Large Filing Separator Sheet

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A report by the Staff of the Public Utilities Commission of Ohio

Ohio Power Company

Case Numbers 11-0352-EL-AIR, et al.

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STAFF'S REPORT
OF
INVESTIGATION

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. 353-EL-ATA Case No. 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

Submitted
to
The Public Utilities Commission of Ohio

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. 353-EL-ATA Case No. 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

Todd A. Snitchler, Chairman
Paul A. Centolella, Commissioner
Steven D. Lesser, Commissioner
Andre T. Porter, Commissioner
Cheryl L. Roberto, Commissioner

To The Honorable Commission:

In accordance with the provisions of the Ohio Revised Code Section 4909.19, the Commission's Staff has conducted its investigation in the above matter and hereby submits its findings in the within Staff Report.

The Staff Report has been jointly prepared by the Commission's Utilities Department and Service Monitoring and Enforcement Department.

Copies of the Staff Report have been filed with the Docketing Division of the Commission and served by certified mail upon the mayors of all affected municipalities and other public officials deemed representative of the service area affected by the application. A copy of said report has also been served upon the utility or its authorized representative. Interested parties are advised that written objections to any portion of the Staff Report must be filed within thirty (30) days of the date of the filing of said report after which time the Commission will promptly set this matter for public hearing. Written notice of the time, place, and date of such hearing will be served upon all parties to the proceeding.

The Staff Report is intended to present for the Commission's consideration the results of the Staff's investigation. It does not purport to reflect the views of the Commission nor should any party to said proceeding consider the Commission as bound in any manner by the representations or recommendations set forth therein. The Staff Report, however, is legally cognizable evidence upon which the Commission may rely in reaching its decision in this matter. (See *Lindsey v. Pub. Util. Comm.*, 111 Ohio St. 6 (1924)).

Respectfully submitted,

Jodi Bair

Utilities Department

Jodi Bair
Director

Service Monitoring and Enforcement Department

John Williams

John Williams
Director

STAFF ACKNOWLEDGEMENTS

The Staff Report components reflect the results of investigations conducted by the Staff of the Applicant's rate application. The Staff person responsible for each component is shown below:

Utilities Department

Operating Income and Rate Base	Ross Willis
Rate of Return	Joseph Buckley
Rates and Tariffs	Marchia Rutherford
Management and Operations Review	Doris McCarter

Service Monitoring and Enforcement Department

Reliability and Service Analysis Division	Peter Baker
Investigations and Audits Division	Mary Vance
Facilities and Operations Division	Lowell Miller

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BACKGROUND

The Applicant, Ohio Power Company, (OP, the Company or Applicant), was incorporated in Ohio on May 08, 1941, and is a wholly-owned subsidiary of American Electric Power Company, Inc., a registered holding company subject to regulation by the Securities and Exchange Commission under the Public Utility Holding Act of 1935. OP is engaged in the business of generation, transmission and distribution of electric power to approximately 710,000 retail customers in 41 counties in Ohio, and in supplying and marketing electric power at wholesale to other electric utilities, municipalities and other market participants within this state. The Applicant is a public utility subject to the jurisdiction of the Public Utilities Commission of Ohio (Commission).

In 1999, the Ohio legislature passed a law, referred to as Senate Bill 3 (SB3), restructuring Ohio's electric utility industry and introducing competition for the generation component of electric service. In order to comply with SB3 Ohio Power Company and Columbus Southern Power Company filed plans to transition from the then-existing regulatory framework to the restructured SB3 framework. *(In the Matter of the Application of Columbus Southern Power Company and Ohio Power Company for approval of Their Electric Transition Plans and for Receipt of Transition Revenues*, Case Nos. 99-1729-EL-ETP and 99-1730-EL-ETP, Opinion and Order September 28, 2000). These plans dealt with generation and transmission rates and were in effect from 2000 through 2005. The expectation for this five-year time period was that the electric industry would transition into a market-based environment. However, during the transition period, the market had not developed as expected, so the electric companies proposed rate stabilization plans (RSPs) to prevent customers from experiencing rate shock by going to market rates after the transition period.

In 2003, the Commission encouraged all electric distribution utilities to consider continuation of the ETPs, a plan for rate stabilization, and/or a market-based standard service offer that would allow competitive electric markets to grow (*In the Matter of the Continuation of the Rate Freeze and Extension of the Market Development Period for The Dayton Power and Light Company*, Case No. 02-2779-EL-ATA, Opinion and Order at 29, September 2, 2003). The Commission expected the proposals to provide rate certainty, financial stability for the utility, and also further competitive market development *(In the Matter of the Application of FirstEnergy Corp. on Behalf of Ohio Edison Company, The Cleveland Electric Illuminating Company, and The Toledo Edison Company for Approval of Tariff Adjustments*, Case No. 03-1461-EL-UNC, Entry at 4-5, September 23, 2003). AEP's approved rate stabilization plan (RSP) allowed the company to maintain current distribution rates with many exceptions. The Company deferred recovery of regional transmission organization (RTO) administrative charges, carrying charges for construction expenses and consumer education expenses. The plan, among other things, allowed an increase in generation rates and provided for recovery of transmission costs (*In the Matter of the Application of Columbus Southern Power Company and Ohio Power Company for Approval of a Post-Market Development Period Rate Stabilization Plan*, Case No. 04-169-EL-UNC at 18, 22, 27, January 26, 2005).

In 2008, Senate Bill (SB221) was enacted. This law required electric companies to file new rate plans, providing a generation rate to be effective January 1, 2009. The bill gave companies the option to provide the standard service offer through an electric security plan (ESP) or a market rate option (MRO). An MRO would include a competitive bidding process for generation service. AEP filed an ESP that became effect March 18, 2009. This ESP is currently in place and will expire at the end of 2011. The ESP provides authorized specific percentage increases annually to the Company, as well as rate recovery for such items as gridSMART®, reliability, fuel and environmental expenditures. On January 27, 2011, AEP filed an ESP application proposing that rates be effective January 1, 2012, on the same day that it filed its pre-filing notice in this distribution case.

On January 27, 2011, the Applicant filed a notice of intent to file an application for an increase in rates to be charged for electric service for its entire service area subject to the jurisdiction of the Commission. The Applicant requested that its test period begin June 1, 2010 and end May 31, 2011, and that the date certain be August 31, 2010.

The Applicant has proposed to merge Columbus Southern Power Company (CSP) into Ohio Power Company through a pending application in Case No. 10-2376-EL-UNC. The notice of intent in the current case requests tariff approval for CSP (11-353-EL-ATA) pre and post merger should the merger take place while this distribution case remains pending. Moreover, OP proposes to initiate recovery of deferred assets through a rider (11-356-EL-AAM) that were previously approved by the Commission in previous various cases.

By its Entry of February 23, 2011, the Commission approved the requested date certain and test period.

The Application to increase rates was filed on February 28, 2011, together with the Standard Filing Requirements. By Entry of the Commission dated April 13, 2011, the Application was accepted for filing as of February 28, 2011.

The rates proposed by the Applicant when applied to test year sales volumes would generate approximately $59.6 million of additional revenues. This is an increase of 17.3% over total adjusted current operating revenues.

OPERATING INCOME AND RATE BASE

SCOPE OF INVESTIGATION

The scope of the investigation was designed to determine if the Applicant's filed exhibits concerning operating income, rate base and other data are reasonable for ratemaking purposes, and if the financial and statistical records supporting the data can be relied upon. The Staff interviewed the Applicant's key management personnel and reviewed both internal and published financial reports to assure understanding of the Applicant's operation and organization. The Staff's investigation of test year operating income and date certain rate base included a review of the Applicant's budget and forecasting techniques, verification of the operating revenue computation, and an examination of the Applicant's continuing property records. In addition, the existence and the used and useful nature of the assets were verified through physical inspections. Other independent analyses were performed as the Staff considered necessary under the circumstances.

The Staff reviewed and analyzed the Applicant's proposed adjustments to operating income and rate base and traced them to supporting work papers and to source data. As a result of its review and analysis, the Staff accepted some of the proposed adjustments as appropriate, changed some proposed adjustments using alternative approaches, and proposed new adjustments as required to make the test year operating income and date certain consistent with sound regulatory accounting practices, more representative of normal operations and appropriate for ratemaking purposes.

The purpose of the Staff's investigation was to develop financial data for ratemaking purposes; it was not intended to provide a basis for expressing an opinion on the financial statements of the Company as a whole. The following sections of this report summarize the results of the Staff investigation which it believes are relevant to the determination of test year operating income and rate base.

FORMAT OF THE SCHEDULES

The Applicant provided the Staff and the parties in the case an electronic copy of the standard filing requirements, Schedules A through E. The Staff was able to use the operating income and rate base portions of that electronic filing to format its schedules. The Staff commends the Applicant for the efforts it put into the electronic SFRs.

REVENUE REQUIREMENTS

Schedule A-1 presents the Staff's determination of the Applicant's revenue requirements. The Staff recommended revenue increase is shown on Staff's Schedule A-1. This determination is based on the examination of the accounts and records of the Applicant for the twelve months ended May 31, 2011, the test year in this proceeding. The results of its examination are summarized in this report, and the schedules that incorporate the Staff's recommended rate of return, rate base, and adjusted test year operating income.

ALLOCATIONS

On June 1, 2009, AEP Ohio filed an application for approval of their corporate separation plans, in accordance with Rule 4901:1-37-05(A), Ohio Administrative Code (Corporate Separation Case). The Commission selected Baker Tilley Virchow Krause, LLP (Baker Tilley or auditor) to assist the Commission with the evaluation of AEP Ohio's corporate separation plans. Baker Tilley completed its audit and submitted its report of investigation on March 19, 2010. On June 2, 2010, the Commission issued its Opinion and Order in the Corporate Separation Case. Based on the auditor's evaluation and the Commission's directives, which AEP Ohio had committed to satisfy, the Commission concluded that AEP Ohio had, in all material respects, implemented their corporate separation plan is in compliance with Section 4928.17, Ohio Administrative Code, and the orders of the Commission.

Part of this audit relied on Baker Tilley's assessment of AEP's allocation methodology and its sample transactions. This audit found no material weakness in the methodology therefore, Staff is of the opinion that the allocation factors proposed by the Applicant are appropriate and reasonable for the purposes of this proceeding.

RATE BASE

The rate base represents the net value of Applicant's plant and other assets as of the date certain, August 31, 2010, which was used and useful in providing electric utility service to its customers and upon which its investors are entitled to the opportunity to receive a fair and reasonable rate-of-return.

The Staff's recommended rate base is divided into Plant In Service, Depreciation, Construction Work In Progress, Working Capital, and Other Rate Base Items. A comparison of rate base submitted by the Applicant and that, which is recommended by the Staff, is shown on Schedule B-1. Schedules B-2 through B-6 provides additional support to the Staff's figures.

Plant In Service

As a result of the Staff's investigation and a review of the application, the Staff recommends certain adjustments be made to the Applicant's date certain plant investment for ratemaking purposes. These adjustments are identified below, summarized on Schedule B-2.2, and are reflected in the calculation of jurisdictional plant in service figures on Schedule B-2.1.

Solar Panels at Newark Service Center

The Applicant and Staff adjusted Account 390 to remove costs from plant in service associated with solar panels installed at the service center in Newark. Costs are being recovered through a separate rate mechanism and are not eligible for recovery in this case. This adjustment is shown on Schedule B-2.2.

Enhanced Service Reliability Rider Assets

The Applicant and Staff adjusted Account 365 to remove costs from plant in service associated with Enhanced Service Reliability Rider assets. Costs are being recovered through a separate rider and are not eligible for recovery in this case. This adjustment is presented on Schedule B-2.2.

Account 365 – Overhead Conductors and Devices

The Staff excluded capitalized labor that occurred after the date certain of 8/31/2010 from Account 365, Overhead Conductors and Devices. The Staff's adjustment is shown on Schedule B-2.2.

Depreciation

Depreciation is the process which distributes the original cost of depreciable assets, adjusted for net salvage, over the normal life of the property in a systematic and rational manner. The Staff's investigation of depreciation is segregated into two areas: Depreciation Reserve and Depreciation Accrual rates and the corresponding Depreciation Expense. Each of these is discussed in detail in the following sections.

Depreciation Reserve

The Applicant maintains depreciation reserve, by account, on a total company basis. In the conversion to PowerPlant in 1999, the Applicant allocated the functional accumulated depreciation balances by account using the original cost balances because an up to date depreciation study was not available at that time to provide theoretical reserve balances to perform the allocation. In 2010, the Applicant performed a depreciation study and allocated the functional distribution and general plant total accumulated depreciation balances to individual accounts using the depreciation study's theoretical reserve calculations. As a result, the Applicant booked transfers of accumulated depreciation balances between functional reserve accounts to more correctly detail the book amount of accumulated depreciation by plant account. The total functional balance in accumulated depreciation did not change as a result of the transfers.

The Staff adjusted the Applicant's depreciation reserve to exclude reserve associated with the adjustments as discussed in the Plant in Service section. These adjustments are summarized on Schedule B-3.1.

In order to determine if the Applicant's booked reserve for depreciation is proper and adequate, the Staff compared the Applicant's book reserve with a calculated theoretical reserve, as a guide to whether past accrual rate calculations have been appropriate. The Staff compared the Applicant's booked reserve level with a calculated theoretical reserve based on the Staff's recommended accrual rates and plant and reserve as of December 31, 2009. The Staff determined that the difference between Applicant's actual depreciation reserve and the calculated theoretical reserve was $91,998,592 or 5.53 % overaccrued. The Staff recommends that this reserve imbalance (overaccrual) should be amortized over a 15 year period.

Therefore, it is the Staff's opinion that the actual jurisdictional reserve for depreciation, as adjusted by the Staff on Schedule B-3, is proper and adequate and should be used for purposes of this proceeding.

Depreciation Accrual Rates and Depreciation Expense

The Applicant's current depreciation accrual rates were prescribed by this Commission in Case Nos. 94-803-EL-AAM and 94-996-EL-AIR. The Applicant filed a depreciation study for its electric distribution and general plant. The Applicant's accrual rates were developed using retirement rate analysis for distribution plant and FERC Accounting Release No. 15 for general plant accounts with the use of the remaining life methodology for their calculation of depreciation accrual rates.

The Staff conducted an independent analysis of the depreciation study provided by the Applicant. The Staff finds itself in general agreement with the service life, projected retirement dispersion and net salvage parameters proposed in the Applicant's study. However, the Staff recommends that the accrual rates be calculated using the straight line whole life methodology.

The Staff's recommended accrual rates are shown on Schedule B-3.2. The Staff recommends that the Applicant be ordered to use the accrual rates shown on

Schedule B-3.2 for book depreciation purposes, effective concurrently with customer rates from this proceeding.

The Staff has long maintained that accrual rates should be thoroughly reviewed every three to five years. The Staff, therefore, recommends that in five years the Applicant submit a depreciation study for all electric distribution and general plant.

The Staff's calculation of depreciation expense based on the adjusted jurisdictional plant in service balances at date certain and the accrual rates discussed above, is shown on Schedule B-3.2. The Staff adjusted the depreciation expense to include one year of a reserve imbalance amortization.

Construction Work In Progress

The Applicant did not request any allowance for construction work in progress in its filing and Staff, as shown on Schedule B-4, did not recommend an allowance.

Working Capital

Working capital has been generally defined as the average amount of capital provided by investors in the Company, over and above the investments in plant and other specifically identified rate base items, to bridge the gap between the time that expenditures are required to provide service and the time collections are received for the service.

The Applicant requested an $8,432,000 working capital allowance based on a thirteen-month average balance for materials & supplies and prepayments.

The Applicant did not prepare a lead lag study for this case, therefore; the Staff can not recommend a working capital allowance.

Other Rate Base Items

The Staff reduced rate base by the date certain balances of customers' deposits, customer advances for construction, and accumulated unrestricted investment tax credits. The Staff also reflected a net reduction of deferred taxes created by timing differences of tax to book expense recognition.

The Staff increased rate base to recognize a prepaid pension asset. The Applicant recorded a prepaid asset in the amount of $68,487,856 for additional pension cash contributions as of the date certain, August 31, 2010. The additional contributions represent cash investments above the amount of the pension cost included in the cost of service or the income statement. The additional contributions benefit customers by reducing future pension costs through increased earnings. In accordance with generally accepted accounting principles under FASB No. 87 Employers' Accounting for Pensions, the cumulative difference between the pension cost and pension cash contributions is to be recorded on the balance sheet as an asset or liability. A prepaid asset is recorded if pension contributions are greater than the pension cost. A liability is recorded if pension contributions are less than the pension cost.

The prepaid pension asset is entirely supported by cash contributions in excess of pension cost. None of the additional pension contributions serve to prefund the pension obligation in advance. The Staff agrees with the Applicant's adjustment. Including in rate base the additional cash contributions, that will be expensed in the future, allows for ratemaking recognition of the cost of funds for the prepaid contributions.

The Staff's summary of other rate base items are detailed on Schedule B-6.

OPERATING INCOME

The Applicant's test year operating income consists of three months of actual data for the period June 1, 2010 through August 31, 2010, and nine months of forecasted data for the period September 1, 2010 through May 31, 2011. The Staff adjusted the Applicant's test year operating income as required to render it appropriate as a basis for setting rates.

The Staff's proforma operating income is the Staff's adjusted test year operating income modified to reflect the Applicant's increase in revenues and the associated increases in uncollectible accounts expense and federal income taxes.

Schedules C-1 and C-2 present the Staff's determination of operating income. The calculations, methodologies and rational used to develop the Staff's adjusted and proforma operating income are detailed on Schedules A-2, C-3.1 through C-3.23 and C-4.

Proforma Adjustments

Schedule C-1 sets forth the Applicant's proposed increase in operating revenues based on the Applicant's proposed rates and associated increases in uncollectible expenses and federal income taxes.

Current Adjustments

Rider Revenue and Expenses

The Applicant adjusted test year operating income to remove the effects of approved riders (Universal Service Fund, Advanced Energy Fund, KWH Tax, Energy Efficiency/Peak Demand, Economic Development Cost Recovery, and Enhanced Service Reliability, from the distribution test year using projected sales. Staff adjusted test year operating income to remove the same effects using actual revenue and expense data. These adjustments are reflected on Schedules C-3.1 through C-3.6.

Annualize Pole Attachment Revenues

The Applicant and Staff adjusted pole attachment revenues recorded that relate to prior periods outside the test year. The Staff's adjustment is presented on Schedule 3.7.

Annualize Pole Attachment Expense

The Applicant and Staff excluded pole attachment expenses recorded during the test year that relate to prior periods outside the test year. The Staff's adjustment is presented on Schedule 3.8.

Severance Adjustment

The Applicant and Staff adjusted test year expenses to remove the full cost of the distribution severance expense from the test year. The Staff's severance amortization adjustment is discussed in text presented with Schedule C-3.10. The Staff's adjustment is presented on Schedule C-3.9.

Severance Amortization

The Company incurred approximately $15.6 million during the test year in expenses related to severance payments for a workforce reduction program (WRP). The Company and Staff have adjusted this amount out of the test year as discussed in text related to Schedule C-3.9. The Company and Staff agree that this should be amortized over three years. Staff has determined that since the WRP also benefits the shareholders, the amount amortized should be borne equally between the ratepayers and the shareholders. Therefore, Staff has reduced the amount of amortization by 50%. The Staff's adjustment is presented on Schedule C-3.10.

Annualize Labor / Payroll Expense

The Applicant annualized test year labor expense to reflect estimated employee and wage levels expected for the end of the test year. The Applicant included in its labor expense estimate payroll costs including straight time labor, overtime labor, and incentive compensation. Also included are allocated costs for shared services provided by AEP Service Co. employees.

The Staff annualized test year labor expense to reflect the actual employee levels for the month of May 2011. Wage rates for non-bargaining employees include a 3.2% annual wage increase effective January 1, 2011 for executives and April 1, 2011 for other non-bargaining employees. Wage rates for bargaining employees include a 3.0% annual wage increase effective July 15, 2011 for Local 1466 IBEW and July 1, 2011 for other union employees.

Overtime pay is based on actual overtime pay as of May 31, 2011. Incentive pay is based on actual incentive pay as of May 31, 2011, reduced by 40% for incentive pay attributable to the obtainment of financial goals.

The Staff also annualized test year FICA tax expense based on O&M labor expense amounts and the latest known OASDI tax and Medicare tax rates. Staff calculated both the federal and state unemployment tax based on updated employee counts. The Staff's adjustment is shown on Schedule C-3.11.

Annualize Pension Expense

Both the Staff and the Applicant adjusted test-year pension expense to reflect the most current ongoing service level costs per the most recent actuarial report. The Staff's adjustment is presented on Schedule C-3.12.

Annualize OPEB Expense

Both the Staff and the Applicant adjusted test-year OPEB expense to reflect the most current ongoing service level costs per the most recent actuarial report. The Staff's exclusion is shown on Schedule C-3.13.

Interest on Customer Deposits

The Applicant proposed changing the interest rate paid on deposits made by customers from the current annual rate of 5.0% to an annual rate of 3.0%. The Staff believes the Applicant's request is reasonable and adjusts rates paid to customers on deposits held for at least six months from 5.0% to 3.0%.

The Staff's adjustment is presented on Schedule C-3.14.

Amortize Rate Case Expense

The Staff utilized the Applicant's estimated rate case expense of $153,000 for OP and $153,000 for CSP. The Staff amortized the expense over a three-year period. The Staff's adjustment is presented on Schedule C-3.15.

The Staff recommends that the Commission review the Applicant's revised estimate of rate case expense which should be submitted as a late filed exhibit before making a final determination of the appropriate level of rate case expense for use in this proceeding.

Public Safety Announcement Expense

The Applicant adjusted test year operating income to add $125,000 to Account 930.1, General Advertising Expenses, for radio advertising and media buys, and used information from previous safety campaigns in 2008 and current estimates provided by a third party to prepare the estimate. The Staff's investigation determined that public safety expenditures were charged to Account 909, Informational and Instructional Expenses and not Account 930.1, General Advertising Expenses. Therefore, Staff adjusted test year expenses for Account 909 to reflect the actual expenses incurred during the test year. The Staff's adjustment is shown on Schedule 3.16.

Annualize Depreciation Expense

Depreciation expense is adjusted to reflect the Staff's recommended depreciable plant in service as of the date certain and the Staff's recommended accrual rates. These adjustments are on Schedule C-3.6 Service Reliability / Forestry, Schedule C-3.17 Current Accrual Rates, and Schedule C-3.18 Proposed Accrual Rates and reserve imbalance amortization, and Schedule C-3.19 Solar Panels with the supporting calculations shown on Schedule B-3.2

Further discussion on depreciation can be found in the Rate Base Section of this report.

Depreciation Rate

Depreciation expense was adjusted to reflect the Staff's recommended depreciable plant in service as of the date certain, depreciation accrual rates, and amortization of limited term plant investments. The Staff's adjustment to depreciation is presented on Schedule C-3.18, with supporting calculations provided on Schedule B-3.2. Further discussion on depreciation can be found in the Rate Base Section of this Report.

Solar Panels

The Applicant and Staff removed all expenses related to solar panels from the test year. Solar panels installed on certain distribution centers are to be recovered in a separate mechanism. The Staff's adjustment is presented on Schedule C-3.19.

Income Taxes

The Staff computed test year federal, state, and municipal income taxes to reflect the recommended adjustments to operating income and rate base. The Staff's federal income tax computation reflects inter-period interest allocation and normalization of tax accelerated depreciation and other tax-to-tax timing differences. The Staff's income tax calculation is presented on Schedule C-4. The Staff's federal, state, and municipal income tax adjustment is presented on Schedule C-3.20.

Budget Adjustment

The Staff adjusted test year operation and maintenance expenses to reflect the approved 2011 control budget, rather than a budget developed specifically for the rate case. The Staff's adjustment is presented on Schedule C-3.21.

Taxes Other Than Income Taxes

Property Taxes were adjusted to reflect the latest rates and total updated estimate for 2011. Commercial Activities Tax was adjusted to reflect the yearly amount booked during the test year. The Ohio portion of Franchise Tax has been phased out and the amount due for West Virginia is in the process of being phased out. The latest West Virginia Franchise Tax return shows that approximately $80,000 is due for OP. Therefore, test year Franchise Tax has been reduced to $80,000. The Staff's adjustment is shown on Schedule C-3.22.

Major Storm Damage Expense

The Applicant's test year operating and maintenance expenses included $7.2 million for repairs to its distribution system as a result of major storms. The Applicant calculated an average amount of expenses incurred for major storm repair during the five-year period from 2005-2009. The Staff determined that the Applicant's average included 2008 expenses related to Hurricane Ike. The Staff also determined expenses incurred in 2009, were abnormally high and labor was not incremental (i.e., expenses that would have been incurred otherwise). The Staff utilized a four year average of the years 2006 through 2008 and 2010. The Staff removed 2008 expenses related to Hurricane Ike and due to the high amount of expenses in 2009, that year was not included in Staff's average. For these reasons, Staff has decreased the amount allowed for major storm repair in Account 593 by $3.45 million to $3.75 million. Staff's adjustment is shown on Schedule C-3.23.

DEFERRED DISTRIBUTION REGULATORY ASSETS

As part of this distribution rate case, both CSP and OP are requesting permission to recover and amortize, including associated carrying charges, costs that were deferred pursuant to Commission approval in various proceedings. These proceedings resulted in deferred assets on the books of the companies subject to future recovery. The Companies are requesting approval to establish an amortization over a seven-year period through a Distribution Asset Recovery Rider (DARR). The rider will begin with the first billing cycle in 2013 based on the estimated balances of these regulatory assets at December 31, 2012, plus the carrying cost until fully recovered.

The deferred regulatory assets proposed to be included in the DARR are:

(1) Consumer Education, Customer Choice implementation, and transition plan filing as approved in Case Nos. 99-1729-EL-ETP and 99-1730-EL-ETP,

(2) Rate Stabilization Plan rate case expenses approved in Case No. 04-169-EL-UNC,

(3) Carrying charges only on distribution line extension charges approved in Case No. 01-2708-EL-COI,

(4) Monongahela Power Company (Mon Power) transfer integration cost and acquired net regulatory assets approved in Case No. 05-765-EL-UNC,

(5) AEP Ohio's voluntary Ohio Green Power Pricing Program costs approved in Case No. 06-1153-EL-AAM, and

(6) Storm costs related to the Hurricane Ike windstorm experienced in September 2008 approved in Case No. 08-1301-EL-AAM.

The Staff reviewed all deferred costs and agrees with establishing a Deferred Asset Recovery Rider in order to allow recovery of the above deferred assets. However it is Staff's position that the associated carrying costs, will require review prior to implementation. Staff also recommends the use of the latest Commission approved long term cost of debt to calculate the carrying cost during the recovery period beginning January 1, 2013

RATE OF RETURN

The Staff recommends a rate of return in the range of 7.05 % to 7.60%. The recommended rate of return was developed using a cost of capital approach which reflects a market-derived cost of equity, the Applicant's embedded cost of long-term debt.

Capital Structure

The Applicant is a wholly-owned subsidiary of American Electric Power Corporation, which is a publicly traded public utility holding company. The Staff used the Capital Structure of the Applicant which is debt 45.93 % debt, 53.79 % equity and .28 % preferred stock. Staff believes that in this case using the Applicants capital structure is appropriate based on the financial environment.

Cost of Long Term Debt

The Staff employed the embedded cost of long term debt of Applicant, as of August 31, 2010 from Applicant's Schedule D-3A. The embedded cost of long term debt is 5.27%.

Cost of Common Equity

The Staff considered a group of utilities which are representative of the Applicant for purpose of cost of equity estimation. This group consists of companies publicly traded on the New York Stock Exchange, and are categorized as electric utility companies by Value Line. These companies have total capitalizations greater than $5 billion. These companies have a Financial Strength Value Line rating of B++[1] and are not currently involved in major merger activity. Based on these criteria, Value Line produced the following comparable group companies:[2]

Company Name	Ticker
Dominion Resources	D
PG&E Corp.	PCG
PPL Corp.	PPL
Edison Int'l	EIX
Xcel Energy Inc.	XEL
Wisconsin Energy	WEC
Ameren Corp.	AEE

[1]Value Line (Financial Strength article 8/11/10) states, "The importance to investors of a company's financial strength matters in several ways. When income is the primary consideration a strong balance sheet provides greater assurance that a dividend can be maintained. Adequate financing is also important for stockholders to ensure that operations can be expanded without an undue portion of the benefit going to the bank or to bondholders. Shares of deep-pocketed companies are generally more stable, as well."

[2]See Staff Work Paper 1

The Staff employed a cost of equity estimate for the comparable group companies, that is the average of their capital asset pricing model (CAPM) and discounted cash flow (DCF) derived estimates. In calculating its CAPM cost of common equity estimate, the Staff employed the average of the Value Line betas, being .6786 and the Ibbotson[3] derived spread of arithmetic mean total returns between large company stocks and long term government bonds (i.e., "risk free return"; 6.0%). These were used in the CAPM formulation with the weighted average of 10 year and 30 year daily closing Treasury yields for the period from April 19, 2010 through April 15, 2011. The averaged 10 year yield is 3.21%. The averaged 30 year yield is 4.36%. This averaged to 3.79%. This was added to the average product of the beta (.6786) and the 6.0% spread, and resulted in a CAPM cost of equity estimate of 7.86%.[4]

In calculating its DCF cost of common equity estimate, for each comparable company, the Staff employed the annual average stock price, the sum of the last four quarterly dividends, estimates of the expected rate of growth of earnings, and generic issuance costs related to external financing.

The stock price employed is the average daily closing price for the period from April 19, 2010 through April 15, 2011.The DCF model assumes that earnings growth and *dividends growth are the same. The Staff averaged earnings per share estimates from* Yahoo, MSN, Reuters and Value Line to get DCF growth estimates for each company. The Value Line average incorporates both the explicit long-range earnings estimate shown in the "box" and the implicit continuous growth rate calculated from the estimates of earnings per share.[5]

For the Staff's determination of DCF cost of equity, a non-constant DCF growth rate was assumed. Dividends were assumed to grow at a rate derived from financial analysts' growth estimates for the first five years (i.e., long term growth rate). The Staff's DCF growth estimates were used for the first five years, as they are averages of estimates from various investor news services. From the twenty-fifth year on, the growth rate was assumed to equal the long-term growth rate in GNP. For the sixth through twenty-fourth years, dividends vary between the two rates in a linear fashion. The long-term growth rate in GNP was the average annual change in GNP from the U.S. Department of Commerce for 1929 through 2010.[6]

Based on long-term GNP growth, and the respective Company DCF growth estimate and dividend, a stream of annual dividends was calculated. The internal rate of return derived from the dividend stream and the stock price was used for Staffs non-constant growth DCF cost of equity estimate.

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[3] Ibbotson Associates 2010 Yearbook: Stocks, Bonds. Bills and Inflation: Valuation Edition
[4] See Staff Schedules D1.3
[5] See Staff Schedules D1.4
[6] See Staff Schedule D1.9

The comparable group non-constant DCF cost of equity estimates average 10.06%. When averaged with the 7.86% CAPM estimate, the result is 8.96%. Using a one hundred basis point range of uncertainty, the cost of equity estimate becomes 8.46% to 9.46%.^ To provide for this return, allowance must be made for issuance and other costs, as shown on Schedule D-1.1, resulting in an adjustment factor of 1.01503. Applying this factor to the baseline cost of common equity range results in a recommendation of 8.59% to 9.60%.

PROPOSED DISTRIBUTION INVESTMENT RIDER PLACEHOLDER

Included in this application is OP's mention of AEP Ohio's request to establish a cost recovery mechanism and the expenditure level above which the company would be allowed to recover distribution related O&M and capital expenses on a quarterly basis (a Distribution Investment Rider or DIR). Specifically, OP proposes to establish a DIR threshold at the level of expenses approved by the Commission in this rate case application so long as the Commission issues a decision prior to December 31, 2011. Should the Commission not issue a decision in this case prior to December 31, 2011 (or prior to its decision in Case No. 11-346-EL-SSO) OP proposes that the initial DIR threshold be established at the level of net plant post 2000. Staff believes the approval of the DIR itself is appropriately considered in the SSO case, and is addressing the creation of OP's proposed DIR in its testimony in Case No. 11-346-EL-SSO. Staff recommends that the Commission not use the net plant levels in 2000 as the DIR *baseline until a decision is rendered in this case. OP has not had a rate case since* 1991 and it is Staff's position that a potentially brief delay in the start of the proposed DIR is not a compelling reason to engage in unnecessary reconciliation filings for what is a short term concern.

RATES AND TARIFFS

By its application in Case Nos. 11-352-EL-AIR, et. al., Ohio Power Company requests authority to modify its electric distribution service tariffs, schedules, rates and charges applicable to service under direct Commission jurisdiction.

The Commission Staff has investigated the rates and tariffs matters proposed by the Applicant. The results of that investigation are herein reported. It is the intent of Staff to provide analysis with regard to the acceptability and reasonableness of the rules, regulations, terms, conditions, and revenue recovery mechanisms contained in the proposed tariffs. The proposals made by Staff may require adjustments based on the revenue authorized by the Commission in these proceedings.

In its analyses, Staff utilizes various documents provided by the Applicant (the Notice of Intent To File of January 27, 2011; the Original Filing of February 28, 2011 and the responses to data requests issued by Staff), as well as formal and informal discussions with various Company personnel. When applicable, Staff will identify the source documents utilized in its analyses. Because of the use of various source documents, some of the figures used in this section may not exactly match the numbers used in determining the revenue requirement in other sections of this report. The Staff of the Rates and Tariffs Division has, however, utilized the documents to best-reflect the reasonableness of its recommendations.

TARIFF ANALYSIS

Electric Service Regulations

In general, Ohio Power has proposed to modify the Electric Service Regulations of the current tariffs of Ohio Power Company and Columbus Southern Power Company so that they are consistent. To describe every individual proposed modification to the Applicant's tariffs would not be efficient. The following analysis is presented in the form of an "exception" report, including Staff's (of the Rates and Tariffs Division of the Utilities Department and the Investigation and Audit Division of the Service Monitoring and Enforcement Department) recommended "fix." Unless otherwise noted, Staff recommends approval of the other proposed provisions.

Section 3 – Conditions of Service

The first paragraph of this section includes a statement that the Company may require the customer to provide the company a "detailed sketch, giving the location of the customer's facilities." Staff recommends that the company clarify the meaning of a "detailed sketch" in this section. Staff recommends the company change the language to read:

> "Before the Company shall be required to furnish service, the Company may require that the customer submit written specifications of electrical apparatus to be operated by service and to provide to the company a site plan that shows the address, orientation of the building, the location of the meter on the building and the square footage of the building."

Section 14 – Meter Registration and Testing

The last paragraph of this section includes the following statement:

> "When service has been obtained through fraudulent or damaging practices, the customer will be charged a minimum fee of $49.00 for the Company to investigate and inspect the premises. The customer will pay additional charges for any and all costs of disconnection as well as the costs of repairing or replacing damaged equipment based on the customer's individual situation."

Staff recommends that the words "fraudulent or damaging" be replaced by tampering. Ohio Revised Code Statue 4933.18, Tampering with Utility Equipment, defines "tamper" as: "means to interfere with, damage, or by-pass a utility meter, conduit, or attachment with the intent to impede the correct registration of the meter or the proper functions of the conduit or attachment so as to reduce the amount of utility service that is registered on the meter."

In her testimony, Andrea E. Moore states that the minimum charge to investigate <u>tampering</u> or fraudulent practice is proposed based on average travel time per trip, labor, MRO specialist, time to investigate and inspect equipment and install a locking device. Staff believes using the word "tampering" aligns with both the statute and the intent of the investigation fee. Fraudulent Practice as defined by Rule 4901:1-10-01 of the Ohio Administrative Code (O.A.C.) does not include tampering.

Section 20 – Residential Service

Paragraph 6 of this section references Chapter 4901:1-17, O.A.C. as governing the establishment of credit for residential customers. This reference is in error because it is Chapter 4901:1-10-14, O.A.C. that governs establishment of credit for residential electric customers. Staff recommends that the Company correct the reference accordingly.

Section 21 – Deposits

Staff recommends that the Company correct the reference to Rule 4901:1-17-03 in this section for the reasons stated in the previous paragraph.

Section 22 – Billing and Bills Payable

In paragraph 6 of this section, the first sentence states, "If the customer fails to pay in full any final bill for service rendered and said customer receives like service at another location, the company may transfer the unpaid balance of the final bill to the service account for any such other location." To clarify that the final bill can only be transferred to said customer's account, Staff recommends that the Company revise this sentence to state: "If the customer fails to pay in full any final bill for service rendered and said customer receives like service at another location, the Company may transfer the unpaid balance of the final bill to the said customer's like service account for any such other location."

Section 22 – Billing and Bills Payable

Paragraph 7 of this section addresses billing adjustments due to energy that is consumed but not properly registered by a meter for any reason, or is not properly charged to the customer's account. This paragraph contains the following two sentences: "Except as provided below, any underpayment, not to exceed the length of time of the underbilling, except at the Company's discretion, will be billed to the customer. The Company will, if the customer requests, attempt to arrange a reasonable payment schedule in the event of underpayment." This portion of the section is not in compliance with Rule 4901:1-10-23, O.A.C., which requires the proration of bills for underpayments over the same length of time they were accumulated. Staff recommends that this portion of the section be changed to read as follows:

> "Unless the customer and the Company agree otherwise, the Company will bill non-residential accounts any undercharged amount in compliance with Chapter 4901:1-10 of the Ohio Administrative code, as amended from time to time. The

> Company shall bill uncharged amounts for residential customers in compliance with section 4933.28 of the Revised Code, as amended from time to time."

The Company should remove the 8^{th} paragraph of this section, which refers to residential backbilling, as it has now been incorporated above.

Section 24 – Denial or Discontinuation of Service

In the first paragraph of this section, the second sentence concerns the Applicant's right to discontinue to serve any customer without notice in case of an emergency or to prevent theft or fraud. Rule 4901:1-10-20, O.A.C., requires electric utilities to provide written notice to the customer or consumer at the service location before disconnecting service for a fraudulent act. This rule also provides the customer 3 business days to contact the Company to contest its findings prior to disconnection of service. This rule does, however, permit electric utilities to disconnect service without notice for meter tampering or unauthorized reconnection of service. Staff recommends that the Applicant change the second sentence of this paragraph to read as follows:

> "The Company reserves the right to discontinue service to any customer without notice for safety reasons, and with notice as required by Rule 4901:1-10-20 of the O.A.C., for fraud against the Company."

In this section, the last sentence of the first paragraph includes procedures for restoring service after disconnected for fraudulent act or tampering. The sentence states the customer has to pay the Applicant an "amount estimated by the Company to be reasonable compensation for service fraudulently obtained and for any damage to property of the Company." Staff recommends that the Company remove the words, "reasonable compensation". The Applicant should be allowed to recover any unbilled amount for unmetered service as well as the actual cost to repair or replace damage to property of the Applicant. Staff recommends the following language:

> "Service will not be restored until the customer has given satisfactory assurance that such fraudulent or tampering practice will be discontinued and has paid to the Company an amount estimated for unmetered service and for the actual cost to replace or repair any damaged property of the Company due to tampering."

The second paragraph of this section concerns the Applicant's right to disconnect service to customers who are indebted to the Applicant. Although this paragraph correctly states that the provisions for residential customer service disconnection are contained in Chapter 4901:1-18 of the O.A.C., it is unclear that the requirements listed in this section are intended to be consistent with the provisions for non-residential customers contained in Chapter 4901:1-10-17 of the O.A.C. Therefore, Staff recommends that the Applicant incorporate within this paragraph the following language: "In accordance with the provision for non-residential customers contained in Chapter 4901:1-10-17 of the Ohio Administrative code..." Staff recommends that the language be incorporated as follows:

"Subject to the further provisions for residential customers contained in Chapter 4901:1-18 of the Ohio Administrative Code, which is herein incorporated by reference as it is from time to time amended, and in accordance with the provision for non-residential customers contained in Chapter 4901:1-10-17, the Company reserves the right..."

The third paragraph of this section concerns the Company's collection charge, and reads as follows:

"When a Company employee is dispatched to a customer's premises for the purpose of performing collection activities due to the customer's delinquency, the customer will be charged $16.00. A Company employee performing a disconnection is not authorized to make any extended payment arrangements with the customer. The collection charge of $16.00 will be assessed to the account every time a collection trip is made. The Company, normally, would make no more than two (2) trips per month to any one customer's premises."

Staff recommends this language be amended to only allow a collection charge to be collected if, as a result of an attempt to disconnect service, the Company employee dispatched to disconnect service collects the delinquent amount to prevent disconnection of service. Applicant currently does not charge a collection trip if service is disconnected. Applicant's current and proposed reconnection charge represents two trips to the field; one to disconnect and one to reconnect, therefore, another trip fee should not be assessed for attempting to collect when the service is disconnected during the same trip. Staff recommends the following language:

"When a Company employee is dispatched to a customer's premises for the purpose of performing disconnection activities due to the customer's delinquency, the customer will be charged $16.00 if the disconnection activity is not preformed as a result of collection of the delinquent amount."

Also, Staff recommends that the last sentence be changed to "one (1)" trip per month to comply with Rule 4901:1-18-07 (C) of the O.A.C., which states that a collection charge shall not be assessed more than once per billing cycle.

The forth paragraph of this section concerns a second collection trip that is made during the period November 1st through April 15th. The paragraph reads:

> "During the period from November 1 through April 15, the Company makes a second trip if collection is not made on the first trip, even though contact on the first trip took place. The second trip will be made at least 10 days later only if the account remains delinquent. During the remainder of the year, only one trip will be made to the customer's premises."

Staff recommends that this paragraph be removed from this section. Electric Utilities are no longer required to hand deliver a 10 day notice prior to disconnection during the period of November 1 through April 15, but can instead mail the 10 day notice per Rule 4901:1-18-06 (B) of the O.A.C. Because there is no reason to dispatch an employee to the premise to leave a 10 day notice, the Applicant should not dispatch an employee for the sole purpose of attempting to collect a delinquent amount. Dispatching Company personnel during a given month for the sole purpose of attempting to collect adds an additional fee to a customer who is struggling to keep utility service.

Section 26 – Pre Enrollment Customer Information List

This section concerns the pre-enrollment list available to suppliers. Staff recommends that reference to the "Market Development Period" be removed from this section. Although the Market Development Period ended in 2005, the Pre-enrollment list is still required per Rule 4901:1-10-29 O.A.C.

