina

Line No.	Acct. No.	Purpose and Description: Account Title	Total Adjustment	Allocation Code	Allocation %	Jurisdictional Amount
(A)	(B)	(C)	(D)	(E)	(F)	(G)
1		**Purpose and Description:**				
2		To remove the effects of KWH Tax Rider from the distribution test year				
3						
4	440 - 445	Sales of electricity (billings to customers)	(75,941)	ALLDIST	100.00%	$ (75,941)
5						
6	4081010	Revenue-KWH Taxes	(75,506)	ALLDIST	100.00%	$ (75,506)
7						
8						$ (435)
9						
10						
11						
12						
13						
14						
15						

Line No.			
16	**Supporting Calculations**		
17	Summary		
18	Account 4081010		
19	KWH Tax	Amount - $	
20	Jun 2010 - Aug 2010	19,967,212.39	Actual
21	Sep 2010	5,815,758.17	Forecast
22	Oct 2010	6,361,739.63	Forecast
23	Nov 2010	5,616,723.13	Forecast
24	Dec 2010	6,985,109.57	Forecast
25	Jan 2011	7,498,900.20	Forecast
26	Feb 2011	6,584,597.41	Forecast
27	Mar 2011	6,661,938.86	Forecast
28	Apr 2011	6,629,133.09	Forecast
29	May 2011	5,506,169.00	Forecast
30	Total	75,506,276.41	

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

Date Prepared: 2/28/2011

OHIO POWER COMPANY
Case No. 11-352-EL-AIR
Energy Efficiency & Peak Demand Reduction 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-3.4a

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 Account Title	Total Adjustment	Allocation Code	Allocation %		Juris-dictional Amount
(A)	(B)	(C)	(D)	(E)	(F)		(G)
1		Purpose and Description:					
2		To remove the effect of the Energy Efficiency and Peak Demand Reduction (EE/EDR) rider from the distribution test year					
3							
4	440-445	Sales of electricity (billings to customers)	(52,744)	ALLDIST	100.00%	$	(52,744)
5							
6	9030001	Customer Orders & Inquiries	(1)	ALLDIST	100.00%	$	(1)
7	9070000	Supervision - Customer Service	(0)	ALLDIST	100.00%	$	(0)
8	9070001	Supervision - DSM	(273)	ALLDIST	100.00%	$	(273)
9	9080000	Customer Assistance Expenses	(11)	ALLDIST	100.00%	$	(11)
10	9080009	Cust Assistance Expense - DSM	(33,938)	ALLDIST	100.00%	$	(33,938)
11	9080014	DSM Costs Deferred	(8,745)	ALLDIST	100.00%	$	(8,745)
12	9110001	Supervision - Residential	(20)	ALLDIST	100.00%	$	(20)
13	9110002	Supervision - Comm & Ind	(86)	ALLDIST	100.00%	$	(86)
14	9200000	Administrative & Gen Salaries	(6)	ALLDIST	100.00%	$	(6)
15	9210001	Off Supl & Exp - Nonassociated	(0)	ALLDIST	100.00%	$	(0)
16	9230001	Outside Svcs Empl - Nonassoc	(174)	ALLDIST	100.00%	$	(174)
17	9301002	Radio Station Advertising Time	(3)	ALLDIST	100.00%	$	(3)
18	9301007	Special Adv Space & Prod Exp	(424)	ALLDIST	100.00%	$	(424)
19	9302000	Misc General Expenses	(4)	ALLDIST	100.00%	$	(4)
20		Total O&M	(43,686)			$	(43,686)
21							
22						$	(9,058)
23							
24							
25							
26							
27							
28							
29							
30							

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

Date Prepared: 2/28/2011

OHIO POWER COMPANY
Case No. 11-352-EL-AIR
Economic Development Recovery 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-3.5
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: Account Title	Total Adjustment	Allocation: Code	Allocation: %		Juris-dictional Amount
(A)	(B)	(C)	(D)	(E)	(F)		(G)
1		**Purpose and Description:**					
2		To remove the effects of the Economic Development Recovery Rider (EDR) from the distribution test year					
3							
4	440 - 445	Sales of electricity (billings to customers)	(27,140)	ALLDIST	100.00%	$	(27,140)
5	442	Sales of electricity (EDR discount)	29,565 [1]				
6		Total Revenues	2,424				
7							
8	5550110	Purchased Power (over/under)	2,424	ALLDIST	100.00%	$	2,424
9							
10							
11							
12						$	(29,565)

13
14
15
16
17
18 **Supporting Calculations**

Line	Accounts	Description	3 Months Actual 8/31/10	9 Months Forecast 5/31/2011	12 Months Ended 5/31/2011 Total	Impact Inc. (Dec)
23	5550110	Purchased Power (over/under)	(3,784,292) A	1,360,079 B	(2,424,213)	2,424,213

(Amount - $)

26 Sources:
27 A- Company General Ledger
28 B- Company Forecast Model
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.

Date Prepared: 2/28/2011

OHIO POWER COMPANY
Case No. 11-352-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: Account Title		Total Adjustment	Allocation Code	Allocation %	Juris-dictional Amount
(A)	(B)	(C)		(D)	(E)	(F)	(G)
1		**Purpose and Description:**					
2		To remove the effect of the Enhanced Service Reliability Rider (ESRR) from the distribution test year					
3							
4	440-445	Sales of Electricity		(17,835)			
5			Total Revenue	(17,835)	ALLDIST	100.00%	$ (17,835)
6							
7	4030001	Depreciation Exp		(222)			
8			Total Depreciation	(222)	ALLDIST	100.00%	$ (222)
9							
10	5930009	ESRR-OvUnd Maint Ovh Lines		(210)	ALLDIST	100.00%	$ (210)
11	5930000	Maintenance of Overhead Lines		(19,740)	ALLDIST	100.00%	$ (19,740)
12			Total O&M	(19,950)			
13							
14							$ 2,338
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
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29							
30							

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

Date Prepared: 2/28/2011

OHIO POWER COMPANY
Case No. 11-352-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.	Acct. No.	Purpose and Description Account Title	Total Adjustment	Allocation Code	Allocation %		Juris-dictional Amount
(A)	(B)	(C)	(D)	(E)	(F)		(G)
1		**Purpose and Description:**					
2		Adjust to decrease Pole Attachment Revenues recorded from June 2010 through August 2010					
3		for adjustments related to prior periods (Account 454)					
4							
5	4540002	Rent from Elect Property-Non-Affiliated					
6		**Remove Out of Period Pole Attachment Revenue**	(698)	DISTPLANT	99.9012%	$	(697)
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22	**Supporting Calculations**						
23		Summary					
24		Account 4540002					
25		CAD056AJE	Amount - $				
26		6/30/2010	(949,106.29)	Actual			
27		7/30/2010	(4,467.09)	Actual			
28		7/31/2010	249,942.66				
29		8/31/2010	5,763.24	Actual			
30		Total	(697,867.48)				

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

Date Prepared: 2/28/2011

OHIO POWER COMPANY
Case No. 11-352-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):

Schedule C-3.8
Page 1 of 1
Witness Responsible:
T.E. Mitchell
T.A. Caudill

Line No.	Acct. No.	Purpose and Description: Account Title	Total Adjustment	Allocation Code	Allocation %		Juris-dictional Amount
(A)	(B)	(C)	(D)	(E)	(F)		(G)
1		**Purpose and Description:**					
2		Adjust to decrease Pole Attachment Expenses recorded from June 2010 through August 2010					
3		for adjustments related to prior periods (Account 589)					
4							
5	5890001	Rents - Nonassociated					
6		**Out of Period Pole Attachment Rental Expense**	(603)	DISTPLANT	99.9012%	$	(602)
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24	**Supporting Calculations**						
25		Summary					
26		Account 5890001					
27		CAD056AJE	Amount - $				
28		6/30/2010	(602,900.05)	Actual			
29		7/30/2010	(6.03)	Actual			
30		Total	(602,906.08)				

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

OHIO POWER COMPANY
Case No. 11-352-EL-AIR
Remove Effect of 2010 Severance
For The Twelve Months Ending May 31, 2011

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-3.9a

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

Line No.	Acct. No.	Purpose and Description — Account Title		Total Adjustment	Allocation Code	Allocation %		Juris-dictional Amount
(A)	(B)	(C)		(D)	(E)	(F)		(G)
1								
2	Purpose and Description:							
3	To remove the effect of the 2010 Severance							
4								
5	5880000	Miscellaneous Distribution Exp		(12,628)	DISTPLANT	99.9012%	$	(12,616)
6	9200000	Administrative & Gen Salaries		(2,184)	DISTPLANT	99.9012%	$	(2,182)
7	9230001	Outside Svcs Empl - Nonassoc		(12)	DISTPLANT	99.9012%	$	(12)
8	9260005	Group Medical Ins Premiums		(138)	DISTPLANT	99.9012%	$	(138)
9	9260009	Group Dental Insurance Prem		(7)	DISTPLANT	99.9012%	$	(7)
10	4081002	FICA		(600)	DISTPLANT	99.9012%	$	(600)
11	9260027	Savings Plan Contributions		(1)	DISTPLANT	99.9012%	$	(1)
12			Total O&M	(15,570)			$	(15,554)
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.

Date Prepared: 2/28/2011

OHIO POWER COMPANY
Case No. 11-352-EL-AIR
Amortization of 2010 Severance
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):
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: Account Title		Total Adjustment	Allocation Code	Allocation %	Jurisdictional Amount
(A)	(B)	(C)		(D)	(E)	(F)	(G)
1							
2	**Purpose and Description:**						
3	To amortize the 2010 Severance over 3 years.						
4							
5	5880000	Miscellaneous Distribution Exp		4,324	DISTPLANT	99.9012%	$ 4,319
6	9200000	Administrative & Gen Salaries		740	DISTPLANT	99.9012%	$ 740
7	9230001	Outside Svcs Empl - Nonassoc		5	DISTPLANT	99.9012%	$ 5
8	9260005	Group Medical Ins Premiums		46	DISTPLANT	99.9012%	$ 46
9	9260009	Group Dental Insurance Prem		2	DISTPLANT	99.9012%	$ 2
10	4081002	FICA		200	DISTPLANT	99.9012%	$ 200
11	9260027	Savings Plan Contributions		0	DISTPLANT	99.9012%	$ 0
12			Total O&M	5,318			$ 5,312
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.

Date Prepared: 2/28/2011

OHIO POWER COMPANY
Case No. 11-352-EL-AIR
Annualize Labor & Payroll Expenses
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-3.11a, WP C-3.11b

Schedule C-3.11
Page 1 of 1
Witness Responsible:
O.J. Sever
T.A. Caudill

Line No.	Acct. No.	Purpose and Description — Account Title	Total Adjustment	Allocation Code	Allocation %	Jurisdictional Amount
(A)	(B)	(C)	(D)	(E)	(F)	(G)
1		Purpose and Description:				
2		To adjust test year Payroll Expenses and F.I.C.A. Taxes to reflect annualized				
3		staffing levels and wages at the end of the test year				
4						
5	5800000	Supervision & Engineering	$ 34	DISTPLANT	99.9012%	$ 34
6	5820000	Station Equipment	$ 10	DISTPLANT	99.9012%	$ 10
7	5830000	Overhead Lines	$ 23	DISTPLANT	99.9012%	$ 23
8	5840000	Underground Lines	$ 5	DISTPLANT	99.9012%	$ 5
9	5850000	Street & Area Lighting	$ 2	DISTPLANT	99.9012%	$ 2
10	5860000	Meters	$ 27	DISTPLANT	99.9012%	$ 27
11	5870000	Customer Installations	$ 4	DISTPLANT	99.9012%	$ 4
12	5880000	Miscellaneous Distribution Exp	$ 83	DISTPLANT	99.9012%	$ 83
13	5890001	Rents - Nonassociated	$ 0	DISTPLANT	99.9012%	$ 0
14	5900000	Supervision & Engineering	$ 5	DISTPLANT	99.9012%	$ 5
15	5910000	Structures	$ 0	DISTPLANT	99.9012%	$ 0
16	5920000	Station Equipment	$ 21	DISTPLANT	99.9012%	$ 21
17	5930000	Maintenance of Overhead Lines	$ 204	DISTPLANT	99.9012%	$ 203
18	5940000	Underground Lines	$ 6	DISTPLANT	99.9012%	$ 6
19	5950000	Line Transformers	$ 12	DISTPLANT	99.9012%	$ 12
20	5960000	Street & Area Lighting	$ 2	DISTPLANT	99.9012%	$ 2
21	5970000	Meters	$ 5	DISTPLANT	99.9012%	$ 5
22	5980000	Misc Distribution Plant	$ 13	DISTPLANT	99.9012%	$ 13
23	9010000	Supervision & Engineering	$ 6	NUMCUST	99.9999%	$ 6
24	9020000	Meter Reading	$ 43	NUMCUST	99.9999%	$ 43
25	9030000	Customer Records & Collection Expense	$ 46	NUMCUST	99.9999%	$ 46
26	9070000	Supervision	$ 0	NUMCUST	99.9999%	$ 0
27	9080000	Customer Assistance Expenses	$ 29	NUMCUST	99.9999%	$ 29
28	9100000	Misc Customer Service	$ 0	NUMCUST	99.9999%	$ 0
29	9200000	Salaries	$ 47	DISTPLANT	99.9012%	$ 47
30	9210000	Office Supplies	$ 0	DISTPLANT	99.9012%	$ 0
31	9250000	Injuries & Damages	$ 0	DISTPLANT	99.9012%	$ 0
32	9260000	Employee Benefits	$ 0	DISTPLANT	99.9012%	$ 0
33	9302007	Assoc Business Development Exp	$ 1	DISTPLANT	99.9012%	$ 1
34	9350000	Admin & General Maintenance	$ 24	DISTPLANT	99.9012%	$ 24
35			$ 655			$ 654
36						
37	9260027	Employee Benefits - Savings Plan Contribution	$ 26	DISTPLANT	99.9012%	$ 26
38						
39	408.1	Payroll Taxes	$ 48	DISTPLANT	99.9012%	$ 48
40						
41						
42		Total Payroll Expense and Tax Adjustment	$ 729			$ 728