All recommendations noted above shall also be made to the Companies Open Access Tariffs, where applicable.

MISCELLANEOUS CHARGES

Staff has historically supported cost-based miscellaneous charges, in that they are incidental costs imposed by individual customers on the Company and, ultimately, the rest of the customers. These charges should be recovered from customers who cause the expense(s), rather than customers in general.

The Applicant is proposing uniform miscellaneous charges for Columbus Southern Power (CSP) and Ohio Power (OP), contingent upon Commission approval of a company merger. Staff recognizes that the collection of these charges is generally not dollar-for-dollar, but a reasonable approximation of cost recovery. If Staff determines that there are no material differences between operational costs between the two operating Companies, Staff may recommend approval of these charges prior merger approval taking into account the current charges for each operating company, cost justified calculations provided in Exhibit AEM-2 from Andrea Moore's testimony and the Applicant's proposed uniform charges. Staff does not find the proposed uniform rates to be unreasonable unless stated otherwise. The chart provided shows the current charges, the cost justified charges based upon the Applicant's work-papers and the uniform charges proposed by the Applicant.

Reconnect at meter for non-pay during regular business hours (at meter)

The disparity between the Applicant's proposed $53 uniform charge and the cost justified $65 creates a $12 shortfall. Staff does not have a problem with the lower proposed charge but realizes that the proposed $53 charge is based on an average of expenses between both Companies. Staff does not find the proposed uniform reconnection charge to be reasonable for either CSP or OP and recommends approval of the $65 calculated costs for OP.

Staff recommends approval of the remaining reconnection charges (at meter) as proposed by the Applicant for services performed after normal business and on Sundays or holidays.

Reconnection for non-pay when disconnect is made at pole

Work-papers provided for both operating companies only produced a one dollar variance; therefore, Staff recommends approval of a $153 charge which is an average of costs between both operating Companies.

Staff recommends approval of the remaining reconnection charges (at pole) as proposed by the Applicant for services performed after normal business and on Sundays or holidays.

Install locking device and reconnect service

The $73 charge proposed by the Applicant represents the average costs for both operating Companies. Staff is not recommending a uniform charge due to cost disparities between both operating Companies. The disparity between the proposed $73 charge and the $78 that is justified creates a $5 shortfall. Staff does not have a problem with the lower proposed charge but realizes that charge is based on an average of expenses for both Companies and understands that the Company actually could have proposed the $78 for OP on a stand alone basis. Since Staff is not recommending the uniform reconnection charge for CSP either, Staff finds the justified $78 reasonable and is recommending approval, as opposed to the proposed $73 charge based on an average.

Disconnect and Reconnect at customer's request for non-credit related reasons

Staff recommends approval of the Applicant's proposed $77.

Collection Charge

The Applicant is proposing a uniform collection charge of $16. The disparity in operating costs supporting the collection activity results in an $8 difference between CSP and OP. The actual costs justified for OP amounts to $23. Therefore, Staff recommends approval of the calculated costs provided in the Applicant's work-paper supporting a $23 collection charge instead of the $16 proposed by the Applicant.

Meter Test Charge

The work-paper provided for OP supports a $71 charge. The Applicant is proposing a $64 charge based upon the average of both operating companies. Again, Staff does not disagree with the lower proposed charge, but realizes that charge is based on an average of combined expenses from both companies. Staff does not find it reasonable to recommend a uniform charge for this service in this particular case and recommends actual calculated costs provided by the Applicant in the amount of $71.

Meter Test other than Single Phase

The work-paper provided for OP supports a $100 charge. The Applicant's is proposing an $85 charge based upon the average of costs from both operating companies. Staff does not disagree with the lower proposed charge, but realizes that charge is based on an average of expenses from both companies. Staff does not find it reasonable to recommend a uniform charge for this service in this particular case and recommends actual calculated costs provided by the Applicant in the amount of $100.

Minimum Charge to Investigate Tampering or Fraudulent Practice

Staff recommends approval of the Applicant's proposed $49 charge.

Returned Check

Staff recommends approval of the Applicant's proposed $9 charge.

Temporary Service requiring only Read-in/out an Existing Meter

Cost justification was provided supporting a $65 charge. The Applicant's proposed charge of $57 is based upon an average of expenses from both Companies. Staff does not find it reasonable to recommend a uniform charge for this service in this particular case and recommends approval of the actual calculated cost as provided by the Applicant.

Temporary Service for Overhead/Underground Service

The Applicant is proposing a fixed charge of $237 for overhead distribution service and $134 for underground distribution service. Copies of work order estimates were provided showing how the company derived the proposed charges. Staff agrees with the Applicant's proposed charge of $237 and recommends approval. The Applicant's $134 uniform charge for underground service is $4 less than what was proposed by the Applicant. Staff does not have a problem with the lower proposed charge, but realizes that charge is based on an average of expenses from both Companies. Staff does not find it reasonable to recommend a uniform charge for this service in this particular case. Therefore, Staff recommends approval of the $138 for underground service. Staff recommends language in the Terms and Conditions Section of the Rates and Tariffs Section, Section 15 – Interval Metering Installations of the Staff Report to address concerns for situations where customers should only pay for repair costs related to surge protectors, interval boards or modem boards in lieu of the replacement costs reflected in the work-paper calculation. Replacement and repair costs for these components should not be treated equally.

The proposed Connect Phone Line, Manual Meter Read, Checking Phone & Manual Meter Read, Replacement/Repair Surge Protector, Repair/Replacement Interval Board, Repair/Replacement Interval & Modem Boards, and Overhead and Underground are all reasonable and should be approved as proposed by the Applicant.

MISCELLANEOUS CHARGES

		Current	Cost Justified	Applicant Proposed
Reconnection Charge at Meter				
Normal Hours	Single Phase	36	65	53
	All Other	90	65	53
After Normal Hours	Single Phase	92	109	98
	All Other	145	109	98
Sunday or Holiday	Single Phase	92	132	119
	All Other	145	132	119
Reconnection Charge at Pole				
Normal Hours	Single Phase	92	154	154
	All Other	145	154	154
After Normal Hours	Single Phase	92	193	192
	All Other	145	193	192
Sunday or Holiday	Single Phase	92	221	221
	All Other	145	221	221
Install Locking device/Reconnect		0	78	73
Disconnect/Reconnect at Customer Request		30	77	77
Collection		18	23	16
Meter Test Charge		59	71	64
Meter Test other Than Single Phase		73	100	85
Investigate Tampering or Fraudulent Practice		0	49	49
Returned Check Charge		10	9	9
Temporary Service requiring only Read-in/ Out an Existing Meter		30	65	57
Connect Phone Line		54	57	57
Perform Manual Meter Read		39	45	43
Check Phone Line & Perform Manual Read		44	49	47
Repair/Replace Surge Protector		65	121	119
Repair/Replace Interval Board		146	123	121
Repair/Replace Modem Board		236	212	210
Repair/Replace Interval Board & Modem Board		304	262	260
Temporary Service (Overhead)		204	238	237
Temporary Service (Underground)		Actual Cost	138	134

Revenue and Revenue Distribution

Applicant's current and proposed revenue distribution are presented on Table 4 excluding fuel. Staff's proposed revenue distribution is presented on table 5. The data utilized is from Applicant's Schedule E-4. The current revenue reflects the revenue actually contributed by each customer for the test year. Applicant proposes to increase the revenue generated by all customer classes in a manner which more closely reflects costs than is currently the case.

Table 4
Applicant Proposed
Revenue Distribution
Excluding Fuel

Class	Current		Applicant Proposed		Increase	
	$	% of Total	$	% of Total	$	% of Increase
R-S	284,855,526	53.97%	338,085,966	54.58%	53,230,440	18.69%
R-TOD	277,864	0.05%	375,069	0.06%	97,205	34.98%
Total Residential	$285,133,390	54.02%	338,461,035	54.64%	53,327,645	18.70%
GS-1 Metered	16,307,947	3.09%	19,079,068	3.08%	2,771,121	16.99%
GS-1 Nonmetered	98,415	0.02%	139,440	0.02%	41,025	41.69%
Total GS-1	16,406,362	3.11%	19,218,508	3.10%	2,812,146	17.14%
GS-2	85,769,893	16.25%	116,666,228	18.83%	30,896,335	36.02%
GS-3	108,289,265	20.52%	120,101,248	19.39%	11,811,983	10.91%
Total GS-1, 2 & 3	210,465,520	39.88%	255,985,984	41.33%	45,520,464	21.63%
GS-4	15,374,699	2.91%	7,393,234	1.19%	-7,981,465	-51.91%
IRP-D	5,779,681	1.10%	2,382,418	0.38%	-3,397,263	-58.78%
Street Lighting	4,879,697	0.92%	5,704,454	0.92%	824,757	16.90%
Outdoor Lighting	6,163,132	1.17%	9,485,559	1.53%	3,322,427	53.91%
Total Revenue	$527,796,119	100.00%	619,412,684	100.00%	91,616,565	17.36%
Less Rider Revenue, plus other Operating Rev.	($183,879,000)		$215,892,000		($32,013,000)	
Total Net Revenue	$343,917,119		$403,520,684		$59,603,565	17.33%

Table 5
Staff Proposed
Revenue Distribution
Excluding Fuel

Class	Current $	Current % of Total	Staff Proposed $	Staff Proposed % of Total	Increase $	Increase % of Increase
RS	284,855,526	53.97%	334,660,699	53.73%	49,805,173	17.48%
RS-TOD	277,864	0.05%	370,930	0.06%	93,066	33.49%
Total Residential	285,133,390	54.02%	335,031,629	53.79%	49,898,239	17.50%
GS-1 Metered	16,307,947	3.09%	19,385,695	3.11%	3,077,748	18.87%
GS-1 Nonmetered	98,415	0.02%	141,399	0.02%	42,984	43.68%
Total GS-1	16,406,362	3.11%	19,527,094	3.13%	3,120,732	19.02%
GS-2	85,769,893	16.25%	114,295,930	18.35%	28,526,037	33.26%
GS-3	108,289,265	20.52%	123,965,121	19.90%	15,675,856	14.48%
Total GS-1, 2 & 3	210,465,520	39.88%	257,788,145	41.38%	47,322,625	22.48%
GS-4	15,374,699	2.91%	11,256,089	1.81%	-4,118,610	-26.79%
IRP-D	5,779,681	1.10%	3,743,569	0.60%	-2,036,112	-35.23%
Street Lighting	4,879,697	0.92%	5,896,263	0.95%	1,016,566	20.83%
Outdoor Lighting	6,163,132	1.17%	9,187,154	1.47%	3,024,022	49.07%
Total Revenue	$527,796,119	100.00%	622,902,849	100.00%	95,106,730	18.02%

Revenue and Rate Adjustment Recommendation

This section should not be interpreted as reflecting any opinion on the part of the Staff as to the amount of revenue to which Applicant is entitled. In the event that the Commission does not authorize rates which recover Applicant's requested revenue, it is recommended that the increase granted in revenue generated by rates be distributed as proposed by Staff in Column (d) of Table 6, Distribution of Proposed Revenue Increases. Inasmuch as Staff proposed customer charges are minimally compensatory, they should not be adjusted to a lower level given a lower authorized rate of revenue requirement. Staff's proposed increases to energy and demand charges should be adjusted to maintain proportionality as recommended by Staff.

Table 6
Distribution of Proposed Revenue Increases

Class	Applicant Proposed		Staff Proposed		Increase	
	$	% of Total	$	% of Total	$	% of Increase
R-R,	338,085,966	54.58%	334,660,699	53.73%	-3,425,267	-1.01%
RS-TOD	375,069	0.06%	370,930	0.06%	-4,139	-1.10%
Total Residential	338,461,035	54.64%	335,031,629	53.79%	-3,429,406	-1.01%
GS-1 Metered	19,079,068	3.08%	19,385,695	3.11%	306,627	1.61%
GS-1 Nonmetered	139,440	0.02%	141,399	0.02%	1,959	1.40%
Total GS-1	19,218,508	3.10%	19,527,094	3.13%	308,586	1.61%
GS-2	116,666,228	18.83%	114,295,930	18.35%	-2,370,298	-2.03%
GS-3	120,101,248	19.39%	123,965,121	19.90%	3,863,873	3.22%
Total GS-1, 2 & 3	255,985,984	41.33%	257,788,145	41.38%	1,802,161	0.70%
GS-4	7,393,234	1.19%	11,256,089	1.81%	3,862,855	52.25%
IRP-D	2,382,418	0.38%	3,743,569	0.60%	1,361,151	57.13%
SLCM						
Street Lighting	5,704,454	0.92%	5,896,263	0.95%	191,809	3.36%
Private Area Lighting	9,485,559	1.53%	9,187,154	1.47%	-298,405	-3.15%
Total Revenue	619,412,684	100.00%	622,902,849	100.00%	3,490,165	0.56%

Seasonal Analysis

The Applicant's current residential rate design contains a declining block energy rate structure for residential schedules R-R and RS-TOD. The proposed rate design, which is based on full cost customer charges, eliminates the declining block energy rate structure. While varied arguments can be made for the appropriateness of a declining block rate design, such a design does not necessarily encourage customers to efficiently use electricity. In fact, it can provide the opposite price signal that the more a customer uses, the less it costs per kWh. As such, the Applicant is proposing to eliminate this declining block structure in conjunction with the establishment of the monthly customer charge based on the total customer related costs. Staff agrees with this change and recommends approval.

Residential Customer Cost Determination

Inasmuch as costs occur as a result of customers connected to the utility's system, regardless of usage, Staff believes it appropriate that such costs should be represented in the design or structure of rates. In previous proceedings, Staff has utilized an approach which requires little or no judgment with respect to customer related expenses and which is minimally compensatory with respect to these costs. Table 9 shows the Staff's method for determining the Residential customer charge.

Table 7
Residential
Customer Cost Assignment

Acct. No.	Account Title	Account Balance
	Plant Accounts	
369	Services	106,525,465
370	Meters	39,848,665
	Total Customer Related Distribution Plant	146,374,130
	Accum. Depreciaton	47,919,201
	Total Net Plant	98,454,929
	Expense Accounts	
586	Meters	770,188
587	*Customer Installation*	81,949
597	Maintenance of Meters	254,130
901	Supervision (Customer Acct.)	1,080,747
902	Meter Reading	4,119,497
903	Customer Records, Collection	17,453,402
907	Supervision (Customer Serv. & Coll.)	898,822
908	Customer Assistance	1,077,221
909	Information and Instruction	247,651
	Total Customer Related Expenses	25,983,607
	Customer Related Distribution Plant Carrying Cost (95,454,929*.1926)	18,962,419
	0.1926	
	Total Customer Cost/Year	44,946,026
	Number of customer Bills/Year	7,212,183
	Customer Cost/Bill Unweighted	$6.23

Using the Staff recommended method for determining residential customer charges, the customer charge per bill would be $6.23. Applicant has proposed increasing the customer charge from $4.52 to $8.40. The current, Applicant-proposed and Staff-proposed residential customer charges are as follows:

Schedule	Current	Applicant Proposed	Staff Proposed
R-R	$3.82	$8.40	$8.40
RS-TOD	$7.64	$9.25	$9.25

Customer Charge and Straight Fixed Variable (SFV) Rate Design – CSP

On December 29, 2010, the Commission issued an entry in Case No. 10-3126-EL-UNC asking for public comments on whether modifications to Ohio's electric distribution utilities' rate structures should be modified to include decoupling rate design to better align utility performance with Ohio's desired public policy outcomes. One decoupling mechanism to be considered was a straight fixed variable (SFV) rate design by which a customer would pay a single fixed charge for delivery of electricity to cover the utility's fixed distribution costs. Several parties, including all of Ohio's investor-owned electric distribution companies, provided comments.

Most, if not all, parties agree that distribution costs are primarily, if not entirely, fixed in nature. That is, the costs do not vary with the amount of energy (kWh) consumed. In generally accepted ratemaking practices, fixed costs are recovered by an electric utility in two ways: customer charges and demand charges. The customer charge recovers some of the fixed costs that are directly attributable to serving an individual customer. These fixed costs are recovered through a flat charge per customer, regardless of the amount of energy used in a month. The customer charge does not include any costs for demand or kWhs of energy used. The charge provides a price signal to the customer that there are costs associated with serving him, independent of his demand for or consumption of energy. The demand charge recovers the remainder of the capital and operating costs the company incurs in providing sufficient operating capacity to meet that customer's maximum demand as needed. The size of a distribution system depends not on the highest coincident peak demand on a utility's system; but, rather, its size depends on the noncoincident peak of the customers it serves.

Hence, the problem: most residential customers do not have demand meters. So, the question is "how (through what rate design) should the fixed costs that are not recovered through a customer charge be recovered?" Or, perhaps, "what is a reasonable "proxy" for demand charges when the demand is unknown?" Historically, Ohio's electric utilities have recovered the fixed distribution costs for residential customers through a relatively small customer charge and volumetric rates. Sometimes that volumetric rate was a single charge per kWh; sometimes the volumetric rates took the form of declining blocks; and, sometimes the volumetric rates took the form of inclining blocks.

In the instant case (11-351-EL-AIR), Columbus Southern Power is proposing to increase the customer charge for a residential customer from $3.82 to $8.40 (an 120% increase) and a volumetric charge of $0.0214 volumetric charge for all kWhs used. Mr. Hamrock's testimony indicates that this rate design will provide customers with a more constant monthly electric distribution bill that fluctuates less based on kWh usage. He also adds that the proposal will also meet the Commission's requirements to introduce decoupling concepts. For years, Staff has utilized an approach with respect to customer related expenses which is minimally compensatory with respect to these costs. Many times, Staff has recommended something even lower than the results of that approach because the increase from whatever the current customer charge was to whatever the calculation derived was significant. In this proceeding, Staff recommends the Commission adopt the Company's residential rate design proposal. The Staff's traditional approach is, as stated, only minimally compensatory and Staff finds the proposed $8.40 customer charge to be reasonable. Most assuredly, a Straight Fixed Variable rate design, as well as an implementation plan (if that design is found to be desirable) will be addressed in future proceedings.

RATE SCHEDULES

Applicant has proposed rate changes specific to the various schedules in its tariff. The following analysis provides Staff's recommendations regarding those proposals. A summary of the current rates, Applicant-proposed rates and Staff-proposed rates is provided for each schedule. The "current" rates are the rates now in effect for the Applicant. The Applicant-proposed rates are the rates proposed by Applicant to generate the requested revenue increase and the Applicant-proposed revenue distribution. The Staff-proposed rates indicate the rates Staff recommends as the appropriate rates to recover the total revenue Applicant has requested and the Staff-proposed revenue distribution.

Schedule R-R, Residential Service

The proposed R-R schedule contains a customer charge, an energy charge and a water heating energy charge provision for those customers that qualify. In order to qualify for this provision, customers would already have been served under this provision since December 31, 2000. Current, Applicant-proposed and Staff-proposed rates are presented below.

Schedule R-R

Description of Charge	Current	Applicant Proposed	Percent Increase	Staff Proposed	Percent Increase
Customer Charge	$ 3.82	$ 8.40	120%	$ 8.40	120%
Energy Charge					
1st 800 kWh	0.0235642	0.0214	-9.18%	0.0214	-9.18%
All Excess	0.0171224	0.0214	25%	0.0214	25%
Storage Water Heating	$ 0.0003512	$ 0.0214	5993%	$ 0.0214	5993%

Schedule RS-TOD, Residential Time-of-Day

Available for residential electric service through one single-phase, multi-register meter capable of measuring electrical energy consumption during the on-peak and off-peak billing periods to individual residential customers. Availability is limited to the first 500 customers applying for service under this schedule. Current, Applicant-proposed and Staff-proposed rates are presented below.

Schedule RS-TOD

Description of Charge	Current	Applicant Proposed	Percent Increase	Staff Proposed	Percent Increase
Customer Charge	$ 7.64	$ 9.25	21%	$ 9.25	21%
Energy Charge					
On-Peak kWh	0.0479974	0.0214	-55.41%	0.0214	-55.41%
Off-Peak kWh	$ 0.0003512	$ 0.0214	5993%	$ 0.0214	5993%

Schedule GS-1, General Service – Small

The proposed GS-1 schedule will be non-demand metered. The rate structure contains a customer charge and an energy charge. In addition, the Applicant offers a load management time-of-day provision for customers who install energy storage devices which contains a customer charge and on- and off-peak energy charges. Also offered is an unmetered service provision for small fixed loads such as traffic signals. The rate structure consists of a customer charge and an energy charge. Current, Applicant-proposed and Staff-proposed rates are presented below.

Schedule GS-1

Description of Charge	Current	Applicant Proposed	Percent Increase	Staff Proposed	Percent Increase
Customer Charge	$ 13.17	$ 7.85	-40%	$ 7.85	-40%
Energy Charge	0.0027999	0.01747	523.95%	0.018177	549.20%

Schedule GS-2, General Service – Low Load Factor

The proposed rate design contains a customer charge and single block demand and energy charges that differ by voltage level. In addition, the Applicant offers a load management time-of-day provision for customers who install energy storage devices and a TOD schedule is available to the first 2,000 customers applying for service under this provision. Both options contain a customer charge and on- and off-peak energy charges.

On the Applicant's proposed E 4.1 Schedule, page 11 of 60, the rider rates proposed by the Applicant are skewed, and are overstated by $2,922,606. This overstated amount was due to the Economic Development Cost Recovery rider being applied at 9.365% instead of 9.635%, and the Monongahela Power Rider being applied at .001229 instead of .0001229.

Current, Applicant-proposed and Staff-proposed rates are presented below.

Schedule GS-2

Description of Charge	Current	Applicant Proposed	Percent Increase	Staff Proposed	Percent Increase
Secondary					
Customer Charge	$ 22.91	$ 12.85	-43.91%	$ 12.85	-43.91%
Demand Charge per kW	2.75	4.90	78.18%	4.8571	76.62%
Energy Charge	0.0003512				
Excess Demand Charge ($ per KVA)	3.82	2.04	-46.60%	2.022	-47.07%
Primary					
Customer Charge	95.47	52.60	-44.90%	52.60	-44.90%
Demand Charge per kWh	1.98	3.81	92.42%	3.9208	98.02%
Energy Charge per kWh	0.0003512	0.00		0	
Excess Dem Charge ($ per KVA)	3.82	2.04	-46.60%	2.08659	-45.38%
LM-TOD, TOD					
Customer Charge	23.15	12.85	-44.49%	12.85	-44.49%
Energy Charge					
On-Peak kWh	0.0227282	0.01468	-35.41%	0.0145516	-35.98%
Off-Peak kWh	$ 0.0003512	$ 0.01468	4080%	0.0145516	4043%

Schedule GS-3, General Service – Medium Load Factor

The proposed rate design contains a customer charge and single block demand and energy charges that differ by voltage level. A maximum charge of 13/kWh plus the customer charge limits bill impacts on very low load factor customers. In addition Applicant offers a load management time-of-day provision for customers who install energy storage devices. The provision contains a customer charge and on- and off-peak energy charges. Current, Applicant-proposed and Staff-proposed rates are presented below.

Schedule GS-3

Description of Charge	Current	Applicant Proposed	Percent Increase	Staff Proposed	Percent Increase
Secondary					
Customer Charge	$ 22.91	$ 12.85	-43.91%	$ 12.85	-43.91%
Demand Charge (per KVA)	4.13	4.90	18.64%	4.8571	17.61%
Excess Demand Charge (per KVA)	3.82	2.04	-46.60%	2.022	-47.07%
Energy Charge (per kWh)	0.0003805	0		0	
Maximum Energy Cust. Chg.	22.91	12.85	-43.91%	12.85	-43.91%
Energy Charge ($ per kWh)	0.0416897				
Primary					
Customer Charge	$95.47	$52.60	-44.90%	$52.60	-44.90%
Demand Charge (per KW)	3.31	3.81	15.11%	3.9208	18.45%
Excess Demand Charge (per KVA)	3.82	2.04	-46.60%	2.08659	-45.38%
Energy Charge (per kWh)	0.0003512				

Schedule GS-4, General Service – Large

Schedule GS-4 is available for general service customers using the Company's standard subtransmission or transmission service with maximum demands in excess of 1,000 KVA. The current GS-4 schedule contains a steeply declining two-block demand charge, an excess off-peak demand charge (for customers on the optional time of day provision), and a flat energy charge.

Under the current tariffs, the revenue assigned to this class of customers is $38,020,549. Under the Applicant's proposed tariffs, the revenue recovery from this class is $19,954,615, which represents an $18,065,934 dollar reduction from the current revenue recovery for this class. The Applicant achieved this proposed reduction by eliminating the demand charges for all customers being served under this schedule.

Staff does not agree with such a drastic reduction being proposed for this group of customers, while a $53,000,000 increase is being proposed for the Residential Class. Current, Applicant-proposed and Staff-proposed rates are presented below.

Schedule GS-4

Description of Charge	Current	Applicant Proposed	Percent Increase	Staff Proposed	Percent Increase
Primary					
Customer Charge	$162.30	$52.60	-67.59%	$52.60	-67.59%
Demand Charge (per kW)	2.77	3.81	37.55%	3.9208	41.55%
Energy Charge (per kWh)	0.0003512	0		0	
Reactive Demand Charge (per KVAR)	0.48	0.69	43.75%	0.705808	47.04%
Standby Service					
Customer Charge	$534.63	$806.10	50.78%	$806.10	50.78%
Backup Reservation Charge	0.14	0		0	
Backup Energy Charge	0.0003512	0		0	

Schedule IRP-D, Interruptible Power

Service pursuant to this schedule is available to customers that have provided reasonable evidence to the Company that their electric service can be interrupted within a 10-minute notice period. Customers shall contract for electrical capacity sufficient to meet normal maximum requirements but not less than 1,000 KVA of interruptible capacity. The total interruptible power contract capacity for all customers served under this schedule and all other interruptible power schedules, contracts and agreements offered by the Company will be limited to 75,000 KVA. Current, Applicant-proposed and Staff-proposed rates are presented below.

Schedule IRP Interruptible Power

Description of Charge	Current	Applicant Proposed	Percent Increase	Staff Proposed	Percent Increase
Customer Charge	$ 429.62	$ 806.10	87.63%	$ 806.10	87.63%
Demand Charge (per KVA)	1.15	0		0	
Energy Charge (per kWh)	0.0003512	0		0	

Schedule SL, Street Lighting

The rate structure consists of a monthly customer charge and an energy charge applicable to calculated consumption based on the number and types of lamps installed. Staff finds Applicant-proposed revenue distribution and rates to be reasonable and recommends approval.

Schedule OL, Outdoor Lighting

The rate structure consists of a monthly customer charge and an energy charge applicable to calculated consumption based on the number and types of lamps installed. Staff finds Applicant-proposed revenue distribution and rates to be reasonable and recommends approval.

Schedule Cogen/SPP (Cogeneration and/or Small Power Production).

Staff recommends that this schedule not be modified as a part of this distribution case. Case No. 10-2530-EL-ATA is pending before the Commission to resolve issues related to this schedule.

Pole Attachment Tariff

The Applicant proposed changes to its Schedule PA (Pole Attachment) including terms, conditions, and an increase in its rates. The Applicant revised the Availability of Service, Rates and Charges, Annual Attachment Charge, Payments, Special Terms and Conditions and added an Inspections section.

In the Availability of Service paragraph, the Applicant has proposed language changes to limit the availability of service to specific categories of entities. Staff's recommendation is pending receipt of Data Request #148.

Applicant has provided detailed calculations using the Federal Communications Commission (FCC) formula to support its proposed rate. Applicant is currently charging an annual rate of $3.72 per pole attachment of one-foot space and has proposed a new annual rate of $8.12.

Employing the FCC formula in its presumptions, Staff has determined the maximum annual rate for a pole attachment occupying one foot of space as follows:
Maximum Rate = (Space occupied by attachment divided by average usable space per pole) x Net investment cost per bare pole x Annual carrying charge:

= (one foot divided by 13.5 feet per pole) x $239.55 x 34.38%

= $6.10

The majority of data employed in the calculation of the formula were derived from Applicant's Cost of Service Study, Twelve Months Ending May 31, 2011 and additional information provided by Applicant in its workpapers. Staff's calculated maximum pole attachment rate is $6.10. The primary difference between the derivation of the Applicant's proposed rate and Staff's recommended rate is the calculation of the annual carrying charge. Staff has reduced the rate of return to 7.33% from the proposed 11.25% and changed the Depreciation Expense Factor to 5.84% to reflect the Staff proposed rates for these factors. The Applicant's proposed rate of $8.12 is higher than the maximum derived above. Staff recommends the Commission authorize the $6.10 maximum annual rate established by employment of the FCC formula.

SERVICE MONITORING AND ENFORCEMENT
(FOFD)

Electric Plant Maintenance Program Review

The Service Monitoring and Enforcement Department (SMED), Facilities & Operations Field Division (FOFD), is charged with inspecting utility facilities and auditing plant operating practices to ensure regulated utility service providers can deliver safe, reliable and quality service. Staff routinely conducts various investigations (corporate office audits and PUCO field staff site inspections) of the applicant's distribution system, administrative operations, and physical facilities. The purpose of the audits is to assess the compliance status of the applicant's programs to maintain system safety and service reliability with rule 4901:1-10-27, Ohio Administrative Code (OAC), [Inspection, Maintenance, Repair, and Replacement of Transmission and Distribution Facilities (Circuits and Equipment)], and others. Rule 4901:1-10-27 (E) (2) (a), OAC requires each electric utility and transmission owner to file its inspection, maintenance, repair, and replacement programs, instituted pursuant to paragraph (E)(1) of this rule, with the commission, and simultaneously provide a copy of the filing to the director of the SMED. This report also addresses compliance with rules 4901:1-10-04 (voltage), 05 (metering), 06 (National Electric Safety Code), and 11(Distribution Circuit Performance). The following reflects the Staff's activity and findings relative to the applicant from January 2009 through May 2011.

OAC 4901:1-10-27 (D) (1)
Scheduled Inspections: Circuits & Equipment

Rule 4901:1-10-27 (D) (1), OAC lists inspection requirements for distribution facilities (circuits and equipment) to maintain safe and reliable service on the following scheduled basis:

> (D)(1) Distribution – at least one-fifth of all distribution circuits and equipment shall be inspected annually. All distribution circuits and equipment shall be inspected at least once every five years.

For calendar year 2009 and 2010, the applicant reported the inspection of 223 circuits (129% of the required one-fifth) and 193 circuits (110% of the required one-fifth) respectively. For both 2009 and 2010, the applicant reported 100% compliance with each circuit being inspected at least once every five years. Staff conducted a corporate office audit on 09/1/10 to review records and documents to verify the information reported by the applicant concerning the one-fifth and once every five year requirement.

Findings

The corporate office audit confirmed the applicant's compliance with its inspection interval requirement to annually inspect at least one fifth of all distribution circuits and equipment and inspect all distribution circuits and equipment at least once every five years.

Recommendations

No recommendations are being made at this time with respect to circuit inspections.

OAC 4901:1-10-27 (D) (3)
Scheduled Inspections: Substations

Rule 4901:1-10-27 (D) (3), OAC specifies the inspection frequency requirement for substations and equipment to maintain safe and reliable service:

> (D)(3) <u>Substations – all transmission and distribution substations and equipment shall be inspected twelve times annually, with no inspection interval exceeding forty calendar days between inspections.</u>

For 2009, the applicant reported the inspection of every substation once each month for 100% compliance. For 2010, the applicant reported that no required substation inspections were missed resulting in 100% compliance rate. Additionally, beginning January 1, 2010, the applicant was required to inspect each substation with no inspection interval exceeding 40 calendar days between inspections. The applicant has reported exceeding the forty day interval 532 times out of 4,224 which represents an 87.4% compliance rate for calendar year 2010.

Findings

With the exception of the 532 inspections that exceeded 40 calendar days the applicant was in compliance with the requirement set forth in 4901:1-10-27 (D) (3), O. A. C.

Recommendations

Staff issued a Letter of Probable Non-Compliance (PNC) to the applicant on May 26, 2011 requesting a detailed explanation concerning the missed forty day inspection interval and a description of action and plans to prevent such misses in the future. The applicant's response indicates the contributing factor was due to a focus on monthly inspections as opposed to the numerical 40 day inspection interval. The applicant has educated all field station management and supervisory personnel relative to the 40 day inspection interval requirement. Beginning the week of June 6, 2011, a weekly report to identify all substations that were last inspected 30 days or more is being provided to each Area Station Manager and Supervisor.

OAC 4901:1-10-27 (E) (1) (a), (b), (c), (d), (e), (f), and (g)
Distribution Inspection, Maintenance, Repair, and Replacement Programs

Rule 4901:1-10-27 (E) (1) O. A. C. requires each electric utility and transmission owner to:

(D)(1) Establish and maintain written programs, procedures and schedules for the inspection, maintenance, repair, and replacement of its transmission and distribution circuits and equipment. These programs shall establish Preventative requirements for the electric utility to maintain safe and reliable service. Programs shall include, but are not limited to, the following facilities:

(a) Poles and towers;

Staff conducted a corporate office audit on 09/01/10 of the applicant's poles and towers inspection program. The purpose of the audit is to verify the applicant is documenting the inspection and results of the program. Staff conducted two routine field inspections of poles and towers from January, 2009 through May, 2011. The applicant reported the inspection of 68,215 poles for calendar years 2009 and 2010. Inspection findings included 2,944 poles identified for replacement and 703 poles identified for reinforcement. The applicant self reported the deferral of approximately 4,350 pole inspections from the 2010 inspection cycle to the first quarter of the 2011 inspection cycle. Staff has confirmed that the deferred poles have been inspected.

Findings

The applicant inspects approximately 10% of their distribution wood poles each year. Depending on the age of the pole, the inspection consists of all or in part the following; a visual assessment, hammer sounding, boring, and excavation. The audits and field inspections confirmed the applicant's compliance with its poles and towers inspection and maintenance programs.

Recommendations

No recommendations are being made at this time with respect to poles and towers.

OAC 4901:1-10-27 (E) (1) (a), (b), (c), (d), (e), (f), and (g) Inspection, Maintenance, Repair, and Replacement: Circuits

The OAC requires each electric utility and transmission owner to:

(E)(1) Establish and maintain written programs, procedures and schedules for the inspection, maintenance, repair, and replacement of its transmission and distribution circuits and equipment. These programs shall establish preventative requirements for the electric utility to maintain safe and reliable service. Programs shall include, but are not limited to, the following facilities:

(b) Circuit and line inspections;

Staff conducted a corporate office audit on 09/01/10 of the applicant's circuit and line inspection program. The purpose of the audit is to verify the applicant is documenting the inspection and results of the program. The applicant reports that defects hazardous to employees and the public are corrected immediately. Non-hazardous defects requiring attention are typically repaired within 12 months of being identified during inspection. The audit showed that the applicant has existing programs and procedures in accordance with the rule.

Staff conducted 13 routine field inspections for this requirement from January 2009 through May 2011.

Findings

The audits and field inspections confirmed the applicant's compliance with its inspection program. Examples of equipment visually inspected during circuit and line inspections include; cross arms, lightning arresters, insulators, conductors, poles, guys, grounds, risers, bushings, gang operated air brakes, vegetation encroachment, pole tags, and conductor sag.

Recommendations

No recommendations are being made at this time with respect to conductor inspections.

OAC 4901:1-10-27 (E) (1) (a), (b), (c), (d), (e), (f), and (g)
Inspection, Maintenance, Repair, and Replacement: Pad-Mounted Transformers]

The OAC requires each electric utility to:

(E) (1) Establish and maintain written programs, procedures and schedules for the inspection, maintenance, repair, and replacement of its transmission and distribution circuits and equipment. These programs shall establish preventative requirements for the electric utility to maintain safe and reliable service. Programs shall include, but are not limited to, the following facilities:

(c) Primary enclosures (e.g., pad-mounted transformers and pad-mounted switch gear) and secondary enclosures (e.g., pedestals and handholes);

Staff conducted a corporate office audit on 09/01/2010 to determine how the applicant implements the requirements of rule 4901:1-10-27 (E) (1) (c), O.A.C. Staff confirmed that the applicant was conducting pad-mounted transformer and associated equipment inspections in accordance with the approved program. The program consists of an external, visual inspection of the above ground portion of underground systems including pad-mounted equipment (transformers, switches, primary metering enclosures, junction cabinets, etc.), pedestals, and the underground associated components of primary riser poles. The inspection primarily consists of the following: pad-mount Identification, locking mechanism, bolt type, cabinet condition (rust), door hinges (condition), pad foundation, tank leakage, accessibility, and physical damage.

Findings

As determined by office audits, the applicant conducts and documents primary enclosures (e.g., pad-mounted transformers and pad-mounted switch gear) and secondary enclosures (e.g., pedestals and handholes).

Recommendations

No recommendations are being made at this time with respect to primary enclosures (e.g., pad-mounted transformers and pad-mounted switch gear) and secondary enclosures (e.g., pedestals and handholes).

OAC 4901:1-10-27 (E) (1) (a), (b), (c), (d), (e), (f), and (g)
Inspection, Maintenance, Repair, and Replacement: Line Reclosers/Capacitors

The OAC requires each electric utility to:

(E)(1) Establish and maintain written programs, procedures and schedules for the inspection, maintenance, repair, and replacement of its transmission and distribution circuits and equipment. These programs shall establish preventative requirements for the electric utility to maintain safe and reliable service. Programs shall include, but are not limited to, the following facilities:

(d) Line reclosers;

(e) Line capacitors;

Staff conducted a corporate office audit on 08/04/2010 to determine how the applicant implements the requirements of rule 4901:1-10-27 (E) (1) (d) (e), O.A.C. Line Reclosers are visually inspected annually along with the counter reading on each device recorded. Line Capacitors are inspected annually and divided into two primary parts; a visual inspection (for both fixed and switched banks) and an operational test (for switched banks only). The applicant reported the inspection of 1,814 line capacitors in 2009 (164 deficiencies identified and remediated by 12/31/10) and 1,754 line capacitors in 2010 (103 deficiencies identified and scheduled for remediation by 12/31/11). The applicant reported the inspection of 5,209 line reclosers in 2009 (34 deficiencies identified and remediated by 12/31/10) and 5,137 line reclosers (29 deficiencies identified and scheduled for remediation by 12/31/11).

Findings

As determined by office audits, the applicant conducts and documents line recloser and line capacitor inspections and maintenance in accordance with the approved programs and procedures.

Recommendations

No recommendations are being made at this time with respect to line reclosers and line capacitors.

OAC 4901:1-10-27 (E) (1) (a), (b), (c), (d), (e), (f), and (g)
Inspection, Maintenance, Repair, and Replacement: Right-of-Way Vegetation

The OAC requires each electric utility to:

(E)(1) Establish and maintain written programs, procedures and schedules for the inspection, maintenance, repair, and replacement of its transmission and distribution circuits and equipment. These programs shall establish preventative requirements for the electric utility to maintain safe and reliable service. Programs shall include, but are not limited to, the following facilities:

(f) Right-of-way vegetation control;

Staff conducted corporate district office audits in Newark (06/17/09) and Kenton (06/30/09) to determine how the applicant implements the requirements of rule 4901:1-10-27 (E) (1) (f), O.A.C. The purpose of the audits was to check documentation of circuit work and that the chosen circuits had indeed been trimmed pursuant to the applicant's approved program. Beginning in calendar year 2009, the applicant began implementing a right-of-way vegetation control program (10-163-EL-RDR) in which all circuits would be cleared end-to-end within a five year period (2009-2013). Beginning in 2014 and going forward, each circuit is to be cleared end-to-end once every four years. The applicant reported trimming 3,828 circuit miles in 2009 and 4,414 circuit miles in 2010.

Staff conducted 62 field inspections from January 2009 through May 2011 to confirm compliance for this requirement.

Findings

As determined by field and office audits, the applicant conducts and documents right-of-way vegetation control in accordance with approved written programs and procedures.

Recommendations

No recommendations are being made at this time with respect to right-of-way vegetation control.

OAC 4901:1-10-27 (E) (1) (a), (b), (c), (d), (e), (f), and (g)
Inspection, Maintenance, Repair, and Replacement

The OAC requires each electric utility to:

(E)(1) Establish and maintain written programs, procedures and schedules for the inspection, maintenance, repair, and replacement of its transmission and distribution circuits and equipment. These programs shall establish preventative requirements for the electric utility to maintain safe and reliable service. Programs shall include, but are not limited to, the following facilities:

(g) Substations

Staff conducted a corporate office audit on 06/26/09 of the applicant's substation monthly inspection programs. The objective of this maintenance program is to prevent unplanned outages or failures and/or identifying and correcting problems during scheduled inspections. Substation equipment inspected and tested includes but is not limited to circuit breakers, reclosers, transformers, voltage regulators, capacitor banks, relays, perimeter fencing, and grounding. During the corporate office audit, the applicant's substation records and documents were reviewed for compliance with rule requirements. Staff also conducted 21 field verification audits for monthly substations inspections from January 2009 through May 2011.

Findings

The corporate office audits and field inspections confirmed the applicant's compliance with the requirement to conduct monthly transmission and distribution substation and equipment inspections.

Recommendations

No recommendations are being made at this time with respect to substations.

OAC 4901:1-10-04
Equipment for Voltage Measurements

These portions of the OAC require that:

Portable indicating instruments (e.g., electro-mechanical indicating, electronic indicating, and electronic indicating and recording) used to test or record service voltage at the customer's premises in response to a customer inquiry or complaint shall be checked for accuracy against a recognized standard. For transmission facilities within the commission's jurisdiction, the voltage measuring equipment accuracy and testing requirements shall comply with the requirements of the transmission system operator. Accuracy checks shall be conducted as recommended by the manufacturer or annually if no period is specified. The most recent accuracy test record shall be kept with each such instrument or at a central location for the electric utility and/or transmission owner.

Staff verified that the applicant has a methodology (calibration program) for assuring that its equipment used for Voltage Measurement was checked for accuracy against a recognized standard with accuracy checks conducted as recommended by the manufacturer or annually if no period is specified, with test records kept.

Staff performed an office review at the applicant's Canton Calibration Lab testing facility on 09/15/2009 and 10/05/2010.

Findings

Staff found that the calibration of the voltage measuring equipment is compared to laboratory standards. Laboratory standard instrument/calibrators used in calibrating the voltage measuring equipment is returned to the equipment manufacturer on a scheduled basis to ensure compliance with the National Institute of Standards and Technology (NIST). No discrepancies were noted.

Recommendations

No recommendations are being made in this area at this time.

OAC 4901:1-10-05
Metering

This rule requires that:

A customer's electric usage shall be metered by commercially acceptable measuring devices that comply with "American National Standards Institute" (ANSI) standards. Meter accuracy shall comply with the 2001 ANSI C12.1 standards. No metering device shall be placed in service or knowingly allowed to remain in service if it does not comply with these standards.

Staff observed lab meter testing at the applicant's Canton Calibration Lab testing facility on 09/15/2009 and 10/05/2010. Lab meter testing was also observed at the applicant's Westerville Meter Facility on 09/21/2009.

Findings

Staff found that the meters and other equipment examined had been calibrated with *laboratory standard instruments/calibrators in compliance with the National Institute of* Standards and Technology (NIST). The laboratory not only performs the calibration process for meters used to report customer electric usage, but supplies the calibration process for the applicant as well. No discrepancies were noted.

Recommendations

No recommendations are being made in this area at this time.

OAC 4901:1-10-06
National Electrical Safety Code

This rule requires that:

Each electric utility and transmission owner shall comply with the 2007 edition of the "American National Standard Institute's," "National Electrical Safety Code" approved by the "American National Standards Institute" and adopted by the "Institute of Electric and Electronics Engineers."

Staff conducted various inspections of the applicant's facilities for compliance with the National Electrical Safety Code (NESC) requirements from January 2009 through May 2011. A total of 1,758 inspections were conducted to determine compliance with rule 4901:1-10-06 OAC requirements for Substations; Pad-Mounted Transformers; Switch Gear; and, Overhead/Other (Pole or Vegetation Issue) topics.

For example, Substation requirements include a height requirement for metal fence enclosures and must be grounded; installations require supply conductors for cables rising from the trench to Transformers; switchgear, or other equipment mounted on pads shall be so placed and arranged that they will not bear on the edges of holes through the pad nor the edges of bends or other duct work below the pad. Pad-mounted equipment shall have an enclosure that is either locked or otherwise secured against unauthorized entry.

Findings

The following is a list of the routine field inspections staff conducted by NESC topic and the number of recommended corrective actions to remediate concerns.

Topic	Inspections	Recommended Corrective Actions
Substations	996	179
Pad-Mount Transformers	176	259
Switch Gear	112	6
Overhead/Other	474	898
Total	1,758	1,342

Staff physically verified 415 of the 1,342 (31%) recommended corrective actions were corrected by inspecting the completed work.

Recommendations

No recommendations are being made in this area at this time.

OAC 4901:1-10-11
Distribution Circuit Performance

Rule portions 11(B) (1) and 11(C) require, among other things, that each EDU:

Each EDU shall submit, no later than ninety days after each reporting period ending on December thirty-first, a report to the director of the consumer services department now the Service Monitoring & Enforcement Department or the director's designee that identifies the lowest performing eight percent (8%) of the EDU's distribution circuits for the previous twelve-month reporting period.

Staff reviews the applicant's annual reports which identify the lowest performing 8% of distribution circuits for the previous twelve-month reporting period. Circuits were selected and inspected by field staff in order to verify that the applicant had met its corrective and/or preventative actions commitments.

Staff conducted 17 inspections during the period January 2009 through May 2011 to verify the applicant completed its planned remediation activity on these circuits.

Findings

No discrepancies were noted during these inspections.

Recommendations

No recommendations relating to carrying out designated remedial activity are necessary at this time.

SERVICE MONITORING AND ENFORCEMENT (RSAD)

Electric Reliability Performance

As part of its investigation in this case, Staff plotted the Applicant's (OP's or the Company's) historical reliability data to determine the trends in performance. Charts A and B show OP's reliability performance over the past seven years based on the SAIFI[1] and SAIDI[2] measures of interruption frequency and duration respectively.

Chart A
OP SAIFI Performance
(Lower is Better)

Chart A shows a general improving trend for SAIFI, and Staff's analysis indicates that between 2004 and 2010, the average number of interruptions per customer decreased by 20 percent.

[1] SAIFI, or the system average interruption frequency index, measures the average number of electric service interruptions for all customers served. A higher SAIFI number indicates worse performance.

[2] SAIDI, or the system average interruption duration index, represents the average length of time interrupted per customer over the period measured (One year in this case). A higher SAIDI number indicates worse performance.

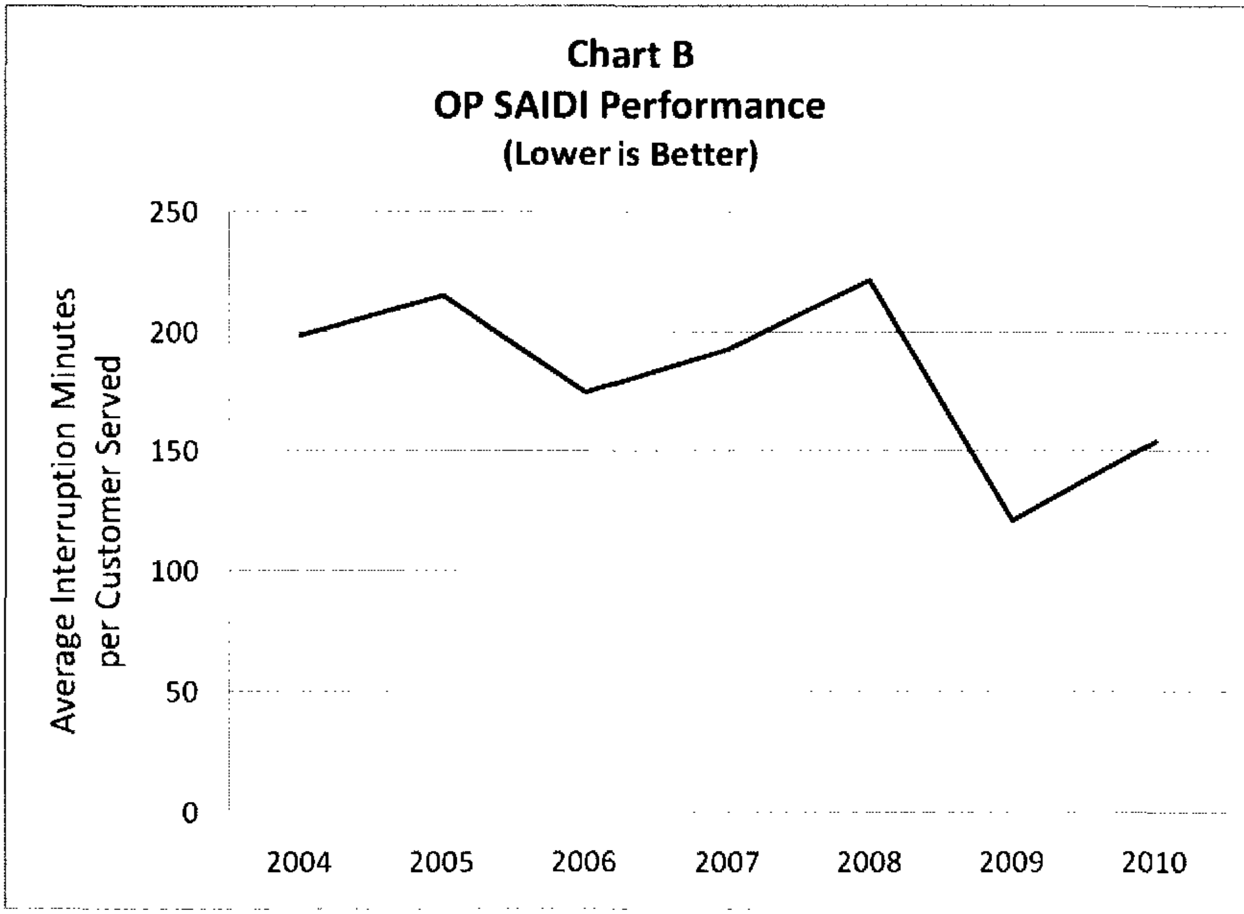

Chart B shows a general improving trend for SAIDI, and Staff's analysis indicates that between 2004 and 2010, the average interruption-minutes per customer decreased by 22 percent.

Staff also compared OP's performance against its reliability standards. Rule 4901:1-10-10 of the Ohio Administrative Code requires each electric utility to file an annual report of SAIFI and CAIDI[3] performance against its reliability standards[4]. OP met both of its performance standards during 2010, the first year they were in effect. Table 1 analyzes this performance.

Table 1				
OP 2010 Reliability Performance vs. Standards				
	Actual	**Standard**	**Margin**	**% Margin**
SAIFI	0.98	1.23	0.25	20%
CAIDI	157.51	170.40	12.89	8%

[3] CAIDI, or the customer average interruption duration index, measures the average service restoration time (in minutes) for customers that experience one or more sustained interruptions during the year. A higher CAIDI number indicates worse performance.

[4] The Applicant's distribution system reliability standards were established in Case No. 09-756-EL-ESS and became effective for years beginning 2010.

As Table 1 indicates, OP bettered its SAIFI and CAIDI standards by healthy margins of 20 percent and eight percent respectively.

Vegetation Management Program

In Case No 08-918-EL-SSO (08-918 Case), the Commission approved an Enhanced Service Reliability (ESR) Rider, which allowed OP to recover the incremental cost of transitioning from a performance-based vegetation management program to a cyclical program. The planned new cyclical program would involve end-to-end tree-trimming of all OP distribution circuits every four years. OP's transition to a four-year cyclical program will take five years, the first three of which were approved in the 08-918 Case.

Staff believes the increased tree-trimming has effectively reduced outages caused by trees. During the first two years of the transition program (2009-2010), OP achieved a 22 percent reduction in the average annual number of outages caused by trees in the right-of-way compared to the prior three-year period (2006 – 2008). In Case No. 11-348-EL-SSO, Staff recommended approval of the ESR Rider for two additional years (2012 - 2013) to complete the remainder of the five-year transition period. It should be noted that Staff also recommended that OP should not use the ESR Rider to recover any vegetation management costs for the new four-year cycle vegetation management program that it plans to initiate in 2014.

OP estimates that it will cost approximately $23.2 million in annual O&M Expense for its share of implementing the new (four-year cycle) vegetation management program. Test-year O&M Expense, however, contains only $12.6 million for the program.[5] OP is therefore requesting an additional $10.6 million in forestry-related O&M expense to fund the program's estimated annual cost.[6]

Staff considers OP's $23.2 million cost estimate to be reasonable. As would be expected, this amount is greater than the historical cost of OP's old performance-based program but less than the cost of OP's intensive five-year "catch-up" transition to a four-year cycle. It is generally accepted in the industry that trees are one of the biggest factors affecting electric reliability, and OP's recent intensified trimming has already significantly reduced the frequency of OP's tree-caused outages as discussed above. Staff is convinced that adopting a four-year trim cycle will have a beneficial impact on OP's reliability.

Staff therefore recommends that the Commission approve an additional $10.6 million in forestry-related O&M Expense to fund a four-year trim cycle vegetation management program. This recommendation is contingent upon OP's implementation of such a program.

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[5] The $12.6 million is net of Company adjustments for incremental Right-of-Way spending that is recovered through the ESR Rider.

[6] See response to Staff Data Request 119-1

Staff further recommends that the Commission order OP to file before 2014 a revised vegetation management program[7] that commits the Company to complete end-to-end trimming on all of its distribution circuits every four years beginning in 2014.

Finally, Staff recommends that the entire estimated $23.2 million cost of OP's planned new vegetation management program should become its share of a larger O&M component of the base amount used to calculate incremental vegetation management costs to be recovered through the ESR Rider. Increasing the ESR base amount in this manner will prevent recovery through the Rider of any amounts that will already be recovered in the new base rates to be established in this case.

[7] Rule 4901:1-10-27(E) (2) and (3) of the Ohio Administrative Code specifies the required procedures for filing proposed maintenance programs for Commission approval.

SERVICE MONITORING AND ENFORCEMENT (IAD)

CUSTOMER SERVICE AUDIT

Staff completed a customer service audit in July 2011 regarding the customer service performance, practices and procedures of the company. As a result of the audit, Staff determined that that the overall customer service practices and policies of the applicant, as reviewed and observed by the team, comply with the applicable rules and regulations set forth by the commission with the exception of a need to update its customer bill format.

Staff determined that the bill format included an inaccurate definition of the Generation Charge on the back of its customer bills. O.A.C. 4901:1-10-22 (B) requires customer bills issued by or for the electric utility to be accurate. Staff sent a letter of probable non-compliance advising the company to update its bill format with the correct definition.

Customer Service Assessment (CSP)

Staff reviewed the customer contacts to the PUCO's call center for the period of July 1, 2010 through June 30, 2011. The PUCO received 3,831 contacts during this period. Contacts about disconnection issues or payment arrangements prompted the largest number of contacts, with 1,248 for the period. The next category was billing issues with 1,038 contacts.

Service issues other than outages comprised the next category with 519 contacts, including 37 customers who voiced their concerns about the quality of the company's customer service. Before calling the company, 408 customers called IAD. Most of these customers were seeking account information and were directed back to the company to give the company the first opportunity to respond to their customers.

Outage contacts were the next largest category, with 195. Ninety-two contacts were questions or concerns about the company's tariffs. Eighty-four customers contacted us over the period because they had difficulty reaching the company. Issues relating to competition accounted for 81 contacts. Forty-six customers had comments on the company's policies. Eighteen customer contacts were to protest the Company's rate case application. The remaining 102 were miscellaneous contacts, such as questions about utility easements.

MANAGEMENT AND OPERATIONS REVIEW

Section 4909.154 of the Ohio Revised Code states that the Public Utilities Commission shall consider the management policies, practices, and organization of public utilities in fixing the just, reasonable, and compensatory rates, joint rates, tolls, classification, charges of rentals to be observed and charged for service of any public utility.

Section 4901-7 of the Ohio Administrative Code requires medium and large utilities to include in their rate filings a concisely written summary of their management policies, practices, and organization. Among other things, the summary is to include a discussion of policy and goal setting, strategic and long range planning, organization structure, decision making and controlling, and communications for the company's executive management process (Schedule S-4.1) as well as for functional areas common to most electric utility companies (Schedule S-4.2).

Staff routinely reviews the S-4.1 and S-4.2 schedules, applicant performance, and various events relating to the applicant's management. As a result of these review activities, the Staff selects certain management topics for rate case reporting. In the current rate case, the Staff reports on the processes used by Ohio Power (OP) to establish and monitor the annual capital distribution budget .

Due to the lengthy period of time since OP's last rate case and OP's request to increase rates in this application, Staff has reviewed the process by which OP establishes the annual budget level (also known as the control budget) and selects projects for its annual capital distribution budget as well as the oversight process and policies engaged in by OP (and AEP Corporate Planning and Budget) with respect to the capital distribution budget. Staff has not included in its review budget development or oversight related to routine Operations and Maintenance expenses nor any procedures, polices or processes related to generation or transmission.

Two areas are primarily responsible for the establishment of the OP's annual capital distribution budget - AEP Corporate Planning and Budget (CP&B) and AEP-Ohio Distribution Region Operations (DRO).

environmental regulations, economic and market conditions, customer and load growth, commodity prices, revenues, expenses, previous budget levels and any known special budget needs. The proposed budget is finalized in January once the end of year data is received. This budget is then sent to the Board of Directors for approval and once approved, is sent to the various areas within AEP. The first year of a financial plan is called the approved or control budget. The CP&B corporate budgeting and reporting group within the CP&B organization is responsible for administering the corporate authorization policy related to the capital and lease improvements budget. Therefore, oversight of the capital distribution budget falls under the responsibility of the CP&B budgeting and reporting group. The capital budget is monitored on a monthly basis against the control budget.

DRO has primary responsibility for planning, engineering, constructing, maintaining and operating the distribution network. Like, CP&B, DRO begins its budget process in fall of the preceding year. Through a collaborative process a list of recommended projects and projected expenses is compiled. Recommendations can come from numerous areas within AEP including Regulatory, Customer Service, Meters, Regional Distribution Managers, and Capacity Planning. Once the control budget is received from CP&B the Vice President of DRO re-engages in the above collaborative process to determine the final list of projects that will be approved for the following year for each AEP-Ohio operating company, OP and Columbus Southern Power. At that time, each project's associated expenses and completion dates will be finalized and those approved levels are then used as the basis against which on-going budget oversight will occur.

The project selection criteria are multifaceted. There are projects which are considered mandatory due to regulatory requirements, those necessitated by customer growth and those associated with reliability concerns. In addition to specific projects, there are also general annual maintenance program authorizations as wells as blanket authorizations for discrete groupings of activities related to the general areas of reliability, customer service, meters, public project relocations, service restoration, small capacity additions, line transformers and third party work requests such as customer relocate requests or damage claims. There is no established set of metrics or information which dictates which projects are recommended or authorized. Selection is based on a mixture of the mandatory nature of activity, level of expense associated with the activity, avoidance of customer minute interruptions (CMIs), service restoration considerations, field personnel feedback on observed plant conditions, and general expert experience.

Budget Control Oversight

All projects and activities finalized by DRO are maintained in the Project Review & Approval system (PRA). While CP&B maintains a high level oversight of the capital distribution budget, it is the PRA, maintained by the DRO that is the repository for the details of all authorized activity. It contains not only the estimated budget and estimated start, completion and in service dates for each project, but it also contains all required authorizations, budget areas, alternate options, offset sources, project justification, engineering specifications, and other detailed information which is associated with the project. Because a project may impact several major and discrete budget areas, the expense and in service detail is kept at a Capital Improvement (CI) level. CIs are the foundation for expenses grouped under programs, blankets and individual capital projects. One project can have multiple authorized CIs. Each CI represents a request for funds to be expended on a single function by a single entity. For example, a project to construct a new substation could have one overall project code, known as a Capital Planning Proposal (CPP) comprised of several different CIs; each with their own discrete identification number, in service date, engineering specification, budget, etc.. Within the project to construct a new substation there would be a separate CI for the each circuit size, each station activity, each high voltage switch, and each area of right of way (ROW) activity. In addition each CI is identified by which budget will be charged. For instance a 12kv circuit will be charged to the distribution budget, whereas a 69kv circuit will be charged to the transmission budget. The ROW for each circuit will be separate CIs, charged by ROW function and to separate budgets.

There are several reports used by both DRO and CP&B to monitor the authorized projects. In general, CP&B monitoring is at a higher level than the DRO level; its primary concern being that the DRO overall budget remains within the control budget. CP&B achieves this oversight primarily through the use of the monthly authorized to actual reports by CI/CPP level. On a semi-annual basis CP&B may make adjustments where actual expenses diverge from the approved budget if necessary. Within the distribution capital budget DRO may alter resources allotted to each project, but must do so within the control budget unless special authorization is received to deviate from the control budget.

While there is an established corporate guideline used to determine when a formal revision must be submitted to authorize changes to a specific CI or CPP, typically, the overall budget is not impacted by such revisions. Rather the project sponsor is required to state the reasons for the CI/CPP cost underage/overage and to identify where the dollars associated with the underage/overage will be appropriated from or reallocated to. Once approved, these changes are then captured in the PRA and in the CI-Corporate database and become the new budget against which the CI/CPP's performance will be monitored. Although revisions to individual CI/CPP's are maintained in the Corporate CI Log, the Customer and Distribution Services report, the monthly report used by persons within DRO responsible for oversight for the capital projects, shows only the current information on the CIs/CPPs. Previous revisions to the CIs/CPPs are not regularly monitored, reported or analyzed.

In order to examine AEP's oversight of the capital distribution budget for compliance with corporate oversight guidelines, Staff reviewed the following monthly reports used by DRO to monitor the capital projects: AEP System Blanket/Program Monitoring Report, AEP Ohio Distribution CI Monitoring Report, AEP Ohio CPP Monitoring Report, AEP Ohio Blanket Monitoring Report, and the Customer and Distribution Services , (Ohio Power Company, Columbus Southern Power Company, Wheeling Power Company) CI/CPP Monitoring Report. Staff also reviewed 15 CPPs representing 41% of the CPP capital distribution budget in order assess their compliance with established corporate guidelines with respect o content, approval, and revisions.

Staff's review of the CI/CPP reports and various CIRs confirms there is a directed focus on ensuring that the capital distribution budget remains within the level of the control budget. However, variances of initially approved costs to in service costs of individual CI/CPPs are a not tracked regularly. Staff's review also confirms that there is no routine reporting of the number of delays or revisions to a CI/CPP, nor is there any root-cause analysis conducted concerning these matters. Although AEP indicates that the project supervisor should request the CI/CPP be closed after the last work order is processed, and that it generally takes three to six months after the request to close the CI/CPP, staff observed some instances where CI/CPPs in-service dates (which mirror estimated completion dates) and work orders were coded as closed, yet the project remained in active reporting status past the timelines provided by AEP. In part this may be driven by AEP's reliance upon the project supervisor to request that a CI/CPP be closed rather than an automatic query from CP&B as to why the project and/or work orders remain in active status beyond the projected in service and completion dates or receipt of the last work order of the associated CI/CPP. Even though closure of a project does not uniformly appear to follow AEP corporate guidelines, there does not appear to be a material impact on adherence to the overall control budget.

Staff recommends that AEP Ohio begin routine reporting and systematic analyses of the following OP information:

1) Number of revisions by CI/CPP;
2) Dollar amount of each revision;
3) Offset source for each revision (and impact on CIs which fund the offset);
4) Cause of In service/completion delays for each revision;
5) Cause of In service/completion delays beyond initially projected in service date;
6) Timeliness of revision requests (time between when revision threshold reached or delay known and request for revision made); and
7) Variances between date of requests to close CI/CPPs and submittal of CI/CPP last work orders.

By tracking the above information, OP and AEP Ohio will be able to identify opportunities to systematically understand project cost overruns, project delays, and reliability performance impacts, thereby potentially increasing the opportunity for more robust budget projections, more accurate in service expectations, and impacts upon reliability due to project delays or cancellations.

OHIO POWER COMPANY
CASE NOS. 11-352-EL-AIR, et al.
Overall Financial Summary
For The Twelve Months Ending May 31, 2011
($000)

Schedule A-1
Page 1 of 1

Work Paper Reference No(s):
See Below

Line No.	Description	Supporting Schedule Reference	Applicant	Staff Lower Bound	Staff Upper Bound
(A)	(B)	(C)	(D)		
1	Rate Base as of Date Certain	B-1	$1,015,236	$1,003,670	$1,003,670
2	Current Operating Income	C-1	47,797	56,007	56,007
3	Earned Rate of Return (Line 2/Line 1)		4.71%	5.58%	5.58%
4	Requested Rate of Return	D-1A	8.43%	7.05%	7.60%
5	Required Operating Income (Line 1 x Line 4)		85,605	70,759	76,279
6	Operating Income Deficiency (Line 5 - Line 2)		37,808	14,752	20,272
7	Gross Revenue Conversion Factor	A-2	1.576484	1.574049	1.574049
8	Revenue Deficiency (Line 6 x Line 7)		59,604	23,220	31,909
9	Revenue Increase Requested / Recommended	C-1	$ 59,604	23,220	31,909
10	Adjusted Operating Revenues	C-1	$ 343,917	$ 337,205	$ 337,205
11	Revenue Requirements (Line 9 + 10)		$ 403,521	$ 360,425	$ 369,114

OHIO POWER COMPANY
CASE NOS. 11-352-EL-AIR, et al.
Computation of Gross Revenue Conversion Factor
For The Twelve Months Ending May 31, 2011

Work Paper Reference No(s):
Schedules C-2.1, WPC-2.1a, WPA-2a, WPA-2b

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	0.000%	
7	OCC Annual Assessment	0.000%	0.510%
8			
9	Income Before Income Tax (Line 1- Line 7)		99.490%
10			
11	Less: State and Municpal Income Tax (1.7599% x 99.490%)		1.751%
12			
13	Income Before Federal Income Tax (Line 9- Line 11)		97.739%
14			
15	Less: Federal Income Tax (35% x 97.739105%)		34.209%
16			
17	Operating Income Percentage (Line 13- Line 15)		63.530%
18			
19	Gross Revenue Conversion Factor (100% / 63.530418%)		157.405%

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

Notes:
[A] Statutory rate

OHIO POWER COMPANY
CASE NOS. 11-352-EL-AIR, et al.
Jurisdictional Rate Base Summary
As of August 31, 2010
($000)

Work Paper Reference No(s):
Schedules B-2, B-3, B-5 & B-6

Line No.	Rate Base Component	Supporting Schedule Reference	Applicant	Staff
(A)	(B)	(C)	(D)	
1	Plant in service			
2	Production	B-2	$ 0	$ 0
3	Transmission	B-2	0	0
4	Distribution	B-2	1,599,363	1,596,229
5	General	B-2	108,008	108,008
6	Other: Intangible	B-2	25,402	25,402
7	Total Plant in service		1,732,774	$ 1,729,640
8				
9	Reserve for accumulated depreciation			
10	Production	B-3	0	0
11	Transmission	B-3	0	0
12	Distribution	B-3	(524,149)	(524,149)
13	General	B-3	(46,739)	(46,739)
14	Other: Intangible	B-3	(23,560)	(23,560)
15	Total Reserve for accumulated depreciation		(594,448)	(594.448)
16				
17	Net plant in service (Line 7 + Line 15)		1,138,325	1,135,192
18				
19	Construction work in progress 75% complete	B-4	n/a	n/a
20				
21	Working capital allowance	B-5	8,432	0
22				
23	Less: Contributions in aid of construction (a)	B-6	0	0
24				
25	Other rate base items	B-6	(131,522)	(131,522)
26				
27	Jurisdictional rate base (17) thru (26)		$ 1,015,236	$ 1,003,670

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

OHIO POWER COMPANY
CASE NOS. 11-352-EL-AIR, et al.
Plant in Service Summary by Major Property Groupings
As of August 31, 2010
($000)

Work Paper Reference No(s):
Schedule B-2.1

Line No.	Major Property Groupings	Total Company	Allocation %		Allocated Total	Adjustments	Adjusted Jurisdiction
(A)	(B)	(C)	(D)		(E)	(F)	(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	(7,597)	1,596,229
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	$ (8,128)	$ 1,729,640

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

OHIO POWER COMPANY
CASE NOS. 11-352-EL-AIR, et al.
Plant in Service by Accounts and Subaccounts as Of August 31, 2010
Production Plant
($000)

Work Paper Reference No(s):
Schedule WPB-2.1a & b

Line No.	Acct. No.	Account Title	Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	Various	Production-Steam	$ 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

OHIO POWER COMPANY
CASE NOS. 11-352-EL-AIR, et al.
Plant in Service by Accounts and Subaccounts as Of August 31, 2010
Transmission Plant
($000)

Work Paper Reference No(s):
Schedule WPB-2.1a & b

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

OHIO POWER COMPANY
CASE NOS. 11-352-EL-AIR, et al.
Plant in Service by Accounts and Subaccounts as Of August 31, 2010
Distribution Plant
($000)

Work Paper Reference No(s):
Schedule B-2.2, B-2.3, WP B-2.1a & b

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	(7,597)	278,440
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	$ 1,605,408		$ 1,603,826	$ (7,597)	$ 1,596,229

[a] Allocation is DIRECT

OHIO POWER COMPANY
CASE NOS. 11-352-EL-AIR, et al.
Plant in Service by Accounts and Subaccounts as Of August 31, 2010
General Plant
($000)

Work Paper Reference No(s):
Schedules B-2.2, B-2.3, WP B-2.1a & b

Line No.	Acct. No.	Account Title	Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(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 Equpment	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	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

OHIO POWER COMPANY
CASE NOS. 11-352-EL-AIR, et al.
Plant in Service by Accounts and Subaccounts as Of August 31, 2010
Intangible Plant
($000)

Work Paper Reference No(s):
Schedule B-2.3, WP B-2.1a & b

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	87,253	28.38%	[a]	24,764	0	24,764
4		Total Intangible Plant	$ 87,961			$ 25,402	$ 0	$ 25,402

[a] Allocation is DIRECT

OHIO POWER COMPANY
CASE NOS. 11-352-EL-AIR, et al.
Adjustments to Plant in Service
August 31, 2010
($000)

Work Paper Reference No(s):
Schedule WPB-2.2a

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

[a] Allocation is ALLDIST

OHIO POWER COMPANY
CASE NOS. 11-352-EL-AIR, et al.
Adjustments to Plant in Service
August 31, 2010
($000)

Work Paper Reference No(s):
Schedules WPB-2.2b & WPB-2.2c

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	Remove Enhanced Service Reliability Rider Assets &				
4	To Remove Capitalized Labor After Date Certain 8/31/2010				
5					
6	365	Overhead Conductors and Devices	(4,463)	100.00% [a]	$ (4,463)
7					
8	365	Overhead Conductors and Devices	(3,134)	100.00% [a]	$ (3,134)
9					
10		Total	(7,597)		$ (7,597)

[a] Allocation is ALLDIST

OHIO POWER COMPANY
CASE NOS. 11-352-EL-AIR, et al.
Reserve for Accumulated Depreciation and Amortization
As of August 31, 2010
Non-Jurisdictional Electric Plant
($000)

Work Paper Reference No(s):
Schedules B-2.1, WPB-3a & b

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	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

OHIO POWER COMPANY
CASE NOS. 11-352-EL-AIR, et al.
Reserve for Accumulated Depreciation and Amortization
As of August 31, 2010
Distribution Plant
($000)

Work Paper Reference No(s):
Schedules B-2.1, B-3.1, WP B-3a & b

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	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

OHIO POWER COMPANY
CASE NOS. 11-352-EL-AIR, et al.
Reserve for Accumulated Depreciation and Amortization
As of August 31, 2010
General Plant
($000)

Work Paper Reference No(s):
Schedules B-2.1, B-3.1, WP B-3a & b

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 Equpment	33.287	11,473	97.61% [a]	11,199	0	11,199
10	398	Miscellaneous Equipment	2,087	519	76.26% [a]	396	0	396
11	399	Other Tangible Property	14,274	13,508	0.00% [a]	0	0	0
12	399	Asset Retirement Costs for General Plant	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

OHIO POWER COMPANY
CASE NOS. 11-352-EL-AIR, et al.
Reserve for Accumulated Depreciation and Amortization
As of *August 31, 2010*
Intangible Plant
($000)

Work Paper Reference No(s):
Schedules B-2.1, B-3.1, WP B-3a & b

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

OHIO POWER COMPANY
CASE NOS. 11-352-EL-AIR, et al.
Adjustments to the Reserve for
Accumulated Depreciation and Amortization
As of August 31, 2010

Work Paper Reference No(s):
Schedule WP 3.1a

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

OHIO POWER COMPANY
CASE NOS. 11-352-EL-AIR, et al.
Adjustments to the Reserve for
Accumulated Depreciation and Amortization
As of August 31, 2010

Work Paper Reference No(s):
Schedule WP 3.1b

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

OHIO POWER COMPANY
CASE NOS. 11-352-EL-AIR, et al.
Depreciation Accrual Rates and
Jurisdictional Reserve Balances by Accounts
As of August 31, 2010
Distribution Plant

Work Paper Reference No(s):
Schedules B-2.1, B-3, WP B-3.2a

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	1.98%	178	-19%	60	R1.5
3	362	Station Equipment	243,178	55,227	2.86%	6,955	0%	35	L0.0	2.90%	7,052	-16%	40	L0.0
4	363	Storage Battery Equipment	5,062	832	6.67%	338	(b)	(b)	(b)	6.67%	338	0%	15	SQ
5	364	Poles, Towers and Fixtures	325,703	138,323	4.84%	15,764	-55%	32	L0.0	5.84%	19,021	-87%	32	L0.0
6	365	Overhead Conductors and Devices	278,440	71,797	4.00%	11,138	-20%	30	S1.5	3.87%	10,776	-16%	30	L0.0
7	366	Underground Conduit	52,235	14,628	2.00%	1,045	0%	50	R2.5	2.00%	1,045	0%	50	R2.0
8	367	Underground Conductors and Devices	92,715	22,759	3.33%	3,087	0%	30	L3.0	3.17%	2,939	-14%	36	R0.5
9	368	Line Transformers	319,157	118,886	3.64%	11,617	-20%	33	L0.0	3.38%	10,787	-15%	34	R1.5
10	369	Services	135,158	46,063	4.55%	6,150	-50%	33	R0.5	3.64%	4,920	-20%	33	R0.5
11	370	Meters	70,138	35,640	4.03%	2,827	-25%	31	R0.5	3.25%	2,279	-17%	36	S1.0
12	371	Installations on Customers' Premises	22,791	9,455	10.00%	2,279	-20%	12	L0.0	10.08%	2,297	-21%	12	L0.0
13	372	Leased Property on Customer's Premises	1	1	3.33%	0	0%	30	R1.0	3.33%	0	0%	30	R1.0
14	373	Street Light and Signal Systems	21,233	8,717	5.75%	1,221	-15%	20	L0.0	5.90%	1,253	-18%	20	L0.0
		Amortization of Reserve Imbalance (c)									(5,580)			
15		Total Distribution Plant	$1,596,229	$526,242		$ 62,592					$ 57,305			

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

(c) Staff's Workpaper WPB-3.2a2 allocated by 99.9012%

*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 NOS. 11-352-EL-AIR, et al.
Depreciation Accrual Rates and
Jurisdictional Reserve Balances by Accounts
As of August 31, 2010
General Plant

Schedule B-3.2
Page 2 of 3

Work Paper Reference No(s):
Schedules B-2.1, B-3, WP B-3.2a

			Adjusted Jurisdiction											
Line No.	Acct. No.	Account Title	Plant Investment	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	53,149	22,405	2.56%	1,361	-15%	45	R2.0	2.10%	1,116	-5%	50	S0.0
	390	Structures and Improvements	7,664	6,514	Amort.					Amort.	(c)			
3	391	Office Furniture and Equipment	1,394	1,503	3.17%	44	5%	30	L0.5	3.33%	46	0%	30	SQ
4	392	Transportation Equipment	0	1	1.90%	0	5%	50	R1.0	2.00%	0	0%	50	SQ
5	393	Stores Equipment	102	81	3.13%	3	0%	32	R5.0	2.94%	3	0%	34	SQ
6	394	Tools, Shop and Garage Equipment	9,161	4,674	3.80%	348	5%	25	R2.5	3.63%	333	-9%	30	SQ
7	395	Laboratory Equipment	235	330	3.50%	8	2%	28	L4.0	3.57%	8	0%	28	SQ
8	396	Power Operated Equipment	11	62	3.46%	0	10%	26	L4.0	3.62%	0	6%	26	SQ
9	397	Communication Equipment	30,999	11,199	2.86%	887	0%	35	L0.0	2.86%	887	0%	35	SQ
10	398	Miscellaneous Equipment	613	396	4.00%	25	0%	25	R1.0	4.00%	25	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)
		Amortization of Reserve Imbalance (d)									(547)			
13		Total General Plant	$ 108,008	$ 47,249		$ 2,680					$ 1,875			

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.

(c Amoritzed over the life of the lease See Schedule C-2.1 page 4 of 5

(c Staff's Workpaper WPB-3.2a2 allocated by 99.9012%

*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

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

Work Paper Reference No(s):
Schedules B-2.1, B-3

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	532	2.49%	(d)	(b)	(b)	(b)
3	303	Miscellaneous Intangible Plant	24,764	23,028	16.96%	(d)	(c)	(c)	(c)
4		Total Intangible Plant	$ 25,402	$ 23,560		$ 3,856 (d)			

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.

(d) See Schedule C-2.1 Page 4 of 5 Column (F) Account 404

OHIO POWER COMPANY
CASE NOS. 11-352-EL-AIR, et al.
Construction Work in Progress
As of August 31, 2010
($000)

Work Paper Reference No(s):

			Accumulated Costs					
Line No.	Project No.	Description of Project	Construction Dollars	AFDC Capitalized	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	

OHIO POWER COMPANY
CASE NOS. 11-352-EL-AIR, et al.
Allowance for Working Capital
As of Thirteen Months Ending May 31, 2011

Work Paper Reference No(s):
Staff Report Text

Line No.	Working Capital Component	Description of Methodology Used to Determine Jurisdictional Requirement	Working Paper Reference No.	Total Company	Allocation %	Jurisdiction
(A)	(B)	(C)	(D)	(E)	(F)	(G)
1	Working Capital Allowance			$ 0		$ 0

OHIO POWER COMPANY
CASE NOS. 11-352-EL-AIR, et al.
Other Rate Base Items Summary
As of August 31, 2010

Work Paper Reference No(s):
Schedule WPB-6a - f

Line No.	Account No.	Description	Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1		Contributions in Aid of Construction (Note 1)	$ 0	0.00%	$ 0	$ 0	$ 0
2							
3		**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 NOS. 11-352-EL-AIR, et al.
Jurisdictional Allocation Factors
Rate Base and Operating Income
As of August 31, 2010

Work Paper Reference No(s):

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)
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 ;	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

[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

Work Paper Reference No(s):

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)
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
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	909	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	53.9666%	[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	43.9365%	[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.