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

Date Prepared: 2/28/2011

OHIO POWER COMPANY
Case No. 11-352-EL-AIR
Annualize Pension 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-2.1, WP C-3.12a

Schedule C-3.12
Page 1 of 1
Witness Responsible:
H.E. McCoy
T.A. Caudill

Line No.	Acct. No.	Purpose and Description: Account Title		Total Adjustment	Allocation: Code	Allocation: %	Juris-dictional Amount
(A)	(B)	(C)		(D)	(E)	(F)	(G)
1							
2		**Purpose and Description:**					
3		Adjust pension expense in forecast to reflect the most recent actuarial estimates for the test period.					
4							
5							
6		PENSION EXPENSE					
7	9260003 & 9260037	Distribution Pension Expense in Forecast (Line 25)	5,040				
8		Less: Amount Charged to Capital Projects & Clearing Accounts (Line 29)	(3,318)				
9		Net Distribution Pension Expense in Forecast		1,722			
10		Ratio of Pension Expense to Total Accrual (Line 9 / Line 7)		34.16%			
11							
12	9260050	Distribution Pension Accrual for Test Year Ended 5/31/2011 (Line 33)	6,286				
13		Percentage of Pension Accrual Charged to O&M (Line 10)	34.16%				
14		Adjusted Pension Expense		2,147			
15							
16		Adjustment Amount (Line 14 - Line 9)		426	DISTPLANT	99.9012%	$ 425
17							
18							
19	**Supporting Calculations**						
20							
21		Calculation of Forecasted Amounts Related to Distribution					
22							
23	9260003 & 9260037				Account 9260003 on Forecasted Benefit		
24		Total Company Pension Expense in Forecast	15,010		Amounts Worksheet		
24		Historic Ratio of Distribution to Total Company Expense	33.6%		Allocation Code:	A&G9	
25		Distribution Pension Expense in Forecast		$ 5,040			
26							
27	9260050	Total Company Pension Fringe Loading Offset in Forecast	(6,309)		Account 9260050 on Forecasted Benefit Amounts Worksheet		
28		Historic Ratio of Distribution to Total Company Expense	52.6%		Allocation Code:	A&G10	
29		Distribution Pension Fringe Loading Offset in Forecast		$ (3,318)			
30							
31		Test Year Pension Expense					
32							
33		2011 Distribution Expense per Actuarial Report	6,286				

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

Date Prepared: 2/28/2011

OHIO POWER COMPANY
Case No. 11-352-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(s):
Schedule C-2.1, WP C-3.13a

Schedule C-3.13
Page 1 of 1
Witness Responsible:
H.E. McCoy
T.A. Caudill

Line No.	Acct. No.	Purpose and Description: Account Title		Total Adjustment	Allocation: Code	Allocation: %	Juris-dictional Amount
(A)	(B)	(C)		(D)	(E)	(F)	(G)
1		**Purpose and Description:**					
2		Adjust OPEB expense to reflect the most recent actuarial estimates for the test period.					
3							
4							
5	92600021 &	OPEB EXPENSE					
6	9260057	Distribution OPEB Expense in Forecast (Line 24)	5,339				
7	9230053	Less: Amount Charged to Capital Projects & Clearing Accounts (Line 28)	(1,627)				
8		Net Distribution OPEB Expense in Forecast		3,713			
9		Ratio of OPEB Expense to Total Accrual (Line 8 / Line 6)		69.54%			
10							
11		Distribution OPEB Accrual for Test Year Ended 5/31/2011 (Line 32)	4,724				
12		Percentage of OPEB Accrual Charged to O&M (Line 9)	69.54%				
13		Adjusted Distribution OPEB Expense for TYE 5/31/2011		3,285			
14							
15		Adjustment Amount (Line 13 - Line 8)		(428)	DISTPLANT	99.9012%	$ (428)
16							
17							
18	**Supporting Calculations**						
19							
20		Calculation of Forecasted Amounts in Related to Distribution					
21							
22	92600021 & 9260057	Total Company OPEB Expense in Forecast	12,141		Net of Accounts 9260021 & 57 on Forecasted Benefit Amounts Worksheet		
23		Historic Ratio of Distribution to Total Company Expense	44.0%		Allocation Code:	A&G10	
24		Distribution OPEB Expense in Forecast		$ 5,339			
25							
26	9230053	Total Company OPEB Fringe Loading Offset in Forecast	(2,481)		Account 9260053 on Forecasted Benefit Amounts Worksheet		
27		Historic Ratio of Distribution to Total Company Expense	65.6%		Allocation Code:	A&G12	
28		Distribution OPEB Fringe Loading Offset in Forecast		$ (1,627)			
29							
30		Test Year OPEB Expense					
31							
32		2011 Distribution OPEB Contribution per Actuarial Report	4,724				

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

Date Prepared: 2/28/2011

OHIO POWER COMPANY
Case No. 11-352-EL-AIR
Interest on Customer Deposits
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 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 Account Title		Total Adjustment	Allocation Code	Allocation %		Juris-dictional Amount
(A)	(B)	(C)		(D)	(E)	(F)		(G)
1		**Purpose and Description:**						
2		Adjust customer deposit interest expense to be the rate requested in the filing multiplied by the date certain balance						
3		-- the interest expense associated with these deposits is added to operating expense						
4								
5	4310002	INTEREST ON CUSTOMER SERVICE DEPOSITS						
6		Date Certain Deposits 8/31/10 (a/c 235)	26,441					
7		Requested Interest Rate	3.00%					
8		Going Level Interest Expense	793					
9		Interest Expense Reflected in Cost of Service	1,193					
10		Adjustment to Interest on Customer Deposits		(400)	ALLDIST	100.00%	$	(400)
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.

Date Prepared: 2/28/2011

OHIO POWER COMPANY
Case No. 11-352-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.	Acct. No.	Purpose and Description Account Title	Total Adjustment	Allocation Code	Allocation %	Juris-dictional Amount
(A)	(B)	(C)	(D)	(E)	(F)	(G)
1		Purpose and Description:				
2		To include in the test year - amortization of the estimated rate case expense over three years				
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						
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24						
25						
26						
27						
28						
29						
30						

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

Date Prepared: 2/28/2011

OHIO POWER COMPANY
Case No. 11-352-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.	Acct. No.	Purpose and Description Account Title	Total Adjustment	Allocation Code	Allocation %	Juris-dictional Amount
(A)	(B)	(C)	(D)	(E)	(F)	(G)
1		**Purpose and Description:**				
2		To include Public Safety Announcement expense in the distribution test year				
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.

Date Prepared: 2/28/2011

OHIO POWER COMPANY
Case No. 11-352-EL-AIR
Annualize Depreciation 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 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 Account Title		Total Adjustment	Allocation Code	Allocation %	Juris-dictional 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	62,772				
10		Depreciation Expense for Test Year	63,155				
11		Adjustment to Depreciation Expense on Annualized basis to Test Year		(383)	DISTPLANT	99.9012%	$ (383)
12							
13							
14		**Depreciation Rate Adjustment - General (Distribution only)**					
15		Depreciation Expense Annualized as of					
16		August 31, 2010 Plant Balances	2,683				
17		Depreciation Expense for Test Year	2,716				
18		Adjustment to Depreciation Expense on Annualized basis to Test Year		(33)	DISTPLANT	99.9012%	$ (33)
19							
20							
21				(416)			$ (416)
22							
23							
24							
25							
26							
27							
28							
29							
30							

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

Date Prepared: 2/28/2011

OHIO POWER COMPANY
Case No. 11-352-EL-AIR
Depreciation Rate Adjustment
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): WPC3.xx
WP B-3.2a

Schedule C-3.18
Page 1 of 1
Witness Responsible:
T.E. Mitchell
D.A. Davis
T.A. Caudill

Line No.	Acct. No.	Purpose and Description Account Title		Total Adjustment	Allocation Code	Allocation %	Juris-dictional Amount
(A)	(B)	(C)		(D)	(E)	(F)	(G)
1							
2		**Purpose and Description:**					
3		Adjust depreciation at current approved rates to depreciation rates based on Depreciation Study rates					
4		based on date certain of 08/31/10					
5							
6	4030001	Depreciation Expense					
7		**Depreciation Rate Adjustment**					
8		Depreciation - Distribution Plant - Current Rates	62,772				
9		Depreciation - Distribution Plant - Study Rates	59,684				
10				(3,087)	DISTPLANT	99.9012%	$ (3,084)
11		Deprec - General Plant (Dist Co) - Current Rates	2,683				
12		Deprec - General Plant (Dist Co) - Study Rates	2,175				
13				(508)	DISTPLANT	99.9012%	$ (507)
14							
15		Adjustment for Depreciation on Current and Study Rates		(3,595)			$ (3,591)
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.

Date Prepared: 2/28/2011

OHIO POWER COMPANY
Case No. 11-352-EL-AIR
Remove Depreciation Expense for Solar Panels
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 B-2.2a, WP B-3.1a

Schedule C-3.19
Page 1 of 1
Witness Responsible:
T.E. Mitchell
O.J. Sever
T.A. Caudill

Line No.	Acct. No.	Purpose and Description / Account Title	Total Adjustment	Allocation Code	Allocation %	Juris-dictional Amount
(A)	(B)	(C)	(D)	(E)	(F)	(G)
1		**Purpose and Description:**				
2		To remove the effect of the Solar Panel Projects from the distribution test year				
3						
4	4030001	Depreciation Exp	(38)	ALLDIST	100.00%	$ (38)
5						
6						
7						
8						
9						
10						
11						
12						
13						
14	**Supporting Calculations**					
15		Summary				
16		Asset Value at 8/31/10	$ 531,067.56			
17		Depr Rate	0.33% [A]	Amount - $		
18		Jun 2010 - Aug 2010		22,482.83	Actual	
19		Sep 2010		1,757.39	Forecast	
20		Oct 2010		1,757.39	Forecast	
21		Nov 2010		1,757.39	Forecast	
22		Dec 2010		1,757.39	Forecast	
23		Jan 2011		1,757.39	Forecast	
24		Feb 2011		1,757.39	Forecast	
25		Mar 2011		1,757.39	Forecast	
26		Apr 2011		1,757.39	Forecast	
27		May 2011		1,757.39	Forecast	
28		Total		38,299.35		
29						
30	[A]	Depreciation rate in forecast as provided by Company witness Sever.				

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

Date Prepared: 2/28/2011

OHIO POWER COMPANY
Case No. 11-352-EL-AIR
Federal & State 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 No(s):
Schedule C-4.1

Schedule C-3.20
Page 1 of 1
Witness Responsible:
J.B. Bartsch
T.A. Caudill

Line No.	Acct. No.	Purpose and Description Account Title	Total Adjustment	Allocation Code	%		Juris-dictional Amount
(A)	(B)	(C)	(D)	(E)	(F)		(G)
1		**Purpose and Description:**					
2		To Adjust State, Local and Federal Income Tax Expense for Impacts					
3		related to Going-Level Adjustments					
4							
5							
6	409.1	Current State & Local Income Tax Expense	(387)	DIRECT	100.00%	$	(387)
7							
8	410.1 & 411.1	Deferred State & Local Income Tax Expense	(0)	DIRECT	100.00%	$	(0)
9							
10							
11							
12							
13	409.1	Current Federal Income Tax Expense	(7,560)	DIRECT	100.00%	$	(7,560)
14							
15	410.1 & 411.1	Deferred Federal Income Tax Expense	(250)	DIRECT	100.00%	$	(250)
16							
17	411.4 & 411.5	Deferred Investment Tax Credit Expense	-	DIRECT	100.00%	$	0
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							

Date Prepared: 2/28/2011

OHIO POWER COMPANY
Case No. 11-352-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 No(s):
Schedule C-4.1, WP C-4.1a thru q

Schedule C-4

Witness Responsible:
J.B. Bartsch

Line No. (A)	Description (B)	At Current Rates Unadjusted (C)	At Current Rates Schedule C-3 Adjustments (D)	At Current Rates Adjusted (E)	At Proposed Rates Proforma Adjustments (F)	At Proposed Rates Proforma (G)
1	Operating Income Before State & Local Income Taxes	$ 81,655	$ (22,107)	$ 59,548	$ 59,208	$ 118,756
2	Current State & Local Income Tax Expense	200	(387)	(187)	1,042	855
3	Operating Income Before Federal Income Taxes	81,455	(21,720)	59,735	58,166	117,901
	Reconciling Items:					
4	Interest Charges (Synchronization)	(24,706)	114	(24,591)	0	(24,591)
	Schedule M Reconciling Items:					
5	Tax Accelerated Depreciation	84,749	0	84,749	0	84,749
6	Book Depreciation	70,149	(4,271)	65,878	0	65,878
7	Excess of Tax Over Book Depreciation	(14,600)	(4,271)	(18,871)	0	(18,871)
8	Other Reconciling Items	(32,517)	4,278	(28,239)	0	(28,239)
9	Total Schedule M Reconciling Items	(47,117)	7	(47,110)	0	(47,110)
10	Federal Taxable Income	$ 9,633	$ (21,599)	$ (11,966)	$ 58,166	$ 46,199
	Federal, State, Local Income Taxes:					
11	Federal @ 35% Statutory Rate					
12	State & Local @ Various Effective Tax Rates					

OHIO POWER COMPANY
Case No. 11-352-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 No(s):
Schedule C-4.1, WP C-4.1a thru q

Witness Responsible:
J.B. Bartsch

Line No.	Description	At Current Rates: Unadjusted	At Current Rates: Schedule C-3 Adjustments	At Current Rates: Adjusted	At Proposed Rates: Proforma Adjustments	At Proposed Rates: Proforma
(A)	(B)	(C)	(D)	(E)	(F)	(G)
13	Current Federal Income Tax @ Statutory Rates	$ 3,371	$ (7,560)	$ (4,189)	$ 20,358	$ 16,170
14	Adjustments	0	0	0	0	0
15	Current Federal Income Tax Expense	3,371	(7,560)	(4,189)	20,358	16,170
	Deferred Income Tax Expense (Net):					
16	Depreciation Related	9,630	1,247	10,877	0	10,877
17	Excess DFIT Reversal - Depreciation	(37)	0	(37)	0	(37)
18	Other Temporary Differences	6,662	(1,497)	5,164	0	5,164
19	Total Deferred Federal Income Taxes (Net)	16,254	(250)	16,004	0	16,004
20	Amortization of Deferred Investment Tax Credits	0	0	0	0	0
21	Total Federal Income Tax Expense	19,625	(7,810)	11,815	20,358	32,173
22	Current State & Local Income Tax Expense	200	(387)	(187)	1,042	855
23	Deferred State & Local Income Tax Expense	122	(0)	122	0	122
24	Total State & Local Income Tax Expense	323	(387)	(64)	1,042	978
25	Total Income Tax Expense	19,948	(8,197)	11,751	21,400	33,151

Date Prepared: 2/28/2011

OHIO POWER COMPANY
Case No. 11-352-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 q

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	$ 638,225		$ 81,655	DIRECT
2	Current State & Local Income Tax Expense	350		200	DIRECT
3	Operating Income Before Federal Income Taxes	637,875		81,455	DIRECT
	Reconciling Items:				
4	Interest Charges	(157,117)		(24,706)	DIRECT
	Schedule M Reconciling Items:				
5	Tax Accelerated Depreciation	434,387		84,749	DIRECT
6	Book Depreciation	352,970		70,149	DIRECT
7	Excess of Tax Over Book Depreciation	(81,417)		(14,600)	DIRECT
8	Other Reconciling Items	(315,713)		(32,517)	DIRECT
9	Total Schedule M Reconciling Items	(397,130)		(47,117)	DIRECT
10	Federal Taxable Income	$ 83,628		$ 9,633	DIRECT
	Federal, State, Local Income Taxes:				
11	Federal @ 35% Statutory Rate				
12	State & Local @ Various Effective Tax Rates				

Date Prepared: 2/28/2011

OHIO POWER COMPANY
Case No. 11-352-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 q

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

Line No. (A)	Account Title (B)	Total Utility (1) (C)	Allocation % (2) (D)	Jurisdiction (3) (E)	Allocation Code/ Explanation (4) (F)
13	Current Federal Income Tax @ Statutory Rates	$ 29,270		$ 3,371	DIRECT
14	Adjustments	(16,433)		0	DIRECT
15	Current Federal Income Tax Expense	12,837		3,371	DIRECT
	Deferred Income Tax Expense (Net):				
16	Depreciation Related	61,842		9,630	DIRECT
17	Excess DFIT Reversal - Depreciation	(114)		(37)	DIRECT
18	Other Temporary Differences	84,171		6,662	DIRECT
19	Total Deferred Federal Income Taxes (Net)	145,900		16,254	DIRECT
20	Amortization of Deferred Investment Tax Credits	(226)		0	DIRECT
21	Total Federal Income Tax Expense	158,510		19,625	DIRECT
22	Current State & Local Income Tax Expense	350		200	DIRECT
23	Deferred State & Local Income Tax Expense	3,531		122	DIRECT
24	Total State & Local Income Tax Expense	3,881		323	DIRECT
25	Total Income Tax Expense	162,391		19,948	DIRECT

Date Prepared: 2/28/2011

OHIO POWER COMPANY
Case No. 11-352-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 No(s):

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

Line No.	Acct. No.	Social Organization/ Service Club	Total Utility	Allocation %	Jurisdiction
(A)	(B)	(C)	(D)	(E)	(F)

No social and/or service club dues are included in test year operating expenses.

Date Prepared: 2/28/2011

OHIO POWER COMPANY
Case No. 11-352-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.	Acct. No.	Charitable Organization	Total Utility	Allocation %	Jurisdictional Adjustment
(A)	(B)	(C)	(D)	(E)	(F)

No charitable contributions are included in test year operating expenses

Date Prepared: 2/28/2011

OHIO POWER COMPANY
Case No. 11-352-EL-AIR
Customer Service and Informational, Sales, and General Advertising Expense*
($000)

Data: 3 MOS 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. (A)	Acct. No. (B)	Description of Expenses (C)	Labor (D)	Non-Labor (E)	Jurisdictional (F)
1		**CUSTOMER SERVICE AND INFORMATIONAL EXPENSES**			
2	9070000	Supervision	$ 3	$ 1,607	$ 1,610
3	9080000	Customer Assistance	1,203	9,872	11,075
4	9090000	Informational and Instructional Expenses	0	368	368
5	9100000	Miscellaneous Customer Service & Informational Exp.	1	1	2
6		Total Customer Service & Informational Expenses	$ 1,208	$ 11,847	$ 13,055
7		**SALES EXPENSES**			
8	9110000	Supervision	$ 0	$ 110	$ 110
9	9120000	Demonstrating and Selling Expenses	0	1	1
10	9130000	Advertising Expenses	0	0	0
11	9160000	Miscellaneous Selling Expenses	0	6	6
12		Total Sales Expenses	$ -	$ 116	$ 116
13		**GENERAL ADVERTISING EXPENSES**			
14	9301000	General Advertising Expenses	$ 0	$ 1,341	$ 1,341
15	9302000	*Miscellaneous General Expenses*	0	2,406	2,406
16	9302007	Associated Business Development Expenses	11	582	593
17		Total General Advertising Expenses	$ 11	$ 4,329	$ 4,340

* This schedule applies to electric and gas companies only.

Date Prepared: 2/28/2011

OHIO POWER COMPANY
Case No. 11-352-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	Current Case Estimated	Most Recent Prior Case Actual	Most Recent Prior Case Estimate	Next Most Recent Case Actual	Next Most Recent Case Estimate	Justification of Significant Change
(A)	(B)	(C)	(D)	(E)	(F)	(G)
Legal	$ 125					
Accounting						
Rate of Return Studies	28					
Cost of Service Studies						
Other Major Rate Case Expenses (List & Specify)						
Total	$ 153	$ 519 *	$ 545 *	$ 487 *	$ 527 *	

Schedule of Rate Case Expense Amortization

Rate Case	Total Expense to be Amortized	Opinion/ Order Date	Authorized Amortization Period	Amount Amortized/ Expensed to Date	Expenses Included In Unadjusted Test Year Expense
(H)	(I)	(J)	(K)	(L)	(M)
Current (Estimated)	$ 153			$ -	$ -
Most Recent	$ 519	94-996-EL-AIR 03/23/1995	4 years	$ 519	-
Next Most Recent	$ 487	85-726-EL-AIR 07/10/1986	2 years	$ 487	-
					$ - (1)

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

* Breakdown by category not available.

Date Prepared: 2/28/2011

OHIO POWER COMPANY
Case No. 11-352-EL-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 No(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

					Operation and Maintenance Expense		
Line No.	Description	Total Company Unadjusted	Allocation Code/ Description	Allocation %	Jurisdictional Unadjusted	Adjustments	Jurisdictional Adjusted
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	Payroll Costs:						
2	Labor	$ 114,195	DIRECT	30.4577%	$ 34,781	$ 654	$ 35,436
3							
4	Employee Benefits						
5	Pension	$ 8,701	DIRECT	19.7698%	$ 1,720	$ 425	$ 2,145
6	OPEB	$ 9,660	DIRECT	38.3974%	$ 3,709	$ (428)	$ 3,282
7	Savings Plan Contribution	$ 6,324	A&G8	25.2650%	$ 1,598	$ 26	$ 1,624
8	Other Employee Benefits	$ 8,776	A&G8	25.2650%	$ 2,217	$ 0	$ 2,217
9	Total Benefits	$ 33,461			$ 9,244	$ 24	$ 9,268
10							
11	Payroll Taxes (F.I.C.A.)	$ 10,023	OTHTAX3	27.3837%	$ 2,745	$ 48	$ 2,793
12	Other Payroll Taxes	$ 121	OTHTAX3	27.3837%	$ 33	$ 0	$ 33
13	Total Payroll Taxes	$ 10,143			$ 2,778	$ 48	$ 2,826
14							
15	Total Payroll Costs	$ 157,800			$ 46,803	$ 726	$ 47,529
16							
17	Severance Costs:						
18	Labor - Severance	$ 14,824	DISTPLANT	99.9012%	$ 14,810	$ (9,746)	$ 5,064
19	Savings Plan Contribution - Severance	$ 1	DISTPLANT	99.9012%	$ 1	$ (0)	$ 0
20	Other Employee Benefits - Severance	$ 145	DISTPLANT	99.9012%	$ 145	$ (96)	$ 49
21	Payroll Taxes (F.I.C.A.) - Severance	$ 600	DISTPLANT	99.9012%	$ 600	$ (400)	$ 200
22	Total Payroll Costs - Severance	$ 15,570			$ 15,556	$ (10,242)	$ 5,313

OHIO POWER COMPANY
Case No. 11-352-EL-AIR
Total Company Payroll Analysis
by Employee Classifications/Payroll Distribution
For The Twelve Months Ending May 31, 2010
($000)

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

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

Line No.	Description	Most Recent Five Calendar Years 2005	2006	2007	2008	2009	Test Yr. 5/31/2011
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	Manhours						
2	Straight-Time Hours	3,348,525	3,546,066	3,559,461	3,720,320	3,703,283	3,082,338
3	Overtime Hours	596,279	516,818	532,749	672,539	570,396	485,447
4	Total Manhours	3,944,804	4,062,884	4,092,210	4,392,859	4,273,679	3,567,786
5	Ratio of Overtime Hours to Straight-Time Hours	17.81%	14.57%	14.97%	18.08%	15.40%	15.75%
6	Labor Dollars						
7	Straight-Time Dollars	116,812	126,611	132,364	140,150	148,019	137,027
8	Overtime Dollars	25,449	23,044	25,643	31,699	28,575	24,531
9	Total Labor Dollars	142,261	149,655	158,006	171,848	176,593	161,559
10	Ratio of Overtime Dollars to Straight-Time Dollars	21.79%	18.20%	19.37%	22.62%	19.30%	17.90%
11	O&M Labor Dollars	101,622	108,988	113,304	125,965	129,722	114,195
12	Ratio of O&M Labor Dollars to Total Labor Dollars	71.43%	72.83%	71.71%	73.30%	73.46%	70.68%
13	Total Employee Benefits	42,586	38,709	47,972	51,347	71,616	69,042
14	Employee Benefits Expensed	24,920	20,298	31,219	34,727	51,725	45,564
15	Ratio of Benefits Expensed to Total Benefits	58.52%	52.43%	65.08%	67.63%	72.23%	65.99%
16	Total Payroll Taxes	13,318	12,689	13,401	14,706	13,064	15,502
17	Payroll Taxes Expensed	9,262	8,473	8,841	10,172	8,507	11,108
18	Ratio of Payroll Taxes Expensed to Total Payroll Taxes	69.55%	66.78%	65.97%	69.17%	65.12%	71.65%
19	Average Employee Levels	1,939	2,033	2,051	2,087	2,095	1,926
20	Year End Employee Levels	1,984	2,059	2,061	2,101	2,062	2,007

Date Prepared: 2/28/2011

OHIO POWER COMPANY
Case No. 11-352-EL-AIR
Distribution Payroll Analysis
by Employee Classifications/Payroll Distribution
For The Twelve Months Ending May 31, 2010
($000)

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

Schedule C-9.1
Page 2 of 7
Witness Responsible:
T.E. Mitchell
O.J. Sever

Line No.	Description	Most Recent Five Calendar Years					Test Yr.
		2005	2006	2007	2008	2009	5/31/2011
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	Manhours						
2	Straight-Time Hours	1,549,331	1,589,645	1,565,417	1,607,550	1,581,548	1,226,702
3	Overtime Hours	280,540	178,116	151,278	273,843	207,229	135,564
4	Total Manhours	1,829,871	1,767,761	1,716,695	1,881,393	1,788,777	1,362,267
5	Ratio of Overtime Hours to Straight-Time Hours	18.11%	11.20%	9.66%	17.03%	13.10%	11.05%
6	Labor Dollars						
7	Straight-Time Dollars	45,868	48,185	49,131	50,711	51,850	52,549
8	Overtime Dollars	10,912	7,180	6,249	10,857	9,053	7,127
9	Total Labor Dollars	56,781	55,365	55,380	61,568	60,903	59,676
10	Ratio of Overtime Dollars to Straight-Time Dollars	23.79%	14.90%	12.72%	21.41%	17.46%	13.56%
11	O&M Labor Dollars	31,827	32,054	31,993	36,951	35,717	34,781
12	Ratio of O&M Labor Dollars to Total Labor Dollars	56.05%	57.90%	57.77%	60.02%	58.65%	58.28%
13	Total Employee Benefits	17,524	19,402	17,424	18,880	24,866	29,688
14	Employee Benefits Expensed	6,762	8,325	8,347	9,773	13,561	15,935
15	Ratio of Benefits Expensed to Total Benefits	38.59%	42.91%	47.91%	51.76%	54.54%	53.67%
16	Total Payroll Taxes	5,241	4,676	4,623	5,306	4,526	6,283
17	Payroll Taxes Expensed	2,777	2,247	2,216	2,900	2,097	3,680
18	Ratio of Payroll Taxes Expensed to Total Payroll Taxes	52.98%	48.05%	47.95%	54.66%	46.33%	58.57%
19	Average Employee Levels	895	910	903	915	901	795
20	Year End Employee Levels	902	913	902	922	882	850

Date Prepared: 2/28/2011

OHIO POWER COMPANY
Case No. 11-352-EL-AIR
Distribution Payroll Analysis - Exempt
by Employee Classifications/Payroll Distribution
For The Twelve Months Ending May 31, 2010
($000)

Data: 3 MOS Actual & 9 MOS Estimated
Type of Filing: ▸Original___Updated___Revised
Work Paper Reference No(s):
WP C-9.1a

Schedule C-9.1
Page 3 of 7
Witness Responsible:
T.E. Mitchell
O.J. Sever

Line No.	Description	Most Recent Five Calendar Years 2005	2006	2007	2008	2009	Test Yr. 5/31/2011
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	Manhours						
2	Straight-Time Hours	222,804	232,771	232,508	240,647	234,521	162,062
3	Overtime Hours	12,650	6,624	4,082	10,127	7,254	1,734
4	Total Manhours	235,454	239,395	236,590	250,774	241,775	163,796
5	Ratio of Overtime Hours to Straight-Time Hours	5.68%	2.85%	1.76%	4.21%	3.09%	1.07%
6	Labor Dollars						
7	Straight-Time Dollars	8,642	9,036	9,609	9,982	10,003	12,151
8	Overtime Dollars	432	227	137	344	261	140
9	Total Labor Dollars	9,075	9,263	9,746	10,326	10,264	12,291
10	Ratio of Overtime Dollars to Straight-Time Dollars	5.00%	2.51%	1.42%	3.45%	2.60%	1.15%
11	O&M Labor Dollars	4,966	4,909	5,172	5,602	5,593	7,654
12	Ratio of O&M Labor Dollars to Total Labor Dollars	54.72%	53.00%	53.06%	54.25%	54.49%	62.28%
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	122	124	128	129	126	*
20	Year End Employee Levels	122	132	126	132	122	*