OHIO POWER COMPANY
CASE NOS. 11-352-EL-AIR, et al.
Jurisdictional Proforma Income Statement
For The Twelve Months Ending May 31, 2011
($000)

Work Paper Reference No(s):
Schedules A-1, A-2, C-2,C-4

Line No.	Description	Adjusted Revenue & Expenses	Proposed Increase	Proforma Revenue & Expenses
(A)	(B)	(C)	(D)	(E)
1	Operating Revenues	$ 337,205	$59,604	$396,809
2				
3	Operating Expenses			
4	Operation & Maintenance	135,252	149	135,401
5	Depreciation and Amortization Expenses	63,264		63,264
6	Taxes - Other	66,241	247	66,488
7	Operating Expenses before Income Taxes	264,757	396	265,153
8				
9	NEOI before Income Taxes	72,448	59,208	131,655
10				
11	State Income taxes	164	1,042	1,206
12	Federal Income taxes	16,277	20,358	36,635
13	Total Income Taxes	16,441	21,400	37,841
14				
15	Total Operating Expenses	281,198	21,796	302,994
16				
17	Net Operating Income	$ 56,007	$ 37,808	$ 93,815
18				
19	Rate Base	$ 1,003,670		$ 1,003,670
20				
21	Rate of Return	5.58%		9.35%

OHIO POWER COMPANY
CASE NOS. 11-352-EL-AIR, et al.
Jurisdictional Adjusted Test Year Net Electric Operating Income (NEOI)
For The Twelve Months Ending May 31, 2011
($000)

Schedule C-2
Page 1 of 2

Work Paper Reference No(s):
Schedules C-2.1, C-3, C-4

Line No.	Description	Unadjusted Revenue & Expenses	Adjustments	Adjusted Revenue & Expenses
(A)	(B)	(C)	(D)	(E)
1	**OPERATING REVENUES**			
2	Base Revenues	$ 527,796	$ (210,126)	$ 317,670
3	Fuel Revenues	0	0	$ 0
4	Other Operating Revenues	20,232	(697)	$ 19,534
5	**Total Operating Revenues**	548,028	(210,823)	$ 337,205
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	(25,464)	$ 81,025
15	Customer Accounts Expenses	67,255	(36,388)	$ 30,867
16	Customer Service & Information Expense	47,031	(55,186)	$ (8,155)
17	Sales Expense	118	(229)	$ (111)
18	Administrative & General Expense	37,413	(5,786)	$ 31,626
19	Total Operating and Maintenance Expense	255,881	(120,629)	$ 135,252
20	Depreciation and Amortization Expenses			
21	Depreciation	66,061	(6,881)	$ 59,180
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	(6,881)	$ 63,264
26	Taxes Other Than Income Taxes	140,346	(74,105)	$ 66,241
27				
28	TOTAL OPERATING EXPENSE BEFORE INCOME TAXES	466,373	(201,615)	$ 264,757

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)

Work Paper Reference No(s):
Schedules C-2.1, C-3, C-4

Line No.	Description	Unadjusted Revenue & Expenses	Adjustments	Adjusted Revenue & Expenses
(A)	(B)	(C)	(D)	(E)
1	NEOI BEFORE INCOME TAXES	81,655	(9,208)	72,448
2				
3	Income Taxes-State and Local			
4	Current	200	(159)	42
5	Provision for Deferred Income Taxes	122	(0)	122
6	Total State & Local Income Taxes	323	(159)	164
7	Income Taxes-Federal			
8	Current	3,371	(3,098)	273
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	(3,348)	16,277
12				
13	**Total Operating Expenses**	486,320	(205,122)	281,198
14				
15	**Net Electric Operating Income**	$ 61,708	$ (5,701)	$ 56,007

OHIO POWER COMPANY
CASE NOS. 11-352-EL-AIR, et al.
Summary of Jurisdictional Adjustments to Operating Income
For The Twelve Months Ending May 31, 2011
($000)

Schedule C-3
Page 1 of 3

Work Paper Reference No(s):
See Below

			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	Service Reliability / Forestry	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	$ (210,126)	$ (36,107)	$ (446)	$ (76,636)	$ (51,905)	$ (26,787)	$ (18,244)		
3	Fuel Revenues	0								
4	Other Operating Revenues	(697)							(697)	
5	**Total Operating Revenues**	(210,823)	(36,107)	(446)	(76,636)	(51,905)	(26,787)	(18,244)	(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	(25,464)						(9,332)		(602)
14	Customer Accounts Expenses	(36,388)	(36,015)			(1)				
15	Customer Service & Information Expense	(55,186)		(575)		(48,634)				
16	Sales Expense	(229)				(261)				
17	Administrative & General Expense	(5,786)				(1,452)				
18	Total Operating and Maintenance Expense	(120,629)	(36,015)	(575)	0	(50,348)	2,424	(9,332)	0	(602)
19	Depreciation and Amortization Expenses									
20	Depreciation	(6,881)						(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	(6,881)	0	0	0	0	0	(222)	0	0
25	Taxes Other Than Income Taxes	(74,105)			(76,636)					
26	Income Taxes-State and Municipal									
27	Current	(159)								
28	Provision for Deferred Income Taxes	(0)								
29	Provision for Deferred Income Taxes-Credit									
30	Total State & Local Income Taxes	(159)	0	0	0	0	0	0	0	0
31	Income Taxes-Federal									
32	Current	(3,098)								
33	Provision for Deferred Income Taxes	(250)								
34	Provision for Deferred Income Taxes-Credit	0								
35	Total Federal Income Taxes	(3,348)	0	0	0	0	0	0	0	0
36	**Total Operating Expenses**	(205,122)	(36,015)	(575)	(76,636)	(50,348)	2,424	(9,554)	0	(602)
37	**Net Electric Operating Income**	$ (5,701)	$ (92)	$ 128	$ 0	$ (1,557)	$ (29,211)	$ (8,689)	$ (697)	$ 602

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)

Work Paper Reference No(s):
See Below

		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)	2,160	(3,061)						
14	Customer Accounts Expenses						(400)			
15	Customer Service & Information Expense								(71)	
16	Sales Expense									
17	Administrative & General Expense	(2,339)	396		142	(1,636)		51		
18	Total Operating and Maintenance Expense	(14,955)	2,556	(3,061)	142	(1,636)	(400)	51	(71)	0
19	Depreciation and Amortization Expenses									
20	Depreciation									(533)
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	(533)
25	Taxes Other Than Income Taxes	(600)	100	407						
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)	2,656	(2,654)	142	(1,636)	(400)	51	(71)	(533)
37	Net Electric Operating Income	$ 15,554	$ (2,656)	$ 2,654	$ (142)	$ 1,636	$ 400	$ (51)	$ 71	$ 533

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)

Work Paper Reference No(s):
See Below

Line No.	Element of Operating Income	Depreciation Rate	Solar Panels	Income Taxes	Budget Expense	Taxes Other Than Income Taxes	Storm Damage			
		Title of Adjustment								
	Schedule Reference	C-3.18	C-3.19	C-3.20	C-3.21	C-3.22	C-3.23			
(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				1,408		(3,447)			
14	Customer Accounts Expenses									
15	Customer Service & Information Expense				(5,936)					
16	Sales Expense									
17	Administrative & General Expense				(982)					
18	Total Operating and Maintenance Expense	0	0	0	(5,510)	0	(3,447)	0	0	0
19	Depreciation and Amortization Expenses									
20	Depreciation	(6,087)	(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	(6,087)	(38)	0	0	0	0	0	0	0
25	Taxes Other Than Income Taxes					2,624				
26	Income Taxes-State and Municipal									
27	Current			(159)						
28	Provision for Deferred Income Taxes			(0)						
29	Provision for Deferred Income Taxes-Credit									
30	Total State & Local Income Taxes	0	0	(159)	0	0	0	0	0	0
31	Income Taxes-Federal									
32	Current			(3,098)						
33	Provision for Deferred Income Taxes			(250)						
34	Provision for Deferred Income Taxes-Credit			0						
35	Total Federal Income Taxes	0	0	(3,348)	0	0	0	0	0	0
36	Total Operating Expenses	(6,087)	(38)	(3,507)	(5,510)	2,624	(3,447)	0	0	0
37	Net Electric Operating Income	$ 6,087	$ 38	$ 3,507	$ 5,510	$ (2,624)	$ 3,447	$ 0	$ 0	$ 0

OHIO POWER COMPANY
CASE NOS. 11-352-EL-AIR, et al.
Universal Service Fund Rider
For The Twelve Months Ending May 31, 2011
($000)

Work Paper Reference No(s):
Staff Data Request 55 and 85

Line No.	Acct. No.	Purpose and Description Account Title	Total Adjustment	Allocation Code	%	Jurisdictional 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)	(36,107)	ALLDIST	100.00%	$ (36,107)
5						
6	9040000	Uncoll Accts - Pct Income Plan (9040002)	(36,015)	ALLDIST	100.00%	$ (36,015)
7						
8						$ (92)
9						
10						
11						
12						
13						
14	**Supporting Calculations**					
15		*Summary*				
16		Account 9040002				
17		USF	Amount - $			
18		Jun 2010 - Aug 2010	7,994,624.57	Actual		
19		Sep 2010	1,980,851.88	Actual		
20		Oct 2010	2,101,535.97	Actual		
21		Nov 2010	1,897,998.94	Actual		
22		Dec 2010	2,798,174.09	Actual		
23		Jan 2011	5,198,273.13	Actual		
24		Feb 2011	3,738,495.31	Actual		
25		Mar 2011	3,773,227.90	Actual		
26		Apr 2011	3,280,490.31	Actual		
27		May 2011	3,251,824.69	Actual		
28		Total	36,015,496.79			

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

OHIO POWER COMPANY
CASE NOS. 11-351-EL-AIR, et al.
Advanced Energy Fund Rider
For The Twelve Months Ending May 31, 2011
($000)

Schedule C-3.2
Page 1 of 1

Work Paper Reference No(s):
Staff Data Request 55 and 85

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 Advanced Energy Fund (AEF) from the distribution test year				
3						
4	440 - 445	Sales of electricity (billings to customers)	(446)	ALLDIST	100.00%	$ (446)
5						
6	9080000	Customer Assistance Expenses	(575)	ALLDIST	100.00%	$ (575)
7						
8						$ 128
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19	**Supporting Calculations**					
20		Summary				
21		Account 9080000				
22		AEF - Quarterly Expense	Amount - $			
23		Q2 - Jun 2010	191,698.66	Actual		
24		Q3 - Sep 2010	191,103.25	Actual		
25		Q4 - Dec 2010	191,182.12	Actual		
26		Q1 - Mar 2011	678.32	Actual		
27		Total	574,662.35			

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

OHIO POWER COMPANY
CASE NOS. 11-352-EL-AIR, et al.
KWH Tax Rider
For The Twelve Months Ending May 31, 2011
($000)

Schedule C-3.3
Page 1 of 1

Work Paper Reference No(s):
Staff Data Request 55 and 85

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 KWH Tax Rider from the distribution test year					
3							
4	440 - 445	Sales of electricity (billings to customers)	(76,636)	ALLDIST	100.00%	$	(76,636)
5							
6	4081010	Revenue-KWH Taxes	(76,636)	ALLDIST	100.00%	$	(76,636)
7							
8						$	0
9							
10							
11							
12							
13							
14							
15							
16	**Supporting Calculations**						
17		Summary					
18		Account 4081010					
19		KWH Tax	Amount - $				
20		Jun 2010 - Aug 2010	19,957,212.39	Actual			
21		Sep 2010	6,607,224.11	Actual			
22		Oct 2010	5,523,808.52	Actual			
23		Nov 2010	5,299,379.63	Actual			
24		Dec 2010	6,713,220.82	Actual			
25		Jan 2011	7,807,614.63	Actual			
26		Feb 2011	7,040,244.33	Actual			
27		Mar 2011	6,398,030.87	Actual			
28		Apr 2011	5,748,464.38	Actual			
29		May 2011	5,541,101.07	Actual			
30		Total	76,636,300.75				

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

OHIO POWER COMPANY
CASE NOS. 11-352-EL-AIR, et al.
Energy Efficiency & Peak Demand Reduction Rider
For The Twelve Months Ending May 31, 2011
($000)

Work Paper Reference No(s):
Staff Data Request 55, 85 and 138

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 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)	(51,905)	ALLDIST	100.00%	$	(51,905)
5							
6	9030001	Customer Orders & Inquiries	(1)	ALLDIST	100.00%	$	(1)
7	9070000	Supervision - Customer Service	(12)	ALLDIST	100.00%	$	(12)
8	9070001	Supervision - DSM	(1,914)	ALLDIST	100.00%	$	(1,914)
9	9080000	Customer Assistance Expenses	(11)	ALLDIST	100.00%	$	(11)
10	9080009	Cust Assistance Expense - DSM	(19,387)	ALLDIST	100.00%	$	(19,387)
11	9080014	DSM Costs Deferred	(27,309)	ALLDIST	100.00%	$	(27,309)
12	9110001	Supervision - Residential	(154)	ALLDIST	100.00%	$	(154)
13	9110002	Supervision - Comm & Ind	(108)	ALLDIST	100.00%	$	(108)
14	9200000	Administrative & Gen Salaries	(15)	ALLDIST	100.00%	$	(15)
15	9210001	Off Supl & Exp - Nonassociated	(5)	ALLDIST	100.00%	$	(5)
16	9230001	Outside Svcs Empl - Nonassoc	(391)	ALLDIST	100.00%	$	(391)
16	9301001	Newspaper Advertising Space	(197)	ALLDIST	100.00%	$	(197)
17	9301002	Radio Station Advertising Time	(3)	ALLDIST	100.00%	$	(3)
18	9301007	Special Adv Space & Prod Exp	(829)	ALLDIST	100.00%	$	(829)
19	9301015	Other Corporate Comm Exp	(8)	ALLDIST	100.00%	$	(8)
19	9302000	Misc General Expenses	(4)	ALLDIST	100.00%	$	(4)
20		Total O&M	(50,348)			$	(50,348)
21							
22						$	(1,557)
23							
24							
25							
26							
27							
28							
29							
30							

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

OHIO POWER COMPANY
CASE NOS. 11-352-EL-AIR, et al.
Economic Development Recovery Rider
For The Twelve Months Ending May 31, 2011
($000)

Work Paper Reference No(s):
Staff Data Request 55, 85 and 138

Line No.	Acct. No.	Purpose and Description Account Title	Total Adjustment	Allocation Code	%		Jurisdictional 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)	(26,787)	ALLDIST	100.00%	$	(26,787)
5	442	Sales of electricity (EDR discount)	29,211 [1]				
6		Total Revenues	2,424				
7							
8	5550110	Purchased Power (over/under)	2,424	ALLDIST	100.00%	$	2,424
9							
10							
11						$	(29,211)
12							
13							
14							
15							
16							
17							

Line No.	Supporting Calculations		Amount - $			
19						
20			3 Months	9 Months	12 Months Ended	Impact
21	Accounts	Description	Actual 8/31/10	Forecast 5/31/2011	5/31/2011 Total	Inc. (Dec)
22						
23	5550110	Purchased Power (over/under)	(3,784,292) A	1,360,079 B	(2,424,213)	2,424,213
24						
25						
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.

OHIO POWER COMPANY
CASE NOS. 11-352-EL-AIR, et al.
Enhanced Service Reliability Rider
For The Twelve Months Ending May 31, 2011
($000)

Work Paper Reference No(s):
Staff Data Request 55, 85 and 138

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 effect of the Enhanced Service Reliability Rider (ESRR) from the distribution test year						
3								
4	440-445	Sales of Electricity		(18,244)				
5			Total Revenue	(18,244)	ALLDIST	100.00%	$	(18,244)
6								
7	4030001	Depreciation Exp		(222)				
8			Total Depreciation	(222)	ALLDIST	100.00%	$	(222)
9								
10								
11	5930000	Maintenance of Overhead Lines		(9,332)	ALLDIST	100.00%	$	(9,332)
12			Total O&M	(9,332)				
13								
14							$	(8,689)
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								
27								
28								
29								

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

OHIO POWER COMPANY
CASE NOS. 11-352-EL-AIR, et al.
Pole Attachment Revenue
For The Twelve Months Ending May 31, 2011
($000)

Work Paper Reference No(s):

Line No.	Acct. No.	Purpose and Description Account Title	Total Adjustment	Allocation Code	 %	Jurisdictional 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	**Supporting Calculations**					
17		Summary				
18		Account 4540002				
19		CAD056AJE	Amount - $			
20		6/30/2010	(949,106.29)	Actual		
21		7/30/2010	(4,467.09)	Actual		
22		7/31/2010	249,942.66			
23		8/31/2010	5,763.24	Actual		
24		Total	(697,867.48)			

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

OHIO POWER COMPANY
CASE NOS. 11-352-EL-AIR, et al.
Pole Attachment Expense
For The Twelve Months Ending May 31, 2011
($000)

Work Paper Reference No(s):

Line No.	Acct. No.	Purpose and Description Account Title	Total Adjustment	Allocation Code	 %		Jurisdictional 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	**Supporting Calculations**						
23		Summary					
24		Account 5890001					
25		CAD056AJE	Amount - $				
26		6/30/2010	(602,900.05)	Actual			
27		7/30/2010	(6.03)	Actual			
28		Total	(602,906.08)				

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

OHIO POWER COMPANY
CASE NOS. 11-352-EL-AIR, et al.
Remove Effect of 2010 Severance
For The Twelve Months Ending May 31, 2011

Work Paper Reference No(s):
Schedule WPC-3.9a

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 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						

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

OHIO POWER COMPANY
CASE NOS. 11-352-EL-AIR,et al.
Amortization of 2010 Severance
For The Twelve Months Ending May 31, 2011

Work Paper Reference No(s):
Staff Report Text

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	and to allocate 50% to ratepayer & 50% to stockholder					
5						
6	5880000	Miscellaneous Distribution Exp	4,324	DISTPLANT	99.9012%	$ 4,319
7	9200000	Administrative & Gen Salaries	740	DISTPLANT	99.9012%	$ 740
8	9230001	Outside Svcs Empl - Nonassoc	5	DISTPLANT	99.9012%	$ 5
9	9260005	Group Medical Ins Premiums	46	DISTPLANT	99.9012%	$ 46
10	9260009	Group Dental Insurance Prem	2	DISTPLANT	99.9012%	$ 2
11	4081002	FICA	200	DISTPLANT	99.9012%	$ 200
12	9260027	Savings Plan Contributions	0	DISTPLANT	99.9012%	$ 0
13		Total O&M	5,318			$ 5,312
14						
15		Ratepayer Allocation 50%	2,659			$ 2,656
16						
17						
18						
19						
20						

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

OHIO POWER COMPANY
CASE NOS. 11-352-EL-AIR, et al.
Annualize Labor & Payroll Expenses
For The Twelve Months Ending May 31, 2011
($000)

Work Paper Reference No(s):
Schedules WPC-3.11a, WPC-3.11b, WPC-3.11c

Line No.	Acct. No.	Purpose and Description Account Title	Total Jurisdictional Adjustment
(A)	(B)	(C)	(D)
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		Total O&M Labor Expense Adjustment	$ (3,061)
6			
7		Payroll Taxes (F.I.C.A) Adjustment	$ 344
8			
9		Other Payroll Taxes Adjustment	$ 63
10			

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

OHIO POWER COMPANY
CASE NOS. 11-352-EL-AIR, et al.
Annualize Pension Expense
For The Twelve Months Ending May 31, 2011
($000)

Schedule C-3.12
Page 1 of 1

Work Paper Reference No(s):
Staff's Data Request 90

Line No.	Acct. No.	Purpose and Description Account Title		Total Adjustment	Allocation Code	%	Jurisdictional 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		PENSION EXPENSE					
6	9260003 & 9260037	Distribution Pension Expense in Forecast (Line 25)	5,040				
7		Less: Amount Charged to Capital Projects & Clearing Accounts (Line 29)	(3,318)				
8		Net Distribution Pension Expense in Forecast		1,722			
9		Ratio of Pension Expense to Total Accrual (Line 9 / Line 7)		34.16%			
10							
11	9260050	Distribution Pension Accrual for Test Year Ended 5/31/2011 (Line 33)	5,455				
12		Percentage of Pension Accrual Charged to O&M (Line 10)	34.16%				
13		Adjusted Pension Expense		1,864			
14							
15		Adjustment Amount (Line 14 - Line 9)		142	DISTPLANT	99.9012%	$ 142
16							
17	**Supporting Calculations**						
18							
19		Calculation of Forecasted Amounts Related to Distribution					
20							
21	9260003 & 9260037	Total Company Pension Expense in Forecast	15,010		Account 9260003 on Forecasted Worksheet		Benefit Amounts
22		Historic Ratio of Distribution to Total Company Expense	33.6%		Allocation Code:		A&G9
23		Distribution Pension Expense in Forecast		$ 5,040			
24							
25	9260050	Total Company Pension Fringe Loading Offset in Forecast	(6,309)		Account 9260050 on Forecasted Worksheet		Benefit Amounts
26		Historic Ratio of Distribution to Total Company Expense	52.6%		Allocation Code:		A&G10
27		Distribution Pension Fringe Loading Offset in Forecast		$ (3,318)			
28							
29		Test Year Pension Expense					
30							
31		2011 Distribution Expense per Actuarial Report	5,455				

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

OHIO POWER COMPANY
CASE NOS. 11-352-EL-AIR, et al.
Annualize OPEB Expense
For The Twelve Months Ending May 31, 2011
($000)

Schedule C-3.13
Page 1 of 1

Work Paper Reference No(s):
Staff's Data Request 90

Line No.	Acct. No.	Purpose and Description Account Title		Total Adjustment	Allocation Code	%		Jurisdictional 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	92600021 &	OPEB EXPENSE						
5	9260057	Distribution OPEB Expense in Forecast (Line 24)	5,339					
	9230053							
6		Less: Amount Charged to Capital Projects & Clearing Accounts (Line 28)	(1,627)					
7		Net Distribution OPEB Expense in Forecast		3,713				
8		Ratio of OPEB Expense to Total Accrual (Line 8 / Line 6)		69.54%				
9								
10		Distribution OPEB Accrual for Test Year Ended 5/31/2011 (Line 32)	2,984					
11		Percentage of OPEB Accrual Charged to O&M (Line 9)	69.54%					
12		Adjusted Distribution OPEB Expense for TYE 5/31/2011		2,075				
13								
14		Adjustment Amount (Line 13 - Line 8)		(1,638)	DISTPLANT	99.9012%	$	(1,636)
15								
16	***Supporting Calculations***							
17								
18		Calculation of Forecasted Amounts in Related to Distribution						
19								
	92600021 &				Net of Accounts 9260021 & 57 on Forecasted Benefit			
20	9260057	Total Company OPEB Expense in Forecast	12.141		Amounts Worksheet			
21		Historic Ratio of Distribution to Total Company Expense	44.0%		Allocation Code:	A&G10		
22		Distribution OPEB Expense in Forecast		$ 5,339				
23					Account 9260053 on Forecasted Benefit Amounts			
24	9230053	Total Company OPEB Fringe Loading Offset in Forecast	(2,481)		Worksheet			
25		Historic Ratio of Distribution to Total Company Expense	65.6%		Allocation Code:	A&G12		
26		Distribution OPEB Fringe Loading Offset in Forecast		$ (1,627)				
27								
28		Test Year OPEB Expense						
29								
30		2011 Distribution OPEB Contribution per Actuarial Report	2,984					

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

OHIO POWER COMPANY
CASE NOS. 11-352-EL-AIR, et al.
Interest on Customer Deposits
For The Twelve Months Ending May 31, 2011
($000)

Schedule C-3.14
Page 1 of 1

Work Paper Reference No(s):
Schedules B-6, C-2.1

Line No.	Acct. No.	Purpose and Description Account Title		Total Adjustment	Allocation Code	%		Jurisdictional 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								

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

OHIO POWER COMPANY
CASE NOS. 11-352-EL-AIR, et al.
Amortize Rate Case Expense
For The Twelve Months Ending May 31, 2011
($000)

Work Paper Reference No(s):
Schedule C-8

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 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							
20							
21							
22							
23							
24							
25							
26							

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

OHIO POWER COMPANY
CASE NOS. 11-352-EL-AIR, et al.
Public Safety Announcement Expense
For The Twelve Months Ending May 31, 2011
($000)

Work Paper Reference No(s):
Comparative Income Statement Supplemental Staff 19-002

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 exclude Public Safety Announcement expense from Account 909				
3						
4	9090000	Informational and Instructional Expenses	(71)	ALLDIST	100.00%	$ (71)
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						

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

OHIO POWER COMPANY
CASE NOS. 11-352-EL-AIR, et al.
Annualize Depreciation Expense
For The Twelve Months Ending May 31, 2011

Work Paper Reference No(s): WP C-3.xx
Schedules WP B-3.2a, WP C-3.17a

Line No.	Acct. No.	Purpose and Description Account Title		Total Adjustment	Allocation Code	%	Jurisdictional Amount
(A)	(B)	(C)		(D)	(E)	(F)	(G)
1							
2		**Purpose and Description:**					
3		To compare the depreciation expense in the test year to the annualized depreciation expense recorded based					
4		on the date certain plant balances as of August 31, 2010					
5							
6	4030001	Depreciation Expense					
7		**Depreciation Rate Adjustment - Distribution**					
8		Depreciation Expense Annualized as of					
9		August 31, 2010 Plant Balances	62,654				
10		Depreciation Expense for Test Year	63,155				
11		Adjustment to Depreciation Expense on Annualized basis to Test Year		(501)	DISTPLANT	99.9012%	$ (500)
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				(534)			$ (533)
22							
23							
24							
25							

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

OHIO POWER COMPANY
CASE NOS. 11-352-EL-AIR, et al.
Depreciation Rate Adjustment
For The Twelve Months Ending May 31, 2011

Schedule C-3.18
Page 1 of 1

Work Paper Reference No(s):
Schedule WPB-3.2a

Line No.	Acct. No.	Purpose and Description Account Title		Total Adjustment	Allocation Code	 %	Jurisdictional 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	62,654				
9		Depreciation - Distribution Plant - Study Rates	57,367				
10				(5,287)	DISTPLANT	99.9012%	$ (5,282)
11		Deprec - General Plant (Dist Co) - Current Rates	2,683				
12		Deprec - General Plant (Dist Co) - Study Rates	1,877				
13				(806)	DISTPLANT	99.9012%	$ (805)
14							
15		Adjustment for Depreciation on Current and Study Rates		(6,093)			$ (6,087)
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							

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

OHIO POWER COMPANY
CASE NOS. 11-352-EL-AIR, et al.
Remove Depreciation Expense for Solar Panels
For The Twelve Months Ending May 31, 2011
($000)

Work Paper Reference No(s):
Schedule WPB-2.2a, WPB-3.1a

Line No.	Acct. No.	Purpose and Description Account Title	Total Adjustment	Allocation Code	%	Jurisdictional 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		Summary				
11		Asset Value at 8/31/10	$ 531,067.56			
12		Depr Rate	0.33% [A]	Amount - $		
13		Jun 2010 - Aug 2010		22,482.83	Actual	
14		Sep 2010		1,757.39	Forecast	
15		Oct 2010		1,757.39	Forecast	
16		Nov 2010		1,757.39	Forecast	
17		Dec 2010		1,757.39	Forecast	
18		Jan 2011		1,757.39	Forecast	
19		Feb 2011		1,757.39	Forecast	
20		Mar 2011		1,757.39	Forecast	
21		Apr 2011		1,757.39	Forecast	
22		May 2011		1,757.39	Forecast	
23		Total		38,299.35		
24						
25	[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.

OHIO POWER COMPANY
CASE NOS. 11-352-EL-AIR, et al.
Federal & State Income Taxes
For The Twelve Months Ending May 31, 2011
($000)

Work Paper Reference No(s):
Schedule C-4.1

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 State, Local and Federal Income Tax					
3		Expense for impacts related to Going-Level					
4							
5							
6	409.1	Current State & Local Income Tax Expense	(159)	DIRECT	100.00%	$	(159)
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	(3,098)	DIRECT	100.00%	$	(3,098)
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

OHIO POWER COMPANY
CASE NOS. 11-352-EL-AIR, et al.
Corporate Budget Expense
For The Twelve Months Ending May 31, 2011
($000)

Schedule C-3.21
Page 1 of 1

Work Paper Reference No(s):
Schedule C-4.1

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 Reflect the Corporate Budget				
3						
4	580	(580) Operation Supervision and Engineering	$ 325	ALLDIST	99.90%	$ 325
5	582	(582) Station Expenses	$ 4	ALLDIST	99.90%	$ 4
6	583	(583) Overhead Line Expenses	$ (1,800)	ALLDIST	99.90%	$ (1,798)
7	584	(584) Underground Line Expenses	$ -	ALLDIST		$ 0
8	585	(585) Street Lighting and Signal System Expenses	$ (100)	ALLDIST	99.90%	$ (100)
9	586	(586) Meter Expenses	$ (81)	ALLDIST	99.90%	$ (81)
10	587	(587) Customer Installations Expenses	$ (45)	ALLDIST	99.90%	$ (45)
11	588	(588) Miscellaneous Distribution Expenses	$ 8,657	ALLDIST	99.90%	$ 8,648
12	589	(589) Rents	$ -	ALLDIST		$ 0
13	590	(590) Maintenance Supervision and Engineering	$ 1	ALLDIST	99.90%	$ 1
14	591	(591) Maintenance of Structures	$ (90)	ALLDIST	99.90%	$ (90)
15	592	(592) Maintenance of Station Equipment	$ 8	ALLDIST	99.90%	$ 7
16	593	(593) Maintenance of Overhead Lines	$ (2,365)	ALLDIST	99.90%	$ (2,363)
17	594	(594) Maintenance of Underground Lines	$ (449)	ALLDIST	99.90%	$ (448)
18	595	(595) Maintenance of Line Transformers	$ (900)	ALLDIST	99.90%	$ (899)
19	596	(596) Maintenance of Street Lighting and Signal Systems	$ (225)	ALLDIST	99.90%	$ (225)
20	597	(597) Maintenance of Meters	$ (180)	ALLDIST	99.90%	$ (180)
21	598	(598) Maintenance of Miscellaneous Distribution Plant	$ (1,350)	ALLDIST	99.90%	$ (1,349)
22	Distribution O&M Total		$ 1,410	ALLDIST		$ 1,408
23	901	(901) Supervision	$ 25	ALLDIST	100.00%	$ 25
24	902	(902) Meter Reading Expenses	$ (1,250)	ALLDIST	100.00%	$ (1,250)
25	903	(903) Customer Records and Collection Expenses	$ 103	ALLDIST	100.00%	$ 102
26	904	(904) Uncollectible Accounts	$ -	ALLDIST		$ 0
27	905	(905) Miscellaneous Customer Accounts Expenses	$ -	ALLDIST		$ 0
28	907	(907) Supervision	$ -	ALLDIST		$ 0
29	908	(908) Customer Assistance Expenses	$ (4,814)	ALLDIST	100.00%	$ (4,814)
30	909	(909) Informational and Instructional Expenses	$ -	ALLDIST		$ 0
31	910	(910) Miscellaneous Customer Service & Informational Expenses	$ -	ALLDIST		$ 0
32	911	(911) Supervision	$ -	ALLDIST		$ 0
33	912	(912) Demonstrating and Selling Expenses	$ -	ALLDIST		$ 0
34	913	(913) Advertising Expenses	$ -	ALLDIST		$ 0
35	Customer Service / Information & Sales Total		$ (5,937)	ALLDIST		$ (5,936)
36	920	(920) Administrative and General Salaries	$ 1,254	ALLDIST	36.98%	$ 464
37	921	(921) Office Supplies and Expenses	$ (2,042)	ALLDIST	53.97%	$ (1,102)
38	922	(922) Administrative Expenses Transferred-Cr.	$ -	ALLDIST		$ 0
39	923	(923) Outside Svcs Empl	$ -	ALLDIST		$ 0
40	924	(924) Property Insurance	$ -	ALLDIST		$ 0
41	925	(925) Injuries and Damages	$ -	ALLDIST		$ 0
42	926	(926) Employee Pensions and benefits	$ -	ALLDIST		$ 0
43	928	(928) Regulatory Commission Expenses	$ (589)	ALLDIST	58.93%	$ (347)
44	930	(930) General Advertising Expenses / Miscellaneous	$ -	ALLDIST		$ 0
45	931	(931) Rents	$ -	ALLDIST		$ 0
46	935	(935) Maintenance of General Plant	$ 5	ALLDIST	72.25%	$ 4
47	A&G Total		$ (1,372)	ALLDIST		$ (982)
48	Grand Total		$ (5,899)	ALLDIST		$ (5,510)

Ohio Power Company
CASE NOS. 11-352-EL-AIR, et al.
Taxes Other Than Income Taxes
For The Twelve Months Ending May 31, 2011
($000)

Schedule C-3.22

Work Paper Reference No(s):
Staff Interview with Jeffery Bartsch, Staff Data Request 92 & 105

Line No.	Acct. No.	Account Title		Staff Adjustments	Alloc. %		Staff Jurisdictional Adjustments
(A)	(B)	(C)		(D)	(E)		
1		**TAXES OTHER THAN INCOME TAXES**					
2							
3	408.1x	Franchise Tax	$	(1,448)	8.54% (1)		(124)
4	408.1x	Commercial Activity Taxes	$	844	83.74% (2)		707
5	408.1x	Revenue-KWH Taxes	$	0	100.00%		0
6	408.1x	Payroll Taxes	$	0	27.38%		0
7	408.1x	Capacity Taxes	$	0	0.00%		0
8	408.1x	Property Taxes	$	3,729	54.73% (3)		2,041
9	408.1x	Regulatory Fees	$	0	99.90%		0
10	408.1x	Production Taxes	$	0	0.00%		0
11	408.1x	Miscellaneous Taxes	$	0	0.96%		0
12		**TOTAL**	$	3,125		$	2,624

(1) Based on email from Jeffrey Bartsch on 6/23/2011
(2) Source: Staff Data Request Response 105-001, attachment 1, Page 2.
(3) Source: Staff Data Request Response 92-001, attachment 1

Ohio Power Company
CASE NOS. 11-352-EL-AIR, et al.
Storm Damage
For The Twelve Months Ending May 31, 2011
($000)

Schedule C-3.23

Work Paper Reference No(s):
Staff Data Requests 42, 77, 79, 141, and 144

Line No.	Acct. No.	Account Title	Staff Adjustments	Alloc. %	Staff Jurisdictional Adjustments
(A)	(B)	(C)	(D)	(E)	
1	593	Maintenance of Overhead Lines (excl. 593.0009)	$ (3,450)	99.9012%	$ (3,447)

OHIO POWER COMPANY
CASE NOS. 11-352-EL-AIR, et al.
Adjusted Jurisdictional Income Taxes
For The Twelve Months Ending May 31, 2011
($000)

Work Paper Reference No(s):
Schedules C-4.1, WPC-4.1a thru q

		At Current Rates			At Proposed Rates	
Line No.	Description	Unadjusted	Schedule C-3 Adjustments	Adjusted	Proforma Adjustments	Proforma
(A)	(B)	(C)	(D)	(E)	(F)	(G)
1	Operating Income Before State & Local Income Taxes	$ 81,655	$ (9,208)	$ 72,448	$ 59,208	$ 131,655
2	Current State & Local Income Tax Expense	200	(159)	42	1,042	1,084
3	Operating Income Before Federal Income Taxes	81,455	(9,049)	72,406	58,166	130,572
	Reconciling Items:					
4	Interest Charges (Synchronization)	(24,706)	190	(24,515)	0	(24,515)
	Schedule M Reconciling Items:					
5	Tax Accelerated Depreciation	84,749	0	84,749	0	84,749
6	Book Depreciation	70,149	(6,885)	63,264	0	63,264
7	Excess of Tax Over Book Depreciation	(14,600)	(6,885)	(21,485)	0	(21,485)
8	Other Reconciling Items	(32,517)	6,892	(25,625)	0	(25,625)
9	Total Schedule M Reconciling Items	(47,117)	7	(47,110)	0	(47,110)
10	Federal Taxable Income	$ 9,633	$ (8,852)	$ 781	$ 58,166	$ 58,946
	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)

Work Paper Reference No(s):
Schedules C-4.1, WPC-4.1a thru q

		At Current Rates			At Proposed Rates	
Line No.	Description	Unadjusted	Schedule C-3 Adjustments	Adjusted	Proforma Adjustments	Proforma
(A)	(B)	(C)	(D)	(E)	(F)	(G)
13	Current Federal Income Tax @ Statutory Rates	$ 3,371	$ (3,098)	$ 273	$ 20,358	$ 20,631
14	Adjustments	0	0	0	0	0
15	Current Federal Income Tax Expense	3,371	(3,098)	273	20,358	20,631
	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	(3,348)	16,277	20,358	36,635
22	Current State & Local Income Tax Expense	200	(159)	42	1,042	1,084
23	Deferred State & Local Income Tax Expense	122	(0)	122	0	122
24	Total State & Local Income Tax Expense	323	(159)	164	1,042	1,206
25	Total Income Tax Expense	19,948	(3,507)	16,441	21,400	37,841

Ohio Power Company
CASE NO. 11-352-EL-AIR, et al.
Rate of Return Summary
Capital Structure as of August 31, 2010

Schedule-D1

	Amount $	% of Total	% Cost	Weighted Cost %
Long Term Debt	$2,734,580,000	45.93%	5.27%	2.42%
Preferred Stock	$16,626,000	0.28%	4.40%	0.01%
Common Equity	$3,202,486,000	53.79%	8.59% -9.60%	4.62% -5.16%
Total Capital	$5,953,692,000	100.00%		7.05% -7.60%

Ohio Power Company
CASE NO. 11-352-EL-AIR, et al.
Equity Issuance Cost Adjustment
August 31, 2010

Schedule D-1.1

(1) Retained Earnings[1]	$1,875,169,105
(2) Total Common Equity[2]	$3,202,486,000
(3) Ratio of (1) to (2)	0.58554
(4) Generic Issuance Cost, f	3.50%
(5) External Equity Ratio, w [1.0 - (3)]	0.41446
(6) Net Adjustment Factor, (w/(1 - f)) + (1 - w)	1.01503
(7) Low End Equity Cost [8.78% x (6)]	8.59%
(8) High End Equity Cost [9.78% x (6)]	9.60%

Sources:

1 Applicant's Workpaper WPD-1a
2 Applicant's Schedule D-1

Ohio Power Company
CASE NO. 11-352-EL-AIR, et al.
CAPM Cost of Equity Estimate

Date	Close 10Yr Yld (%)	Close 30Yr Yld (%)
4/19/2010	3.81	4.72
4/20/2010	3.81	4.76
4/21/2010	3.74	4.76
4/22/2010	3.77	4.75
4/23/2010	3.82	4.78
4/26/2010	3.82	4.72
4/27/2010	3.69	4.60
4/28/2010	3.77	4.57
4/29/2010	3.73	4.58
4/30/2010	3.66	4.59
5/3/2010	3.7	4.57
5/4/2010	3.61	4.59
5/5/2010	3.55	4.64
5/6/2010	3.4	4.63
5/7/2010	3.43	4.66
5/10/2010	3.54	4.69
5/11/2010	3.54	4.68
5/12/2010	3.57	4.67
5/13/2010	3.56	4.64
5/14/2010	3.44	4.56
5/17/2010	3.47	4.59
5/18/2010	3.38	4.57
5/19/2010	3.36	4.56
5/20/2010	3.26	4.53
5/21/2010	3.2	4.58
5/24/2010	3.23	4.63
5/25/2010	3.16	4.63
5/26/2010	3.22	4.73
5/27/2010	3.34	4.70
5/28/2010	3.3	4.75
6/1/2010	3.3	4.71
6/2/2010	3.33	4.64
6/3/2010	3.38	4.66
6/4/2010	3.19	4.68
6/7/2010	3.18	4.64
6/8/2010	3.17	4.57
6/9/2010	3.19	4.52
6/10/2010	3.32	4.49
6/11/2010	3.22	4.55
6/14/2010	3.28	4.63
6/15/2010	3.31	4.55

Ohio Power Company
CASE NO. 11-352-EL-AIR, et al.
CAPM Cost of Equity Estimate

Date	Close 10Yr Yld (%)	Close 30Yr Yld (%)
6/16/2010	3.28	4.57
6/17/2010	3.19	4.51
6/18/2010	3.22	4.57
6/21/2010	3.24	4.55
6/22/2010	3.17	4.57
6/23/2010	3.12	4.55
6/24/2010	3.12	4.51
6/25/2010	3.11	4.51
6/28/2010	3.03	4.54
6/29/2010	2.97	4.60
6/30/2010	2.95	4.57
7/1/2010	2.93	4.62
7/2/2010	2.98	4.71
7/6/2010	2.93	4.62
7/7/2010	2.98	4.73
7/8/2010	3.02	4.70
7/9/2010	3.06	4.69
7/12/2010	3.05	4.67
7/13/2010	3.11	4.59
7/14/2010	3.05	4.66
7/15/2010	2.98	4.64
7/16/2010	2.94	4.60
7/19/2010	2.96	4.65
7/20/2010	2.93	4.70
7/21/2010	2.89	4.69
7/22/2010	2.93	4.60
7/23/2010	2.99	4.61
7/26/2010	2.99	4.57
7/27/2010	3.05	4.46
7/28/2010	3	4.42
7/29/2010	3	4.53
7/30/2010	2.91	4.53
8/2/2010	2.96	4.47
8/3/2010	2.91	4.50
8/4/2010	2.95	4.49
8/5/2010	2.91	4.41
8/6/2010	2.82	4.38
8/9/2010	2.82	4.41
8/10/2010	2.78	4.41
8/11/2010	2.68	4.33
8/12/2010	2.73	4.27
8/13/2010	2.69	4.28

Ohio Power Company
CASE NO. 11-352-EL-AIR, et al.
CAPM Cost of Equity Estimate

Date	Close 10Yr Yld (%)	Close 30Yr Yld (%)
8/16/2010	2.58	4.19
8/17/2010	2.64	4.22
8/18/2010	2.64	4.24
8/19/2010	2.58	4.26
8/20/2010	2.61	4.29
8/23/2010	2.61	4.30
8/24/2010	2.5	4.29
8/25/2010	2.54	4.30
8/26/2010	2.5	4.25
8/27/2010	2.65	4.26
8/30/2010	2.55	4.36
8/31/2010	2.48	4.39
9/1/2010	2.58	4.41
9/2/2010	2.63	4.41
9/3/2010	2.71	4.40
9/7/2010	2.61	4.39
9/8/2010	2.65	4.41
9/9/2010	2.76	4.43
9/10/2010	2.8	4.34
9/13/2010	2.74	4.27
9/14/2010	2.67	4.24
9/15/2010	2.72	4.34
9/16/2010	2.76	4.24
9/17/2010	2.75	4.29
9/20/2010	2.71	4.37
9/21/2010	2.59	4.29
9/22/2010	2.55	4.25
9/23/2010	2.56	4.23
9/24/2010	2.61	4.16
9/27/2010	2.52	4.22
9/28/2010	2.46	4.25
9/29/2010	2.51	4.31
9/30/2010	2.52	4.28
10/1/2010	2.53	4.15
10/4/2010	2.48	4.23
10/5/2010	2.47	4.23
10/6/2010	2.4	4.09
10/7/2010	2.4	3.99
10/8/2010	2.38	4.06
10/12/2010	2.42	4.02
10/13/2010	2.43	4.01
10/14/2010	2.49	3.96

Ohio Power Company
CASE NO. 11-352-EL-AIR, et al.
CAPM Cost of Equity Estimate

Date	Close 10Yr Yld (%)	Close 30Yr Yld (%)
10/15/2010	2.58	4.05
10/18/2010	2.49	4.02
10/19/2010	2.47	4.05
10/20/2010	2.47	4.09
10/21/2010	2.53	4.17
10/22/2010	2.56	4.20
10/25/2010	2.55	4.21
10/26/2010	2.64	4.24
10/27/2010	2.71	4.23
10/28/2010	2.66	4.18
10/29/2010	2.61	4.27
11/1/2010	2.63	4.26
11/2/2010	2.59	4.22
11/3/2010	2.62	4.18
11/4/2010	2.48	4.18
11/5/2010	2.54	4.34
11/8/2010	2.56	4.31
11/9/2010	2.66	4.27
11/10/2010	2.65	4.15
11/11/2010	2.65	4.10
11/12/2010	2.76	4.20
11/15/2010	2.91	4.18
11/16/2010	2.85	4.21
11/17/2010	2.86	4.23
11/18/2010	2.9	4.20
11/19/2010	2.88	4.23
11/22/2010	2.81	4.29
11/23/2010	2.76	4.36
11/24/2010	2.91	4.24
11/26/2010	2.86	4.29
11/29/2010	2.82	4.36
11/30/2010	2.8	4.35
12/1/2010	2.96	4.41
12/2/2010	3	4.42
12/3/2010	3.02	4.52
12/6/2010	2.94	4.45
12/7/2010	3.16	4.53
12/8/2010	3.24	4.60
12/9/2010	3.22	4.52
12/10/2010	3.3	4.56
12/13/2010	3.28	4.46
12/14/2010	3.45	4.42

Ohio Power Company
CASE NO. 11-352-EL-AIR, et al.
CAPM Cost of Equity Estimate

Date	Close 10Yr Yld (%)	Close 30Yr Yld (%)
12/15/2010	3.52	4.31
12/16/2010	3.48	4.45
12/17/2010	3.33	4.50
12/20/2010	3.35	4.56
12/21/2010	3.33	4.61
12/22/2010	3.35	4.55
12/23/2010	3.39	4.60
12/27/2010	3.35	4.47
12/28/2010	3.48	4.37
12/29/2010	3.34	4.47
12/30/2010	3.37	4.53
12/31/2010	3.31	4.45
1/3/2011	3.34	4.49
1/4/2011	3.35	4.35
1/5/2011	3.48	4.23
1/6/2011	3.42	4.20
1/7/2011	3.33	4.32
1/10/2011	3.3	4.16
1/11/2011	3.34	4.31
1/12/2011	3.36	4.35
1/13/2011	3.3	4.32
1/14/2011	3.33	4.35
1/18/2011	3.36	4.31
1/19/2011	3.34	4.31
1/20/2011	3.46	4.30
1/21/2011	3.42	4.33
1/24/2011	3.41	4.43
1/25/2011	3.32	4.37
1/26/2011	3.43	4.43
1/27/2011	3.38	4.52
1/28/2011	3.33	4.62
1/31/2011	3.38	4.47
2/1/2011	3.44	4.50
2/2/2011	3.49	4.55
2/3/2011	3.54	4.63
2/4/2011	3.65	4.69
2/7/2011	3.64	4.75
2/8/2011	3.72	4.65
2/9/2011	3.64	4.64
2/10/2011	3.71	4.66
2/11/2011	3.65	4.59
2/14/2011	3.61	4.45

Ohio Power Company
CASE NO. 11-352-EL-AIR, et al.
CAPM Cost of Equity Estimate

Date	Close 10Yr Yld (%)	Close 30Yr Yld (%)
2/15/2011	3.62	4.49
2/16/2011	3.62	4.57
2/17/2011	3.57	4.34
2/18/2011	3.59	4.53
2/22/2011	3.46	4.61
2/23/2011	3.49	4.45
2/24/2011	3.44	4.39
2/25/2011	3.42	4.31
2/28/2011	3.41	4.16
3/1/2011	3.41	4.21
3/2/2011	3.46	4.18
3/3/2011	3.57	4.08
3/4/2011	3.49	4.07
3/7/2011	3.5	4.09
3/8/2011	3.54	4.16
3/9/2011	3.47	4.18
3/10/2011	3.39	4.27
3/11/2011	3.39	4.26
3/14/2011	3.35	4.08
3/15/2011	3.32	4.05
3/16/2011	3.21	4.07
3/17/2011	3.25	4.09
3/18/2011	3.28	4.04
3/21/2011	3.32	4.03
3/22/2011	3.33	3.95
3/23/2011	3.35	3.84
3/24/2011	3.4	3.88
3/25/2011	3.44	3.80
3/28/2011	3.45	3.83
3/29/2011	3.49	3.75
3/30/2011	3.45	3.69
3/31/2011	3.45	3.79
4/1/2011	3.45	3.71
4/4/2011	3.43	3.65
4/5/2011	3.49	3.66
4/6/2011	3.55	3.69
4/7/2011	3.56	3.76
4/8/2011	3.57	3.66
4/11/2011	3.57	3.73
4/12/2011	3.5	3.76
4/13/2011	3.47	3.72
4/14/2011	3.48	3.58

Ohio Power Company
CASE NO. 11-352-EL-AIR, et al.
CAPM Cost of Equity Estimate

Date	Close 10Yr Yld (%)	Close 30Yr Yld (%)
4/15/2011	3.41	3.49
Averages:		
Last 64days	3.4634	4.5697
Last 127 days	3.2269	4.4223
Last 190 days	3.0471	4.2233
Last 252 days	3.1158	4.2262
	3.2133	4.3604
	3.7868	
CAPM Cost of Equity Estimate	7.8583	

CAPM = risk free return + β(large company total return - risk free return)
= 3.7879% +(.633)* (11.8%-5.8%)

Source: Yahoo.com

Ohio Power Company
CASE NO. 11-352-EL-AIR, et al.
DCF Cost of Equity Estimate

Stock Prices1 ($):

	AEE	D	EIX	PCG	PPL	WEC	XEL
04/19/10	24.8500	39.9800	32.6600	41.0400	25.9600	24.6300	20.5400
04/20/10	25.2300	40.1100	32.9100	41.3800	26.4400	24.9200	20.6600
04/21/10	25.4200	40.0500	33.0800	41.4200	26.3700	25.0600	20.6700
04/22/10	25.1700	40.0400	32.8900	41.5300	26.5400	25.1400	20.8400
04/23/10	25.3400	40.4500	33.1600	42.2100	27.1400	25.2100	20.9900
04/26/10	25.2100	40.5400	32.8900	41.9200	26.8600	25.1500	20.8800
04/27/10	24.7200	39.8400	32.1100	41.4900	26.2800	24.6800	20.5300
04/28/10	25.0100	40.1100	32.2100	41.7400	24.2600	24.7400	20.5600
04/29/10	24.9000	40.0000	32.5300	41.7900	23.6900	25.3100	20.6700
04/30/10	24.5300	40.4800	33.1600	42.0500	23.4600	25.4700	20.8100
05/03/10	24.3500	41.1300	33.4700	42.6400	23.6000	25.9200	21.1400
05/04/10	24.2200	40.3600	32.4700	42.3100	23.3800	25.6900	20.8000
05/05/10	24.0800	40.4600	32.4800	42.7000	23.4000	25.5100	20.8000
05/06/10	23.3000	38.9400	31.4800	41.5400	23.3800	24.4800	20.2000
05/07/10	22.8600	38.9500	31.8600	41.4500	23.4400	24.3400	19.9700
05/10/10	23.8100	40.5900	32.7000	42.4600	24.2100	25.1400	20.5500
05/11/10	23.8500	40.4800	32.7900	42.6400	24.2600	25.3100	20.6400
05/12/10	24.0900	40.5300	33.0400	42.5200	24.5800	25.3700	20.6300
05/13/10	23.8700	40.2300	32.7900	42.0000	24.3700	25.0600	20.5000
05/14/10	23.7000	39.7000	32.4700	41.8900	24.2200	24.8700	20.3500
05/17/10	23.7700	39.9700	32.3900	42.1700	24.8000	25.0000	20.5300
05/18/10	23.6500	39.4200	32.0900	41.8200	24.4600	24.7800	20.3800
05/19/10	23.3400	39.1500	31.7500	41.1600	24.5000	24.7400	20.3500
05/20/10	22.8100	38.0000	30.6300	39.8900	23.4800	23.8600	19.7200
05/21/10	22.8100	38.2800	30.5900	40.0900	23.6700	23.8100	19.7700
05/24/10	22.6400	38.0100	30.5400	39.7100	23.4200	23.6700	19.5900
05/25/10	22.4300	37.9900	30.1300	39.6000	23.6500	23.5700	19.4200
05/26/10	22.5900	37.3400	30.5000	39.5700	23.7400	23.6200	19.3900
05/27/10	23.0600	37.9000	31.1500	39.7100	24.1900	23.9500	19.6400
05/28/10	23.3000	37.7300	31.2200	39.8400	24.4600	23.9500	19.6000
06/01/10	22.6500	37.3700	30.4000	39.0900	23.9500	23.6100	19.2700
06/02/10	23.2000	38.4700	31.3000	39.9200	24.4300	24.0400	19.6500
06/03/10	23.4900	38.8800	31.6300	39.9900	24.5700	24.0700	19.8100
06/04/10	22.7600	37.7800	30.7500	38.8200	23.7800	23.5100	19.3100
06/07/10	22.9400	38.0900	31.0400	38.9000	24.2500	23.3000	19.2500
06/08/10	23.0300	38.8900	31.1500	39.2700	24.3100	23.7300	19.5000
06/09/10	22.8500	38.6600	30.9200	38.4000	23.9100	23.4600	19.2800
06/10/10	23.2800	39.5200	31.6600	39.5400	24.5900	24.1600	19.6600
06/11/10	23.1600	39.3200	31.6100	39.7700	24.5400	24.2900	19.6700
06/14/10	23.2000	39.2000	31.9300	39.8200	24.6400	24.2600	19.6900
06/15/10	23.8800	39.9800	32.4800	40.6900	24.8500	24.7400	20.1500
06/16/10	24.2100	40.3500	32.9300	41.0000	24.9600	25.0300	20.2500

Ohio Power Company
CASE NO. 11-352-EL-AIR, et al.
DCF Cost of Equity Estimate

Stock Prices1 ($):

	AEE	D	31.84	40.7	PPL	WEC	XEL
06/17/10	24.5400	40.5300	33.2300	41.5100	25.0100	25.4000	20.5300
06/18/10	24.5200	40.6700	33.1400	41.4600	25.0400	25.3100	20.6400
06/21/10	24.3100	40.5000	32.9100	41.2900	24.6500	25.0600	20.5600
06/22/10	23.6600	39.5700	32.2200	40.5900	23.2900	24.6000	20.1900
06/23/10	23.3500	38.9600	31.6900	39.9900	23.9200	24.3200	20.0100
06/24/10	23.2500	38.8800	31.6100	39.8600	23.7700	24.8000	20.0800
06/25/10	23.2900	38.9000	31.5300	40.3300	23.9500	25.0800	20.1000
06/28/10	23.4800	39.2900	31.8400	40.7000	24.4300	25.3100	20.2600
06/29/10	22.9800	38.0300	31.1700	40.2600	24.0500	25.1400	19.9900
06/30/10	22.8200	37.5200	30.9000	39.8900	23.9700	24.8000	19.9500
07/01/10	22.6500	37.7500	30.5000	39.6400	24.2100	24.4000	19.9600
07/02/10	22.7400	37.4500	30.3200	39.5300	24.4600	24.7000	20.0500
07/06/10	23.0000	37.9000	30.6900	40.1700	24.6900	25.1100	20.2900
07/07/10	23.7100	38.9100	31.7700	41.0200	25.1700	25.7900	20.6900
07/08/10	23.8100	39.4600	32.1200	41.3000	25.1100	25.9000	20.9100
07/09/10	23.9100	39.6100	32.2000	41.3800	25.1900	25.9500	20.9800
07/12/10	23.9400	39.7000	32.1000	41.7300	25.1600	26.0200	21.0900
07/13/10	24.0700	39.8000	32.2700	41.5400	25.1000	26.2200	21.2000
07/14/10	24.0400	40.1300	32.3400	41.6500	24.8200	26.2700	21.0200
07/15/10	24.0800	39.9700	32.4600	42.2400	25.1600	26.3500	21.1700
07/16/10	23.6200	39.1500	31.7100	41.3100	24.7100	25.8400	20.7700
07/19/10	24.1400	40.0900	32.2100	42.0800	25.1800	26.2900	21.1200
07/20/10	24.0200	40.6400	32.1500	42.4800	25.4800	26.5600	21.2800
07/21/10	23.7000	39.9600	31.5300	41.9300	25.3100	26.1000	21.0000
07/22/10	24.0700	40.8900	32.0600	42.6400	25.7600	26.6400	21.3200
07/23/10	24.2800	41.0700	32.0600	42.9300	25.6100	26.9000	21.5400
07/26/10	24.6300	41.2600	32.1500	43.2700	25.7700	27.0100	21.7400
07/27/10	25.0800	41.9000	32.8500	43.9500	26.1500	27.2200	22.0200
07/28/10	25.1600	41.6200	32.7000	43.4900	26.4200	27.0600	21.9300
07/29/10	24.7700	40.3700	32.4700	43.1700	26.2800	26.8000	21.5500
07/30/10	24.3600	40.6600	32.2900	43.0900	26.2200	26.5300	21.2900
08/02/10	24.8800	41.8400	33.1600	44.0600	26.7000	27.0600	21.6300
08/03/10	25.0700	41.7600	32.8900	43.7600	26.5500	26.9400	21.3900
08/04/10	25.1200	42.1300	32.9300	43.9700	26.6300	26.9900	21.1600
08/05/10	25.9600	42.1800	32.8400	43.9000	25.6800	27.1100	21.3600
08/06/10	26.1200	42.2900	33.1200	44.3000	25.7300	27.2900	21.4100
08/09/10	26.2200	42.6400	33.0800	44.4000	25.5000	27.3500	21.5600
08/10/10	26.5200	42.7900	33.2200	44.8500	25.3900	27.4300	21.6900
08/11/10	25.9400	42.3300	32.4400	43.9300	25.0300	27.1700	21.4400
08/12/10	25.6500	42.4200	32.4700	44.2500	25.3900	27.1000	21.5700
08/13/10	26.4800	42.5200	33.0600	44.3700	25.8200	27.1900	21.7000
08/16/10	26.9700	42.6400	32.9800	44.4300	25.8700	27.2500	21.4800
08/17/10	26.8500	43.3000	33.0700	44.6400	26.0000	27.6000	21.6400

Stock Prices1 ($):

	AEE	D	33.79	46.82	PPL	WEC	XEL
08/18/10	26.4900	42.7200	32.9600	44.0000	25.8400	27.6600	21.4500
08/19/10	26.0300	42.2900	32.6700	43.7700	25.6400	27.3500	21.0600
08/20/10	26.0600	42.5400	32.9800	44.5100	25.5200	27.3900	21.1700
08/23/10	26.5600	42.9500	33.0000	44.8400	25.5300	27.4200	21.2600
08/24/10	26.9200	43.0100	33.0700	45.3600	25.5700	27.5000	21.3900
08/25/10	26.8300	42.2200	32.9100	45.6800	25.6000	27.5100	21.4800
08/26/10	26.6400	41.8400	32.3900	45.4700	25.5800	27.2700	21.4700
08/27/10	27.1400	42.4900	33.1000	46.2300	26.3200	27.8300	21.8500
08/30/10	26.5100	41.7700	32.5700	45.3900	26.0600	27.4000	21.5200
08/31/10	26.9500	41.8100	32.8800	45.3900	26.0900	27.4400	21.6000
09/01/10	27.7400	42.9200	33.8300	46.3800	26.7600	28.0500	22.0700
09/02/10	27.3300	42.6400	33.7100	46.3000	26.5600	28.0700	21.9700
09/03/10	27.5100	43.0500	33.9800	46.2800	26.6100	28.2500	22.0700
09/07/10	27.3600	42.8800	33.7900	46.5400	26.4600	28.0800	22.0800
09/08/10	26.9700	42.7900	33.5900	46.3000	26.3600	27.8800	21.8800
09/09/10	27.0000	43.0000	33.7900	46.8200	26.3900	28.1000	22.1200
09/10/10	27.0500	42.3600	33.5000	42.9100	26.5100	28.1300	22.0100
09/13/10	27.3300	42.9800	33.2300	42.9600	26.5400	28.4000	22.1600
09/14/10	27.4000	43.0800	33.4500	43.5400	26.2200	28.4500	22.3100
09/15/10	27.0600	42.5500	33.0000	44.1400	26.1200	28.2200	22.2400
09/16/10	26.8200	42.6500	32.9200	44.0200	26.0700	28.0500	22.1100
09/17/10	26.6900	42.4900	32.9700	43.9300	26.0300	27.8900	22.0900
09/20/10	26.8700	43.3400	33.6100	44.0400	25.9300	28.6100	22.4000
09/21/10	26.8000	43.1600	33.8000	43.6800	26.0000	28.4200	22.3600
09/22/10	27.0600	43.2600	33.9100	43.8400	26.3400	28.4800	22.3500
09/23/10	26.6800	42.4900	33.6600	43.8900	26.5000	28.0800	22.0600
09/24/10	27.2100	43.2800	33.7900	44.4700	26.6700	28.5900	22.4400
09/27/10	27.4900	43.3100	33.6900	44.5600	26.9200	28.5800	22.4200
09/28/10	27.6100	43.2400	34.1800	44.6500	26.8400	28.7800	22.5300
09/29/10	27.6800	43.0100	33.9300	44.3000	26.6700	28.5200	22.6000
09/30/10	27.6400	42.7200	33.8100	44.5300	26.5000	28.4600	22.4800
10/01/10	28.0200	43.0800	34.0400	44.8200	26.7000	28.6800	22.7400
10/04/10	27.8900	42.9500	34.1000	44.8300	26.8800	28.5000	22.6900
10/05/10	28.2600	43.6200	34.4300	45.7800	27.1800	28.8300	23.0600
10/06/10	28.1500	43.5300	34.1600	45.4300	26.9200	28.6400	22.9600
10/07/10	28.3800	43.5500	34.3400	45.5700	26.9100	28.6300	22.9300
10/08/10	28.4000	43.7200	34.6000	45.8600	26.9600	28.6600	22.9700
10/11/10	28.4000	43.7300	34.7500	45.6700	26.9400	28.6500	22.9100
10/12/10	28.1400	43.3700	34.8300	45.6400	26.8000	28.5400	22.7400
10/13/10	28.1300	43.5900	34.9200	45.5500	26.9700	28.6100	22.8300
10/14/10	28.0000	43.6700	34.9100	45.7700	26.8300	28.5800	22.8300
10/15/10	28.1100	43.5800	35.0200	45.9800	26.7900	28.8300	23.0600
10/18/10	28.4600	43.9600	35.3600	46.2800	27.1800	28.9100	23.2600
10/19/10	28.1600	43.5400	35.0700	45.9900	27.0400	28.8800	23.1900

Stock Prices1 ($):

	AEE	D	37.21	46.57	PPL	WEC	XEL
10/20/10	28.4000	43.7400	35.3700	46.5700	27.1300	29.3200	23.3900
10/21/10	28.1600	43.7800	35.2600	46.4200	26.7100	29.3200	23.2600
10/22/10	28.0600	43.5500	35.3800	46.7200	26.1900	29.2900	23.3800
10/25/10	27.9900	43.5000	35.4500	46.7300	26.1700	29.3200	23.3900
10/26/10	27.9100	43.0900	35.3500	46.6400	26.0200	29.3400	23.5200
10/27/10	27.8100	42.8800	35.3000	46.5200	25.7900	29.1700	23.3500
10/28/10	27.8300	43.0100	35.3600	46.7900	25.7300	29.3900	23.3000
10/29/10	28.2000	42.5300	36.2700	46.8800	26.1400	29.3100	23.3500
11/01/10	28.0800	41.5800	36.4100	46.5800	25.6000	29.3600	23.1700
11/02/10	28.5100	41.9000	36.5500	47.1400	26.1000	29.4800	23.4000
11/03/10	28.2600	41.9500	36.5200	46.9400	25.8900	29.2900	23.3700
11/04/10	28.9200	42.5900	37.1900	47.5600	26.0800	29.5400	23.6100
11/05/10	29.0300	42.5700	37.5700	47.6200	26.2700	29.7800	23.8100
11/08/10	28.7500	42.1600	36.9200	46.9300	26.2800	29.4800	23.7400
11/09/10	28.7500	42.1400	36.9200	46.6200	26.1800	29.2200	23.6100
11/10/10	28.5900	42.0600	36.8700	46.5500	25.8800	29.3000	23.5700
11/11/10	28.5000	41.9200	37.4000	46.6100	25.8400	29.4300	23.6100
11/12/10	28.5100	41.9400	36.9300	46.5400	25.4200	29.2900	23.3800
11/15/10	28.8000	42.1900	37.1300	46.9000	25.3600	29.4200	23.2700
11/16/10	28.5100	41.8700	36.7100	46.3400	25.0600	29.0700	23.0200
11/17/10	28.4500	41.5400	36.8300	46.2500	25.1100	29.1500	22.9000
11/18/10	28.6400	41.8800	37.3200	46.5400	25.1700	29.3900	23.1000
11/19/10	28.4000	41.8400	37.2100	46.5700	25.0200	29.6600	23.0600
11/22/10	28.5400	42.0900	37.1000	46.5700	25.1100	29.8700	23.1300
11/23/10	28.2600	41.5800	36.5200	46.0600	24.8700	29.5800	22.8500
11/24/10	28.2600	41.5800	36.9100	46.1600	24.7500	29.8900	23.0000
11/26/10	28.1400	41.3900	36.4300	46.0300	24.6200	29.8400	22.9500
11/29/10	27.9800	41.1600	36.3200	45.8100	24.7800	29.7400	22.9400
11/30/10	27.9500	41.0800	36.3100	46.0100	24.7300	29.8500	23.0000
12/01/10	28.4100	41.6000	36.9300	46.7600	24.8900	29.8700	23.3000
12/02/10	28.4400	41.6400	37.1500	46.8900	25.0700	29.7800	23.3000
12/03/10	28.4500	41.9600	37.4200	47.1800	25.2100	29.8900	23.3600
12/06/10	28.2700	41.5900	37.5800	46.6900	25.2600	29.6900	23.1200
12/07/10	28.0200	41.4500	37.8500	46.3300	25.0200	29.4300	22.9200
12/08/10	27.9400	41.3800	37.6700	45.8800	24.9600	29.0800	22.8600
12/09/10	27.9200	41.3200	37.1900	45.9200	24.8500	29.0900	22.9100
12/10/10	28.1200	41.1700	37.5300	46.1000	24.9100	29.1800	22.9200
12/13/10	28.1600	41.6000	37.7100	46.3000	25.2100	29.3100	23.0300
12/14/10	28.4300	41.5500	37.8300	46.7300	25.1600	29.3600	23.1900
12/15/10	27.9800	41.2700	37.1100	46.2500	24.9300	28.9400	23.0000
12/16/10	27.9600	41.8500	37.8000	46.9400	25.3300	29.1400	23.1900
12/17/10	28.0100	42.1100	38.0200	47.1500	25.6800	29.3100	23.2300
12/20/10	27.8500	42.4700	38.2000	47.4700	25.8100	29.4200	23.2600

Stock Prices1 ($):

	AEE	D	37.27	44.74	PPL	WEC	XEL
12/21/10	27.7400	42.5000	38.1800	47.1100	25.8400	29.5100	23.3000
12/22/10	27.9100	42.4600	38.0100	47.1100	25.9800	29.3700	23.2300
12/23/10	27.9000	42.5000	38.0400	47.3900	26.0400	29.2900	23.2200
12/27/10	28.0100	42.4300	38.2800	47.2900	25.9500	29.3000	23.2100
12/28/10	28.0800	42.4600	38.5300	47.3900	26.0500	29.4500	23.2700
12/29/10	27.7900	42.4800	38.4000	47.4000	25.9900	29.3500	23.2500
12/30/10	27.6800	42.4400	38.3200	47.2000	25.8900	29.2600	23.3000
12/31/10	27.8000	42.2600	38.2600	47.3400	25.9700	29.1700	23.3000
01/03/11	27.8600	42.2900	38.3400	46.9000	26.2200	29.1400	23.3100
01/04/11	28.0700	42.6700	38.5700	47.1100	26.5500	28.7800	23.4100
01/05/11	28.0100	42.5600	38.0800	46.3700	26.4700	28.6200	23.2700
01/06/11	27.9000	42.7200	38.1600	46.7200	26.2800	28.7200	23.2500
01/07/11	27.9000	42.7600	38.4000	46.5300	26.0300	28.9300	23.4600
01/10/11	27.5900	41.9800	37.7900	46.0400	26.0000	29.0100	23.3100
01/11/11	27.9300	41.8700	37.7600	46.1800	26.0200	29.0900	23.2300
01/12/11	28.0300	41.8000	37.7800	46.2400	26.2400	29.3700	23.2900
01/13/11	27.7500	42.1500	37.6200	46.4500	25.3800	29.2900	23.2000
01/14/11	27.8000	42.5200	37.4500	46.8400	25.3000	29.3900	23.2200
01/18/11	28.0000	42.5200	37.7100	46.8700	25.2900	29.4400	23.5300
01/19/11	28.1000	42.5100	37.2900	46.8500	25.4600	29.4200	23.4600
01/20/11	28.4100	42.9000	37.3700	46.5100	25.6500	29.4200	23.7000
01/21/11	28.2300	42.8800	37.0600	46.4500	25.4800	29.5700	23.6500
01/24/11	28.6200	43.1100	37.3800	46.9700	25.5200	29.9100	23.8100
01/25/11	28.6200	43.1000	37.1700	46.5100	25.4800	29.9000	23.8100
01/26/11	28.4400	43.0800	36.9700	46.2400	25.2300	29.7900	23.6900
01/27/11	28.7100	43.3200	36.8300	46.4900	25.3900	30.0800	23.7600
01/28/11	28.0100	42.9200	35.9900	45.7600	25.0700	29.7500	23.3000
01/31/11	27.9800	43.0700	35.9600	45.8000	25.4400	29.8800	23.3200
02/01/11	28.2900	43.3100	36.3200	46.1200	25.4600	30.2400	23.6200
02/02/11	28.0800	43.0400	36.3200	45.7100	25.4100	29.5400	23.4800
02/03/11	28.0700	43.2200	36.6300	45.8800	25.4800	29.2100	23.4200
02/04/11	27.8400	43.1400	36.4200	45.7700	24.7400	28.9900	23.4000
02/07/11	28.2300	42.9500	36.4700	46.0900	24.4800	29.2700	23.6000
02/08/11	28.2700	43.0700	36.6200	46.0600	24.5500	29.4800	23.5300
02/09/11	28.2200	43.0700	36.7500	46.2400	24.6700	29.4100	23.5600
02/10/11	28.2800	43.4300	36.7100	46.2300	24.5000	29.2500	23.5500
02/11/11	28.3400	43.6400	36.6900	46.0500	24.4200	29.2800	23.6700
02/14/11	28.2300	43.2100	36.5100	45.7300	24.2700	29.1700	23.4600
02/15/11	28.3800	43.2700	36.7200	45.7300	24.4200	29.3500	23.5100
02/16/11	28.4900	43.6100	36.4200	45.5200	24.5200	29.4500	23.5600
02/17/11	28.3600	43.7000	36.5900	45.0900	24.6700	29.4100	23.5300
02/18/11	28.4900	43.8900	36.3600	44.9100	24.6900	29.3600	23.5600
02/22/11	27.2900	43.8100	36.1500	44.7400	24.6800	29.3600	23.3700
02/23/11	26.7800	44.1600	35.7200	45.0100	24.6600	29.1000	23.3600

Stock Prices1 ($):

	AEE	D	0	0	PPL	WEC	XEL
02/24/11	26.7700	44.2600	35.4800	45.0400	24.5400	29.1300	23.2700
02/25/11	27.1400	44.5100	35.6900	45.3600	24.4800	29.4100	23.5700
02/28/11	27.5700	45.1400	36.7900	45.5800	25.0900	29.6000	23.6800
03/01/11	27.1300	45.0800	36.8800	45.9400	24.5600	29.3200	23.2100
03/02/11	27.2400	44.7900	37.2500	45.6800	25.3900	29.0800	23.3900
03/03/11	27.6700	45.5300	37.6200	45.7800	25.3700	29.9300	23.6700
03/04/11	27.5000	45.5400	37.1200	45.0100	25.2200	29.8100	23.6300
03/07/11	27.4200	45.4200	37.2600	45.2000	25.6500	30.0600	23.7400
03/08/11	28.0000	46.1400	37.6900	45.7900	25.5400	30.7000	24.2200
03/09/11	28.4200	46.3400	37.7400	46.2900	25.7800	30.8900	24.3600
03/10/11	27.6800	45.6600	37.0900	45.5100	25.4400	29.9900	23.9300
03/11/11	27.7300	45.5100	37.4300	45.2800	25.2600	30.0700	24.0500
03/14/11	27.2900	45.1600	36.4500	43.9500	25.2400	29.7700	23.7300
03/15/11	26.9100	44.7300	35.4900	42.5500	24.5800	29.3700	23.3800
03/16/11	26.7900	43.7200	35.1800	42.0300	24.3500	29.1700	23.1200
03/17/11	26.9600	43.6100	35.2900	42.2700	24.4200	29.4500	23.2800
03/18/11	27.0900	43.7800	35.3900	42.6400	24.5900	29.6100	23.2000
03/21/11	27.5100	44.4900	36.0800	43.3000	24.6800	30.0700	23.4400
03/22/11	27.2100	44.4300	36.2000	43.3100	24.4700	30.0800	23.4500
03/23/11	27.3600	44.0800	36.2100	43.1500	24.4000	29.9800	23.4000
03/24/11	27.5600	44.4100	36.4200	43.2200	24.4600	30.0000	23.4700
03/25/11	27.5700	44.5400	36.3000	43.4400	24.5700	29.9600	23.5000
03/28/11	27.5100	44.2300	35.8200	43.4300	24.5200	29.7800	23.4100
03/29/11	27.8400	44.5500	36.4000	43.5600	24.8000	30.1100	23.6300
03/30/11	28.2500	45.1700	36.6100	43.9900	25.1400	30.5000	23.9300
03/31/11	28.0700	44.7000	36.5900	44.1800	25.3000	30.5000	23.8900
04/01/11	28.1700	44.7000	37.0500	44.5000	25.7000	30.7700	24.0800
04/04/11	28.3800	44.9200	36.8900	44.4900	25.8200	30.6700	24.1700
04/05/11	28.4000	44.7700	36.9300	44.4800	25.5600	30.5300	24.0600
04/06/11	28.7700	45.0300	37.0800	45.0700	25.5700	30.4800	24.2000
04/07/11	28.7600	44.9500	36.9200	44.8300	25.6800	30.2400	24.0100
04/08/11	28.4700	44.8200	37.2700	44.7400	25.8700	30.0800	23.8900
04/11/11	28.1200	43.9800	36.7900	44.0600	25.6900	29.7300	23.5100
04/12/11	28.2100	43.6000	37.9200	43.7400	26.8800	29.6000	23.4700
04/13/11	28.1100	43.5500	38.1700	43.8600	26.7900	29.6300	23.5800
04/14/11	28.2500	44.0300	38.2000	44.0600	26.7500	29.6700	23.7400
AVERAGE ($)	26.5942	39.9800	34.7547	44.2663	25.3906	27.9139	22.2681
QUARTERLY DIV.[2] ($)	0.3850	40.5300	0.3150	0.1350	0.3500	0.2000	0.2450
	0.3850	40.6700	0.3150	0.1350	0.3500	0.2000	0.2525
	0.3850	40.5000	0.3150	0.1350	0.3500	0.2000	0.2525
	0.3850	39.5700	0.3200	0.1450	0.3500	0.2600	0.2525

Ohio Power Company
CASE NO. 11-352-EL-AIR, et al.
DCF Cost of Equity Estimate

Stock Prices1 ($):

	AEE	D	0	0	PPL	WEC	XEL
ANNUAL DIVIDEND ($)	1.5400	38.8800	1.2650	0.5500	1.4000	0.8600	1.0025
YIELD	5.79%	4.44%	3.64%	1.24%	5.51%	3.08%	4.50%
REUTERS[3]	4.00%	5.98%	4.83%	6.19%	8.10%	7.76%	6.07%
MSN[4]	4.00%	3.80%	5.00%	5.50%	3.60%	8.00%	5.10%
YAHOO[5]	-0.67%	2.70%	3.45%	6.33%	3.60%	8.02%	5.95%
DCF GROWTH FACTOR	2.44%	4.16%	4.43%	6.01%	5.10%	7.93%	5.71%
VALUE LINE[6]:							
'10 EARNINGS ($)	2.77	2.89	3.35	2.82	2.29	1.92	1.56
'14 EARNINGS ($)	2.50	3.75	3.25	4.50	2.75	2.50	2.00
	-2.56%	6.51%	-0.76%	11.68%	4.58%	6.60%	6.21%
VALUE LINE, "BOXED"	-2.00%	5.50%	-1.00%	7.00%	4.00%	7.50%	5.00%
VALUE LINE	-2.28%	6.01%	-0.88%	9.34%	4.29%	7.05%	5.61%
DCF GROWTH ESTIMATE	1.26%	4.62%	3.10%	6.84%	4.90%	7.71%	5.68%
DCF COST OF EQUITY ESTIN	10.11%	10.43%	9.19%	7.92%	11.56%	10.27%	10.95%
DCF AVERAGE				10.06%			
CAPM COST OF EQUITY ESTIMATE				7.86%			
COST OF EQUITY ESTIMATE				8.96%			

Sources:

1 MSN Investor
2 MSN Investor & Value Line Investment Guide
3 investor.reuters.com
4 moneycentral.msn.com
5 finance.yahoo.com
6 Value Line Investment Guide

Ohio Power Company
CASE NO. 11-352-EL-AIR, et al.
AEE Non-Constant DCF Calculation

Schedule D-1.5

		non const		const	
g=	1.26%	dcf=	10.11%	dcf=	7.13%
D=	$1.54			g(e)=	6.56%
		P=	-$26.59		

YEAR	GROWTH RATE	DIVIDEND
1	1.26%	$1.56
2	1.26%	$1.58
3	1.26%	$1.60
4	1.26%	$1.62
5	1.26%	$1.64
6	1.53%	$1.66
7	1.79%	$1.69
8	2.06%	$1.73
9	2.32%	$1.77
10	2.59%	$1.82
11	2.85%	$1.87
12	3.12%	$1.93
13	3.38%	$1.99
14	3.65%	$2.06
15	3.91%	$2.14
16	4.18%	$2.23
17	4.44%	$2.33
18	4.71%	$2.44
19	4.97%	$2.56
20	5.24%	$2.70
21	5.50%	$2.85
22	5.76%	$3.01
23	6.03%	$3.19
24	6.29%	$3.39
25	6.56%	$3.61
26	6.56%	$3.85
27	6.56%	$4.10
28	6.56%	$4.37
29	6.56%	$4.66
30	6.56%	$4.97

This schedule is truncated; the calculation extends to 400 years to ensure the stability of the calculation.

g, D, P are from Schedule D-1.4
g(e) is from Schedule D-1.9

Ohio Power Company
CASE NO. 11-352-EL-AIR, et al.
D Non-Constant DCF Calculation

Schedule D-1.6

		non const		const	
g=	4.62%	dcf=	10.43%	dcf=	9.27%
D=	$1.87			g(e)=	6.56%
		P=	-$42.02		

YEAR	GROWTH RATE	DIVIDEND
1	4.62%	$1.95
2	4.62%	$2.04
3	4.62%	$2.14
4	4.62%	$2.23
5	4.62%	$2.34
6	4.72%	$2.45
7	4.82%	$2.57
8	4.91%	$2.69
9	5.01%	$2.83
10	5.11%	$2.97
11	5.20%	$3.13
12	5.30%	$3.29
13	5.40%	$3.47
14	5.49%	$3.66
15	5.59%	$3.86
16	5.69%	$4.08
17	5.78%	$4.32
18	5.88%	$4.57
19	5.98%	$4.85
20	6.07%	$5.14
21	6.17%	$5.46
22	6.27%	$5.80
23	6.37%	$6.17
24	6.46%	$6.57
25	6.56%	$7.00
26	6.56%	$7.46
27	6.56%	$7.95
28	6.56%	$8.47
29	6.56%	$9.03
30	6.56%	$9.62

This schedule is truncated; the calculation extends to 400 years to ensure the stability of the calculation.

g, D, P are from Schedule D-1.4
g(e) is from Schedule D-1.9

Ohio Power Company
CASE NO. 11-352-EL-AIR, et al.
PCG Non-Constant DCF Calculation

Schedule D-1.7

		non const		const	
g=	6.84%	dcf=	7.92%	dcf=	8.17%
D=	$0.55			g(e)=	6.56%
		P=	-$44.27		

YEAR	GROWTH RATE	DIVIDEND
1	6.84%	$0.59
2	6.84%	$0.63
3	6.84%	$0.67
4	6.84%	$0.72
5	6.84%	$0.77
6	6.83%	$0.82
7	6.81%	$0.87
8	6.80%	$0.93
9	6.78%	$1.00
10	6.77%	$1.06
11	6.76%	$1.14
12	6.74%	$1.21
13	6.73%	$1.29
14	6.71%	$1.38
15	6.70%	$1.47
16	6.69%	$1.57
17	6.67%	$1.68
18	6.66%	$1.79
19	6.64%	$1.91
20	6.63%	$2.03
21	6.62%	$2.17
22	6.60%	$2.31
23	6.59%	$2.46
24	6.57%	$2.63
25	6.56%	$2.80
26	6.56%	$2.98
27	6.56%	$3.18
28	6.56%	$3.38
29	6.56%	$3.61
30	6.56%	$3.84

This schedule is truncated; the calculation extends to 400 years to ensure the stability of the calculation.

g, D, P are from Schedule D-1.4
g(e) is from Schedule D-1.9

Ohio Power Company
CASE NO. 11-352-EL-AIR, et al.
PPL Non-Constant DCF Calculation

Schedule D-1.7

		non const		const	
g=	4.90%	dcf=	11.56%	dcf=	10.68%
D=	$1.40			g(e)=	6.56%
		P=	-$25.39		

YEAR	GROWTH RATE	DIVIDEND
1	4.90%	$1.47
2	4.90%	$1.54
3	4.90%	$1.62
4	4.90%	$1.70
5	4.90%	$1.78
6	4.98%	$1.87
7	5.06%	$1.96
8	5.15%	$2.06
9	5.23%	$2.17
10	5.31%	$2.29
11	5.40%	$2.41
12	5.48%	$2.54
13	5.56%	$2.68
14	5.65%	$2.83
15	5.73%	$3.00
16	5.81%	$3.17
17	5.89%	$3.36
18	5.98%	$3.56
19	6.06%	$3.77
20	6.14%	$4.00
21	6.23%	$4.25
22	6.31%	$4.52
23	6.39%	$4.81
24	6.48%	$5.12
25	6.56%	$5.46
26	6.56%	$5.82
27	6.56%	$6.20
28	6.56%	$6.60
29	6.56%	$7.04
30	6.56%	$7.50

This schedule is truncated; the calculation extends to 400 years to the stability of the calculation.

g, D, P are from Schedule D-1.4
g(e) is from Schedule D-1.9

Ohio Power Company
CASE NO. 11-352-EL-AIR, et al.
WEC Non-Constant DCF Calculation

Schedule D-1.7

		non const		const	
g=	7.71%	dcf=	10.27%	dcf=	11.03%
D=	$0.86			g(e)=	6.56%
		P=	-$27.91		

YEAR	GROWTH RATE	DIVIDEND
1	7.71%	$0.93
2	7.71%	$1.00
3	7.71%	$1.07
4	7.71%	$1.16
5	7.71%	$1.25
6	7.65%	$1.34
7	7.59%	$1.44
8	7.54%	$1.55
9	7.48%	$1.67
10	7.42%	$1.79
11	7.36%	$1.92
12	7.31%	$2.07
13	7.25%	$2.21
14	7.19%	$2.37
15	7.13%	$2.54
16	7.08%	$2.72
17	7.02%	$2.91
18	6.96%	$3.12
19	6.90%	$3.33
20	6.85%	$3.56
21	6.79%	$3.80
22	6.73%	$4.06
23	6.67%	$4.33
24	6.62%	$4.62
25	6.56%	$4.92
26	6.56%	$5.24
27	6.56%	$5.59
28	6.56%	$5.95
29	6.56%	$6.34
30	6.56%	$6.76

This schedule is truncated; the calculation extends to 400 years to ensure the stability of the calculation.

g, D, P are from Schedule D-1.4
g(e) is from Schedule D-1.9

Ohio Power Company
CASE NO. 11-352-EL-AIR, et al.
XEL Non-Constant DCF Calculation

Schedule D-1.7

		non const		const	
g=	5.68%	dcf=	10.95%	dcf=	10.44%
D=	$1.00			g(e)=	6.56%
		P=	-$22.27		

YEAR	GROWTH RATE	DIVIDEND
1	5.68%	$1.06
2	5.68%	$1.12
3	5.68%	$1.18
4	5.68%	$1.25
5	5.68%	$1.32
6	5.73%	$1.40
7	5.77%	$1.48
8	5.81%	$1.56
9	5.86%	$1.66
10	5.90%	$1.75
11	5.94%	$1.86
12	5.99%	$1.97
13	6.03%	$2.09
14	6.08%	$2.21
15	6.12%	$2.35
16	6.16%	$2.49
17	6.21%	$2.65
18	6.25%	$2.81
19	6.30%	$2.99
20	6.34%	$3.18
21	6.38%	$3.38
22	6.43%	$3.60
23	6.47%	$3.84
24	6.52%	$4.09
25	6.56%	$4.35
26	6.56%	$4.64
27	6.56%	$4.94
28	6.56%	$5.27
29	6.56%	$5.61
30	6.56%	$5.98

This schedule is truncated; the calculation extends to 400 years to ensure the stability of the calculation.

g, D, P are from Schedule D-1.4
g(e) is from Schedule D-1.9

Ohio Power Company
CASE NO. 11-352-EL-AIR, et al.
EIX Non-Constant DCF Calculation

Schedule D-1.8

		non const		const	
g=	3.10%	dcf=	9.19%	dcf=	6.85%
D=	$1.27			g(e)=	6.56%
		P=	-$34.75		

YEAR	GROWTH RATE	DIVIDEND
1	3.10%	$1.30
2	3.10%	$1.34
3	3.10%	$1.39
4	3.10%	$1.43
5	3.10%	$1.47
6	3.27%	$1.52
7	3.45%	$1.57
8	3.62%	$1.63
9	3.79%	$1.69
10	3.97%	$1.76
11	4.14%	$1.83
12	4.31%	$1.91
13	4.48%	$2.00
14	4.66%	$2.09
15	4.83%	$2.19
16	5.00%	$2.30
17	5.18%	$2.42
18	5.35%	$2.55
19	5.52%	$2.69
20	5.69%	$2.84
21	5.87%	$3.01
22	6.04%	$3.19
23	6.21%	$3.39
24	6.39%	$3.61
25	6.56%	$3.84
26	6.56%	$4.10
27	6.56%	$4.37
28	6.56%	$4.65
29	6.56%	$4.96
30	6.56%	$5.28

This schedule is truncated; the calculation extends to 400 years to ensure the stability of the calculation.

g, D, P are from Schedule D-1.4
g(e) is from Schedule D-1.9

Ohio Power Company
CASE NO. 11-352-EL-AIR, et al.
Growth in U.S. Gross National Product, 1929 to 2008

Year	GNP ($billion)	Change ($billion)	Growth%
1929	104.4		
1930	91.9	-12.0	-11.97%
1931	77	-16.1	-16.21%
1932	59.1	-23.2	-23.25%
1933	56.7	-3.9	-4.06%
1934	66.3	17.0	16.93%
1935	73.6	11.1	11.01%
1936	84	14.3	14.13%
1937	92.2	9.7	9.76%
1938	86.5	-6.3	-6.18%
1939	92.5	7.0	6.94%
1940	101.7	10.0	9.95%
1941	127.2	25.0	25.07%
1942	162.3	27.7	27.59%
1943	198.9	22.7	22.55%
1944	220.1	10.7	10.66%
1945	223.3	1.5	1.45%
1946	222.9	-0.4	-0.18%
1947	245.2	9.8	10.00%
1948	270.6	10.3	10.36%
1949	268.5	-0.7	-0.78%
1950	295.2	9.9	9.94%
1951	341.2	15.5	15.58%
1952	360.3	5.6	5.60%
1953	381.2	5.9	5.80%
1954	382.4	0.3	0.31%
1955	417.2	9.0	9.10%
1956	440.2	5.5	5.51%
1957	464.1	5.4	5.43%
1958	469.8	1.3	1.23%
1959	509.4	8.4	8.43%
1960	529.6	3.9	3.97%
1961	548.3	3.5	3.53%
1962	589.7	7.5	7.55%
1963	622.2	5.5	5.51%
1964	668.6	7.4	7.46%
1965	724.4	8.4	8.35%
1966	792.8	9.5	9.44%
1967	837.8	5.7	5.68%
1968	915.9	9.3	9.32%
1969	990.5	8.2	8.14%
1970	1,044.70	5.5	5.47%
1971	1,134.40	8.5	8.59%
1972	1,246.40	9.9	9.87%
1973	1,394.90	11.7	11.91%
1974	1,515.00	8.5	8.61%
1975	1,650.70	9.2	8.96%

Ohio Power Company
CASE NO. 11-352-EL-AIR, et al.
Growth in U.S. Gross National Product, 1929 to 2008

Year	GNP ($billion)	Change ($billion)	Growth%
1976	1,841.40	11.4	11.55%
1977	2,050.40	11.3	11.35%
1978	2,315.30	13.0	12.92%
1979	2,594.20	11.7	12.05%
1980	2,822.30	8.8	8.79%
1981	3,159.80	12.1	11.96%
1982	3,289.70	4.0	4.11%
1983	3,571.70	8.7	8.57%
1984	3,967.20	11.2	11.07%
1985	4,244.00	7.3	6.98%
1986	4,477.70	5.8	5.51%
1987	4,754.00	6.2	6.17%
1988	5,123.80	7.7	7.78%
1989	5,508.10	7.5	7.50%
1990	5,835.00	5.8	5.93%
1991	6,022.00	3.3	3.20%
1992	6,371.40	5.8	5.80%
1993	6,698.50	5.1	5.13%
1994	7,109.20	6.3	6.13%
1995	7,444.30	4.7	4.71%
1996	7,870.10	5.7	5.72%
1997	8,355.80	6.3	6.17%
1998	8,810.80	5.5	5.45%
1999	9,381.30	6.4	6.48%
2000	9,989.20	6.4	6.48%
2001	10,338.10	3.4	3.49%
2002	10,691.40	3.5	3.42%
2003	11,210.80	4.7	4.86%
2004	11,959.00	6.5	6.67%
2005	12,735.50	6.5	6.49%
2006	13,471.30	6.0	5.78%
2007	14,185.10	4.9	5.30%
2008	14,543.60	2.2	2.53%
2009	14,265.30	-1.7	-1.91%
2010	14,848	3.8	4.08%
Average			6.56%