* Not Available in this detail

Date Prepared: 2/28/2011

OHIO POWER COMPANY
Case No. 11-352-EL-AIR
Distribution Payroll Analysis - Nonexempt
by Employee Classifications/Payroll Distribution
For The Twelve Months Ending May 31, 2010
($000)

Data: 3 MOS Actual & 9 MOS Estimated
Type of Filing: ▶Original___Updated___Revised
Work Paper Reference No(s):
WP C-9.1b

Schedule C-9.1
Page 4 of 7
Witness Responsible:
T.E. Mitchell
O.J. Sever

Line No.	Description	Most Recent Five Calendar Years 2005	2006	2007	2008	2009	Test Yr. 5/31/2011
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	Manhours						
2	Straight-Time Hours	966,274	992,828	977,731	990,473	972,712	786,453
3	Overtime Hours	215,249	140,506	123,824	213,240	160,480	119,351
4	Total Manhours	1,181,523	1,133,334	1,101,555	1,203,713	1,133,192	905,804
5	Ratio of Overtime Hours to Straight-Time Hours	22.28%	14.15%	12.66%	21.53%	16.50%	15.18%
6	Labor Dollars						
7	Straight-Time Dollars	26,225	27,511	28,009	28,526	29,292	28,830
8	Overtime Dollars	8,180	5,577	5,045	8,298	6,913	6,204
9	Total Labor Dollars	34,405	33,088	33,055	36,824	36,206	35,033
10	Ratio of Overtime Dollars to Straight-Time Dollars	31.19%	20.27%	18.01%	29.09%	23.60%	21.52%
11	O&M Labor Dollars	21,283	21,241	21,291	24,646	23,564	21,461
12	Ratio of O&M Labor Dollars to Total Labor Dollars	61.86%	64.19%	64.41%	66.93%	65.08%	61.26%
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	564	575	570	573	562	*
20	Year End Employee Levels	564	574	571	573	548	*

* Not Available in this detail

Date Prepared: 2/28/2011

OHIO POWER COMPANY
Case No. 11-352-EL-AIR
Distribution Payroll Analysis - Salaried Nonexempt
by Employee Classifications/Payroll Distribution
For The Twelve Months Ending May 31, 2010
($000)

Data: 3 MOS Actual & 9 MOS Estimated
Type of Filing: ▶Original___Updated___Revised
Work Paper Reference No(s):
WP C-9.1c

Schedule C-9.1

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

Line No.	Description	Most Recent Five Calendar Years 2005	2006	2007	2008	2009	Test Yr. 5/31/2011
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	Manhours						
2	Straight-Time Hours	360,253	364,046	355,178	376,430	374,315	278,187
3	Overtime Hours	52,641	30,986	23,372	50,476	39,495	14,479
4	Total Manhours	412,894	395,032	378,550	426,906	413,810	292,666
5	Ratio of Overtime Hours to Straight-Time Hours	14.61%	8.51%	6.58%	13.41%	10.55%	5.20%
6	Labor Dollars						
7	Straight-Time Dollars	11,000	11,638	11,513	12,202	12,554	11,568
8	Overtime Dollars	2,301	1,377	1,067	2,215	1,879	783
9	Total Labor Dollars	13,301	13,014	12,580	14,417	14,434	12,352
10	Ratio of Overtime Dollars to Straight-Time Dollars	20.91%	11.83%	9.27%	18.15%	14.97%	6.77%
11	O&M Labor Dollars	5,579	5,904	5,531	6,703	6,560	5,666
12	Ratio of O&M Labor Dollars to Total Labor Dollars	41.94%	45.36%	43.97%	46.49%	45.45%	45.87%
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	209	211	205	213	213	*
20	Year End Employee Levels	216	207	205	217	212	*

* Not Available in this detail

Date Prepared: 2/28/2011

OHIO POWER COMPANY
Case No. 11-352-EL-AIR
Transmission Payroll Analysis
by Employee Classifications/Payroll Distribution
For The Twelve Months Ending May 31, 2010
($000)

Data: 3 MOS Actual & 9 MOS Estimated
Type of Filing: ▶Original___Updated___Revised
Work Paper Reference No(s):
WP C-9.1d

Schedule C-9.1
Page 6 of 7
Witness Responsible:
T.E. Mitchell
O.J. Sever

Line No.	Description	Most Recent Five Calendar Years 2005	2006	2007	2008	2009	Test Yr. 5/31/2011
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	Manhours						
2	Straight-Time Hours	348,411	400,319	407,930	420,755	409,990	398,422
3	Overtime Hours	43,769	41,931	40,687	55,642	48,608	28,891
4	Total Manhours	392,180	442,250	448,617	476,397	458,598	427,313
5	Ratio of Overtime Hours to Straight-Time Hours	12.56%	10.47%	9.97%	13.22%	11.86%	7.25%
6	Labor Dollars						
7	Straight-Time Dollars	11,893	13,320	13,803	14,196	14,621	13,013
8	Overtime Dollars	1,797	1,679	1,669	2,281	2,055	1,098
9	Total Labor Dollars	13,690	14,999	15,471	16,477	16,676	14,111
10	Ratio of Overtime Dollars to Straight-Time Dollars	15.11%	12.61%	12.09%	16.07%	14.05%	8.44%
11	O&M Labor Dollars	8,418	8,731	8,286	9,016	8,862	6,840
12	Ratio of O&M Labor Dollars to Total Labor Dollars	61.49%	58.21%	53.56%	54.72%	53.14%	48.47%
13	Total Employee Benefits	4,614	4,672	4,486	4,444	5,864	6,365
14	Employee Benefits Expensed	1,410	1,153	1,103	1,192	2,209	2,383
15	Ratio of Benefits Expensed to Total Benefits	30.56%	24.67%	24.60%	26.83%	37.68%	37.43%
16	Total Payroll Taxes	1,275	1,257	1,323	1,374	1,256	1,492
17	Payroll Taxes Expensed	801	701	678	751	625	912
18	Ratio of Payroll Taxes Expensed to Total Payroll Taxes	62.84%	55.80%	51.27%	54.69%	49.76%	61.10%
19	Average Employee Levels	204	225	232	234	229	205
20	Year End Employee Levels	212	230	232	233	225	190

Date Prepared: 2/28/2011

OHIO POWER COMPANY
Case No. 11-352-EL-AIR
Generation Payroll Analysis
by Employee Classifications/Payroll Distribution
For The Twelve Months Ending May 31, 2010
($000)

Data: 3 MOS Actual & 9 MOS Estimated
Type of Filing: ▶Original___Updated___Revised
Work Paper Reference No(s):
WP C-9.1e

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

Line No.	Description	Most Recent Five Calendar Years 2005	2006	2007	2008	2009	Test Yr. 5/31/2011
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	Manhours						
2	Straight-Time Hours	1,450,783	1,556,102	1,586,114	1,692,015	1,711,745	1,457,214
3	Overtime Hours	271,970	296,771	340,784	343,054	314,559	320,992
4	Total Manhours	1,722,753	1,852,873	1,926,898	2,035,069	2,026,304	1,778,206
5	Ratio of Overtime Hours to Straight-Time Hours	18.75%	19.07%	21.49%	20.27%	18.38%	22.03%
6	Labor Dollars						
7	Straight-Time Dollars	59,051	65,107	69,430	75,243	81,548	71,465
8	Overtime Dollars	12,740	14,185	17,725	18,561	17,467	16,306
9	Total Labor Dollars	71,791	79,291	87,155	93,804	99,014	87,771
10	Ratio of Overtime Dollars to Straight-Time Dollars	21.57%	21.79%	25.53%	24.67%	21.42%	22.82%
11	O&M Labor Dollars	61,377	68,203	73,024	79,997	85,144	72,574
12	Ratio of O&M Labor Dollars to Total Labor Dollars	85.49%	86.02%	83.79%	85.28%	85.99%	82.69%
13	Total Employee Benefits	20,449	14,635	26,063	28,023	40,886	32,989
14	Employee Benefits Expensed	16,747	10,819	21,768	23,762	35,956	27,247
15	Ratio of Benefits Expensed to Total Benefits	81.90%	73.93%	83.52%	84.80%	87.94%	82.59%
16	Total Payroll Taxes	6,801	6,757	7,456	8,026	7,282	7,727
17	Payroll Taxes Expensed	5,684	5,525	5,946	6,520	5,786	6,516
18	Ratio of Payroll Taxes Expensed to Total Payroll Taxes	83.59%	81.78%	79.75%	81.24%	79.45%	84.33%
19	Average Employee Levels	840	898	916	938	965	926
20	Year End Employee Levels	870	916	927	948	955	967

Date Prepared: 2/28/2011

OHIO POWER COMPANY
Case No. 11-352-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 1 of 4
Witness Responsible:
T.E. Mitchell

Line No.	Description	Date Certain[1] 08/31/2010	Most Recent Five Calendar Years 2009	2008	2007	2006	2005
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	**UTILITY PLANT**						
2	Utility Plant (101-106, 114) (incl. EPIS leased & assoc. reserve)	$ 9,899,923	$ 9,681,248	$ 8,179,323	$ 7,630,914	$ 6,279,590	$ 6,046,843
3	Construction Work in Progress (107)	139,577	198,843	787,180	716,640	1,339,631	690,168
4	Total Utility Plant	10,039,500	9,880,091	8,966,503	8,347,554	7,619,221	6,737,011
5	(Less) Accum. Prov. for Depr., Amort., and Depl. (108, 110, 111, 115)	3,604,568	3,403,633	2,941,679	2,784,424	2,670,392	2,594,720
6	Net Utility Plant, Before Nuclear Fuel	6,434,933	6,476,458	6,024,825	5,563,130	4,948,828	4,142,291
7	Nuclear Fuel (120.1-120.4, 120.6)	-	-	-	-	-	-
8	(Less) Accum. Prov. For Amort. of Nuclear Fuel Assem. (120.5)	-	-	-	-	-	-
9	Net Nuclear Fuel	-	-	-	-	-	-
10	Net Utility Plant	6,434,933	6,476,458	6,024,825	5,563,130	4,948,828	4,142,291
11	**OTHER PROPERTY AND INVESTMENTS**						
12	Nonutility Property (121)	11,614	11,297	53,724	11,679	11,493	11,109
13	(Less) Accum. Prov. for Depr. & Amort. (122)	7,647	7,697	8,889	9,103	8,701	5,397
14	Investments in Associated Companies (123)	0	0	0	0	0	0
15	Investments in Subsidiary Companies (123.1)	734	734	734	734	734	640
16	Noncurrent Portion of Allowances	18,354	18,354	20,826	24,397	29,433	27,923
17	Other Investments (124)	109,879	110,018	64,478	56,916	52,606	67,161
18	Special Funds (125-129)	0	0	0	87,709	0	0
19	Long-Term Portion of Derivative Assets (175)	35,071	28,003	38,972	51,182	69,997	144,016
20	Long-Term Portion of Derivative Assets - Hedges (176)	0	0	125	152	95	0
21	Total Other Property and Investments	168,006	160,709	169,970	223,664	155,857	245,451
22	**CURRENT AND ACCRUED ASSETS**						
23	Cash (131) & Working Funds (135) &TCI (136)	1,471	1,984	936	1,248	1,338	974
24	Special Deposits (132-134)	59,081	20,266	27,508	9,094	11,741	23,081
25	Notes Receivable (141)	-	-	22,833	0	25	25
26	Customer Accounts Receivable (142)	48,530	41,467	68,393	70,848	61,543	88,958
27	Other Accounts Receivable (143)	6,497	19,343	25,157	36,271	26,120	51,926
28	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)	2,703	2,665	3,667	3,396	824	1,517
29	Notes Receivable from Associated Companies (145)	129,335	438,352	-	-	-	-
30	Accounts Receivable from Associated Companies (146)	141,457	197,359	115,959	117,192	105,410	167,579
31	Fuel Stock (151)	262,601	327,109	181,786	89,601	117,179	94,913
32	Fuel Stock Expense Undistributed (152)	8,925	9,758	5,118	3,273	3,262	2,687
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.

OHIO POWER COMPANY
Case No. 11-352-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 2 of 4
Witness Responsible:
T.E. Mitchell

Line No.	Description	Date Certain[1] 08/31/2010	Most Recent Five Calendar Years 2009	2008	2007	2006	2005
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
34	**CURRENT AND ACCRUED ASSETS, continued**						
35	Plant Material and Operating Supplies (154)	117,263	106,233	96,167	90,199	74,840	62,209
36	Merchandise (155)	-	-	-	-	-	-
37	Other Materials and Supplies (156)	-	-	-	-	-	-
38	Nuclear Materials Held for Sale (157)	-	-	-	-	-	-
39	Allowances (158.1 and 158.2)	22,919	27,607	32,089	42,645	39,205	52,525
40	(Less) Noncurrent Portion of Allowances	18,354	18,354	20,826	24,397	29,433	27,923
41	Stores Expense Undistributed (163)	-	-	-	-	-	-
42	Prepayments (165)	7,593	3,498	10,043	16,396	64,031	175,985
43	Interest and Dividends Receivable (171)	1,287	1,342	4,508	-	-	-
44	Rents Receivable (172)	827	1,374	220	203	195	111
45	Accrued Utility Revenues (173)	32,188	15,021	18,239	26,819	10,108	14,817
46	Miscellaneous Current and Accrued Assets (174)	1,721	3	3	1,639	0	0
47	Derivative Instrument Assets (175)	79,759	76,808	88,758	96,038	160,172	262,044
48	(Less) Long-Term Portion of Derivative Instrument Assets (175)	35,071	28,003	38,972	51,182	69,997	144,015
49	Derivative Instrument Assets - Hedges (176)	46	1,242	3,631	785	6,867	6,991
50	~~(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)~~	0	0	126	152	95	0
51	Total Current and Accrued Assets	865,573	1,239,744	635,744	522,123	571,686	821,368
52	**DEFERRED DEBITS**						
53	Unamortized Debt Expense (181)	15,855	14,056	13,088	14,807	13,196	9,196
54	Extraordinary Property Losses (182.1)	-	-	-	-	-	-
55	Unrecovered Plant and Regulatory Study Costs (182.2)	-	-	-	-	-	-
56	Other Regulatory Assets (182.3)	869,756	738,637	445,237	318,489	410,838	395,921
57	Prelim. Survey and Investigation Charges (183)	38,816	38,165	37,869	37,209	33,346	0
58	PREL. SUR. & INVEST. CHARGES (GAS) (183.1, 183.2)	-	-	-	-	-	-
59	Clearing Accounts/Temp Facilities (184, 185)	225	-	-	-	-	-
60	Miscellaneous Deferred Debits (186)	41,270	111,218	119,530	118,280	114,507	119,208
61	Def. Losses from Disposition of Utility Plant (187)	-	-	-	-	-	-
62	Research, Devel. And Demonstration Expend. (188)	-	-	-	-	-	-
63	Unamortized Loss on Reacquired Debt (189)	7,474	7,871	8,497	10,116	11,782	13,449
64	Accumulated Deferred Income Taxes (190)	267,673	270,381	322,089	209,969	183,435	138,837
65	Total Deferred Debits	1,230,970	1,180,348	946,311	708,870	767,105	676,611
66	Total Assets and Other Debits	$ 8,699,481	$ 9,067,256	$ 7,776,849	$ 7,017,787	$ 6,443,477	$ 5,886,721

[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.

Date Prepared: 2/28/2011

OHIO POWER COMPANY
Case No. 11-352-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

Witness Responsible:
T.E. Mitchell

Line No.	Description	Date Certain[1] 08/31/2010	2009	2008	2007	2006	2005
			Most Recent Five Calendar Years				
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
67	**PROPRIETARY CAPITAL**						
68	Common Stock Issued (201)	$ 321,201	$ 321,201	$ 321,201	$ 321,201	$ 321,201	$ 321,201
69	Preferred Stock Issued (204) INCLUDES AMOUNT DUE WITHIN ONE YEAR	16,626	16,626	16,627	16,627	16,630	16,639
70	Premium on Capital Stock (207)	728	728	728	728	728	729
71	Other Paid-In-Capital (208-211)	1,122,422	1,122,421	535,912	535,912	535,911	465,908
72	Installments Received on Capital Stock (212)	-	-	-	-	-	-
73	(Less) Discount on Capital Stock (213)	-	-	-	-	-	-
74	(Less) Capital Stock Expense (214)	-	-	-	-	-	-
75	Retained Earnings (215, 215.1, 216)[2]	1,875,169	1,901,673	1,697,962	1,469,717	1,207,265	979,354
76	Unappropriated Undistr. Subsidiary Earnings (216.1)	-	7,130	-	-	-	-
77	Less: Reacquired Capital Stock (217)	-	-	-	-	-	-
78	Accumulated Other Comprehensive Income (219)	(117,034)	(118,458)	(133,859)	(36,541)	(56,763)	755
79	Total Proprietary Capital	3,219,112	3,251,322	2,438,572	2,307,644	2,024,973	1,784,586
80	**LONG-TERM DEBT**						
81	Bonds (221) INCLUDES AMOUNT DUE WITHIN ONE YEAR	(303,000)					
82	(Less) Reacquired Bonds (222)	-	303,000	85,000	-	-	-
83	Advances from Associated Companies (223)	200,000	200,000	200,000	200,000	200,000	400,000
84	Other Long-Term Debt (224)	3,076,710	3,351,580	2,594,460	2,302,225	1,837,225	1,422,225
85	Unamortized Premium on Long-Term Debt (225)	-	-	-	-	-	-
86	Less: Unamortized Discount on Long-Term Debt-Debit (226)	5,240	6,075	4,704	5,220	5,932	5,356
87	Total Long-Term Debt	2,968,470	3,242,505	2,704,746	2,497,005	2,031,293	1,816,869
88	**OTHER NONCURRENT LIABILITIES**						
89	Obligations Under Capital Leases - Noncurrent (227)	30,155	16,926	19,604	21,062	25,996	30,750
90	Accumulated Provision for Property Insurance (228.1)	-	-	-	-	-	-
91	Accumulated Provision for Injuries and Damages (228.2)	2,262	2,619	3,805	8,227	9,379	21,564
92	Accumulated Provision for Pensions and Benefits (228.3)	245,684	260,504	277,747	73,686	97,527	18,207
93	Accumulated Miscellaneous Operating Provisions (228.4)	1,360	8,757	7,266	6,925	6,660	5,759
94	Accumulated Provision for Rate Refunds (229)	-	-	-	-	-	-
95	Long-Term Portion of Derivative Instrument Liabilities	11,782	12,463	23,797	32,143	52,909	118,940
96	Long-Term Portion of Derivative Instrument Liabilities - Hedges	188	47	20	91	20	307
97	Asset Retirement Obligations (230)	112,372	94,221	89,316	77,354	71,319	65,558
98	Total Other Non-Current Liabilities	403,783	395,537	421,555	219,488	264,009	261,064

[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) 06-10 "Accounting for Collateral Assignment Split-Dollar Life Insurance Arrangements" effective January 1, 2008 with an unfavorable cumulative effect reduction of $2.9 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 $5.4 million.

Date Prepared: 2/28/2011

OHIO POWER COMPANY
Case No. 11-352-EL-AIR
Comparative Balance Sheets (Total Company)
As of 08/31/2010 and December 31, 2005-2009
($000)

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Work Paper Reference No(s):

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

Line No.	Description	Date Certain[1] 08/31/2010	Most Recent Five Calendar Years 2009	2008	2007	2006	2005
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
99	CURRENT AND ACCRUED LIABILITIES						
100	Notes Payable (231)	-	-	-	-	-	-
101	Accounts Payable (232)	166,980	182,848	193,675	141,196	250,025	210,752
102	Notes Payable Associated Companies (233)	-	-	133,887	101,548	181,281	70,071
103	Accounts Payable to Associated Companies (234)	68,275	93,641	207,859	138,264	146,072	147,470
104	Customer Deposits (235)	27,824	22,409	24,333	33,615	31,465	51,209
105	Taxes Accrued (236)	(24,221)	66,111	186,717	198,575	142,429	118,809
106	Interest Accrued (237)	48,418	50,280	46,975	41,272	32,177	33,924
107	Dividends Declared (238)	183	61	61	61	61	61
108	Matured Long-Term Debt (239)	-	-	-	-	-	-
109	Matured Interest (240)	-	-	-	-	-	-
110	Taxes Collections Payable (241)	151	1,869	209	197	165	150
111	Miscellaneous Current and Accrued Liabilities (242)	50,780	56,199	74,385	65,748	68,771	63,851
112	Obligations Under Capital Leases - Current (243)	10,848	5,756	6,863	8,015	8,970	9,174
113	Derivative Instrument Liabilities (244)	29,049	34,812	52,247	72,163	125,633	220,960
114	(Less) Long-Term Portion of Derivative Instrument Liabilities	11,782	12,463	23,797	32,143	52,909	118,940
115	Derivative Instrument Liabilities - Hedges (245)	2,460	2,069	787	2,811	682	7,084
116	*(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges*	188	47	20	91	20	307
117	Total Current and Accrued Liabilities	356,777	502,565	904,182	771,230	934,802	814,269
118	DEFERRED CREDITS						
119	Customer Advances for Construction (252)	-					
120	Other Regulatory Liabilities (254)	18,282	17,369	11,980	45,676	76,569	60,341
121	Accumulated DITC (255)	1,379	1,967	2,917	3,659	6,447	9,416
122	Deferred Gains from Disposition of Utility Plant (256)	-	-	-	-	-	-
123	Other Deferred Credits (253)	19,447	30,546	40,636	27,318	10,728	12,933
124	Unamortized Gain on Reacquired Debt (257)	-	-	-	-	-	-
125	Accumulated DFIT (281-283)	1,702,230	1,615,447	1,252,261	1,145,567	1,094,656	1,126,222
126	Total Deferred Credits	1,741,338	1,665,329	1,307,794	1,222,421	1,188,400	1,208,913
127	Total Liabilities and Other Credits	$ 8,699,481	$ 9,057,258	$ 7,776,849	$ 7,017,787	$ 6,443,477	$ 5,885,721

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OHIO POWER COMPANY
Case No. 11-352-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

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

Line No.	Description	Test Yr. 5/31/2011	Most Recent Five Calendar Years 2009	2008	2007	2006	2005
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	*UTILITY OPERATING INCOME*						
2	Operating Revenues (400)	$ 3,163,176	$ 3,012,717	$ 3,138,790	$ 2,855,628	$ 2,550,155	$ 2,434,058
3	Operating Expenses:		0	0	0	0	0
4	Operation Expenses (401)	1,750,782	1,694,785	2,003,062	1,598,156	1,400,945	1,343,667
5	Maintenance Expenses (402)	230,245	224,439	213,431	208,675	217,853	200,476
6	Depreciation Expense (403.0+403.1002)	336,039	307,382	224,667	189,729	164,584	159,562
7	Depreciation Expense for Asset Retirement Costs (403.1001)	3,376	3,514	466	16,651	15,991	12,566
8	Amort. & Depl. of Utility Plant (404-405)	13,547	20,478	18,071	16,374	16,846	16,276
9	Amort. of Utility Plant Acq. Adj. (406)	9	13	13	13	13	13
10	Amort. of Property Losses (407)	-	-	-	-	-	-
11	Amort. of Conversion Expenses (407)	-	-	-	-	-	-
12	Regulatory Debits (407.3)	1,550	1,663	32,137	106,156	104,624	94,129
13	(Less) Regulatory Credits (407.4)	36	49	21,630	9,003	32	-
14	Taxes Other Than Income Taxes (408.1)	210,648	193,437	191,890	192,359	191,554	189,388
15	Income Taxes - Federal (409.1)	13,734	(199,647)	81,042	144,132	165,537	38,079
16	- Other (409.1)	350	(28,318)	(7,417)	(4,760)	7,734	2,614
17	Provision of Deferred Inc. Taxes (410.1)	172,404	653,973	284,124	238,720	144,792	309,291
18	(Less) Provision for Deferred Income Taxes - Cr. (411.1)		260,867	240,319	225,114	190,787	239,221
19	Investment Tax Credit Adj. - Net (411.4)	(226)	(438)	(440)	(2,026)	(2,320)	(2,493)
20	(Less) Gains from Disp. of Utility Plant (411.6)	-	-	-	-	72	-
21	Losses from Disp. of Utility Plant (411.7)	-	-	-	-	72	-
22	(Less) Gains from Disposition of Allowances (411.8)	(385)	35,944	16,969	7,557	13,029	5,807
23	Losses from Disposition of Allowances (411.9)	-	4,129	6,486	15,285	12,460	11,217
24	Accretion Expense (411:10)	15,040	7,905	5,757	5,357	4,949	3,665
25	Total Utility Operating Expenses	2,724,872	2,586,456	2,774,471	2,483,147	2,241,715	2,133,423
26	Net Utility Operating Income	438,304	426,261	364,319	372,480	308,440	300,635

OHIO POWER COMPANY
Case No. 11-352-EL-AIR
Comparative Income Statements (Total Company)
2005-2009 and the Twelve Months Ending May 31, 2011
($000)

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Work Paper Reference No(s):
WP C-10.2a & b

Schedule C-10.2

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

Line No.	Description	Test Yr. 5/31/2011	Most Recent Five Calendar Years 2009	2008	2007	2006	2005
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
27	**OTHER INCOME and DEDUCTIONS**						
28	Other Income						
29	Nonutility Operating Income						
30	Rev. from Merchandising, Jobbing & Contract Work (415)	-	-	-	-	-	-
31	(Less) Costs & Exp. of Merch., Jobbing & Contr. Work (416)	-	-	-	-	6	-
32	Revenues form Nonutility Operations (417)	35,479	32,391	31,855	31,534	27,032	24,248
33	(Less) Expenses of Nonutility Operations (417.1)	36,952	33,977	32,656	30,525	32,515	28,473
34	Nonoperating Rental Income (418)	257	(259)	149	255	530	647
35	Equity in Earnings of Subsidiary Companies (418.1)	-	7,130	-	-	-	-
36	Interest and Dividend Income (419)	4,249	1,436	6,475	1,351	2,353	3,307
37	Allowance for Other Funds Used During Constr. (419.1)	2,590	2,712	3,073	2,311	2,556	1,441
38	Miscellaneous Nonoperating Income (421)	29,607	14,799	19,342	17,705	192,159	262,909
39	Gain on Disposition of Property (421.1)	11,000	515	2,716	2	(2,803)	3,252
40	Total Other Income	46,231	24,747	30,954	22,632	189,305	267,330
41	Other Income Deductions:		-	-	-	-	-
42	Loss on Disposition of Property (421.2)	-	138	21	124	718	971
43	Miscellaneous Amortization (425)	-	-	-	-	17	20
44	Miscellaneous Income Deductions (426.1-426.5)	12,165	16,439	21,802	22,539	200,274	220,981
45	Total Other Income Deductions	12,165	16,578	21,822	22,664	201,010	221,973
46	Taxes Applic. to Other Income and Deductions		-	-	-	-	-
47	Taxes Other Than Income Taxes (408.2)	648	873	843	990	624	624
48	Income Taxes - Federal (409.2)	12,740	8,120	(1,204)	(4,506)	(8,175)	27,816
49	Income Taxes - Other (409.2)	830	619	426	68	105	-
50	Provision for Deferred Inc. Taxes (410.2)	366	3,703	6,181	17,338	22,139	29,261
51	(Less) Provision for Deferred Income Taxes - Cr. (411.2)	2,912	14,015	7,268	14,706	20,142	39,739
52	Investment Tax Credit Adj. - Net (411.5)	(512)	(512)	(502)	(562)	(649)	(630)
53	(Less) Investment Tax Credits (420)	-	-	-	-	-	-
54	Total Taxes on Other Inc. and Ded.	11,159	(1,212)	(1,524)	(1,378)	(6,097)	17,332
55	Net Other Income and Deductions	22,908	9,382	10,655	1,346	(5,608)	28,025