Sources: (1) National Income and Product Accounts (NIPA) from the U. S. Bureau of Economic Analysis and Econostats; BEA Data; NIPA Index; Section 1. Domestic Product and Income Table 1.7.5 Relation of Gross Domestic Product, Gross National Product, Net National Product, National Income, and Personal Income. (2) U. S. Department of Commerce; Survey of Current of the United States Business and Historical Statistics

OHIO POWER COMPANY
CASE NOS. 11-351-EL-AIR, et al.
Typical Bills Comparison
Applicant Proposed

Rate Code	Level of Demand	Level of Usage	Proposed Bill	Dollar Increase	% Increase	Annualized Fuel Cost Additions to Bill	Current Total Bill Including Fuel	Proposed Total Bill Including Fuel	% Change
R-R-1									
Summer		0 kWh	9.86	4.18	73.66%	-	5.68	9.86	73.66%
		30 kWh	11.94	3.99	50.25%	1.07	9.02	13.01	44.30%
		70 kWh	14.72	3.73	33.93%	2.49	13.48	17.21	27.66%
		120 kWh	18.19	3.40	22.96%	4.27	19.06	22.46	17.82%
		200 kWh	23.73	2.86	13.73%	7.12	27.99	30.86	10.23%
		300 kWh	30.67	2.20	7.73%	10.68	39.15	41.35	5.62%
		500 kWh	44.54	0.87	1.99%	17.80	61.47	62.34	1.42%
		700 kWh	58.41	(0.46)	-0.78%	24.93	83.80	83.34	-0.55%
R-R-1									
Winter		0 kWh	9.86	4.18	73.66%	-	5.68	9.86	73.66%
		30 kWh	11.94	3.99	50.25%	1.07	9.02	13.01	44.30%
		70 kWh	14.72	3.73	33.93%	2.49	13.48	17.21	27.66%
		120 kWh	18.19	3.40	22.96%	4.27	19.06	22.46	17.82%
		200 kWh	23.73	2.86	13.73%	7.12	27.99	30.86	10.23%
		300 kWh	30.67	2.20	7.73%	10.68	39.15	41.35	5.62%
		500 kWh	44.54	0.87	1.99%	17.80	61.47	62.34	1.42%
		700 kWh	58.41	(0.46)	-0.78%	24.93	83.80	83.34	-0.55%
		800 kWh	65.35	(1.12)	-1.69%	28.49	94.96	93.83	-1.18%
		1,000 kWh	74.89	2.50	3.46%	35.61	108.00	110.50	2.32%
		1,250 kWh	86.83	7.04	8.82%	44.51	124.30	131.34	5.66%
		1,500 kWh	98.76	11.57	13.27%	53.41	140.60	152.17	8.23%
		2,000 kWh	122.63	20.64	20.23%	71.22	173.21	193.84	11.91%
		4,000 kWh	217.17	56.91	35.51%	142.43	302.69	359.61	18.80%
		5,000 kWh	264.45	75.05		178.04	367.44	442.49	20.42%

OHIO POWER COMPANY
CASE NOS. 11-351-EL-AIR, et al.
Typical Bills Comparison
Applicant Proposed

Rate Code	Level of Demand	Level of Usage	Proposed Bill	Dollar Increase	% Increase	Annualized Fuel Cost Additions to Bill	Current Total Bill Including Fuel	Proposed Total Bill Including Fuel	% Change
RR									
Summer		0 kWh	9.86	4.18	73.66%	-	5.68	9.86	73.66%
		30 kWh	12.15	3.90	47.28%	1.07	9.32	13.22	41.86%
		70 kWh	15.20	3.53	30.25%	2.49	14.16	17.69	24.92%
		120 kWh	19.01	3.05	19.12%	4.27	20.23	23.28	15.08%
		200 kWh	25.11	2.30	10.08%	7.12	29.93	32.23	7.68%
		300 kWh	32.73	1.35	4.31%	10.68	42.06	43.41	3.21%
		500 kWh	47.98	(0.53)	-1.10%	17.80	66.31	65.78	-0.80%
		800 kWh	70.84	(3.38)	-4.55%	28.49	102.71	99.33	-3.29%
		1,000 kWh	86.09	(5.26)	-5.76%	35.61	126.96	121.70	-4.14%
		1,200 kWh	101.34	(7.15)	-6.59%	42.73	151.22	144.07	-4.73%
		1,500 kWh	124.20	(9.99)	-7.44%	53.41	187.60	177.62	-5.32%
		2,000 kWh	162.32	(14.71)	-8.31%	71.22	248.25	233.53	-5.93%
		4,000 kWh	313.85	(33.61)	-9.67%	142.43	489.89	456.28	-6.86%
		5,000 kWh	389.61	(43.06)	-9.95%	178.04	610.71	567.66	-7.05%
		8,000 kWh	616.91	(71.41)	-10.37%	284.87	973.19	901.78	-7.34%
		10,000 kWh	768.44	(90.31)	-10.52%	356.09	1,214.84	1,124.53	-7.43%
RR									
Winter		0	9.86	4.18	73.66%	-	5.68	9.86	73.66%
		30	12.15	3.90	47.28%	1.07	9.32	13.22	41.86%
		70	15.20	3.53	30.25%	2.49	14.16	17.69	24.92%
		120	19.01	3.05	19.12%	4.27	20.23	23.28	15.08%
		200	25.11	2.30	10.08%	7.12	29.93	32.23	7.68%
		300	32.73	1.35	4.31%	10.68	42.06	43.41	3.21%
		500	47.98	(0.53)	-1.10%	17.80	66.31	65.78	-0.80%
		800	70.84	(3.38)	-4.55%	28.49	102.71	99.33	-3.29%
		1,000	80.39	0.25	0.31%	35.61	115.75	116.00	0.22%
		1,200	89.94	3.88	4.51%	42.73	128.79	132.67	3.01%
		1,500	104.26	9.33	9.83%	53.41	148.34	157.67	6.29%
		2,000	128.13	18.40	16.76%	71.22	180.95	199.34	10.17%

OHIO POWER COMPANY
CASE NOS. 11-351-EL-AIR, et al.
Typical Bills Comparison
Applicant Proposed

Rate Code	Level of Demand	Level of Usage	Proposed Bill	Dollar Increase	% Increase	Annualized Fuel Cost Additions to Bill	Current Total Bill Including Fuel	Proposed Total Bill Including Fuel	% Change
RR		4,000	222.67	54.66	32.54%	142.43	310.44	365.11	17.61%
Winter		5,000	269.95	72.80	36.92%	178.04	375.19	447.99	19.40%
		8,000	411.77	127.21	44.70%	284.87	569.43	696.64	22.34%
		10,000	506.31	163.47	47.68%	356.09	698.93	862.40	23.39%
RR									
(SWH)	80 gal.	500	39.43	5.69	16.86%	17.80	51.54	57.23	11.04%
Summer	80 gal.	800	62.30	2.86	4.81%	28.49	87.93	90.78	3.25%
	80 gal.	1,000	77.54	0.96	1.26%	35.61	112.19	113.15	0.86%
	80 gal.	1,500	94.48	(24.93)	-20.88%	53.41	172.82	147.89	-14.42%
	80 gal.	2,000	106.13	(56.12)	-34.59%	71.22	233.47	177.34	-24.04%
	80 gal.	4,000	151.79	(180.89)	-54.37%	142.43	475.11	294.22	-38.07%
	80 gal.	6,000	197.45	(305.67)	-60.75%	213.65	716.77	411.10	-42.65%
	80 gal.	8,000	243.12	(430.43)	-63.91%	284.87	958.42	527.98	-44.91%
	100 gal.	500	39.43	5.69	16.86%	17.80	51.54	57.23	11.04%
	100 gal.	800	59.45	4.93	9.04%	28.49	83.01	87.93	5.94%
	100 gal.	1,000	74.69	3.04	4.25%	35.61	107.26	110.30	2.84%
	100 gal.	1,500	96.93	(17.56)	-15.34%	53.41	167.90	150.34	-10.46%
	100 gal.	2,000	108.57	(48.76)	-30.99%	71.22	228.55	179.79	-21.33%
	100 gal.	4,000	154.23	(173.53)	-52.94%	142.43	470.19	296.67	-36.91%
	100 gal.	6,000	199.90	(298.29)	-59.88%	213.65	711.84	413.55	-41.90%
	100 gal.	8,000	245.56	(423.06)	-63.27%	284.87	953.49	530.43	-44.37%
	120 gal.	500	39.43	5.69	16.86%	17.80	51.54	57.23	11.04%
	120 gal.	800	56.60	7.01	14.13%	28.49	78.08	85.09	8.98%
	120 gal.	1,000	71.84	5.11	7.66%	35.61	102.34	107.45	5.00%
	120 gal.	1,500	99.37	(10.19)	-9.30%	53.41	162.97	152.78	-6.25%
	120 gal.	2,000	111.02	(41.38)	-27.16%	71.22	223.62	182.23	-18.51%
	120 gal.	4,000	156.68	(166.15)	-51.47%	142.43	465.26	299.11	-35.71%
	120 gal.	6,000	202.34	(290.93)	-58.98%	213.65	706.92	415.99	-41.15%
	120 gal.	8,000	248.00	(415.70)	-62.63%	284.87	948.57	532.87	-43.82%
	120 gal.	10,000	293.67	(540.46)	-64.79%	356.09	1,190.22	649.75	-45.41%

OHIO POWER COMPANY
CASE NOS. 11-351-EL-AIR, et al.
Typical Bills Comparison
Applicant Proposed

Rate Code	Level of Demand	Level of Usage	Proposed Bill	Dollar Increase	% Increase	Annualized Fuel Cost Additions to Bill	Current Total Bill Including Fuel	Proposed Total Bill Including Fuel	% Change
RR									
(SWH)	80 gal.	500	39.43	5.69	16.86%	17.80	51.54	57.23	11.04%
Winter	80 gal.	800	62.30	2.86	4.81%	28.49	87.93	90.78	3.25%
	80 gal.	1,000	77.54	0.96	1.26%	35.61	112.19	113.15	0.86%
	80 gal.	1,500	104.26	7.93	8.23%	53.41	149.74	157.67	5.29%
	80 gal.	2,000	128.13	17.00	15.29%	71.22	182.35	199.34	9.32%
	80 gal.	4,000	222.67	53.26	31.44%	142.43	311.84	365.11	17.08%
	80 gal.	6,000	317.22	89.54	39.33%	213.65	441.33	530.87	20.29%
	80 gal.	8,000	411.77	125.81	43.99%	284.87	570.83	696.64	22.04%
	100 gal.	500	39.43	5.69	16.86%	17.80	51.54	57.23	11.04%
	100 gal.	800	59.45	4.93	9.04%	28.49	83.01	87.93	5.94%
	100 gal.	1,000	74.69	3.04	4.25%	35.61	107.26	110.30	2.84%
	100 gal.	1,500	104.26	6.59	6.75%	53.41	151.08	157.67	4.36%
	100 gal.	2,000	128.13	15.67	13.93%	71.22	183.68	199.34	8.53%
	100 gal.	4,000	222.67	51.93	30.42%	142.43	313.17	365.11	16.58%
	100 gal.	6,000	317.22	88.20	38.51%	213.65	442.67	530.87	19.92%
	100 gal.	8,000	411.77	124.48	43.33%	284.87	572.16	696.64	21.76%
	120 gal.	500	39.43	5.69	16.86%	17.80	51.54	57.23	11.04%
	120 gal.	800	56.60	7.01	14.13%	28.49	78.08	85.09	8.98%
	120 gal.	1,000	71.84	5.11	7.66%	35.61	102.34	107.45	5.00%
	120 gal.	1,500	104.26	5.91	6.01%	53.41	151.76	157.67	3.89%
	120 gal.	2,000	128.13	14.98	13.23%	71.22	184.37	199.34	8.12%
	120 gal.	4,000	222.67	51.25	29.90%	142.43	313.85	365.11	16.33%
	120 gal.	6,000	317.22	87.52	38.10%	213.65	443.35	530.87	19.74%
	120 gal.	8,000	411.77	123.79	42.98%	284.87	572.85	696.64	21.61%
	120 gal.	10,000	506.31	160.06	46.23%	356.09	702.34	862.40	22.79%

OHIO POWER COMPANY
CASE NOS. 11-351-EL-AIR, et al.
Typical Bills Comparison
Applicant Proposed

Rate Code	Level of Demand	Level of Usage	Proposed Bill	Dollar Increase	% Increase	Annualized Fuel Cost Additions to Bill	Current Total Bill Including Fuel	Proposed Total Bill Including Fuel	% Change
RLM									
Summer	5	500	55.46	4.78	9.43%	17.80	68.48	73.26	6.98%
	5	1,500	101.10	(4.50)	-4.26%	53.41	159.01	154.51	-2.83%
	5	2,500	145.83	(4.74)	-3.15%	89.02	239.59	234.86	-1.98%
	10	1,000	100.18	8.42	9.17%	35.61	127.37	135.79	6.61%
	10	3,000	190.39	(8.83)	-4.43%	106.83	306.05	297.22	-2.89%
	10	5,000	279.40	(9.30)	-3.22%	178.04	466.74	457.44	-1.99%
	20	2,000	189.01	17.02	9.89%	71.22	243.21	260.22	7.00%
	20	6,000	368.51	(17.48)	-4.53%	213.65	599.64	582.16	-2.92%
	20	10,000	546.53	(18.42)	-3.26%	356.09	921.04	902.61	-2.00%
	30	3,000	277.37	25.60	10.17%	106.83	358.60	384.20	7.14%
	30	9,000	546.63	(26.13)	-4.56%	320.48	893.24	867.11	-2.93%
	30	15,000	813.65	(27.56)	-3.28%	534.13	1,375.34	1,347.78	-2.00%
	40	4,000	365.74	34.20	10.32%	142.43	473.97	508.17	7.22%
	40	12,000	724.75	(34.79)	-4.58%	427.30	1,186.84	1,152.05	-2.93%
	40	20,000	1,077.98	(36.68)	-3.29%	712.17	1,826.83	1,790.15	-2.01%
	50	5,000	454.11	42.79	10.40%	178.04	589.36	632.15	7.26%
	50	15,000	902.87	(43.44)	-4.59%	534.13	1,480.44	1,437.00	-2.93%
	50	25,000	1,342.31	(45.81)	-3.30%	890.22	2,278.34	2,232.52	-2.01%
RLM									
Winter	5	500	55.46	4.78	9.43%	17.80	68.48	73.26	6.98%
	5	1,500	96.42	(4.50)	-4.46%	53.41	154.33	149.83	-2.92%
	5	2,500	134.91	(4.74)	-3.39%	89.02	228.67	223.93	-2.07%
	10	1,000	97.69	13.75	16.38%	35.61	119.55	133.29	11.50%
	10	3,000	173.55	7.14	4.29%	106.83	273.24	280.38	2.61%
	10	5,000	250.08	6.67	2.74%	178.04	421.45	428.12	1.58%
	20	2,000	176.55	43.63	32.82%	71.22	204.14	247.76	21.37%
	20	6,000	327.36	30.43	10.25%	213.65	510.58	541.01	5.96%
	20	10,000	480.41	29.48	6.54%	356.09	807.02	836.50	3.65%

OHIO POWER COMPANY
CASE NOS. 11-351-EL-AIR, et al.
Typical Bills Comparison
Applicant Proposed

Rate Code	Level of Demand	Level of Usage	Proposed Bill	Dollar Increase	% Increase	Annualized Fuel Cost Additions to Bill	Current Total Bill Including Fuel	Proposed Total Bill Including Fuel	% Change
RLM	30	3,000	254.95	73.52	40.52%	106.83	288.26	361.77	25.50%
Winter	30	9,000	481.17	53.72	12.57%	320.48	747.93	801.65	7.18%
	30	15,000	710.75	52.30	7.94%	534.13	1,192.58	1,244.88	4.39%
	40	4,000	333.35	103.40	44.97%	142.43	372.38	475.78	27.77%
	40	12,000	634.98	77.01	13.80%	427.30	985.27	1,062.28	7.82%
	40	20,000	938.28	75.11	8.70%	712.17	1,575.34	1,650.46	4.77%
	50	5,000	411.75	133.29	47.87%	178.04	456.50	589.79	29.20%
	50	15,000	788.79	100.29	14.57%	534.13	1,222.63	1,322.92	8.20%
	50	25,000	1,165.82	97.92	9.17%	890.22	1,958.12	2,056.03	5.00%
RS-ES									
Peak - 13'		1,000	74.68	18.02	31.80%	35.61	92.27	110.28	19.52%
Off Peak - 87%		2,000	138.52	33.86	32.35%	71.22	175.88	209.73	19.25%
		3,000	201.90	49.70	32.65%	106.83	259.03	308.72	19.19%
		4,000	265.28	65.53	32.80%	142.43	342.18	407.71	19.15%
		5,000	328.66	81.37	32.90%	178.04	425.33	506.70	19.13%
		6,000	392.04	97.21	32.97%	213.65	508.48	605.69	19.12%
		7,000	455.42	113.04	33.02%	249.26	591.64	704.68	19.11%
		8,000	518.80	128.88	33.05%	284.87	674.79	803.67	19.10%
RS-ES									
Peak - 18'		1,000	75.91	14.80	24.22%	35.61	96.72	111.52	15.30%
Off Peak - 82%		2,000	140.99	27.42	24.14%	71.22	184.79	212.20	14.84%
		3,000	205.60	40.04	24.18%	106.83	272.39	312.43	14.70%
		4,000	270.22	52.66	24.20%	142.43	359.99	412.65	14.63%
		5,000	334.83	65.27	24.21%	178.04	447.60	512.87	14.58%
		6,000	399.45	77.90	24.23%	213.65	535.20	613.10	14.55%
		7,000	464.06	90.51	24.23%	249.26	622.81	713.32	14.53%
		8,000	528.68	103.13	24.23%	284.87	710.42	813.55	14.52%

OHIO POWER COMPANY
CASE NOS. 11-351-EL-AIR, et al.
Typical Bills Comparison
Applicant Proposed

Rate Code	Level of Demand	Level of Usage	Proposed Bill	Dollar Increase	% Increase	Annualized Fuel Cost Additions to Bill	Current Total Bill Including Fuel	Proposed Total Bill Including Fuel	% Change
RS-ES									
Peak - 30'		1,000	78.87	7.07	9.85%	35.61	107.41	114.48	6.59%
Off Peak - 70%		2,000	146.91	11.97	8.87%	71.22	206.16	218.13	5.81%
		3,000	214.49	16.86	8.53%	106.83	304.46	321.32	5.54%
		4,000	282.07	21.76	8.36%	142.43	402.74	424.50	5.40%
		5,000	349.65	26.65	8.25%	178.04	501.04	527.69	5.32%
		6,000	417.23	31.55	8.18%	213.65	599.33	630.88	5.26%
		7,000	484.81	36.44	8.13%	249.26	697.63	734.07	5.22%
		8,000	552.38	41.33	8.09%	284.87	795.92	837.25	5.19%
GS-1									
Unmetered		50	11.54	1.63	16.47%	1.63	11.54	13.18	14.14%
		100	14.89	1.80	13.74%	3.27	16.36	18.16	10.99%
		150	18.23	1.95	12.01%	4.90	21.18	23.14	9.23%
		200	21.58	2.11	10.84%	6.54	26.01	28.12	8.12%
		400	34.97	2.75	8.52%	13.07	45.29	48.04	6.06%
		700	55.04	3.70	7.22%	22.87	74.21	77.92	4.99%
		1,000	75.12	4.65	6.60%	32.68	103.15	107.80	4.51%
		1,500	108.59	6.24	6.09%	49.02	151.37	157.60	4.12%
		2,000	142.05	7.83	5.83%	65.35	199.57	207.40	3.92%
		4,000	274.98	14.17	5.43%	130.71	391.52	405.69	3.62%

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Rate Code	Level of Demand	Level of Usage	Proposed Bill	Dollar Increase	% Increase	Annualized Fuel Cost Additions to Bill	Current Total Bill Including Fuel	Proposed Total Bill Including Fuel	% Change
GS-1		200	29.93	0.95	3.27%	6.54	35.52	36.46	2.67%
		400	49.89	1.59	3.29%	13.07	61.37	62.96	2.59%
		600	69.85	2.22	3.29%	19.61	87.24	89.46	2.55%
		800	89.81	2.85	3.28%	26.14	113.10	115.96	2.52%
		1,000	109.78	3.50	3.29%	32.68	138.96	142.45	2.52%
		1,200	123.23	4.12	3.46%	39.21	158.32	162.45	2.61%
		1,600	150.15	5.39	3.73%	52.28	197.04	202.44	2.74%
		1,800	163.61	6.03	3.83%	58.82	216.40	222.43	2.79%
		2,000	177.07	6.66	3.91%	65.35	235.76	242.43	2.83%
GS-1		2,400	203.81	7.94	4.05%	78.43	274.30	282.23	2.89%
		3,000	243.91	9.84	4.20%	98.03	332.10	341.94	2.96%
		3,200	257.27	10.47	4.24%	104.57	351.37	361.84	2.98%
		4,000	310.74	13.01	4.37%	130.71	428.44	441.45	3.04%
GS-2	10	2,500	240.87	18.01	8.08%	87.05	309.91	327.92	5.81%
Secondar	10	3,000	272.56	17.82	7.00%	104.46	359.20	377.03	4.96%
	50	12,500	1,137.94	77.66	7.32%	435.26	1,495.54	1,573.21	5.19%
	50	15,000	1,296.43	76.75	6.29%	522.32	1,742.00	1,818.74	4.41%
	100	25,000	2,253.69	152.24	7.24%	870.53	2,971.98	3,124.22	5.12%
	100	30,000	2,567.86	150.40	6.22%	1,044.63	3,462.09	3,612.49	4.34%
	250	62,500	5,596.73	375.94	7.20%	2,176.32	7,397.11	7,773.05	5.08%
	250	75,000	6,382.14	371.35	6.18%	2,611.58	8,622.37	8,993.73	4.31%
	500	125,000	11,168.46	748.79	7.19%	4,352.64	14,772.31	15,521.09	5.07%
	500	150,000	12,739.29	739.60	6.16%	5,223.17	17,222.86	17,962.46	4.29%
	750	187,500	16,740.19	1,121.63	7.18%	6,528.96	22,147.52	23,269.14	5.06%
	750	225,000	19,096.44	1,107.86	6.16%	7,834.75	25,823.33	26,931.19	4.29%
	1,000	250,000	22,311.92	1,494.47	7.18%	8,705.28	29,522.73	31,017.19	5.06%
	1,000	300,000	25,453.59	1,476.11	6.16%	10,446.33	34,423.81	35,899.92	4.29%
	2,000	500,000	44,598.83	2,985.84	7.18%	17,410.55	59,023.54	62,009.38	5.06%
	2,000	600,000	50,882.17	2,949.12	6.15%	20,892.66	68,825.71	71,774.83	4.28%

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GS-2									
Primary	50	5,000	639.52	(4.52)	-0.70%	174.11	818.15	813.63	-0.55%
	50	8,750	873.85	(5.90)	-0.67%	304.68	1,184.43	1,178.54	-0.50%
	50	12,500	1,108.19	(7.27)	-0.65%	435.26	1,550.72	1,543.45	-0.47%
	100	10,000	1,217.05	63.65	5.52%	348.21	1,501.61	1,565.26	4.24%
	100	17,500	1,684.31	60.89	3.75%	609.37	2,232.79	2,293.68	2.73%
	100	25,000	2,148.78	58.15	2.78%	870.53	2,961.16	3,019.30	1.96%
	250	25,000	2,944.02	268.15	10.02%	870.53	3,546.40	3,814.55	7.56%
	250	43,750	4,105.18	261.26	6.80%	1,523.42	5,367.34	5,628.60	4.87%
	250	62,500	5,266.34	254.37	5.08%	2,176.32	7,188.29	7,442.66	3.54%
	500	50,000	5,817.64	608.97	11.69%	1,741.06	6,949.73	7,558.69	8.76%
	500	87,500	8,139.97	595.20	7.89%	3,046.85	10,591.62	11,186.81	5.62%
	500	125,000	10,462.29	581.43	5.88%	4,352.64	14,233.50	14,814.93	4.08%
	1,000	100,000	11,564.88	1,290.61	12.56%	3,482.11	13,756.38	15,046.99	9.38%
	1,000	175,000	16,209.53	1,263.08	8.45%	6,093.69	21,040.14	22,303.23	6.00%
	1,000	250,000	20,854.19	1,235.55	6.30%	8,705.28	28,323.92	29,559.46	4.36%
	1,500	150,000	17,312.12	1,972.26	12.86%	5,223.17	20,563.03	22,535.29	9.59%
	1,500	262,500	24,279.10	1,930.96	8.64%	9,140.54	31,488.68	33,419.64	6.13%
	1,500	375,000	31,246.08	1,889.65	6.44%	13,057.91	42,414.34	44,303.99	4.46%
	2,000	200,000	23,059.37	2,653.92	13.01%	6,964.22	27,369.67	30,023.59	9.70%
	2,000	350,000	32,348.67	2,598.84	8.74%	12,187.39	41,937.22	44,536.05	6.20%
	2,000	500,000	41,637.97	2,543.76	6.51%	17,410.55	56,504.76	59,048.52	4.50%
	3,000	300,000	34,553.85	4,017.21	13.16%	10,446.33	40,982.97	45,000.18	9.80%
	3,000	525,000	48,487.81	3,934.60	8.83%	18,281.08	62,834.29	66,768.88	6.26%
	3,000	750,000	62,421.76	3,851.99	6.58%	26,115.83	84,685.60	88,537.59	4.55%

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Rate Code	Level of Demand	Level of Usage	Proposed Bill	Dollar Increase	% Increase	Annualized Fuel Cost Additions to Bill	Current Total Bill Including Fuel	Proposed Total Bill Including Fuel	% Change
GS-3									
Secondar	50	17,500	1,158.07	(36.63)	-3.07%	593.06	1,787.76	1,751.13	-2.05%
	50	22,500	1,232.06	(38.46)	-3.03%	762.50	2,033.02	1,994.56	-1.89%
	50	27,500	1,306.05	(40.29)	-2.99%	931.95	2,278.29	2,238.00	-1.77%
	100	35,000	2,291.15	49.11	2.19%	1,186.12	3,428.16	3,477.27	1.43%
	100	45,000	2,439.12	45.44	1.90%	1,525.01	3,918.69	3,964.13	1.16%
	100	55,000	2,587.10	41.77	1.64%	1,863.90	4,409.23	4,451.00	0.95%
	250	87,500	5,690.38	306.32	5.69%	2,965.30	8,349.36	8,655.67	3.67%
	250	112,500	6,060.31	297.13	5.16%	3,812.52	9,575.70	9,872.84	3.10%
	250	137,500	6,430.25	287.96	4.69%	4,659.75	10,802.04	11,090.00	2.67%
	500	175,000	11,355.75	734.98	6.92%	5,930.59	16,551.36	17,286.35	4.44%
	500	225,000	12,095.63	716.63	6.30%	7,625.05	19,004.05	19,720.68	3.77%
	500	275,000	12,835.50	698.27	5.75%	9,319.50	21,456.73	22,155.01	3.25%
	1,000	350,000	22,686.51	1,592.33	7.55%	11,861.19	32,955.37	34,547.70	4.83%
	1,000	450,000	24,166.26	1,555.61	6.88%	15,250.10	37,860.75	39,416.36	4.11%
	1,000	550,000	25,646.01	1,518.90	6.30%	18,639.01	42,766.12	44,285.02	3.55%
	2,000	700,000	45,348.03	3,307.02	7.87%	23,722.37	65,763.38	69,070.40	5.03%
	2,000	900,000	48,156.23	3,222.98	7.17%	30,500.19	75,433.44	78,656.42	4.27%
	2,000	1,100,000	50,664.11	3,117.89	6.56%	37,278.01	84,824.23	87,942.12	3.68%
	3,000	1,050,000	67,519.53	4,987.35	7.98%	35,583.56	98,115.74	103,103.09	5.08%
	3,000	1,350,000	71,281.35	4,829.72	7.27%	45,750.29	112,201.92	117,031.64	4.30%
	3,000	1,650,000	75,043.17	4,672.08	6.64%	55,917.02	126,288.11	130,960.19	3.70%
	4,500	1,575,000	100,326.30	7,476.28	8.05%	53,375.33	146,225.35	153,701.63	5.11%
	4,500	2,025,000	105,969.03	7,239.82	7.33%	68,625.43	167,354.64	174,594.46	4.33%
	4,500	2,475,000	111,611.76	7,003.37	6.69%	83,875.52	188,483.91	195,487.28	3.72%

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Rate Code	Level of Demand	Level of Usage	Proposed Bill	Dollar Increase	% Increase	Annualized Fuel Cost Additions to Bill	Current Total Bill Including Fuel	Proposed Total Bill Including Fuel	% Change
GS-3									
Primary	50	17,500	1,121.92	(175.05)	-13.50%	573.72	1,870.69	1,695.64	-9.36%
	50	22,500	1,195.95	(176.88)	-12.88%	737.64	2,110.47	1,933.58	-8.38%
	50	27,500	1,269.97	(178.72)	-12.34%	901.55	2,350.24	2,171.53	-7.60%
	100	35,000	2,173.44	(106.34)	-4.66%	1,147.43	3,427.21	3,320.87	-3.10%
	100	45,000	2,321.49	(110.02)	-4.52%	1,475.27	3,906.78	3,796.77	-2.82%
	100	55,000	2,469.55	(113.68)	-4.40%	1,803.11	4,386.34	4,272.66	-2.59%
	250	87,500	5,328.01	99.79	1.91%	2,868.58	8,096.80	8,196.59	1.23%
	250	112,500	5,698.14	90.60	1.62%	3,688.18	9,295.72	9,386.32	0.97%
	250	137,500	6,068.28	81.43	1.36%	4,507.77	10,494.62	10,576.05	0.78%
	500	175,000	10,585.61	443.32	4.37%	5,737.17	15,879.46	16,322.78	2.79%
	500	225,000	11,325.88	424.96	3.90%	7,376.36	18,277.28	18,702.24	2.33%
	500	275,000	12,066.15	406.60	3.49%	9,015.55	20,675.10	21,081.70	1.97%
	1,000	350,000	21,100.83	1,130.40	5.66%	11,474.33	31,444.76	32,575.16	3.59%
	1,000	450,000	22,581.37	1,093.68	5.09%	14,752.71	36,240.40	37,334.08	3.02%
	1,000	550,000	24,061.91	1,056.97	4.59%	18,031.09	41,036.03	42,093.00	2.58%
	2,000	700,000	42,131.27	2,504.55	6.32%	22,948.66	62,575.38	65,079.93	4.00%
	2,000	900,000	44,941.05	2,420.51	5.69%	29,505.42	72,025.96	74,446.47	3.36%
	2,000	1,100,000	47,450.51	2,315.42	5.13%	36,062.18	81,197.27	83,512.69	2.85%
	4,000	1,400,000	82,911.79	5,163.09	6.64%	45,897.32	123,646.02	128,809.11	4.18%
	4,000	1,800,000	87,930.70	4,952.91	5.97%	59,010.84	141,988.63	146,941.54	3.49%
	4,000	2,200,000	92,949.62	4,742.73	5.38%	72,124.36	160,331.25	165,073.98	2.96%
	8,000	2,800,000	163,872.19	10,438.08	6.80%	91,794.64	245,228.75	255,666.83	4.26%
	8,000	3,600,000	173,910.01	10,017.71	6.11%	118,021.68	281,913.98	291,931.69	3.55%
	8,000	4,400,000	183,947.84	9,597.35	5.50%	144,248.72	318,599.21	328,196.56	3.01%
	10,000	3,500,000	204,352.39	13,075.58	6.84%	114,743.30	306,020.11	319,095.69	4.27%
	10,000	4,500,000	216,899.67	12,550.11	6.14%	147,527.10	351,876.66	364,426.77	3.57%
	10,000	5,500,000	229,446.95	12,024.65	5.53%	180,310.90	397,733.20	409,757.85	3.02%

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GS-4	3,000	600,000	28,692.56	(20,533.21)	-41.71%	18,435.30	67,661.07	47,127.86	-30.35%
	3,000	1,200,000	34,778.90	(20,778.42)	-37.40%	36,870.60	92,427.92	71,649.50	-22.48%
	3,000	1,800,000	40,339.10	(21,060.51)	-34.30%	55,305.90	116,705.51	95,645.00	-18.05%
	5,000	1,000,000	46,823.16	(22,201.24)	-32.16%	30,725.50	99,749.90	77,548.66	-22.26%
	5,000	2,000,000	56,090.16	(22,671.40)	-28.78%	61,451.00	140,212.56	117,541.16	-16.17%
	5,000	3,000,000	65,357.16	(23,141.56)	-26.15%	92,176.50	180,675.22	157,533.66	-12.81%
	8,000	1,600,000	73,229.85	(24,758.63)	-25.27%	49,160.80	147,149.28	122,390.65	-16.83%
	8,000	3,200,000	88,057.05	(25,510.88)	-22.46%	98,321.60	211,889.53	186,378.65	-12.04%
	8,000	4,800,000	102,884.25	(26,263.14)	-20.34%	147,482.40	276,629.79	250,366.65	-9.49%
	10,000	2,000,000	90,834.31	(26,463.55)	-22.56%	61,451.00	178,748.86	152,285.31	-14.80%
	10,000	4,000,000	109,368.31	(27,403.87)	-20.04%	122,902.00	259,674.18	232,270.31	-10.55%
	10,000	6,000,000	127,902.31	(28,344.19)	-18.14%	184,353.00	340,599.50	312,255.31	-8.32%
	15,000	3,000,000	134,845.46	(30,725.86)	-18.56%	92,176.50	257,747.82	227,021.96	-11.92%
	15,000	6,000,000	162,646.46	(32,136.34)	-16.50%	184,353.00	379,135.80	346,999.46	-8.48%
	15,000	9,000,000	190,447.46	(33,546.81)	-14.98%	276,529.50	500,523.77	466,976.96	-6.70%
	20,000	4,000,000	178,856.61	(34,988.17)	-16.36%	122,902.00	336,746.78	301,758.61	-10.39%
	20,000	8,000,000	215,924.61	(36,868.80)	-14.58%	245,804.00	498,597.41	461,728.61	-7.39%
	20,000	12,000,000	252,992.61	(38,749.44)	-13.28%	368,706.00	660,448.05	621,698.61	-5.87%
	30,000	6,000,000	266,878.91	(43,512.78)	-14.02%	184,353.00	494,744.69	451,231.91	-8.79%
	30,000	12,000,000	322,480.91	(46,333.73)	-12.56%	368,706.00	737,520.64	691,186.91	-6.28%
	30,000	18,000,000	378,082.91	(49,154.69)	-11.51%	553,059.00	980,296.60	931,141.91	-5.01%
AL	Lamp Size								
	Mercury Vapor								
	100 WATT	43	10.43	2.79	36.54%	1.97	9.61	12.40	29.05%
	175 WATT	72	9.53	1.49	18.56%	3.30	11.34	12.83	13.16%
	400 WATT	158	13.37	0.56	4.40%	7.23	20.04	20.61	2.81%
	POST TOP 175 WATT	72	15.94	1.61	11.23%	3.30	17.63	19.24	9.13%

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	High Pressure Sodium								
	100 WATT	40	9.75	2.25	30.01%	1.83	9.33	11.58	24.12%
	150 WATT	59	11.20	2.67	31.36%	2.70	11.23	13.91	23.82%
	200 WATT	84	13.45	2.54	23.32%	3.85	14.76	17.30	17.25%
	250 WATT	103	14.94	3.38	29.27%	4.72	16.28	19.66	20.79%
AL	400 WATT	167	16.50	2.41	17.13%	7.65	21.74	24.15	11.10%
	POST TOP 100 WATT	40	18.38	2.81	18.04%	1.83	17.40	20.21	16.14%
	POST TOP 150 WATT	59	19.23	2.51	15.00%	2.70	19.42	21.93	12.92%
	CUT OFF 100 WATT	40	11.04	0.02	0.19%	1.83	12.85	12.87	0.16%
	CUT OFF 250 WATT	103	17.67	0.04	0.22%	4.72	22.35	22.38	0.17%
	CUT OFF 400 WATT	167	17.90	0.66	3.84%	7.65	24.89	25.55	2.66%
	FLOODLIGHT								
	High Pressure Sodium								
	100 WATT	40	10.96	2.87	35.46%	1.83	9.92	12.79	28.91%
	250 WATT	103	17.59	3.99	29.31%	4.72	18.32	22.30	21.76%
	400 WATT	167	19.93	1.88	10.42%	7.65	25.70	27.58	7.32%
	1,000 WATT	378	55.78	8.21	17.25%	17.31	64.88	73.08	12.65%
	Metal Halide								
	250 WATT	100	17.11	2.56	17.62%	4.58	19.13	21.69	13.40%
	400 WATT	158	19.82	1.76	9.74%	7.23	25.29	27.05	6.95%
	1,000 WATT	378	54.01	6.50	13.67%	17.31	64.82	71.31	10.02%
	FACILITY CHARGES								
	Mast Arm								
	8 FT.	0	1.05	0.40	61.66%	-	0.65	1.05	61.66%
	12 FT.	0	1.85	0.71	62.31%	-	1.14	1.85	62.31%
	16 FT.	0	2.46	0.94	61.55%	-	1.52	2.46	61.55%
	20 FT.	0	3.76	1.10	41.27%	-	2.66	3.76	41.27%

Rate Code	Level of Demand	Level of Usage	Proposed Bill	Dollar Increase	% Increase	Annualized Fuel Cost Additions to Bill	Current Total Bill Including Fuel	Proposed Total Bill Including Fuel	% Change
	Poles								
	Wood	0	4.04	1.54	61.73%	-	2.50	4.04	61.73%
	Aluminum	0	20.64	6.97	50.98%	-	13.67	20.64	50.98%
	Fiberglass	0	20.42	0.03	0.16%	-	20.39	20.42	0.16%
	Each additional 150 foot overhead wire sp	0	1.31	0.50	62.16%	-	0.81	1.31	62.16%
	Each additional riser pole connection	0	4.02	0.01	0.26%	-	4.01	4.02	0.26%
	Each underground lateral not over 50 feet	0	1.94	0.74	61.81%	-	1.20	1.94	61.81%
SL	High Pressure Sodium								
	100 WATT	40	10.26	0.06	0.61%	1.60	11.80	11.86	0.52%
	150 WATT	59	11.66	0.24	2.11%	2.36	13.78	14.02	1.75%
	200 WATT	84	13.35	(0.78)	-5.49%	3.36	17.49	16.72	-4.43%
	250 WATT	103	14.23	(1.24)	-8.03%	4.13	19.60	18.35	-6.34%
	400 WATT	167	17.47	(0.22)	-1.22%	6.69	24.38	24.16	-0.88%
	CUT OFF 100 WATT	40	12.21	(1.25)	-9.25%	1.60	15.06	13.82	-8.27%
	CUT OFF 250 WATT	103	19.44	(1.23)	-5.97%	4.13	24.80	23.56	-4.98%
	CUT OFF 400 WATT	167	24.94	(1.22)	-4.65%	6.69	32.85	31.63	-3.70%
	Mercury Vapor								
	100 WATT	43	9.32	(0.26)	-2.67%	1.72	11.30	11.05	-2.26%
	175 WATT	72	10.81	(0.11)	-0.99%	2.88	13.80	13.70	-0.79%
	400 WATT	158	17.36	0.62	3.72%	6.33	23.07	23.69	2.70%
	FACILITY CHARGES								
	Mast Arm								
	12 FT.	0	1.34	0.20	17.22%	-	1.14	1.34	17.22%
	16 FT.	0	1.78	0.26	17.22%	-	1.52	1.78	17.22%
	20 FT.	0	3.05	0.39	14.65%	-	2.66	3.05	14.65%

OHIO POWER COMPANY
CASE NOS. 11-351-EL-AIR, et al.
Typical Bills Comparison
Applicant Proposed

Rate Code	Level of Demand	Level of Usage	Proposed Bill	Dollar Increase	% Increase	Annualized Fuel Cost Additions to Bill	Current Total Bill Including Fuel	Proposed Total Bill Including Fuel	% Change
	Poles								
	Wood	0	1.53	0.23	17.73%	-	1.30	1.53	17.73%
	Aluminum	0	15.89	2.39	17.68%	-	13.50	15.89	17.68%
	Fiberglass	0	20.16	0.03	0.14%	-	20.13	20.16	0.14%
	Each additional 150 foot overhead wire sp	0	0.90	0.14	18.72%	-	0.76	0.90	18.72%
	Each additional riser pole connection	0	3.91	0.01	0.16%	-	3.90	3.91	0.16%
	Each underground lateral not over 50 feet	0	1.46	0.22	17.90%	-	1.24	1.46	17.90%

OHIO POWER COMPANY
CASE NOS. 11-352-EL-AIR,et al.
Typical Bills Comparison
Staff Proposed