Date Prepared: 2/28/2011

OHIO POWER COMPANY
Case No. 11-352-EL-AIR
Comparative Income Statements (Total Company)
2005-2009 and the Twelve Months Ending May 31, 2011
($000)

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

Type of Filing: ▶*Original*__*Updated*__*Revised*
Work Paper Reference No(s):
WP C-10.2a & b

Line No.	Description	Test Yr. 5/31/2011	Most Recent Five Calendar Years 2009	2008	2007	2006	2005
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
56	**INTEREST CHARGES**						
57	Interest on Long-Term Debt (427)	138,229	119,079	123,541	118,628	89,893	86,259
58	Amort. of Debt Discount and Expense (428)	2,645	3,355	2,211	2,194	1,757	1,554
59	Amort. of Loss on Reacquired Debt (428.1)	590	627	1,618	1,667	1,667	1,574
60	(Less) Amort. of Premium on Debt - Credit (429)	-	-	-	-	-	-
61	(Less) Amort. of Gain on Reacquired Debt -Cr. (429.1)	-	-	-	-	-	-
62	Interest on Debt to Assoc. Companies (430)	10,504	13,052	35,021	18,230	17,516	1,336
63	Other Interest Expense (431)	5,150	3,496	6,729	1,184	6,452	3,917
64	(Less) Allow. for Borrowed Funds Used During Constr. -Cr. (432)	3,214	10,538	25,269	36,641	42,733	16,399
65	Net Interest Charges	153,903	129,070	143,852	105,262	74,351	78,241
66	Income Before Extraordinary Items	307,309	306,573	231,123	268,564	228,481	250,418
			0	0	0	0	0
67	**EXTRAORDINARY ITEMS**				-	-	-
68	Extraordinary Income (434)	-	-	-	-	251	-
69	*(Less) Extraordinary Deductions (435)*[1]	-	-	-	-	-	7,039
70	Net Extraordinary Items	-	-	-	-	251	(7,039)
71	Income Taxes - Federal and Other (409.3)	-	-	-	-	89	(2,464)
72	Extraordinary Items After Taxes	-	-	-	-	162	(4,575)
73	Net Income	307,309	306,573	231,123	268,564	228,643	245,844
			0	0	0	0	0
74	**(LESS) PREFERRED DIVIDEND**	732	732	732	732	732	907
75	Available for Common	$ 306,577	$ 305,841	$ 230,391	$ 267,832	$ 227,911	$ 244,938

[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 $7 million.

Date Prepared: 2/28/2011

OHIO POWER COMPANY
Case No. 11-352-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 2005	2006	2007	2008	2009	Test Yr. 12 Mo. Ending 5/31/2011	Five Projected Calendar Years 2011	2012	2013	2014	2015
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1	Revenue by customer class ($000):											
2	Residential	$ 503,833	$ 542,406	$ 592,125	$ 602,994	$ 637,838	$ 774,286	$ 760,825	$ 858,168	$ 848,605	$ 898,248	$ 890,316
3	Commercial	324,925	356,769	385,622	402,310	424,982	483,474	501,792	565,077	548,901	588,258	589,575
4	Industrial	561,564	536,964	630,293	696,298	609,902	701,389	750,815	986,909	1,034,661	1,152,466	1,163,734
5	Other	8,568	9,004	9,258	9,440	10,140	11,611	12,259	12,555	12,117	12,610	12,504
6	Total Retail	$ 1,398,890	$ 1,445,143	$ 1,617,298	$ 1,711,042	$ 1,682,862	$ 1,970,759	$ 2,045,691	$ 2,422,709	$ 2,444,174	$ 2,651,582	$ 2,656,129
7	YEAR END Number of customers by class:											
8	Residential	609,759	610,488	610,293	609,739	607,861	606,100	608,178	608,300	609,679	611,159	612,598
9	Commercial	89,948	91,265	91,665	92,499	92,662	93,050	93,379	93,970	94,859	95,709	96,441
10	Industrial	7,423	7,371	7,290	7,283	7,200	7,121	7,151	7,108	7,064	7,017	6,969
11	Other	2,594	2,596	2,573	2,539	2,544	2,537	2,523	2,540	2,553	2,554	2,553
12	Total Retail	709,724	711,710	711,821	712,060	710,267	708,808	711,231	711,918	714,155	716,439	718,561
13	AVERAGE Number of customers by class:											
14	Residential	608,872	609,476	609,974	609,365	607,807	606,266	606,734	607,466	608,350	609,830	611,279
15	Commercial	89,845	90,732	91,523	92,205	92,568	93,123	93,123	93,587	94,383	95,267	96,041
16	Industrial	7,487	7,401	7,320	7,311	7,243	7,154	7,142	7,100	7,057	7,011	6,964
17	Other	2,621	2,606	2,589	2,567	2,543	2,534	2,533	2,533	2,550	2,554	2,553
18	Total Retail	708,825	710,215	711,406	711,448	710,161	709,076	709,532	710,686	712,340	714,662	716,837
19	AVERAGE Revenue per customer:											
20	Residential	$ 827	$ 890	$ 971	$ 990	$ 1,049	$ 1,277	$ 1,287	$ 1,413	$ 1,395	$ 1,473	$ 1,456
21	Commercial	$ 3,617	$ 3,932	$ 4,213	$ 4,363	$ 4,591	$ 5,192	$ 5,388	$ 6,038	$ 5,816	$ 6,175	$ 6,139
22	Industrial	$ 75,005	$ 72,553	$ 86,106	$ 95,240	$ 84,206	$ 98,037	$ 105,127	$ 139,001	$ 146,699	$ 164,380	$ 167,107

Date Prepared: 2/28/2011

OHIO POWER COMPANY
Case No. 11-352-EL-AIR
Revenue 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-11.2
Page 1 of 1
Witness Responsible:
T.E. Mitchell
O.J. Sever

Line No.	Description	Most Recent Five Calendar Years 2005	2006	2007	2008	2009	Test Yr. 12 Mo. Ending 5/31/2011	Five Projected Calendar Years 2011	2012	2013	2014	2015
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
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

Date Prepared: 2/28/2011

OHIO POWER COMPANY
Case No. 11-352-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.	Description	Most Recent Five Calendar Years 2005	2006	2007	2008	2009	Test Yr. 12 Mo. Ending 5/31/2011	Five Projected Calendar Years 2011	2012	2013	2014	2015
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1	GWH Sales by customer class:											
2	Residential	7,679	7207.804	7674.434	7,528	7,339	7,765	7,494	7,349	7,267	7,167	7,112
3	Commercial	5,824	5650.407	6019.559	5,824	5,686	5,785	5,694	5,780	5,791	5,785	5,790
4	Industrial	15,343	12321.062	13951.533	14,441	11,834	12,977	13,008	13,264	13,431	13,503	13,530
5	Other	84	82.809	82.216	79	77	76	76	76	75	75	74
6	Total Retail	28,929	25,262	27,728	27,872	24,936	26,603	26,273	26,469	26,564	26,550	26,506
7	YEAR END Number of customers by class:											
8	Residential	609,759	610,488	610,293	609,739	607,861	606,100	608,178	608,300	609,679	611,159	612,598
9	Commercial	89,948	91,255	91,665	92,499	92,662	93,050	93,379	93,970	94,859	95,709	96,441
10	Industrial	7,423	7,371	7,290	7,283	7,200	7,121	7,151	7,108	7,064	7,017	6,969
11	Other	2,594	2,596	2,573	2,539	2,544	2,537	2,523	2,540	2,553	2,554	2,553
12	Total Retail	709,724	711,710	711,821	712,060	710,267	708,808	711,231	711,918	714,155	716,439	718,561
13	AVERAGE Number of customers by class:											
14	Residential	608,872	609,476	609,974	609,365	607,807	606,266	606,734	607,468	608,350	609,830	611,279
15	Commercial	89,845	90,732	91,523	92,205	92,568	93,123	93,123	93,587	94,383	95,267	96,041
16	Industrial	7,487	7,401	7,320	7,311	7,243	7,154	7,142	7,100	7,057	7,011	6,964
17	Other	2,621	2,606	2,589	2,567	2,543	2,534	2,533	2,533	2,550	2,554	2,553
18	Total Retail	708,825	710,215	711,406	711,448	710,161	709,078	709,532	710,688	712,340	714,662	716,837
19	AVERAGE kWh Sales per customer:											
20	Residential	12,612	11,826	12,582	12,354	12,075	12,808	12,352	12,099	11,945	11,785	11,634
21	Commercial	64,821	62,276	65,771	63,161	61,423	62,119	61,144	61,762	61,356	60,722	60,292
22	Industrial	2,049,221	1,664,783	1,905,947	1,975,265	1,633,886	1,813,845	1,821,383	1,868,164	1,903,154	1,926,028	1,942,876

Date Prepared: 2/28/2011

OHIO POWER COMPANY
Case No. 11-352-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

		Most Recent Five Calendar Years					Test Yr.	Five Projected Calendar Years				
Line No.	Description	2005	2006	2007	2008	2009	12 Mo. Ending 5/31/2011	2011	2012	2013	2014	2015
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(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

Date Prepared: 2/28/2011

OHIO POWER COMPANY
Case No. 11-352-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.	Description	Most Recent Three Calendar Years 2007	2008	2009		Test Yr. 12 Mo. Ending 5/31/2011
(A)	(B)	(C)	(D)	(E)		(F)
1	Reserve at Beginning of Year	824	3,396	3,586		2,666
2	Current Year's Provision	2,666	191	16		36
3	Recoveries	-	-	(933)	[a]	-
4	Amount Charged Against Reserve	94	1	4		-
5	Reserve at End of Year	3,396	3,586	2,665		2,703
6	Net Write Off Ratio [(4)-(3)]/(5)	2.77%	0.03%	35.16%		
7	Uncollectible Expense/Provision Ratio (2)/(5)	78.50%	5.33%	0.60%		1.33%

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 reclass to Long-term Liability

SECTION D

RATE OF RETURN

OHIO POWER COMPANY

Case No. 11-352-EL-AIR, Case No. 11-354-EL-ATA, Case No. 11-358-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

OHIO POWER COMPANY
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):

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	$ 2,734,580	45.93%	5.27%	2.42%	2.42%
2	Peferred Stock	D-4A	16,626	0.28%	4.40%	0.01%	0.01%
3	Common Equity		3,202,486	53.79%	11.15%	9.40%	6.00%
4	Total Capital		$ 5,953,692	100%		11.84%	8.43%
5	Accumulated Deferred Investment Tax Credit			1,379			
6	Accumulated Deferred Income Taxes (Accelerated Amortization)			259,069			
7	Accumulated Deferred Income Taxes (Other Property)			2,049			

OHIO POWER COMPANY
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: X_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	Ohio Power Company	$ -	0.00%	$ -

Cost of Short-Term Debt (D-B)

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

OHIO POWER COMPANY
Case No. 11-352-EL-AIR, Case No. 11-354-EL-ATA, Case No. 11-358-EL-AAM
Embedded Cost of Long-Term Debt
(2010)

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

Schedule D-3A
Page 1 of 1
Witness Responsible:
R. Hawkins

Line No.	(1) Description	(2) Interest Rate %	(3) Issue Date	(4) Maturity Date	(5) Term in Years	(6) Principal Outstanding $	(7) Principal Amount Issued $	(8) Premium or (Discount) at Issuance $	(9) Issuance Expense $	(10) Cost of Reacquired Debt $	(11) Other Amortized Charges (1) $	(12) Net Proceeds (C7 + C8 + C9 + C10 + C11) $	(13) Effective Cost Rate %	(14) Annualized Cost (C6 X C13) $
1	IPC - Ohio Air Quality, Series C	5.150	5/13/1999	5/1/2026	27	50,000,000	50,000,000	-	(998,500)	-	(361,231)	48,640,269	5.341%	2,670,659
2	IPC - Ohio Air Quality, Series 2010A	3.250	5/18/2010	6/1/2037	27	79,450,000	79,450,000	-	(875,736)	-	-	78,574,264	3.312%	2,631,365
3	Ohio Air Quality Series 2010A	2.875	8/20/2010	12/1/2027	17	39,130,000	39,130,000	-	(597,122)	-	-	38,532,878	2.988%	1,169,405
4	IPC - WVEDA 2010 A	3.125	3/17/2010	3/1/2043	33	86,000,000	86,000,000	-	(688,792)	-	-	85,311,208	3.164%	2,721,288
5	IPC - WVEDA 2008 C	1.115	8/23/2008	7/1/2014	8	50,000,000	50,000,000	-	(273,786)	-	-	49,720,214	1.216%	604,770
6	IPC - WVEDA 2008 B	1.075	6/28/2008	7/1/2014	6	50,000,000	50,000,000	-	(282,353)	-	-	49,717,647	1.172%	586,191
7	IPC - WVEDA, Series 2008A	1.145	6/5/2008	4/1/2036	28	65,000,000	65,000,000	-	(332,083)	-	-	64,667,917	1.167%	758,251
8	IPC - WVEDA, Series 2007A	4.900	6/13/2007	6/1/2037	30	65,000,000	65,000,000	-	(561,256)	-	(2,434,792)	61,983,952	5.207%	3,384,808
9	Total Installment Purchase Contracts					484,580,000	484,580,000	-	(4,629,627)	-	(2,796,023)	477,154,350		14,526,712
10	Senior Unsecured Notes, Series G	6.600	2/14/2003	2/15/2033	30	250,000,000	250,000,000	(1,165,000)	(2,368,087)	-	-	246,466,913	6.710%	16,774,980
11	Senior Unsecured Notes, Series F	5.500	2/14/2003	2/15/2013	10	250,000,000	250,000,000	(647,500)	(1,805,904)	-	-	247,546,596	5.880%	14,674,066
12	Senior Unsecured Notes, Series I	6.375	7/11/2003	7/15/2033	30	225,000,000	225,000,000	(1,845,000)	(2,204,350)	-	-	220,950,650	6.512%	14,652,390
13	Senior Unsecured Notes, Series H	4.850	7/11/2003	1/15/2014	11	225,000,000	225,000,000	(164,500)	(1,697,821)	-	-	223,117,679	4.953%	11,144,262
14	Senior Unsecured Notes, Series J	(2) 5.300	11/15/2005	11/1/2010	5		200,000,000	(1,470,000)	(2,573,661)	-				-
15	Senior Unsecured Notes, Series K	6.000	6/12/2006	6/1/2016	10	350,000,000	350,000,000	(1,285,500)	(2,449,572)	-	-	346,314,928	6.142%	21,496,530
16	Senior Unsecured Notes, Series L	5.750	9/9/2008	9/1/2013	5	250,000,000	250,000,000	(200,000)	(1,676,238)	-	-	248,123,762	5.920%	14,814,719
17	Senior Unsecured Notes, Series M	(2) 5.375	9/21/2009	10/1/2021	12	500,000,000	500,000,000	(2,085,000)	13,087,129 (3)	-	-	511,002,129	5.127%	25,637,077
18	Promissory Notes	5.250	6/18/2004	6/1/2015	11	200,000,000	200,000,000	-	-	-	-	200,000,000	5.249%	10,497,980
19	Total Senior Unsecured Notes					2,250,000,000	2,450,000,000	(8,812,500)	(1,506,524)	-	-	2,243,822,667		129,093,023
										Cost of Reacquired Debt				Annual Amortization
20	Unrefunded Redeemed IPC									(820,296)				73,679
21	Unrefunded Redeemed FMB									(3,728,620)				326,251
22	Unrefunded Redeemed Debentures									(1,879,084)				150,381
23	Unrefunded Redeemed Senior Unsecured									(1,046,378)				37,694
24	Total Unrefunded Redeemed Notes									(7,474,384)				667,066
25	Total Long Term Debt					2,734,580,000	2,934,580,000	(8,812,500)	(6,136,151)	(7,474,384)		2,720,877,097		144,206,621
26	Total Annual Cost of Long Term Debt													144,206,621
27	Principal Outstanding													2,734,580,000
28	Weighted Average Cost of Long Term Debt (Line 26 / Line 27)													5.27%

(1) Includes annualized insurance charges
(2) Proforma for debt issued in 2009 to pre-fund $200MM redemption to occur in Nov. 2010
(3) Includes $16.8MM hedge associated with issuance

OHIO POWER COMPANY
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

			($)		
	(1)	(2)	(3)	(4)	(5)
Line No.	Description	Dividend Rate	Principal Outstanding	Cost of Reacquired Shares	Annualized Cost (C2 X C3)
		%	$	$	$
1	Not Subject to Mandatory Redemption $100 Par	4.080	1,459,500	-	59,548
2	Not Subject to Mandatory Redemption $100 Par	4.200	2,282,400	-	95,861
3	Not Subject to Mandatory Redemption $100 Par	4.400	3,148,200	-	138,521
4	Not Subject to Mandatory Redemption $100 Par	4.500	9,735,700	-	438,107
5	Total Preferred Stock		16,625,800	-	732,036
8	Total Preferred Stock		16,625,800	-	732,036
9	Total Annual Cost of Preferred Stock				732,036
10	Total Principal Outstanding				16,625,800
11	Weighted Average Cost of Preferred Stock (Line 9 / Line 10)				4.40%

OHIO POWER COMPANY
Case No. 11-352-EL-AIR, Case No. 11-354-EL-ATA, 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 1 of 4
Witness Responsible:
R. Hawkins, T. Mitchell, O. Sever

Line No.	Description	Test Year (1)	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001
			Most recent Calendar Years (Year End)									
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1	PLANT DATA (Electric-As of Date Certain):											
2	Production	6,832,998	6,890,110	6,731,469	6,025,277	5,641,537	4,413,340	4,278,563	4,127,264	4,029,515	3,116,825	3,007,866
3	Transmission	1,215,396	1,234,677	1,166,567	1,111,637	1,068,387	1,030,934	1,002,266	978,492	938,805	905,829	891,283
4	Distribution	1,606,603	1,626,390	1,567,871	1,472,906	1,394,988	1,322,103	1,258,518	1,202,560	1,156,886	1,114,600	1,081,122
5	General & Other	378,615	359,254	348,718	391,862	318,805	299,637	293,794	248,749	245,434	260,153	245,232
6	Construction Work in Progress	139,577	153,110	198,843	787,180	716,640	1,339,631	690,168	240,957	142,951	288,419	165,073
7	Total Utility Plant - Gross	10,173,189	10,263,541	10,013,458	9,788,862	9,140,357	8,405,645	7,523,288	6,798,032	6,513,591	5,685,826	5,390,576
8	Less: Accum. Provision for Depr. And Amort.	3,517,779	3,606,777	3,318,896	3,122,989	2,967,285	2,836,584	2,738,899	2,617,238	2,485,947	2,566,828	2,462,571
9	Net Utility Plant	$ 6,655,410	$ 6,656,764	$ 6,694,562	$ 6,665,873	$ 6,173,072	$ 5,569,061	$ 4,784,389	$ 4,180,794	$ 4,027,644	$ 3,118,998	$ 2,928,005
10												
11	Percentage of construction expenditures											
12	financed internally	127.9%	229.9%	229.9%	76.1%	64.8%	48.0%	80.3%	106.6%	192.5%	112.2%	122.1%
13												
14	CAPITAL STRUCTURE (As of Date Certain):											
15	Long-term Debt (incl. portion due w/in one yr.)	$ 2,734,580	$ 2,729,522	$ 3,242,605	$ 3,039,376	$ 2,849,598	$ 2,401,741	$ 2,199,670	$ 2,011,060	$ 2,039,940	$ 1,067,314	$ 1,203,841
16	Preferred Stock (incl. portion due w/in one yr.)	16,626	16,618	16,627	16,627	16,627	16,630	16,639	21,641	23,895	25,498	25,498
17	Common Equity	3,202,486	3,168,424	3,234,695	2,421,945	2,291,017	2,008,342	1,767,947	1,473,936	1,464,026	1,233,114	1,184,785

OHIO POWER COMPANY
Case No. 11-352-EL-AIR, Case No. 11-354-EL-ATA, 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 2 of 4
Witness Responsible:
R. Hawkins, T. Mitchell, O. Sever

Line No.	Description	Test Year (1)	Most recent Calendar Years 2010	2009	2008	2007	2006	2005	2004	2003	2002	2001
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
18	CONDENSED INCOME STATEMENT DATA:											
19	Operating revenues	$ 3,163,176	$ 3,223,707	$ 3,011,574	$ 3,096,934	$ 2,814,212	$ 2,724,875	$ 2,634,649	$ 2,372,725	$ 2,244,653	$ 2,113,125	$ 2,098,105
20	Operating expenses (excluding income taxes)	2,710,798	2,615,905	2,398,361	2,601,984	2,287,860	2,299,584	2,209,062	1,953,186	1,738,972	1,701,215	1,756,022
21	Income tax (current)	14,094	(47,907)	(215,371)	72,847	134,935	165,290	68,508	75,883	116,316	86,026	(62,298)
22	Deferred income tax, net	149,430	218,248	382,794	42,717	16,238	(43,997)	59,593	23,329	32,191	30,048	166,166
23	Investment tax credit, net	(140)	(882)	(949)	(942)	(2,589)	(2,969)	(3,123)	(3,102)	(2,493)	(2,493)	(2,496)
24	Operating income	438,304	438,345	446,719	380,428	377,767	306,967	300,609	323,429	359,667	298,329	240,710
25	AFDC (Borrowed + Other)	3,214	5,352	13,259	28,342	38,952	45,289	17,840	6,296	4,997	6,662	7,719
26	Other income (net)	22,908	25,278	10,092	21,492	13,216	18,204	51,821	3,890	(3,265)	5,405	18,656
27	Discontinued Operations											
28	Extraordinary item (exp./inc)							(4,575)		124,632		(18,348)
29	INCOME AVAILABLE FOR FIXED CHARGES											
30	Interest charges (Excl. ABFUDC)	157,117	157,582	163,488	199,139	161,371	139,817	119,751	123,499	110,368	90,373	101,292
31	Net income	307,309	311,393	306,573	231,123	268,564	228,643	245,844	210,116	375,663	220,023	147,445
32	Preferred dividends and capital stock expense	733	732	732	732	732	732	906	733	1,098	1,258	1,258
33	Earnings available for common equity	$ 306,577	$ 310,661	$ 305,841	$ 230,391	$ 267,832	$ 227,911	$ 244,938	$ 209,383	$ 374,565	$ 218,765	$ 146,187
34	AFDC - % of earnings available for common equity	1.05%	1.72%	4.33%	12.30%	14.54%	19.87%	7.28%	3.01%	1.33%	3.05%	5.28%
35												
36	COSTS OF CAPITAL:											
37	Embedded cost of long-term debt %	5.27%	5.65%	4.94%	5.47%	5.77%	4.05%	4.67%	6.09%	6.97%	6.63%	6.62%
38	Embedded cost of preferred stock	4.40%	4.40%	4.40%	4.40%	4.40%	4.40%	4.74%	4.48%	4.83%	4.83%	4.83%
39												
40	FIXED CHARGE COVERAGE:											
41	Pre-tax interest coverage	3.05	4.05	3.89	2.74	3.59	3.46	4.13	3.48	4.60	4.69	3.64
42	Pre-tax interest coverage (excluding AFDC)	3.03	4.02	3.81	2.59	3.34	3.16	3.99	3.43	4.55	4.62	3.56
43	After-tax interest coverage	2.96	2.98	2.88	2.16	2.66	2.64	3.09	2.70	3.27	3.43	2.64
44	Indenture provision coverage	-	-	-	-	-	-	-	-	-	-	-
45	After-tax fixed charge coverage	2.94	2.96	2.86	2.15	2.65	2.62	3.07	2.69	3.24	3.39	2.60

OHIO POWER COMPANY
Case No. 11-352-EL-AIR, Case No. 11-354-EL-ATA, Case No. 11-356-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

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

Line No.	Description	Test Year (1)	Most recent Calendar Years (Year End) 2010	2009	2008	2007	2006	2005	2004	2003	2002	2001
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
46	STOCK AND BOND RATINGS:											
47	Moody's bond rating	Baa1	Baa1	Baa1	A3	A3	A3	A3	A3	A3	A3	A3
48	S&P bond rating	BBB	BBB	BBB	BBB	BBB	BBB	BBB	BBB	BBB	BBB+	BBB+
49	Moody's preferred stock rating	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
50	S&P preferred stock rating	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
51												
52	COMMON STOCK RELATED DATA:											
53	Shares outstanding - Year-end											
54	Shares outstanding - Weighted average (monthly)											
55	Earnings per share - Weighted average						NOT MEANINGFUL					
56	Dividends paid per share											
57	Dividends declared per share											
58	Dividend payout ratio (declared basis)											
59	Market price - High, (low)											
60	1st quarter											
61	2nd quarter						NOT APPLICABLE					
62	3rd quarter											
63	4th quarter											
64	Book value per share (year-end)						NOT MEANINGFUL					

OHIO POWER COMPANY
Case No. 11-352-EL-AIR, Case No. 11-354-EL-ATA, 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. Sever

Line No.	Description	Test Year (1)	Most recent Calendar Years (Year End) 2010	2009	2008	2007	2006	2005	2004	2003	2002	2001
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
65	RATE OF RETURN MEASURES:											
66	Return on average common equity	9.34%	9.70%	10.81%	9.78%	12.46%	12.07%	15.11%	14.25%	27.77%	18.10%	12.35%
67	Return on average total capital	7.78%	7.56%	7.85%	8.09%	8.97%	8.75%	9.85%	9.44%	11.77%	12.42%	11.39%
68	Return on average net utility plant-in-service											
69	- Total company***	6.57%	6.57%	6.94%	6.22%	6.90%	6.30%	6.82%	8.86%	10.33%	19.13%	18.39%
70												
71												
72	OTHER FINANCIAL AND OPERATING DATA:											
73	Mix of sales (%)											
74	Electric	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
75	Gas	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
76												
77	Mix of fuel (%)											
78	Electric	OHIO POWER COMPANY filed a request for waiver of this standard filing requirement.										
79	Gas											
80												
81												
82	Composite depreciation rates:											
83	Production	3.60%	3.70%	3.30%	2.70%	2.60%	2.80%	2.80%	2.80%	2.7 -2.8%	2.7 -3.4%	2.7 -3.4%
84	Transmission	2.18%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%
85	Distribution	3.98%	3.90%	3.90%	3.90%	3.90%	3.90%	3.90%	4.00%	4.00%	4.00%	4.00%
86	General & Other	7.36%	9.90%	11.50%	8.50%	8.60%	9.20%	10.70%	10.10%	10.60%	2.70%	2.70%

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

SECTION D

RATE OF RETURN

AEP Inc.