Rate Code	Level of Demand	Level of Usage	Proposed Bill	Dollar Increase	% Increase	Annualized Fuel Cost Additions to Bill	Current Total Bill Including Fuel	Proposed Total Bill Including Fuel	% Change
R-R-1									
Summer		0 kWh	9.86	4.18	73.66%	-	5.68	9.86	73.66%
		30 kWh	11.94	3.99	50.25%	1.07	9.02	13.01	44.30%
		70 kWh	14.72	3.73	33.93%	2.49	13.48	17.21	27.66%
		120 kWh	18.19	3.40	22.96%	4.27	19.06	22.46	17.82%
		200 kWh	23.73	2.86	13.73%	7.12	27.99	30.86	10.23%
		300 kWh	30.67	2.20	7.73%	10.68	39.15	41.35	5.62%
		500 kWh	44.54	0.87	1.99%	17.80	61.47	62.34	1.42%
		700 kWh	58.41	(0.46)	-0.78%	24.93	83.80	83.34	-0.55%
R-R-1									
Winter		0 kWh	9.86	4.18	73.66%	-	5.68	9.86	73.66%
		30 kWh	11.94	3.99	50.25%	1.07	9.02	13.01	44.30%
		70 kWh	14.72	3.73	33.93%	2.49	13.48	17.21	27.66%
		120 kWh	18.19	3.40	22.96%	4.27	19.06	22.46	17.82%
		200 kWh	23.73	2.86	13.73%	7.12	27.99	30.86	10.23%
		300 kWh	30.67	2.20	7.73%	10.68	39.15	41.35	5.62%
		500 kWh	44.54	0.87	1.99%	17.80	61.47	62.34	1.42%
		700 kWh	58.41	(0.46)	-0.78%	24.93	83.80	83.34	-0.55%
		800 kWh	65.35	(1.12)	-1.69%	28.49	94.96	93.83	-1.18%
		1,000 kWh	74.89	2.50	3.46%	35.61	108.00	110.50	2.32%
		1,250 kWh	86.83	7.04	8.82%	44.51	124.30	131.34	5.66%
		1,500 kWh	98.76	11.57	13.27%	53.41	140.60	152.17	8.23%
		2,000 kWh	122.63	20.64	20.23%	71.22	173.21	193.84	11.91%
		4,000 kWh	217.17	56.91	35.51%	142.43	302.69	359.61	18.80%
		5,000 kWh	264.45	75.05		178.04	367.44	442.49	20.42%

OHIO POWER COMPANY
CASE NOS. 11-352-EL-AIR,et al.
Typical Bills Comparison
Staff Proposed

Rate Code	Level of Demand	Level of Usage	Proposed Bill	Dollar Increase	% Increase	Annualized Fuel Cost Additions to Bill	Current Total Bill Including Fuel	Proposed Total Bill Including Fuel	% Change
RR									
Summer		0 kWh	9.86	4.18	73.66%	-	5.68	9.86	73.66%
		30 kWh	12.15	3.90	47.28%	1.07	9.32	13.22	41.86%
		70 kWh	15.20	3.53	30.25%	2.49	14.16	17.69	24.92%
		120 kWh	19.01	3.05	19.12%	4.27	20.23	23.28	15.08%
		200 kWh	25.11	2.30	10.08%	7.12	29.93	32.23	7.68%
		300 kWh	32.73	1.35	4.31%	10.68	42.06	43.41	3.21%
		500 kWh	47.98	(0.53)	-1.10%	17.80	66.31	65.78	-0.80%
		800 kWh	70.84	(3.38)	-4.55%	28.49	102.71	99.33	-3.29%
		1,000 kWh	86.09	(5.26)	-5.76%	35.61	126.96	121.70	-4.14%
		1,200 kWh	101.34	(7.15)	-6.59%	42.73	151.22	144.07	-4.73%
		1,500 kWh	124.20	(9.99)	-7.44%	53.41	187.60	177.62	-5.32%
		2,000 kWh	162.32	(14.71)	-8.31%	71.22	248.25	233.53	-5.93%
		4,000 kWh	313.85	(33.61)	-9.67%	142.43	489.89	456.28	-6.86%
		5,000 kWh	389.61	(43.06)	-9.95%	178.04	610.71	567.66	-7.05%
		8,000 kWh	616.91	(71.41)	-10.37%	284.87	973.19	901.78	-7.34%
		10,000 kWh	768.44	(90.31)	-10.52%	356.09	1,214.84	1,124.53	-7.43%
RR									
Winter		0	9.86	4.18	73.66%	-	5.68	9.86	73.66%
		30	12.15	3.90	47.28%	1.07	9.32	13.22	41.86%
		70	15.20	3.53	30.25%	2.49	14.16	17.69	24.92%
		120	19.01	3.05	19.12%	4.27	20.23	23.28	15.08%
		200	25.11	2.30	10.08%	7.12	29.93	32.23	7.68%
		300	32.73	1.35	4.31%	10.68	42.06	43.41	3.21%
		500	47.98	(0.53)	-1.10%	17.80	66.31	65.78	-0.80%
		800	70.84	(3.38)	-4.55%	28.49	102.71	99.33	-3.29%
		1,000	80.39	0.25	0.31%	35.61	115.75	116.00	0.22%
		1,200	89.94	3.88	4.51%	42.73	128.79	132.67	3.01%
		1,500	104.26	9.33	9.83%	53.41	148.34	157.67	6.29%
		2,000	128.13	18.40	16.76%	71.22	180.95	199.34	10.17%
RR		4,000	222.67	54.66	32.54%	142.43	310.44	365.11	17.61%
Winter		5,000	269.95	72.80	36.92%	178.04	375.19	447.99	19.40%
		8,000	411.77	127.21	44.70%	284.87	569.43	696.64	22.34%
		10,000	506.31	163.47	47.68%	356.09	698.93	862.40	23.39%

OHIO POWER COMPANY
CASE NOS. 11-352-EL-AIR,et al.
Typical Bills Comparison
Staff Proposed

Rate Code		Level of Demand	Level of Usage	Proposed Bill	Dollar Increase	% Increase	Annualized Fuel Cost Additions to Bill	Current Total Bill Including Fuel	Proposed Total Bill Including Fuel	% Change
RR										
(SWH)	80 gal.		500	39.43	5.69	16.86%	17.80	51.54	57.23	11.04%
Summer	80 gal.		800	62.30	2.86	4.81%	28.49	87.93	90.78	3.25%
	80 gal.		1,000	77.54	0.96	1.26%	35.61	112.19	113.15	0.86%
	80 gal.		1,500	94.48	(24.93)	-20.88%	53.41	172.82	147.89	-14.42%
	80 gal.		2,000	106.13	(56.12)	-34.59%	71.22	233.47	177.34	-24.04%
	80 gal.		4,000	151.79	(180.89)	-54.37%	142.43	475.11	294.22	-38.07%
	80 gal.		6,000	197.45	(305.67)	-60.75%	213.65	716.77	411.10	-42.65%
	80 gal.		8,000	243.12	(430.43)	-63.91%	284.87	958.42	527.98	-44.91%
	100 gal.		500	39.43	5.69	16.86%	17.80	51.54	57.23	11.04%
	100 gal.		800	59.45	4.93	9.04%	28.49	83.01	87.93	5.94%
	100 gal.		1,000	74.69	3.04	4.25%	35.61	107.26	110.30	2.84%
	100 gal.		1,500	96.93	(17.56)	-15.34%	53.41	167.90	150.34	-10.46%
	100 gal.		2,000	108.57	(48.76)	-30.99%	71.22	228.55	179.79	-21.33%
	100 gal.		4,000	154.23	(173.53)	-52.94%	142.43	470.19	296.67	-36.91%
	100 gal.		6,000	199.90	(298.29)	-59.88%	213.65	711.84	413.55	-41.90%
	100 gal.		8,000	245.56	(423.06)	-63.27%	284.87	953.49	530.43	-44.37%
	120 gal.		500	39.43	5.69	16.86%	17.80	51.54	57.23	11.04%
	120 gal.		800	56.60	7.01	14.13%	28.49	78.08	85.09	8.98%
	120 gal.		1,000	71.84	5.11	7.66%	35.61	102.34	107.45	5.00%
	120 gal.		1,500	99.37	(10.19)	-9.30%	53.41	162.97	152.78	-6.25%
	120 gal.		2,000	111.02	(41.38)	-27.16%	71.22	223.62	182.23	-18.51%
	120 gal.		4,000	156.68	(166.15)	-51.47%	142.43	465.26	299.11	-35.71%
	120 gal.		6,000	202.34	(290.93)	-58.98%	213.65	706.92	415.99	-41.15%
	120 gal.		8,000	248.00	(415.70)	-62.63%	284.87	948.57	532.87	-43.82%
	120 gal.		10,000	293.67	(540.46)	-64.79%	356.09	1,190.22	649.75	-45.41%

OHIO POWER COMPANY
CASE NOS. 11-352-EL-AIR,et al.
Typical Bills Comparison
Staff Proposed

Rate Code	Level of Demand	Level of Usage	Proposed Bill	Dollar Increase	% Increase	Annualized Fuel Cost Additions to Bill	Current Total Bill Including Fuel	Proposed Total Bill Including Fuel	% Change
RR									
(SWH)	80 gal.	500	39.43	5.69	16.86%	17.80	51.54	57.23	11.04%
Winter	80 gal.	800	62.30	2.86	4.81%	28.49	87.93	90.78	3.25%
	80 gal.	1,000	77.54	0.96	1.26%	35.61	112.19	113.15	0.86%
	80 gal.	1,500	104.26	7.93	8.23%	53.41	149.74	157.67	5.29%
	80 gal.	2,000	128.13	17.00	15.29%	71.22	182.35	199.34	9.32%
	80 gal.	4,000	222.67	53.26	31.44%	142.43	311.84	365.11	17.08%
	80 gal.	6,000	317.22	89.54	39.33%	213.65	441.33	530.87	20.29%
	80 gal.	8,000	411.77	125.81	43.99%	284.87	570.83	696.64	22.04%
	100 gal.	500	39.43	5.69	16.86%	17.80	51.54	57.23	11.04%
	100 gal.	800	59.45	4.93	9.04%	28.49	83.01	87.93	5.94%
	100 gal.	1,000	74.69	3.04	4.25%	35.61	107.26	110.30	2.84%
	100 gal.	1,500	104.26	6.59	6.75%	53.41	151.08	157.67	4.36%
	100 gal.	2,000	128.13	15.67	13.93%	71.22	183.68	199.34	8.53%
	100 gal.	4,000	222.67	51.93	30.42%	142.43	313.17	365.11	16.58%
	100 gal.	6,000	317.22	88.20	38.51%	213.65	442.67	530.87	19.92%
	100 gal.	8,000	411.77	124.48	43.33%	284.87	572.16	696.64	21.76%
	120 gal.	500	39.43	5.69	16.86%	17.80	51.54	57.23	11.04%
	120 gal.	800	56.60	7.01	14.13%	28.49	78.08	85.09	8.98%
	120 gal.	1,000	71.84	5.11	7.66%	35.61	102.34	107.45	5.00%
	120 gal.	1,500	104.26	5.91	6.01%	53.41	151.76	157.67	3.89%
	120 gal.	2,000	128.13	14.98	13.23%	71.22	184.37	199.34	8.12%
	120 gal.	4,000	222.67	51.25	29.90%	142.43	313.85	365.11	16.33%
	120 gal.	6,000	317.22	87.52	38.10%	213.65	443.35	530.87	19.74%
	120 gal.	8,000	411.77	123.79	42.98%	284.87	572.85	696.64	21.61%
	120 gal.	10,000	506.31	160.06	46.23%	356.09	702.34	862.40	22.79%

OHIO POWER COMPANY
CASE NOS. 11-352-EL-AIR,et al.
Typical Bills Comparison
Staff Proposed

Rate Code	Level of Demand	Level of Usage	Proposed Bill	Dollar Increase	% Increase	Annualized Fuel Cost Additions to Bill	Current Total Bill Including Fuel	Proposed Total Bill Including Fuel	% Change
RLM									
Summer	5	500	55.46	4.78	9.43%	17.80	68.48	73.26	6.98%
	5	1,500	101.10	(4.50)	-4.26%	53.41	159.01	154.51	-2.83%
	5	2,500	145.83	(4.74)	-3.15%	89.02	239.59	234.86	-1.98%
	10	1,000	100.18	8.42	9.17%	35.61	127.37	135.79	6.61%
	10	3,000	190.39	(8.83)	-4.43%	106.83	306.05	297.22	-2.89%
	10	5,000	279.40	(9.30)	-3.22%	178.04	466.74	457.44	-1.99%
	20	2,000	189.01	17.02	9.89%	71.22	243.21	260.22	7.00%
	20	6,000	368.51	(17.48)	-4.53%	213.65	599.64	582.16	-2.92%
	20	10,000	546.53	(18.42)	-3.26%	356.09	921.04	902.61	-2.00%
	30	3,000	277.37	25.60	10.17%	106.83	358.60	384.20	7.14%
	30	9,000	546.63	(26.13)	-4.56%	320.48	893.24	867.11	-2.93%
	30	15,000	813.65	(27.56)	-3.28%	534.13	1,375.34	1,347.78	-2.00%
	40	4,000	365.74	34.20	10.32%	142.43	473.97	508.17	7.22%
	40	12,000	724.75	(34.79)	-4.58%	427.30	1,186.84	1,152.05	-2.93%
	40	20,000	1,077.98	(36.68)	-3.29%	712.17	1,826.83	1,790.15	-2.01%
	50	5,000	454.11	42.79	10.40%	178.04	589.36	632.15	7.26%
	50	15,000	902.87	(43.44)	-4.59%	534.13	1,480.44	1,437.00	-2.93%
	50	25,000	1,342.31	(45.81)	-3.30%	890.22	2,278.34	2,232.52	-2.01%
RLM									
Winter	5	500	55.46	4.78	9.43%	17.80	68.48	73.26	6.98%
	5	1,500	96.42	(4.50)	-4.46%	53.41	154.33	149.83	-2.92%
	5	2,500	134.91	(4.74)	-3.39%	89.02	228.67	223.93	-2.07%
	10	1,000	97.69	13.75	16.38%	35.61	119.55	133.29	11.50%
	10	3,000	173.55	7.14	4.29%	106.83	273.24	280.38	2.61%
	10	5,000	250.08	6.67	2.74%	178.04	421.45	428.12	1.58%
	20	2,000	176.55	43.63	32.82%	71.22	204.14	247.76	21.37%
	20	6,000	327.36	30.43	10.25%	213.65	510.58	541.01	5.96%
	20	10,000	480.41	29.48	6.54%	356.09	807.02	836.50	3.65%

OHIO POWER COMPANY
CASE NOS. 11-352-EL-AIR,et al.
Typical Bills Comparison
Staff Proposed

Rate Code	Level of Demand	Level of Usage	Proposed Bill	Dollar Increase	% Increase	Annualized Fuel Cost Additions to Bill	Current Total Bill Including Fuel	Proposed Total Bill Including Fuel	% Change
RLM	30	3,000	254.95	73.52	40.52%	106.83	288.26	361.77	25.50%
Winter	30	9,000	481.17	53.72	12.57%	320.48	747.93	801.65	7.18%
	30	15,000	710.75	52.30	7.94%	534.13	1,192.58	1,244.88	4.39%
	40	4,000	333.35	103.40	44.97%	142.43	372.38	475.78	27.77%
	40	12,000	634.98	77.01	13.80%	427.30	985.27	1,062.28	7.82%
	40	20,000	938.28	75.11	8.70%	712.17	1,575.34	1,650.46	4.77%
	50	5,000	411.75	133.29	47.87%	178.04	456.50	589.79	29.20%
	50	15,000	788.79	100.29	14.57%	534.13	1,222.63	1,322.92	8.20%
	50	25,000	1,165.82	97.92	9.17%	890.22	1,958.12	2,056.03	5.00%
RS-ES									
Peak - 13%		1,000	74.68	18.02	31.80%	35.61	92.27	110.28	19.52%
Off Peak - 87%		2,000	138.52	33.86	32.35%	71.22	175.88	209.73	19.25%
		3,000	201.90	49.70	32.65%	106.83	259.03	308.72	19.19%
		4,000	265.28	65.53	32.80%	142.43	342.18	407.71	19.15%
		5,000	328.66	81.37	32.90%	178.04	425.33	506.70	19.13%
		6,000	392.04	97.21	32.97%	213.65	508.48	605.69	19.12%
		7,000	455.42	113.04	33.02%	249.26	591.64	704.68	19.11%
		8,000	518.80	128.88	33.05%	284.87	674.79	803.67	19.10%
RS-ES									
Peak - 18%		1,000	75.91	14.80	24.22%	35.61	96.72	111.52	15.30%
Off Peak - 82%		2,000	140.99	27.42	24.14%	71.22	184.79	212.20	14.84%
		3,000	205.60	40.04	24.18%	106.83	272.39	312.43	14.70%
		4,000	270.22	52.66	24.20%	142.43	359.99	412.65	14.63%
		5,000	334.83	65.27	24.21%	178.04	447.60	512.87	14.58%
		6,000	399.45	77.90	24.23%	213.65	535.20	613.10	14.55%
		7,000	464.06	90.51	24.23%	249.26	622.81	713.32	14.53%
		8,000	528.68	103.13	24.23%	284.87	710.42	813.55	14.52%

OHIO POWER COMPANY
CASE NOS. 11-352-EL-AIR,et al.
Typical Bills Comparison
Staff Proposed

Rate Code	Level of Demand	Level of Usage	Proposed Bill	Dollar Increase	% Increase	Annualized Fuel Cost Additions to Bill	Current Total Bill Including Fuel	Proposed Total Bill Including Fuel	% Change
RS-ES									
Peak - 30%		1,000	78.87	7.07	9.85%	35.61	107.41	114.48	6.59%
Off Peak - 70%		2,000	146.91	11.97	8.87%	71.22	206.16	218.13	5.81%
		3,000	214.49	16.86	8.53%	106.83	304.46	321.32	5.54%
		4,000	282.07	21.76	8.36%	142.43	402.74	424.50	5.40%
		5,000	349.65	26.65	8.25%	178.04	501.04	527.69	5.32%
		6,000	417.23	31.55	8.18%	213.65	599.33	630.88	5.26%
		7,000	484.81	36.44	8.13%	249.26	697.63	734.07	5.22%
		8,000	552.38	41.33	8.09%	284.87	795.92	837.25	5.19%
GS-1									
Unmetered		50	11.54	1.63	16.47%	1.63	11.54	13.18	14.14%
		100	14.89	1.80	13.74%	3.27	16.36	18.16	10.99%
		150	18.23	1.95	12.01%	4.90	21.18	23.14	9.23%
		200	21.58	2.11	10.84%	6.54	26.01	28.12	8.12%
		400	34.97	2.75	8.52%	13.07	45.29	48.04	6.06%
		700	55.04	3.70	7.22%	22.87	74.21	77.92	4.99%
		1,000	75.12	4.65	6.60%	32.68	103.15	107.80	4.51%
		1,500	108.59	6.24	6.09%	49.02	151.37	157.60	4.12%
		2,000	142.05	7.83	5.83%	65.35	199.57	207.40	3.92%
		4,000	274.98	14.17	5.43%	130.71	391.52	405.69	3.62%

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Rate Code	Level of Demand	Level of Usage	Proposed Bill	Dollar Increase	% Increase	Annualized Fuel Cost Additions to Bill	Current Total Bill Including Fuel	Proposed Total Bill Including Fuel	% Change
GS-1		200	29.93	0.95	3.27%	6.54	35.52	36.46	2.67%
		400	49.89	1.59	3.29%	13.07	61.37	62.96	2.59%
		600	69.85	2.22	3.29%	19.61	87.24	89.46	2.55%
		800	89.81	2.85	3.28%	26.14	113.10	115.96	2.52%
		1,000	109.78	3.50	3.29%	32.68	138.96	142.45	2.52%
		1,200	123.23	4.12	3.46%	39.21	158.32	162.45	2.61%
		1,600	150.15	5.39	3.73%	52.28	197.04	202.44	2.74%
		1,800	163.61	6.03	3.83%	58.82	216.40	222.43	2.79%
		2,000	177.07	6.66	3.91%	65.35	235.76	242.43	2.83%
GS-1		2,400	203.81	7.94	4.05%	78.43	274.30	282.23	2.89%
		3,000	243.91	9.84	4.20%	98.03	332.10	341.94	2.96%
		3,200	257.27	10.47	4.24%	104.57	351.37	361.84	2.98%
		4,000	310.74	13.01	4.37%	130.71	428.44	441.45	3.04%
GS-2	10	2,500	240.87	18.01	8.08%	87.05	309.91	327.92	5.81%
Secondary	10	3,000	272.56	17.82	7.00%	104.46	359.20	377.03	4.96%
	50	12,500	1,137.94	77.66	7.32%	435.26	1,495.54	1,573.21	5.19%
	50	15,000	1,296.43	76.75	6.29%	522.32	1,742.00	1,818.74	4.41%
	100	25,000	2,253.69	152.24	7.24%	870.53	2,971.98	3,124.22	5.12%
	100	30,000	2,567.86	150.40	6.22%	1,044.63	3,462.09	3,612.49	4.34%
	250	62,500	5,596.73	375.94	7.20%	2,176.32	7,397.11	7,773.05	5.08%
	250	75,000	6,382.14	371.35	6.18%	2,611.58	8,622.37	8,993.73	4.31%
	500	125,000	11,168.46	748.79	7.19%	4,352.64	14,772.31	15,521.09	5.07%
	500	150,000	12,739.29	739.60	6.16%	5,223.17	17,222.86	17,962.46	4.29%
	750	187,500	16,740.19	1,121.63	7.18%	6,528.96	22,147.52	23,269.14	5.06%
	750	225,000	19,096.44	1,107.86	6.16%	7,834.75	25,823.33	26,931.19	4.29%
	1,000	250,000	22,311.92	1,494.47	7.18%	8,705.28	29,522.73	31,017.19	5.06%
	1,000	300,000	25,453.59	1,476.11	6.16%	10,446.33	34,423.81	35,899.92	4.29%
	2,000	500,000	44,598.83	2,985.84	7.18%	17,410.55	59,023.54	62,009.38	5.06%
	2,000	600,000	50,882.17	2,949.12	6.15%	20,892.66	68,825.71	71,774.83	4.28%

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Rate Code	Level of Demand	Level of Usage	Proposed Bill	Dollar Increase	% Increase	Annualized Fuel Cost Additions to Bill	Current Total Bill Including Fuel	Proposed Total Bill Including Fuel	% Change
GS-2									
Primary	50	5,000	639.52	(4.52)	-0.70%	174.11	818.15	813.63	-0.55%
	50	8,750	873.85	(5.90)	-0.67%	304.68	1,184.43	1,178.54	-0.50%
	50	12,500	1,108.19	(7.27)	-0.65%	435.26	1,550.72	1,543.45	-0.47%
	100	10,000	1,217.05	63.65	5.52%	348.21	1,501.61	1,565.26	4.24%
	100	17,500	1,684.31	60.89	3.75%	609.37	2,232.79	2,293.68	2.73%
	100	25,000	2,148.78	58.15	2.78%	870.53	2,961.16	3,019.30	1.96%
	250	25,000	2,944.02	268.15	10.02%	870.53	3,546.40	3,814.55	7.56%
	250	43,750	4,105.18	261.26	6.80%	1,523.42	5,367.34	5,628.60	4.87%
	250	62,500	5,266.34	254.37	5.08%	2,176.32	7,188.29	7,442.66	3.54%
	500	50,000	5,817.64	608.97	11.69%	1,741.06	6,949.73	7,558.69	8.76%
	500	87,500	8,139.97	595.20	7.89%	3,046.85	10,591.62	11,186.81	5.62%
	500	125,000	10,462.29	581.43	5.88%	4,352.64	14,233.50	14,814.93	4.08%
	1,000	100,000	11,564.88	1,290.61	12.56%	3,482.11	13,756.38	15,046.99	9.38%
	1,000	175,000	16,209.53	1,263.08	8.45%	6,093.69	21,040.14	22,303.23	6.00%
	1,000	250,000	20,854.19	1,235.55	6.30%	8,705.28	28,323.92	29,559.46	4.36%
	1,500	150,000	17,312.12	1,972.26	12.86%	5,223.17	20,563.03	22,535.29	9.59%
	1,500	262,500	24,279.10	1,930.96	8.64%	9,140.54	31,488.68	33,419.64	6.13%
	1,500	375,000	31,246.08	1,889.65	6.44%	13,057.91	42,414.34	44,303.99	4.46%
	2,000	200,000	23,059.37	2,653.92	13.01%	6,964.22	27,369.67	30,023.59	9.70%
	2,000	350,000	32,348.67	2,598.84	8.74%	12,187.39	41,937.22	44,536.05	6.20%
	2,000	500,000	41,637.97	2,543.76	6.51%	17,410.55	56,504.76	59,048.52	4.50%
	3,000	300,000	34,553.85	4,017.21	13.16%	10,446.33	40,982.97	45,000.18	9.80%
	3,000	525,000	48,487.81	3,934.60	8.83%	18,281.08	62,834.29	66,768.88	6.26%
	3,000	750,000	62,421.76	3,851.99	6.58%	26,115.83	84,685.60	88,537.59	4.55%

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Rate Code	Level of Demand	Level of Usage	Proposed Bill	Dollar Increase	% Increase	Annualized Fuel Cost Additions to Bill	Current Total Bill Including Fuel	Proposed Total Bill Including Fuel	% Change
GS-3									
Secondary	50	17,500	1,158.07	(36.63)	-3.07%	593.06	1,787.76	1,751.13	-2.05%
	50	22,500	1,232.06	(38.46)	-3.03%	762.50	2,033.02	1,994.56	-1.89%
	50	27,500	1,306.05	(40.29)	-2.99%	931.95	2,278.29	2,238.00	-1.77%
	100	35,000	2,291.15	49.11	2.19%	1,186.12	3,428.16	3,477.27	1.43%
	100	45,000	2,439.12	45.44	1.90%	1,525.01	3,918.69	3,964.13	1.16%
	100	55,000	2,587.10	41.77	1.64%	1,863.90	4,409.23	4,451.00	0.95%
	250	87,500	5,690.38	306.32	5.69%	2,965.30	8,349.36	8,655.67	3.67%
	250	112,500	6,060.31	297.13	5.16%	3,812.52	9,575.70	9,872.84	3.10%
	250	137,500	6,430.25	287.96	4.69%	4,659.75	10,802.04	11,090.00	2.67%
	500	175,000	11,355.75	734.98	6.92%	5,930.59	16,551.36	17,286.35	4.44%
	500	225,000	12,095.63	716.63	6.30%	7,625.05	19,004.05	19,720.68	3.77%
	500	275,000	12,835.50	698.27	5.75%	9,319.50	21,456.73	22,155.01	3.25%
	1,000	350,000	22,686.51	1,592.33	7.55%	11,861.19	32,955.37	34,547.70	4.83%
	1,000	450,000	24,166.26	1,555.61	6.88%	15,250.10	37,860.75	39,416.36	4.11%
	1,000	550,000	25,646.01	1,518.90	6.30%	18,639.01	42,766.12	44,285.02	3.55%
	2,000	700,000	45,348.03	3,307.02	7.87%	23,722.37	65,763.38	69,070.40	5.03%
	2,000	900,000	48,156.23	3,222.98	7.17%	30,500.19	75,433.44	78,656.42	4.27%
	2,000	1,100,000	50,664.11	3,117.89	6.56%	37,278.01	84,824.23	87,942.12	3.68%
	3,000	1,050,000	67,519.53	4,987.35	7.98%	35,583.56	98,115.74	103,103.09	5.08%
	3,000	1,350,000	71,281.35	4,829.72	7.27%	45,750.29	112,201.92	117,031.64	4.30%
	3,000	1,650,000	75,043.17	4,672.08	6.64%	55,917.02	126,288.11	130,960.19	3.70%
	4,500	1,575,000	100,326.30	7,476.28	8.05%	53,375.33	146,225.35	153,701.63	5.11%
	4,500	2,025,000	105,969.03	7,239.82	7.33%	68,625.43	167,354.64	174,594.46	4.33%
	4,500	2,475,000	111,611.76	7,003.37	6.69%	83,875.52	188,483.91	195,487.28	3.72%

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Rate Code	Level of Demand	Level of Usage	Proposed Bill	Dollar Increase	% Increase	Annualized Fuel Cost Additions to Bill	Current Total Bill Including Fuel	Proposed Total Bill Including Fuel	% Change
GS-3									
Primary	50	17,500	1,121.92	(175.05)	-13.50%	573.72	1,870.69	1,695.64	-9.36%
	50	22,500	1,195.95	(176.88)	-12.88%	737.64	2,110.47	1,933.58	-8.38%
	50	27,500	1,269.97	(178.72)	-12.34%	901.55	2,350.24	2,171.53	-7.60%
	100	35,000	2,173.44	(106.34)	-4.66%	1,147.43	3,427.21	3,320.87	-3.10%
	100	45,000	2,321.49	(110.02)	-4.52%	1,475.27	3,906.78	3,796.77	-2.82%
	100	55,000	2,469.55	(113.68)	-4.40%	1,803.11	4,386.34	4,272.66	-2.59%
	250	87,500	5,328.01	99.79	1.91%	2,868.58	8,096.80	8,196.59	1.23%
	250	112,500	5,698.14	90.60	1.62%	3,688.18	9,295.72	9,386.32	0.97%
	250	137,500	6,068.28	81.43	1.36%	4,507.77	10,494.62	10,576.05	0.78%
	500	175,000	10,585.61	443.32	4.37%	5,737.17	15,879.46	16,322.78	2.79%
	500	225,000	11,325.88	424.96	3.90%	7,376.36	18,277.28	18,702.24	2.33%
	500	275,000	12,066.15	406.60	3.49%	9,015.55	20,675.10	21,081.70	1.97%
	1,000	350,000	21,100.83	1,130.40	5.66%	11,474.33	31,444.76	32,575.16	3.59%
	1,000	450,000	22,581.37	1,093.68	5.09%	14,752.71	36,240.40	37,334.08	3.02%
	1,000	550,000	24,061.91	1,056.97	4.59%	18,031.09	41,036.03	42,093.00	2.58%
	2,000	700,000	42,131.27	2,504.55	6.32%	22,948.66	62,575.38	65,079.93	4.00%
	2,000	900,000	44,941.05	2,420.51	5.69%	29,505.42	72,025.96	74,446.47	3.36%
	2,000	1,100,000	47,450.51	2,315.42	5.13%	36,062.18	81,197.27	83,512.69	2.85%
	4,000	1,400,000	82,911.79	5,163.09	6.64%	45,897.32	123,646.02	128,809.11	4.18%
	4,000	1,800,000	87,930.70	4,952.91	5.97%	59,010.84	141,988.63	146,941.54	3.49%
	4,000	2,200,000	92,949.62	4,742.73	5.38%	72,124.36	160,331.25	165,073.98	2.96%
	8,000	2,800,000	163,872.19	10,438.08	6.80%	91,794.64	245,228.75	255,666.83	4.26%
	8,000	3,600,000	173,910.01	10,017.71	6.11%	118,021.68	281,913.98	291,931.69	3.55%
	8,000	4,400,000	183,947.84	9,597.35	5.50%	144,248.72	318,599.21	328,196.56	3.01%
	10,000	3,500,000	204,352.39	13,075.58	6.84%	114,743.30	306,020.11	319,095.69	4.27%
	10,000	4,500,000	216,899.67	12,550.11	6.14%	147,527.10	351,876.66	364,426.77	3.57%
	10,000	5,500,000	229,446.95	12,024.65	5.53%	180,310.90	397,733.20	409,757.85	3.02%

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Rate Code	Level of Demand	Level of Usage	Proposed Bill	Dollar Increase	% Increase	Annualized Fuel Cost Additions to Bill	Current Total Bill Including Fuel	Proposed Total Bill Including Fuel	% Change
GS-4	3,000	600,000	28,692.56	(20,533.21)	-41.71%	18,435.30	67,661.07	47,127.86	-30.35%
	3,000	1,200,000	34,778.90	(20,778.42)	-37.40%	36,870.60	92,427.92	71,649.50	-22.48%
	3,000	1,800,000	40,339.10	(21,060.51)	-34.30%	55,305.90	116,705.51	95,645.00	-18.05%
	5,000	1,000,000	46,823.16	(22,201.24)	-32.16%	30,725.50	99,749.90	77,548.66	-22.26%
	5,000	2,000,000	56,090.16	(22,671.40)	-28.78%	61,451.00	140,212.56	117,541.16	-16.17%
	5,000	3,000,000	65,357.16	(23,141.56)	-26.15%	92,176.50	180,675.22	157,533.66	-12.81%
	8,000	1,600,000	73,229.85	(24,758.63)	-25.27%	49,160.80	147,149.28	122,390.65	-16.83%
	8,000	3,200,000	88,057.05	(25,510.88)	-22.46%	98,321.60	211,889.53	186,378.65	-12.04%
	8,000	4,800,000	102,884.25	(26,263.14)	-20.34%	147,482.40	276,629.79	250,366.65	-9.49%
	10,000	2,000,000	90,834.31	(26,463.55)	-22.56%	61,451.00	178,748.86	152,285.31	-14.80%
	10,000	4,000,000	109,368.31	(27,403.87)	-20.04%	122,902.00	259,674.18	232,270.31	-10.55%
	10,000	6,000,000	127,902.31	(28,344.19)	-18.14%	184,353.00	340,599.50	312,255.31	-8.32%
	15,000	3,000,000	134,845.46	(30,725.86)	-18.56%	92,176.50	257,747.82	227,021.96	-11.92%
	15,000	6,000,000	162,646.46	(32,136.34)	-16.50%	184,353.00	379,135.80	346,999.46	-8.48%
	15,000	9,000,000	190,447.46	(33,546.81)	-14.98%	276,529.50	500,523.77	466,976.96	-6.70%
	20,000	4,000,000	178,856.61	(34,988.17)	-16.36%	122,902.00	336,746.78	301,758.61	-10.39%
	20,000	8,000,000	215,924.61	(36,868.80)	-14.58%	245,804.00	498,597.41	461,728.61	-7.39%
	20,000	12,000,000	252,992.61	(38,749.44)	-13.28%	368,706.00	660,448.05	621,698.61	-5.87%
	30,000	6,000,000	266,878.91	(43,512.78)	-14.02%	184,353.00	494,744.69	451,231.91	-8.79%
	30,000	12,000,000	322,480.91	(46,333.73)	-12.56%	368,706.00	737,520.64	691,186.91	-6.28%
	30,000	18,000,000	378,082.91	(49,154.69)	-11.51%	553,059.00	980,296.60	931,141.91	-5.01%
AL	Lamp Size								
	Mercury Vapor								
	100 WATT	43	10.43	2.79	36.54%	1.97	9.61	12.40	29.05%
	175 WATT	72	9.53	1.49	18.56%	3.30	11.34	12.83	13.16%
	400 WATT	158	13.37	0.56	4.40%	7.23	20.04	20.61	2.81%
	POST TOP 175 WATT	72	15.94	1.61	11.23%	3.30	17.63	19.24	9.13%

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	High Pressure Sodium								
	100 WATT	40	9.75	2.25	30.01%	1.83	9.33	11.58	24.12%
	150 WATT	59	11.20	2.67	31.36%	2.70	11.23	13.91	23.82%
	200 WATT	84	13.45	2.54	23.32%	3.85	14.76	17.30	17.25%
	250 WATT	103	14.94	3.38	29.27%	4.72	16.28	19.66	20.79%
AL	400 WATT	167	16.50	2.41	17.13%	7.65	21.74	24.15	11.10%
	POST TOP 100 WATT	40	18.38	2.81	18.04%	1.83	17.40	20.21	16.14%
	POST TOP 150 WATT	59	19.23	2.51	15.00%	2.70	19.42	21.93	12.92%
	CUT OFF 100 WATT	40	11.04	0.02	0.19%	1.83	12.85	12.87	0.16%
	CUT OFF 250 WATT	103	17.67	0.04	0.22%	4.72	22.35	22.38	0.17%
	CUT OFF 400 WATT	167	17.90	0.66	3.84%	7.65	24.89	25.55	2.66%
	FLOODLIGHT								
	High Pressure Sodium								
	100 WATT	40	10.96	2.87	35.46%	1.83	9.92	12.79	28.91%
	250 WATT	103	17.59	3.99	29.31%	4.72	18.32	22.30	21.76%
	400 WATT	167	19.93	1.88	10.42%	7.65	25.70	27.58	7.32%
	1,000 WATT	378	55.78	8.21	17.25%	17.31	64.88	73.08	12.65%
	Metal Halide								
	250 WATT	100	17.11	2.56	17.62%	4.58	19.13	21.69	13.40%
	400 WATT	158	19.82	1.76	9.74%	7.23	25.29	27.05	6.95%
	1,000 WATT	378	54.01	6.50	13.67%	17.31	64.82	71.31	10.02%
	FACILITY CHARGES								
	Mast Arm								
	8 FT.	0	1.05	0.40	61.66%	-	0.65	1.05	61.66%
	12 FT.	0	1.85	0.71	62.31%	-	1.14	1.85	62.31%
	16 FT.	0	2.46	0.94	61.55%	-	1.52	2.46	61.55%
	20 FT.	0	3.76	1.10	41.27%	-	2.66	3.76	41.27%

OHIO POWER COMPANY
CASE NOS. 11-352-EL-AIR,et al.
Typical Bills Comparison
Staff Proposed

Rate Code	Level of Demand	Level of Usage	Proposed Bill	Dollar Increase	% Increase	Annualized Fuel Cost Additions to Bill	Current Total Bill Including Fuel	Proposed Total Bill Including Fuel	% Change
	Poles								
	Wood	0	4.04	1.54	61.73%	-	2.50	4.04	61.73%
	Aluminum	0	20.64	6.97	50.98%	-	13.67	20.64	50.98%
	Fiberglass	0	20.42	0.03	0.16%	-	20.39	20.42	0.16%
	Each additional 150 foot overhead wire span	0	1.31	0.50	62.16%	-	0.81	1.31	62.16%
	Each additional riser pole connection	0	4.02	0.01	0.26%	-	4.01	4.02	0.26%
	Each underground lateral not over 50 feet	0	1.94	0.74	61.81%	-	1.20	1.94	61.81%
SL	High Pressure Sodium								
	100 WATT	40	10.26	0.06	0.61%	1.60	11.80	11.86	0.52%
	150 WATT	59	11.66	0.24	2.11%	2.36	13.78	14.02	1.75%
	200 WATT	84	13.35	(0.78)	-5.49%	3.36	17.49	16.72	-4.43%
	250 WATT	103	14.23	(1.24)	-8.03%	4.13	19.60	18.35	-6.34%
	400 WATT	167	17.47	(0.22)	-1.22%	6.69	24.38	24.16	-0.88%
	CUT OFF 100 WATT	40	12.21	(1.25)	-9.25%	1.60	15.06	13.82	-8.27%
	CUT OFF 250 WATT	103	19.44	(1.23)	-5.97%	4.13	24.80	23.56	-4.98%
	CUT OFF 400 WATT	167	24.94	(1.22)	-4.65%	6.69	32.85	31.63	-3.70%
	Mercury Vapor								
	100 WATT	43	9.32	(0.26)	-2.67%	1.72	11.30	11.05	-2.26%
	175 WATT	72	10.81	(0.11)	-0.99%	2.88	13.80	13.70	-0.79%
	400 WATT	158	17.36	0.62	3.72%	6.33	23.07	23.69	2.70%
	FACILITY CHARGES								
	Mast Arm								
	12 FT.	0	1.34	0.20	17.22%	-	1.14	1.34	17.22%
	16 FT.	0	1.78	0.26	17.22%	-	1.52	1.78	17.22%
	20 FT.	0	3.05	0.39	14.65%	-	2.66	3.05	14.65%

OHIO POWER COMPANY
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Typical Bills Comparison
Staff Proposed

Rate Code	Level of Demand	Level of Usage	Proposed Bill	Dollar Increase	% Increase	Annualized Fuel Cost Additions to Bill	Current Total Bill Including Fuel	Proposed Total Bill Including Fuel	% Change
	Poles								
	Wood	0	1.53	0.23	17.73%	-	1.30	1.53	17.73%
	Aluminum	0	15.89	2.39	17.68%	-	13.50	15.89	17.68%
	Fiberglass	0	20.16	0.03	0.14%	-	20.13	20.16	0.14%
	Each additional 150 foot overhead wire span	0	0.90	0.14	18.72%	-	0.76	0.90	18.72%
	Each additional riser pole connection	0	3.91	0.01	0.16%	-	3.90	3.91	0.16%
	Each underground lateral not over 50 feet	0	1.46	0.22	17.90%	-	1.24	1.46	17.90%

OHIO POWER COMPANY
CASE NOS. 11-351-EL-AIR, et al.
Typical Bills Comparison
Applicant Proposed

Rate Code	Level of Demand	Level of Usage	Current Bill	Proposed Bill	Dollar Increase	% Increase	Annualized Fuel Cost Additions to Bill	Current Total Bill Including Fuel	Proposed Total Bill Including Fuel	% Change
							0.0318012			
RS		0	4.37	9.86	5.49	125.74%	-	4.37	9.86	125.74%
		30	6.61	12.02	5.42	82.00%	0.95	7.56	12.98	71.65%
		70	9.59	14.9	5.31	55.42%	2.23	11.81	17.13	44.98%
		120	13.32	18.5	5.18	38.93%	3.82	17.13	22.32	30.26%
		200	19.28	24.26	4.98	25.82%	6.36	25.64	30.62	19.41%
		300	26.74	31.46	4.72	17.65%	9.54	36.28	41	13.01%
		500	41.65	45.85	4.2	10.09%	15.9	57.55	61.75	7.30%
		800	64.01	67.44	3.43	5.35%	25.44	89.46	92.88	3.83%
		1,000	76.52	80.9	4.38	5.73%	31.8	108.32	112.7	4.05%
		1,200	89.02	94.36	5.34	6.00%	38.16	127.18	132.52	4.20%
		1,500	107.77	114.55	6.78	6.29%	47.7	155.47	162.25	4.36%
		2,000	139.02	148.19	9.17	6.60%	63.6	202.63	211.8	4.53%
		4,000	263.12	281.86	18.74	7.12%	127.2	390.32	409.06	4.80%
		5,000	325.17	348.69	23.53	7.23%	159.01	484.17	507.7	4.86%
		8,000	511.31	549.19	37.88	7.41%	254.41	765.72	803.6	4.95%
		10,000	635.4	682.85	47.45	7.47%	318.01	953.42	1,000.87	4.98%
		12,000	759.5	816.52	57.02	7.51%	381.61	1,141.11	1,198.13	5.00%
		15.000	945.64	1,017.02	71.38	7.55%	477.02	1,422.66	1,494.03	5.02%
RS										
SWH	80 gal.	500	31.16	42	10.84	34.79%	15.9	47.06	57.91	23.03%
	80 gal.	800	53.53	63.6	10.07	18.80%	25.44	78.97	89.04	12.75%
	80 gal.	1,000	68.44	77.99	9.55	13.95%	31.8	100.24	109.79	9.53%
	80 gal.	1,500	100.3	111.87	11.57	11.54%	47.7	148	159.57	7.82%
	80 gal.	2,000	131.55	145.52	13.97	10.62%	63.6	195.15	209.12	7.16%
	80 gal.	4,000	255.65	279.18	23.54	9.21%	127.2	382.85	406.39	6.15%
	80 gal.	6,000	379.74	412.85	33.11	8.72%	190.81	570.55	603.65	5.80%
	80 gal.	8,000	503.84	546.51	42.68	8.47%	254.41	758.25	800.92	5.63%