Case No. 11-352-EL-AIR, Case No. 11-354-EL-ATA, Case No. 11-358-EL-AAM
Case No. 11-352-EL-AIR, Case No. 11-354-EL-ATA, Case No. 11-358-EL-AAM

Test Year: Twelve Months Ended May 31, 2011

Date Certain: August 31, 2010

Schedules

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

American Electric Power Co., Inc.
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):

Schedule D-1B

Witness Responsible:
R. Hawkins, W. Avera

Line No.	Class of Capital	Reference	($) Amount	% of Total	(%) Cost	Weighted Cost (%)
1	Long-Term Debt	D-3B	557,775,000	4%	8.10%	0.31%
2	Peferred Stock	D-4B	0	0%	0.00%	0.00%
3	Common Equity		14,080,493,121	96%	11.15%	10.73%
4	Total Capital		14,638,268,121	100%		11.03%
5	Accumulated Deferred Investment Tax Credit					
6	Accumulated Deferred Income Taxes (Accelerated Amortization)					
7	Accumulated Deferred Income Taxes (Other Property)			1,960,662		

American Electric Power Co., Inc.
Case No. 11-352-EL-AIR, Case No. 11-354-EL-ATA, Case No. 11-358-EL-AAM
Common Equity
($000)

Date of Capital Structure: August 31, 2010
Type of Filing: X Original___Updated___Revised
Work Paper Reference No(s):

Schedule D-1.1B

Witness Responsible:
R. Hawkins, W. Avera

Line No.	Class of Capital	Reference	Common Stock ($) Amount	Paid-In Capital ($) Amount	Retained Earnings ($) Amount	Other Misc. Common Equity ($) Amount	Intercompany Eliminations ($) Amount	Total Common Equity ($) Amount
1	Ohio Power Company		$ 321,201	$ 1,122,422	$ 1,875,169	$ (117,034)		$ 3,202,486
2	Columbus Southern Power Company		$ 41,026	$ 322,877	$ 908,245	$ (49,635)		$ 1,480,406
3	Parent		$ 3,248,717	$ 498,222	$ 4,966,322	$ -		$ 14,080,493
4	Total Parent Consolidated		$ 3,248,717	$ 498,222	$ 4,977,466	$ (370,396)		$ 13,721,241

American Electric Power Co., Inc.
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: X Original___Updated___Revised
Work Paper Reference No(s):

Schedule D-2B

Witness Responsible:
R. Hawkins

Line No.	Issue (A)	Amount Outstanding (B)	Interest Rate (C)	Interest Requirement (D)
1	AEP Inc.	$ 343,033,000	0.51%	$ 1,748,901

American Electric Power Co., Inc.
Case No. 11-352-EL-AIR, Case No. 11-354-EL-ATA, Case No. 11-356-EL-AAM
Embedded cost of Long-Term Debt
($000)

Date of Long-Term Debt: August 31, 2010
Type of Filing: X Original __Updated __Revised
Work Paper Reference No(s):

Schedule D-3B
Page 1 of 1
Witness Responsible:
R. Hawkins

Line No.	(1) Description	(2) Interest Rate %	(3) Issue Date	(4) Maturity Date	(5) Term in Years	(6) Principal Outstanding $	(7) Principal Amount Issued $	(8) Premium or (Discount) at Issuance $	(9) Issuance Expense $	(10) Cost of Reacquired Debt $	(11) Net Proceeds (C7 + C8 + C9 + C10) $	(12) Effective Cost Rate %	(13) Annualized Cost (C6 X C12) $
1	Senior Unsecured Notes	5.25	6/15/2003	6/1/2015	12.0	242,775,000	300,000,000	(36,902,841)	(2,419,659)		260,677,500	6.867%	16,670,762
2	Total Senior Unsecured Notes					242,775,000	300,000,000	(36,902,841)	(2,419,659)		260,677,500		16,670,762
3	Junior Subordinated Debentures	8.75	3/20/2008	3/1/2063	54.9	315,000,000	315,000,000	(10,143,547)	-		304,856,453	9.043%	28,484,305
4	Total Junior Subordinated Debentures					315,000,000	315,000,000	(10,143,547)	-		304,856,453		28,484,305
5	Total Long Term Debt					557,775,000	# 615,000,000	(47,046,388)	(2,419,659)		565,533,953		45,155,067
6	Total Annualized Cost of Long Term Debt												45,155,067
7	Total Principal Outstanding												557,775,000
8	Weighted Average Cost of Long Term Debt												8.096%

American Electric Power Co., Inc.
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):

Witness Responsible:
R. Hawkins

Line No.	(1) Description	(2) Dividend Rate %	(3) Principal Outstanding $	(4) Cost of Reacquired Shares $	(5) Annualized Cost (C2 X C3) $
	Total				
	Embedded Cost of Preferred Stock (G/F)				0

If adjustments are made for sinking fund provisions show calculations.
Net Proceeds should reflect amount outstanding.

AEP Inc. does not have Preferred Stock

AEP Consolidated
Case No. 11-352-EL-AIR, Case No. 11-354-EL-ATA, Case No. 11-358-EL-AAM
Comparative Financial Data
($000,000)

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

Schedule D-5
Page 1 of 4
Witness Responsible:
R. Hawkins, T. Mitchell, O. Sever

Line No.	Description	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001
		Most recent Calendar Years (Year End)									
(A)	(B)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1	PLANT DATA (Electric-As of Date Certain):										
2	Production	24,352	23,045	21,242	20,233	16,787	16,506	15,969	15,112	17,031	17,054
3	Transmission	8,576	8,315	7,938	7,392	7,018	6,433	6,293	6,130	5,882	5,764
4	Distribution	14,208	13,549	12,816	12,056	11,338	10,702	10,280	9,902	9,573	9,309
5	General & Other	3,846	3,744	3,741	3,445	3,405	3,263	3,593	3,590	3,965	4,272
6	Construction Work in Progress	2,758	3,031	3,973	3,019	3,473	2,217	1,159	1,287	1,406	1,015
7	Total Utility Plant - Gross	53,740	51,684	49,710	46,145	42,021	39,121	37,294	36,021	37,857	37,414
8	Less: Accum. Provision for Depr. And Amort.	18,066	17,340	16,723	16,275	15,240	14,837	14,493	14,004	16,173	15,310
9	Net Utility Plant	$ 35,674	$ 34,344	$ 32,987	$ 29,870	$ 26,781	$ 24,284	$ 22,801	$ 22,017	$ 21,684	$ 22,104
10											
11	Percentage of construction expenditures										
12	financed internally	132.1%	123.8%	69.7%	55.3%	51.5%	67.5%	130.1%	62.0%	-6.2%	94.7%
13											
14	CAPITAL STRUCTURE (As of Date Certain):										
15	Long-term Debt (incl. portion due w/in one yr.)	$ 16,811	$ 17,498	$ 15,983	$ 14,984	$ 13,698	$ 12,226	$ 12,287	$ 14,101	$ 10,190	$ 9,409
16	Preferred Stock (incl. portion due w/in one yr.)	$ 60	$ 61	$ 61	$ 61	$ 61	$ 61	$ 127	$ 137	$ 145	$ 166
17	Common Equity	$ 13,622	$ 13,140	$ 10,693	$ 10,079	$ 9,412	$ 9,088	$ 8,515	$ 7,874	$ 7,064	$ 8,229

AEP Consolidated
Case No. 11-352-EL-AIR, Case No. 11-354-EL-ATA, Case No. 11-358-EL-AAM
Comparative Financial Data
($000,000)

Data Certain: August 31, 2010
Type of Filing: X Original___Updated___Revised
Work Paper Reference No(s):

Schedule D-5
Page 2 of 4
Witness Responsible:
R. Hawkins, T. Mitchell, O. Sever

Line No.	Description	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001
		Most recent Calendar Years									
(A)	(B)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
18	CONDENSED INCOME STATEMENT DATA:										
19	Operating revenues	$ 14,427	$ 13,489	$ 14,440	$ 13,380	$ 12,622	$ 12,111	$ 14,245	$ 14,546	$ 14,538	$ 13,252
20	Operating expenses (excluding FIT and SIT)	11,764	10,718	11,653	11,061	10,656	10,184	12,262	12,913	13,273	11,070
21	Federal & state income tax (current)	(155)	(650)	164	465	490	398	312	323	375	452
22	Deferred federal and state income tax, net	814	1,244	497	75	24	64	289	68	(128)	131
23	Investment tax credit, net	(16)	(19)	(19)	(24)	(29)	(32)	(29)	(33)	(35)	(37)
24	Operating Income	2,020	2,196	2,145	1,803	1,481	1,497	1,411	1,274	1,046	1,636
25	AFDC (Borrowed + Other)	130	149	120	112	113	57	37	37	35	43
26	Other Income (net)	116	60	138	149	215	215	488	57	(237)	133
27	Discontinued Operations			12	24	10	27	83	(605)	(190)	86
28	Extraordinary item (exp./inc.)		(5)		(79)		(242)	(121)	193	(356)	(32)
29	INCOME AVAILABLE FOR FIXED CHARGES										
30	Interest charges (Excl. ABFUDC)	1,052	1,040	1,032	917	814	733	803	837	815	886
31	Net Income	1,214	1,360	1,383	1,092	1,005	821	1,095	119	(508)	981
32	Preferred dividends	3	3	3	3	3	7	6	9	11	10
33	Earnings available for common equity	$ 1,211	$ 1,357	$ 1,380	$ 1,089	$ 1,002	$ 814	$ 1,089	$ 110	$ (519)	$ 971
34	AFDC - % of earnings available for common equity	10.73%	10.98%	8.70%	10.28%	11.28%	7.00%	3.40%	33.64%	-6.74%	4.43%
35											
36	COSTS OF CAPITAL:										
37	Embedded cost of long-term debt %	6.10%	6.92%	6.92%	6.18%	6.16%	6.18%	6.18%	6.18%	10.48%	10.28%
38	Embedded cost of preferred stock	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
39											
40	FIXED CHARGE COVERAGE:										
41	Pre-tax interest coverage	2.77	2.87	2.98	2.81	2.82	3.00	3.12	2.06	1.30	2.86
42	Pre-tax interest coverage (excluding AFDC)	2.64	2.72	2.83	2.69	2.68	2.92	3.08	2.02	1.26	2.82
43	After-tax interest coverage	2.15	2.31	2.33	2.25	2.22	2.41	2.41	1.63	1.04	2.05
44	Indenture provision coverage	-	-	-	-	-	-	-	-	-	-
45	After-tax fixed charge coverage	2.15	2.31	2.32	2.24	2.21	2.39	2.39	1.62	1.03	2.02

AEP Consolidated
Case No. 11-352-EL-AIR, Case No. 11-354-EL-ATA, Case No. 11-358-EL-AAM
Comparative Financial Data
($000,000)

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Type of Filing: X Original___Updated___Revised
Work Paper Reference No(s):

Schedule D-5
Page 3 of 4
Witness Responsible:
R. Hawkins, T. Mitchell, O. Sever

Line No.	Description	Most recent Calendar Years (Year End) 2010	2009	2008	2007	2006	2005	2004	2003	2002	2001
(A)	(B)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
46	STOCK AND BOND RATINGS:										
47	Moody's bond rating	Baa2	Baa2	Baa2	Baa2	Baa2	Baa2	Baa3	Baa3	Baa2	Baa1
48	S&P bond rating	BBB	BBB	BBB	BBB	BBB	BBB	BBB	BBB	BBB+	BBB+
49	Moody's preferred stock rating	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
50	S&P preferred stock rating	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
51											
52	COMMON STOCK RELATED DATA:										
53	Shares outstanding - Year-end	480,807,156	478,064,407	406,071,256	400,426,704	396,674,736	393,718,838	395,858,153	395,016,421	338,833,720	322,366,167
54	Shares outstanding - Weighted average (monthly)										
55	Earnings per share - Weighted average	$2.53	$2.06	$3.43	$2.73	$2.54	$2.09	$2.76	$ 0.29	$ (1.57)	$ 3.01
56	Dividends paid per share	$1.71	$1.64	$1.64	$1.58	$1.50	$1.42	$1.40	$1.60	$ 2.40	$ 2.40
57	Dividends declared per share	$1.71	$1.64	$1.64	$1.58	$1.50	$1.42	$1.40	$1.65	$ 2.40	$ 2.40
58	Dividend payout ratio (declared basis)	68%	55%	48%	58%	59%	68%	51%	569%	-153%	80%
59	Market price - High, (low)										
60	1st quarter	35.65/33.67	34.34/24.00	49.11/39.35	49.37/41.67	36.48/33.98	36.34/32.25	35.10/30.28	30.63/19.01	47.06/39.70	48.10/39.25
61	2nd quarter	34.71/30.80	29.16/24.75	46.95/39.46	51.24/43.39	35.19/32.27	37.00/33.78	33.58/28.50	31.51/22.56	48.80/39.00	51.20/45.10
62	3rd quarter	36.74/33.98	32.38/28.07	41.60/34.86	48.83/42.46	37.30/34.10	39.84/36.34	33.21/30.27	30.00/26.58	40.37/22.74	48.90/41.50
63	4th quarter	37.94/34.92	36.51/29.59	37.28/26.54	49.49/45.05	43.13/36.49	40.80/35.57	35.53/31.25	30.69/26.60	30.55/15.10	46.98/39.70
64	Book value per share (year-end)	$ 28.32	$ 27.49	$ 28.35	$ 26.17	$ 23.73	$ 23.08	$ 21.51	$ 19.93	$ 20.65	$ 25.54

AEP Consolidated
Case No. 11-352-EL-AIR, Case No. 11-354-EL-ATA, Case No. 11-356-EL-AAM
Comparative Financial Data
($000,000)

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Schedule D-5
Page 4 of 4
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(A)	(B)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
65	RATE OF RETURN MEASURES:										
66	Return on average common equity	9.70%	11.39%	13.29%	11.17%	10.83%	9.25%	13.29%	1.47%	-6.79%	11.93%
67	Return on average total capital	7.56%	8.09%	8.82%	8.43%	8.12%	8.36%	8.92%	6.87%	4.32%	8.00%
68	Return on average net utility plant-in-service										
69	- Total company***	6.57%	6.52%	6.83%	6.37%	5.80%	6.36%	6.30%	5.83%	4.79%	14.60%
70											
71											
72	OTHER FINANCIAL AND OPERATING DATA:										
73	Mix of sales (%)										
74	Electric	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
75	Gas	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
76											
77	Mix of fuel (%)										
78	Electric	The Companies filed a request for waiver of this standard filing requirement.									
79	Gas										
80											
81											
82	Composite depreciation rates:										
83	Production	1.6-6.1%	1.8-3.8%	1.6-3.5%	2.0-3.8%	2.6-3.8%	2.7-3.8%	2.7-3.8%	1.9-4.6%	1.9-4.5%	1.9-4.6%
84	Transmission	1.4-3.0%	1.4-2.7%	1.4-2.7%	1.3-3.0%	1.6-2.9%	1.7-3.0%	1.7-3.0%	1.7-2.8%	1.7-3.0%	1.7-3.1%
85	Distribution	2.4-3.9%	2.4-3.9%	2.4-3.9%	3.0-3.9%	3.0-4.0%	3.1-4.1%	3.1-4.1%	3.3-4.2%	3.3-4.2%	2.7-4.2%
86	General & Other	3.0-12.6%	4.2-12.8%	4.9-11.3%	4.8-11.3%	6.7-11.5%	5.1-16.0%	6.4-16.4%	1.8-16.7%	1.8-9.9%	1.8-15.0%

*** If combination company, e.g. gas & electric, also show computation for each operation. Ohio Power is not a combination company, amount shown is electric.