OHIO POWER COMPANY
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Typical Bills Comparison
Applicant Proposed

Rate Code	Level of Demand	Level of Usage	Current Bill	Proposed Bill	Dollar Increase	% Increase	Annualized Fuel Cost Additions to Bill	Current Total Bill Including Fuel	Proposed Total Bill Including Fuel	% Change
RS										
SWH	100 gal.	500	27.88	40.05	12.17	43.65%	15.9	43.78	55.95	27.80%
	100 gal.	800	49.34	62.06	12.72	25.78%	25.44	74.78	87.5	17.01%
	100 gal.	1,000	64.25	76.45	12.2	19.00%	31.8	96.05	108.25	12.71%
	100 gal.	1,500	97.31	110.8	13.49	13.86%	47.7	145.01	158.5	9.30%
	100 gal.	2,000	128.56	144.45	15.88	12.36%	63.6	192.17	208.05	8.27%
	100 gal.	4,000	252.66	278.11	25.45	10.07%	127.2	379.86	405.32	6.70%
	100 gal.	6,000	376.75	411.78	35.02	9.30%	190.81	567.56	602.58	6.17%
	100 gal.	8,000	500.85	545.44	44.59	8.90%	254.41	755.26	799.85	5.90%
	120 gal.	500	27.88	40.05	12.17	43.65%	15.9	43.78	55.95	27.80%
	120 gal.	800	45.14	60.52	15.38	34.06%	25.44	70.58	85.96	21.78%
	120 gal.	1,000	60.05	74.91	14.86	24.74%	31.8	91.86	106.72	16.18%
	120 gal.	1,500	94.32	109.73	15.41	16.34%	47.7	142.02	157.43	10.85%
	120 gal.	2,000	125.57	143.38	17.8	14.18%	63.6	189.18	206.98	9.41%
	120 gal.	4,000	249.67	277.04	27.37	10.96%	127.2	376.87	404.25	7.26%
	120 gal.	6,000	373.76	410.71	36.94	9.88%	190.81	564.57	601.51	6.54%
	120 gal.	8,000	497.86	544.37	46.51	9.34%	254.41	752.27	798.78	6.18%
	120 gal.	10,000	621.95	678.04	56.08	9.02%	318.01	939.97	996.05	5.97%
RS-TOD										
On - Peak	25%	1,000	62.8	75.24	12.44	19.81%	31.8	94.61	107.05	13.15%
Off-Peak	75%	2,000	116.87	139.65	22.78	19.49%	63.6	180.47	203.26	12.62%
		3,000	170.48	203.6	33.13	19.43%	95.4	265.88	299.01	12.46%
		4,000	224.08	267.55	43.47	19.40%	127.2	351.29	394.76	12.37%
		5,000	277.69	331.5	53.82	19.38%	159.01	436.69	490.51	12.32%
		6,000	331.29	395.45	64.16	19.37%	190.81	522.1	586.26	12.29%
		7,000	384.9	459.4	74.5	19.36%	222.61	607.51	682.01	12.26%
		8,000	438.5	523.35	84.85	19.35%	254.41	692.91	777.76	12.24%
RS-TOD										
On - Peak	30%	1,000	67.09	76.81	9.71	14.48%	31.8	98.89	108.61	9.82%
Off-Peak	70%	2,000	125.45	142.78	17.33	13.82%	63.6	189.05	206.38	9.17%
		3,000	183.34	208.29	24.95	13.61%	95.4	278.75	303.7	8.95%
		4,000	241.24	273.81	32.57	13.50%	127.2	368.44	401.01	8.84%
		5,000	299.13	339.32	40.19	13.44%	159.01	458.14	498.33	8.77%
		6,000	357.03	404.83	47.81	13.39%	190.81	547.83	595.64	8.73%
		7,000	414.92	470.35	55.43	13.36%	222.61	637.53	692.96	8.69%
		8,000	472.81	535.86	63.05	13.33%	254.41	727.22	790.27	8.67%

OHIO POWER COMPANY
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Typical Bills Comparison
Applicant Proposed

Rate Code		Level of Demand	Level of Usage	Current Bill	Proposed Bill	Dollar Increase	% Increase	Annualized Fuel Cost Additions to Bill	Current Total Bill Including Fuel	Proposed Total Bill Including Fuel	% Change
On - Peak	35%		1,000	71.38	78.37	6.99	9.79%	31.8	103.18	110.17	6.77%
Off-Peak	65%		2,000	134.03	145.91	11.88	8.87%	63.6	197.63	209.51	6.01%
			3,000	196.21	212.99	16.78	8.55%	95.4	291.61	308.39	5.75%
			4,000	258.39	280.06	21.67	8.39%	127.2	385.6	407.27	5.62%
			5,000	320.58	347.14	26.56	8.29%	159.01	479.58	506.15	5.54%
			6,000	382.76	414.22	31.46	8.22%	190.81	573.57	605.02	5.48%
			7,000	444.94	481.29	36.35	8.17%	222.61	667.55	703.9	5.45%
			8,000	507.12	548.37	41.25	8.13%	254.41	761.53	802.78	5.42%
RS-ES											
On - Peak	15%		1,000	54.23	72.12	17.89	32.99%	31.8	86.03	103.92	20.80%
Off-Peak	85%		2,000	99.71	133.4	33.68	33.78%	63.6	163.32	197	20.62%
			3,000	144.74	194.22	49.48	34.18%	95.4	240.15	289.62	20.60%
			4,000	189.77	255.04	65.27	34.40%	127.2	316.98	382.25	20.59%
			5,000	234.8	315.86	81.07	34.53%	159.01	393.8	474.87	20.59%
			6,000	279.83	376.69	96.86	34.61%	190.81	470.63	567.49	20.58%
			7,000	324.85	437.51	112.65	34.68%	222.61	547.46	660.12	20.58%
			8,000	369.88	498.33	128.45	34.73%	254.41	624.29	752.74	20.58%
RS-ES											
On - Peak	20%		1,000	58.52	73.68	15.16	25.92%	31.8	90.32	105.48	16.79%
Off-Peak	80%		2,000	108.29	136.53	28.23	26.07%	63.6	171.89	200.13	16.42%
			3,000	157.61	198.91	41.3	26.21%	95.4	253.01	294.32	16.32%
			4,000	206.93	261.3	54.37	26.28%	127.2	334.13	388.5	16.27%
			5,000	256.24	323.68	67.44	26.32%	159.01	415.25	482.69	16.24%
			6,000	305.56	386.07	80.51	26.35%	190.81	496.37	576.88	16.22%
			7,000	354.88	448.45	93.58	26.37%	222.61	577.48	671.06	16.20%
			8,000	404.19	510.84	106.65	26.39%	254.41	658.6	765.25	16.19%
On - Peak	25%		1,000	62.8	75.24	12.44	19.81%	31.8	94.61	107.05	13.15%
Off-Peak	75%		2,000	116.87	139.65	22.78	19.49%	63.6	180.47	203.26	12.62%
			3,000	170.48	203.6	33.13	19.43%	95.4	265.88	299.01	12.46%
			4,000	224.08	267.55	43.47	19.40%	127.2	351.29	394.76	12.37%
			5,000	277.69	331.5	53.82	19.38%	159.01	436.69	490.51	12.32%
			6,000	331.29	395.45	64.16	19.37%	190.81	522.1	586.26	12.29%
			7,000	384.9	459.4	74.5	19.36%	222.61	607.51	682.01	12.26%
			8,000	438.5	523.35	84.85	19.35%	254.41	692.91	777.76	12.24%

Rate Code	Level of Demand	Level of Usage	Current Bill	Proposed Bill	Dollar Increase	% Increase	Annualized Fuel Cost Additions to Bill	Current Total Bill Including Fuel	Proposed Total Bill Including Fuel	% Change
GS-1							0.03			
Unmetered		50	11.3	11.93	0.63	5.56%	1.65	12.94	13.57	4.85%
		100	14.19	15.66	1.47	10.35%	3.29	17.48	18.95	8.40%
		150	17.08	19.39	2.31	13.51%	4.94	22.02	24.33	10.48%
		200	19.97	23.12	3.15	15.76%	6.58	26.56	29.7	11.85%
		400	31.54	38.05	6.51	20.64%	13.17	44.7	51.21	14.56%
		700	48.89	60.43	11.55	23.62%	23.04	71.93	83.47	16.06%
		1,000	66.24	82.82	16.59	25.04%	32.91	99.15	115.74	16.73%
		1.500	95.15	120.14	24.99	26.26%	49.37	144.52	169.51	17.29%
		2,000	124.06	157.45	33.39	26.91%	65.83	189.89	223.28	17.58%
		4,000	238.8	305.79	66.99	28.05%	131.65	370.45	437.44	18.08%
		8,000	468.27	602.46	134.19	28.66%	263.3	731.57	865.76	18.34%
		10,000	583.01	750.79	167.79	28.78%	329.13	912.14	1,079.92	18.39%
		15,000	869.84	1,121.63	251.79	28.95%	493.7	1,363.54	1,615.33	18.47%
		25,000	1,437.92	1,857.71	419.78	29.19%	822.83	2,260.75	2,680.53	18.57%
GS-1-ES										
On-Peak	10%	500	35.83	39.04	3.21	8.95%	16.46	52.29	55.5	6.13%
Off-Peak	90%	1,000	54.42	67.15	12.73	23.38%	32.91	87.33	100.06	14.57%
		2,000	91.59	123.36	31.76	34.68%	65.83	157.42	189.18	20.18%
		4,000	165.01	234.85	69.84	42.33%	131.65	296.66	366.51	23.54%
		6,000	238.43	346.35	107.92	45.26%	197.48	435.91	543.83	24.76%
		8,000	311.85	457.85	146	46.82%	263.3	575.16	721.16	25.38%
On-Peak	15%	500	37.11	40.18	3.07	8.26%	16.46	53.57	56.64	5.72%
Off-Peak	85%	1,000	56.98	69.43	12.44	21.84%	32.91	89.89	102.34	13.84%
		2,000	96.71	127.91	31.2	32.26%	65.83	162.54	193.74	19.20%
		4,000	175.25	243.97	68.72	39.21%	131.65	306.9	375.62	22.39%
		6,000	253.79	360.03	106.23	41.86%	197.48	451.27	557.51	23.54%
		8,000	332.33	476.08	143.75	43.25%	263.3	595.64	739.39	24.13%
On-Peak	20%	500	38.39	41.32	2.93	7.62%	16.46	54.85	57.78	5.33%
Off-Peak	80%	1,000	59.54	71.7	12.16	20.43%	32.91	92.45	104.62	13.16%
		2,000	101.83	132.47	30.64	30.09%	65.83	167.66	198.3	18.28%
		4,000	185.49	253.09	67.59	36.44%	131.65	317.14	384.74	21.31%
		6,000	269.15	373.7	104.55	38.84%	197.48	466.63	571.18	22.40%
		8,000	352.81	494.31	141.5	40.11%	263.3	616.12	757.62	22.97%

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Applicant Proposed

Rate Code	Level of Demand	Level of Usage	Current Bill	Proposed Bill	Dollar Increase	% Increase	Annualized Fuel Cost Additions to Bill	Current Total Bill Including Fuel	Proposed Total Bill Including Fuel	% Change
GS-1										
		600	49.76	54.74	4.98	10.01%	19.75	69.51	74.49	7.17%
		700	55.54	62.21	6.66	11.99%	23.04	78.58	85.24	8.48%
		800	61.33	69.67	8.34	13.60%	26.33	87.66	96	9.52%
		900	67.11	77.13	10.02	14.93%	29.62	96.73	106.75	10.36%
		1,200	84.46	99.52	15.06	17.83%	39.5	123.95	139.01	12.15%
		1,400	96.02	114.44	18.42	19.18%	46.08	142.1	160.52	12.96%
		1,600	107.59	129.37	21.78	20.24%	52.66	160.25	182.03	13.59%
		1,800	119.15	144.3	25.14	21.10%	59.24	178.4	203.54	14.09%
		2,100	136.46	166.64	30.18	22.12%	69.12	205.57	235.76	14.68%
		2,400	153.67	188.89	35.22	22.92%	78.99	232.66	267.88	15.14%
		2,700	170.88	211.14	40.26	23.56%	88.87	259.74	300	15.50%
		2,800	176.61	218.56	41.94	23.75%	92.16	268.77	310.71	15.60%
		3,000	188.09	233.39	45.3	24.08%	98.74	286.83	332.13	15.79%
		3,200	199.56	248.22	48.66	24.38%	105.32	304.88	353.54	15.96%
		3,500	216.77	270.47	53.7	24.77%	115.2	331.97	385.67	16.18%
		3,600	222.51	277.89	55.38	24.89%	118.49	341	396.38	16.24%
		4,000	245.46	307.56	62.1	25.30%	131.65	377.11	439.21	16.47%
		4,500	274.14	344.64	70.5	25.72%	148.11	422.25	492.75	16.70%
GS-2-							0.03			
Rec. Lighting		50	22.87	17.99	-4.88	-21.34%	1.5	24.37	19.49	-20.03%
		100	26.03	21.27	-4.76	-18.28%	3	29.03	24.27	-16.40%
		150	29.2	24.56	-4.64	-15.89%	4.5	33.7	29.06	-13.77%
		200	32.36	27.84	-4.52	-13.96%	6	38.36	33.84	-11.78%
		400	45.01	40.98	-4.03	-8.96%	12	57.01	52.98	-7.07%
		700	63.99	60.68	-3.3	-5.16%	21	84.99	81.69	-3.89%
		1,000	82.96	80.39	-2.58	-3.10%	30	112.97	110.39	-2.28%
		1,500	114.59	113.23	-1.36	-1.19%	45.01	159.6	158.23	-0.85%
		2,000	146.22	146.07	-0.15	-0.10%	60.01	206.22	206.08	-0.07%
		4,000	271.8	276.51	4.71	1.73%	120.02	391.82	396.53	1.20%
		8,000	522.98	537.4	14.42	2.76%	240.04	763.01	777.43	1.89%
		10,000	648.56	667.84	19.28	2.97%	300.05	948.61	967.88	2.03%
		15,000	962.53	993.94	31.41	3.26%	450.07	1,412.60	1,444.01	2.22%
		25,000	1,584.86	1,640.56	55.69	3.51%	750.12	2,334.98	2,390.67	2.39%

OHIO POWER COMPANY
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Typical Bills Comparison
Applicant Proposed

Rate Code	Level of Demand	Level of Usage	Current Bill	Proposed Bill	Dollar Increase	% Increase	Annualized Fuel Cost Additions to Bill	Current Total Bill Including Fuel	Proposed Total Bill Including Fuel	% Change
GS-2										
Secondary	10	1,000	113.22	126.85	13.63	12.04%	30	143.23	156.85	9.51%
	10	2,000	160.48	173.75	13.27	8.27%	60.01	220.49	233.76	6.02%
	10	3,000	207.28	220.2	12.92	6.23%	90.01	297.29	310.21	4.35%
	25	2,500	243.51	293.38	49.86	20.48%	75.01	318.52	368.39	15.65%
	25	5,000	360.51	409.49	48.98	13.59%	150.02	510.53	559.51	9.59%
	25	7,500	477.5	525.6	48.1	10.07%	225.03	702.54	750.64	6.85%
	50	5,000	459.9	570.15	110.25	23.97%	150.02	609.92	720.18	18.08%
	50	10,000	693.89	802.38	108.49	15.63%	300.05	993.94	1,102.43	10.92%
	50	15,000	927.88	1,034.61	106.73	11.50%	450.07	1.377.95	1,484.68	7.75%
	75	7,500	676.29	846.93	170.64	25.23%	225.03	901.32	1,071.97	18.93%
	75	15,000	1,027.27	1,195.27	168	16.35%	450.07	1,477.34	1,645.34	11.37%
	75	22,500	1,374.06	1,539.42	165.35	12.03%	675.1	2,049.17	2,214.52	8.07%
	100	10,000	892.67	1,123.71	231.04	25.88%	300.05	1,192.72	1,423.76	19.37%
	100	20,000	1,357.86	1,585.37	227.51	16.76%	600.09	1,957.95	2,185.46	11.62%
	100	30,000	1,820.24	2,044.22	223.98	12.31%	900.14	2,720.38	2,944.36	8.23%
	200	20,000	1,755.42	2,228.02	472.6	26.92%	600.09	2,355.51	2,828.12	20.06%
	200	40,000	2,680.19	3,145.74	465.55	17.37%	1,200.18	3,880.37	4,345.92	12.00%
	200	60,000	3,604.95	4,063.45	458.5	12.72%	1,800.28	5,405.23	5,863.73	8.48%
	500	50,000	4,335.27	5,532.56	1,197.30	27.62%	1,500.23	5,835.50	7,032.79	20.52%
	500	100,000	6,647.18	7,826.85	1,179.66	17.75%	3,000.46	9,647.64	10,827.31	12.23%
	500	150,000	8,959.10	10,121.13	1,162.03	12.97%	4,500.69	13,459.79	14,621.82	8.63%
	1,000	100,000	8,635.01	11,040.13	2,405.12	27.85%	3,000.46	11,635.47	14,040.59	20.67%
	1,000	200,000	13,258.84	15,628.70	2,369.86	17.87%	6,000.92	19,259.76	21,629.62	12.30%
	1,000	300,000	17,882.67	20,217.27	2,334.60	13.06%	9,001.38	26,884.05	29,218.65	8.68%
	3,000	300,000	25,833.97	33,070.40	7,236.42	28.01%	9,001.38	34,835.35	42,071.78	20.77%
	3,000	600,000	39,705.46	46,836.10	7,130.64	17.96%	18,002.76	57,708.22	64,838.86	12.36%
	3,000	900,000	53,415.69	60,450.51	7,034.82	13.17%	27,004.14	80,419.83	87,454.65	8.75%
	7,000	700,000	60,231.90	77,130.93	16,899.03	28.06%	21,003.22	81,235.12	98,134.15	20.80%
	7,000	1,400,000	91,234.00	107,970.56	16,736.56	18.34%	42,006.44	133,240.44	149,977.00	12.56%
	7,000	2,100,000	121,915.99	138,509.87	16,593.88	13.61%	63,009.66	184,925.65	201,519.53	8.97%

OHIO POWER COMPANY
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Applicant Proposed

Rate Code	Level of Demand	Level of Usage	Current Bill	Proposed Bill	Dollar Increase	% Increase	Annualized Fuel Cost Additions to Bill	Current Total Bill Including Fuel	Proposed Total Bill Including Fuel	% Change
GS-2							0.03			
Primary	10	1,000	186.6	158.99	-27.61	-14.80%	27.23	213.84	186.22	-12.91%
	10	2,000	233.35	205.39	-27.97	-11.98%	54.47	287.82	259.85	-9.72%
	10	3,000	279.64	251.32	-28.32	-10.13%	81.7	361.34	333.02	-7.84%
	25	2,500	302.47	305.63	3.16	1.04%	68.08	370.55	373.71	0.85%
	25	5,000	418.19	420.47	2.28	0.54%	136.17	554.36	556.64	0.41%
	25	7,500	533.91	535.31	1.4	0.26%	204.25	738.17	739.56	0.19%
	50	5,000	494.81	549.26	54.45	11.00%	136.17	630.98	685.43	8.63%
	50	10,000	726.26	778.94	52.68	7.25%	272.34	998.59	1,051.28	5.28%
	50	15,000	957.7	1,008.62	50.92	5.32%	408.51	1,366.21	1,417.13	3.73%
	75	7,500	687.16	792.89	105.73	15.39%	204.25	891.41	997.14	11.86%
	75	15,000	1,034.32	1,137.41	103.09	9.97%	408.51	1,442.83	1,545.92	7.14%
	75	22,500	1,377.29	1,477.73	100.44	7.29%	612.76	1,990.05	2,090.49	5.05%
	100	10,000	879.5	1,036.52	157.02	17.85%	272.34	1,151.84	1,308.86	13.63%
	100	20,000	1,339.59	1,493.08	153.49	11.46%	544.68	1,884.26	2,037.76	8.15%
	100	30,000	1,796.87	1,946.84	149.97	8.35%	817.02	2,613.89	2,763.86	5.74%
	200	20,000	1,646.07	2,008.24	362.17	22.00%	544.68	2,190.75	2,552.92	16.53%
	200	40,000	2,560.65	2,915.76	355.12	13.87%	1,089.36	3,650.00	4,005.12	9.73%
	200	60,000	3,475.22	3,823.28	348.06	10.02%	1,634.03	5,109.25	5,457.32	6.81%
	500	50,000	3,937.39	4,915.01	977.61	24.83%	1,361.70	5,299.09	6,276.70	18.45%
	500	100,000	6,223.82	7,183.81	959.98	15.42%	2,723.39	8,947.21	9,907.20	10.73%
	500	150,000	8,510.26	9,452.61	942.35	11.07%	4,085.09	12,595.34	13,537.69	7.48%
	1,000	100,000	7,756.26	9,759.61	2,003.35	25.83%	2,723.39	10,479.65	12,483.00	19.12%
	1,000	200,000	12,329.12	14,297.22	1,968.09	15.96%	5,446.78	17,775.90	19,744.00	11.07%
	1,000	300,000	16,901.99	18,834.82	1,932.83	11.44%	8,170.17	25,072.16	27,004.99	7.71%
	3,000	300,000	23,031.73	29,138.05	6,106.32	26.51%	8,170.17	31,201.90	37,308.22	19.57%
	3,000	600,000	36,750.32	42,750.85	6,000.53	16.33%	16,340.34	53,090.66	59,091.19	11.30%
	3,000	900,000	50,307.65	56,212.36	5,904.71	11.74%	24,510.51	74,818.16	80,722.87	7.89%
	7,000	700,000	53,582.66	67,894.91	14,312.25	26.71%	19,063.73	72,646.39	86,958.64	19.70%
	7,000	1,400,000	84,228.00	98,377.78	14,149.78	16.80%	38,127.46	122,355.46	136,505.24	11.56%
	7,000	2,100,000	114,553.22	128,560.32	14,007.10	12.23%	57,191.19	171,744.41	185,751.51	8.16%

OHIO POWER COMPANY
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Applicant Proposed

Rate Code	Level of Demand	Level of Usage	Current Bill	Proposed Bill	Dollar Increase	% Increase	Annualized Fuel Cost Additions to Bill	Current Total Bill Including Fuel	Proposed Total Bill Including Fuel	% Change
GS-2							0.03			
Subtransmission	10	1,000	383.76	975.56	591.8	154.21%	28.23	411.99	1,003.79	143.64%
	10	2,000	430.17	1,021.62	591.45	137.49%	56.47	486.64	1,078.09	121.54%
	10	3,000	476.13	1,067.23	591.1	124.15%	84.7	560.83	1,151.93	105.40%
	25	2,500	492.31	1,056.12	563.82	114.53%	70.59	562.89	1,126.71	100.16%
	25	5,000	607.2	1,170.14	562.94	92.71%	141.17	748.37	1,311.31	75.22%
	25	7,500	722.09	1,284.15	562.06	77.84%	211.76	933.85	1,495.91	60.19%
	50	5,000	672.45	1,189.64	517.18	76.91%	141.17	813.63	1,330.81	63.57%
	50	10,000	902.24	1,417.66	515.42	57.13%	282.35	1,184.59	1,700.01	43.51%
	50	15,000	1,132.03	1,645.69	513.66	45.37%	423.52	1,555.55	2,069.20	33.02%
	75	7,500	852.6	1,323.15	470.55	55.19%	211.76	1,064.36	1,534.91	44.21%
	75	15,000	1,197.28	1,665.19	467.9	39.08%	423.52	1,620.80	2,088.70	28.87%
	75	22,500	1,537.77	2,003.02	465.26	30.26%	635.28	2,173.04	2,638.30	21.41%
	100	10,000	1,032.75	1,456.66	423.91	41.05%	282.35	1,315.10	1,739.01	32.23%
	100	20,000	1,489.53	1,909.91	420.38	28.22%	564.69	2,054.22	2,474.60	20.46%
	100	30,000	1,943.50	2,360.36	416.86	21.45%	847.04	2,790.54	3,207.39	14.94%
	200	20,000	1,750.55	1,987.91	237.36	13.56%	564.69	2,315.24	2,552.60	10.25%
	200	40,000	2,658.50	2,888.81	230.31	8.66%	1,129.38	3,787.88	4,018.19	6.08%
	200	60,000	3,566.45	3,789.71	223.26	6.26%	1,694.07	5,260.52	5,483.78	4.24%
	500	50,000	3,895.53	3,573.26	-322.27	-8.27%	1,411.73	5,307.26	4,984.98	-6.07%
	500	100,000	6,165.41	5,825.50	-339.91	-5.51%	2,823.45	8,988.86	8,648.95	-3.78%
	500	150,000	8,435.29	8,077.75	-357.54	-4.24%	4,235.18	12,670.46	12,312.92	-2.82%
	1,000	100,000	7,470.51	6,215.50	-1,255.00	-16.80%	2,823.45	10,293.96	9,038.95	-12.19%
	1,000	200,000	12,010.26	10,719.99	-1,290.27	-10.74%	5,646.90	17,657.16	16,366.89	-7.31%
	1,000	300,000	16,550.01	15,224.48	-1,325.53	-8.01%	8,470.35	25,020.36	23,694.83	-5.30%
	3,000	300,000	21,770.41	16,784.48	-4,985.92	-22.90%	8,470.35	30,240.76	25,254.83	-16.49%
	3,000	600,000	35,389.67	30,297.96	-5,091.71	-14.39%	16,940.70	52,330.37	47,238.66	-9.73%
	3,000	900,000	48,847.67	43,660.14	-5,187.53	-10.62%	25,411.05	74,258.72	69,071.19	-6.99%
	7,000	700,000	50,370.21	37,922.45	-12,447.77	-24.71%	19,764.15	70,134.36	57,686.60	-17.75%
	7,000	1,400,000	80,783.78	68,173.54	-12,610.24	-15.61%	39,528.30	120,312.08	107,701.84	-10.48%
	7,000	2,100,000	110,877.22	98,124.31	-12,752.92	-11.50%	59,292.45	170,169.67	157,416.76	-7.49%

OHIO POWER COMPANY
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Applicant Proposed

Rate Code	Level of Demand	Level of Usage	Current Bill	Proposed Bill	Dollar Increase	% Increase	Annualized Fuel Cost Additions to Bill	Current Total Bill Including Fuel	Proposed Total Bill Including Fuel	% Change
GS-3							0.03			
Secondary	10	3,500	241.13	238.09	-3.04	-1.26%	98.86	339.99	336.95	-0.89%
	10	4,500	256.14	252.75	-3.39	-1.32%	127.11	383.25	379.85	-0.89%
	10	5,500	271.15	267.4	-3.75	-1.38%	155.35	426.5	422.75	-0.88%
	25	8,750	562.15	570.34	8.19	1.46%	247.15	809.3	817.49	1.01%
	25	11,250	599.66	606.97	7.31	1.22%	317.77	917.43	924.74	0.80%
	25	13,750	637.17	643.61	6.43	1.01%	388.38	1,025.56	1,031.99	0.63%
	50	17,500	1,095.77	1,122.68	26.92	2.46%	494.3	1,590.07	1,616.99	1.69%
	50	22,500	1,167.99	1,193.15	25.15	2.15%	635.53	1,803.53	1,828.68	1.39%
	50	27,500	1,240.22	1,263.61	23.39	1.89%	776.76	2,016.98	2,040.38	1.16%
	75	26,250	1,625.89	1,671.53	45.64	2.81%	741.45	2,367.34	2,412.98	1.93%
	75	33,750	1,734.23	1,777.23	43	2.48%	953.3	2,687.53	2,730.52	1.60%
	75	41,250	1,842.57	1,882.92	40.35	2.19%	1,165.14	3,007.71	3,048.07	1.34%
	100	35,000	2,156.01	2,220.37	64.37	2.99%	988.61	3,144.61	3,208.98	2.05%
	100	45,000	2,300.46	2,361.30	60.84	2.64%	1,271.07	3,571.53	3,632.37	1.70%
	100	55,000	2,444.92	2,502.23	57.31	2.34%	1,553.52	3,998.44	4,055.76	1.43%
	200	70,000	4,276.49	4,415.75	139.26	3.26%	1,977.21	6,253.70	6,392.96	2.23%
	200	90,000	4,565.40	4,697.61	132.21	2.90%	2,542.13	7,107.53	7,239.74	1.86%
	200	110,000	4,854.31	4,979.47	125.16	2.58%	3,107.05	7,961.36	8,086.51	1.57%
	500	175,000	10,637.93	11,001.87	363.94	3.42%	4,943.03	15,580.96	15,944.91	2.34%
	500	225,000	11,360.21	11,706.52	346.31	3.05%	6,355.33	17,715.54	18,061.85	1.95%
	500	275,000	12,082.49	12,411.17	328.68	2.72%	7,767.62	19,850.11	20,178.79	1.66%
	1,000	350,000	21,240.33	21,978.75	738.42	3.48%	9,886.07	31,126.40	31,864.82	2.37%
	1,000	450,000	22,684.89	23,388.05	703.16	3.10%	12,710.66	35,395.54	36,098.70	1.99%
	1,000	550,000	24,129.44	24,797.34	667.89	2.77%	15,535.25	39,664.69	40,332.58	1.68%
	3,000	1,050,000	63,127.65	65,396.26	2,268.61	3.59%	29,658.20	92,785.84	95,054.45	2.44%
	3,000	1,350,000	66,739.25	68,946.70	2,207.46	3.31%	38,131.97	104,871.21	107,078.67	2.10%
	3,000	1,650,000	70,350.85	72,497.15	2,146.31	3.05%	46,605.74	116,956.58	119,102.89	1.84%
	7,000	2,450,000	144,577.22	150,049.94	5,472.72	3.79%	69,202.46	213,779.67	219,252.39	2.56%
	7,000	3,150,000	153,004.28	158,334.32	5,330.04	3.48%	88,974.59	241,978.86	247,308.90	2.20%
	7,000	3,850,000	161,431.34	166,618.70	5,187.36	3.21%	108,746.72	270,178.06	275,365.42	1.92%

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Rate Code	Level of Demand	Level of Usage	Current Bill	Proposed Bill	Dollar Increase	% Increase	Annualized Fuel Cost Additions to Bill	Current Total Bill Including Fuel	Proposed Total Bill Including Fuel	% Change
GS-3							0.03			
Primary	10	3,500	312.86	269.15	-43.71	-13.97%	95.32	408.18	364.47	-10.71%
	10	4,500	328.42	284.36	-44.06	-13.42%	122.55	450.98	406.92	-9.77%
	10	5,500	343.99	299.57	-44.41	-12.91%	149.79	493.77	449.36	-8.99%
	25	8,750	616.97	579.89	-37.08	-6.01%	238.3	855.27	818.19	-4.34%
	25	11,250	655.87	617.91	-37.96	-5.79%	306.38	962.26	924.29	-3.94%
	25	13,750	694.78	655.94	-38.84	-5.59%	374.47	1,069.25	1,030.40	-3.63%
	50	17,500	1,122.41	1,096.38	-26.03	-2.32%	476.59	1,599.01	1,572.98	-1.63%
	50	22,500	1,197.42	1,169.63	-27.79	-2.32%	612.76	1,810.19	1,782.39	-1.54%
	50	27,500	1,272.43	1,242.88	-29.56	-2.32%	748.93	2,021.36	1,991.81	-1.46%
	75	26,250	1,624.36	1,609.38	-14.98	-0.92%	714.89	2,339.25	2,324.27	-0.64%
	75	33,750	1,736.87	1,719.25	-17.62	-1.01%	919.14	2,656.01	2,638.39	-0.66%
	75	41,250	1,849.39	1,829.12	-20.27	-1.10%	1,123.40	2,972.78	2,952.51	-0.68%
	100	35,000	2,126.30	2,122.37	-3.93	-0.18%	953.19	3,079.49	3,075.55	-0.13%
	100	45,000	2,276.32	2,268.86	-7.46	-0.33%	1,225.53	3,501.84	3,494.39	-0.21%
	100	55,000	2,426.34	2,415.36	-10.98	-0.45%	1,497.86	3,924.20	3,913.22	-0.28%
	200	70,000	4,134.07	4,174.34	40.27	0.97%	1,906.37	6,040.45	6,080.71	0.67%
	200	90,000	4,434.11	4,467.33	33.21	0.75%	2,451.05	6,885.16	6,918.38	0.48%
	200	110,000	4,734.15	4,760.31	26.16	0.55%	2,995.73	7,729.88	7,756.04	0.34%
	500	175,000	10,157.39	10,330.25	172.86	1.70%	4,765.93	14,923.32	15,096.18	1.16%
	500	225,000	10,907.49	11,062.72	155.23	1.42%	6,127.63	17,035.12	17,190.35	0.91%
	500	275,000	11,657.59	11,795.19	137.6	1.18%	7,489.32	19,146.92	19,284.51	0.72%
	1,000	350,000	20,196.26	20,590.11	393.85	1.95%	9,531.87	29,728.12	30,121.97	1.32%
	1,000	450,000	21,696.46	22,055.04	358.58	1.65%	12,255.26	33,951.71	34,310.30	1.06%
	1,000	550,000	23,196.66	23,519.98	323.32	1.39%	14,978.65	38,175.31	38,498.63	0.85%
	3,000	1,050,000	59,829.43	61,139.51	1,310.09	2.19%	28,595.60	88,425.02	89,735.11	1.48%
	3,000	1,350,000	63,607.96	64,856.90	1,248.94	1.96%	36,765.77	100,373.73	101,622.66	1.24%
	3,000	1,650,000	67,386.49	68,574.28	1,187.79	1.76%	44,935.94	112,322.43	113,510.21	1.06%
	7,000	2,450,000	136,770.70	140,057.01	3,286.30	2.40%	66,723.06	203,493.76	206,780.06	1.61%
	7,000	3,150,000	145,587.28	148,730.90	3,143.62	2.16%	85,786.79	231,374.06	234,517.69	1.36%
	7,000	3,850,000	154,403.85	157,404.79	3,000.94	1.94%	104,850.52	259,254.36	262,255.31	1.16%

OHIO POWER COMPANY
CASE NOS. 11-351-EL-AIR, et al.
Typical Bills Comparison
Applicant Proposed

Rate Code	Level of Demand	Level of Usage	Current Bill	Proposed Bill	Dollar Increase	% Increase	Annualized Fuel Cost Additions to Bill	Current Total Bill Including Fuel	Proposed Total Bill Including Fuel	% Change
GS-3							0			
Subtransmission	10	3,500	508.64	1,084.34	575.71	113.19%	9.3	517.94	1,093.64	111.15%
	10	4,500	524.51	1,099.87	575.35	109.69%	11.96	536.47	1,111.83	107.25%
	10	5,500	540.39	1,115.39	575	106.40%	14.62	555.01	1,130.01	103.60%
	25	8,750	803.36	1,326.94	523.58	65.17%	23.26	826.61	1,350.19	63.34%
	25	11,250	843.05	1,365.75	522.7	62.00%	29.9	872.95	1,395.65	59.88%
	25	13,750	882.74	1,404.56	521.82	59.11%	36.55	919.28	1,441.10	56.76%
	50	17,500	1,293.15	1,729.86	436.71	33.77%	46.51	1,339.67	1,776.38	32.60%
	50	22,500	1,369.74	1,804.68	434.94	31.75%	59.8	1,429.54	1,864.48	30.43%
	50	27,500	1,446.32	1,879.50	433.18	29.95%	73.09	1,519.41	1,952.59	28.51%
	75	26,250	1,779.45	2,129.29	349.83	19.66%	69.77	1,849.22	2,199.06	18.92%
	75	33,750	1,894.33	2,241.51	347.19	18.33%	89.71	1,984.03	2,331.22	17.50%
	75	41,250	2,009.20	2,353.74	344.54	17.15%	109.64	2,118.84	2,463.38	16.26%
	100	35,000	2,265.75	2,528.71	262.96	11.61%	93.03	2,358.78	2,621.74	11.15%
	100	45,000	2,418.92	2,678.35	259.43	10.73%	119.61	2,538.52	2,797.96	10.22%
	100	55,000	2,572.08	2,827.99	255.91	9.95%	146.19	2,718.27	2,974.17	9.41%
	200	70,000	4,210.95	4,126.41	-84.54	-2.01%	186.06	4,397.00	4,312.47	-1.92%
	200	90,000	4,517.28	4,425.69	-91.59	-2.03%	239.22	4,756.49	4,664.90	-1.93%
	200	110,000	4,823.61	4,724.96	-98.64	-2.05%	292.37	5,115.98	5,017.34	-1.93%
	500	175,000	10,046.53	8,919.50	-1,127.03	-11.22%	465.14	10,511.67	9,384.64	-10.72%
	500	225,000	10,812.36	9,667.70	-1,144.66	-10.59%	598.04	11,410.39	10,265.73	-10.03%
	500	275,000	11,578.18	10,415.89	-1,162.29	-10.04%	730.94	12,309.11	11,146.82	-9.44%
	1,000	350,000	19,772.51	16,907.99	-2,864.51	-14.49%	930.28	20,702.79	17,838.28	-13.84%
	1,000	450,000	21,304.15	18,404.38	-2,899.78	-13.61%	1,196.08	22,500.23	19,600.46	-12.89%
	1,000	550,000	22,835.80	19,900.76	-2,935.04	-12.85%	1,461.87	24,297.67	21,362.63	-12.08%
	3,000	1,050,000	58,154.11	48,371.95	-9,782.16	-16.82%	2,790.85	60,944.96	51,162.80	-16.05%
	3,000	1,350,000	62,026.98	52,183.67	-9,843.31	-15.87%	3,588.23	65,615.21	55,771.90	-15.00%
	3,000	1,650,000	65,899.85	55,995.39	-9,904.46	-15.03%	4,385.62	70,285.47	60,381.01	-14.09%
	7,000	2,450,000	132,592.26	109,118.54	-23,473.72	-17.70%	6,511.98	139,104.24	115,630.52	-16.87%
	7,000	3,150,000	141,628.95	118,012.56	-23,616.40	-16.67%	8,372.54	150,001.49	126,385.10	-15.74%
	7,000	3,850,000	150,665.64	126,906.57	-23,759.08	-15.77%	10,233.11	160,898.75	137,139.68	-14.77%

Rate Code	Level of Demand	Level of Usage	Current Bill	Proposed Bill	Dollar Increase	% Increase	Annualized Fuel Cost Additions to Bill	Current Total Bill Including Fuel	Proposed Total Bill Including Fuel	% Change
GS-4							0.02			
Primary	3,000	1,200,000	58,064.81	61,058.91	2,994.10	5.16%	29,216.64	87,281.45	90,275.55	3.43%
	3,000	1,500,000	60,491.22	63,408.66	2,917.44	4.82%	36,520.80	97,012.02	99,929.46	3.01%
	3,000	1,800,000	62,917.62	65,758.40	2,840.78	4.52%	43,824.96	106,742.58	109,583.36	2.66%
	5,000	2,000,000	95,308.08	100,463.93	5,155.85	5.41%	48,694.40	144,002.48	149,158.33	3.58%
	5,000	2,500,000	99,352.08	104,380.17	5,028.09	5.06%	60,868.00	160,220.08	165,248.17	3.14%
	5,000	3,000,000	103,396.08	108,296.41	4,900.32	4.74%	73,041.60	176,437.68	181,338.01	2.78%
	8,000	3,200,000	151,172.97	159,571.44	8,398.47	5.56%	77,911.04	229,084.01	237,482.48	3.67%
	8,000	4,000,000	157,643.38	165,837.43	8,194.05	5.20%	97,388.80	255,032.18	263,226.23	3.21%
	8,000	4,800,000	164,113.78	172,103.41	7,989.63	4.87%	116,866.56	280,980.34	288,969.97	2.84%
	20,000	8,000,000	374,632.55	396,001.52	21,368.97	5.70%	194,777.60	569,410.15	590,779.12	3.75%
	20,000	10,000,000	390,808.56	411,666.48	20,857.91	5.34%	243,472.00	634,280.56	655,138.48	3.29%
	20,000	12,000,000	406,984.58	427,331.44	20,346.86	5.00%	292,166.40	699,150.98	719,497.84	2.91%
	50,000	20,000,000	933,281.49	987,076.71	53,795.21	5.76%	486,944.00	1,420,225.49	1,474,020.71	3.79%
	50,000	25,000,000	973,721.53	1,026,239.11	52,517.57	5.39%	608,680.00	1,582,401.53	1,634,919.11	3.32%
	50,000	30,000,000	1,014,161.57	1,065,401.50	51,239.93	5.05%	730,416.00	1,744,577.57	1,795,817.50	2.94%
	125,000	50,000,000	2,329,903.85	2,464,764.68	134,860.82	5.79%	1,217,360.00	3,547,263.85	3,682,124.68	3.80%
	125,000	62,500,000	2,431,003.95	2,562,670.67	131,666.72	5.42%	1,521,700.00	3,952,703.95	4,084,370.67	3.33%
	125,000	75,000,000	2,532,104.05	2,660,576.67	128,472.61	5.07%	1,826,040.00	4,358,144.05	4,486,616.67	2.95%
GS-4							0.02			
Subtransmission	3,000	1,200,000	52,356.98	48,410.30	-3,946.69	-7.54%	28,514.64	80,871.62	76,924.94	-4.88%
	3,000	1,500,000	54,903.17	50,879.82	-4,023.34	-7.33%	35,643.30	90,546.47	86,523.12	-4.44%
	3,000	1,800,000	57,449.35	53,349.35	-4,100.00	-7.14%	42,771.96	100,221.31	96,121.31	-4.09%
	5,000	2,000,000	85,591.17	78,809.16	-6,782.02	-7.92%	47,524.40	133,115.57	126,333.56	-5.09%
	5,000	2,500,000	89,834.81	82,925.03	-6,909.78	-7.69%	59,405.50	149,240.31	142,330.53	-4.63%
	5,000	3,000,000	94,078.45	87,040.91	-7,037.55	-7.48%	71,286.60	165,365.05	158,327.51	-4.26%
	8,000	3,200,000	135,442.46	124,407.44	-11,035.01	-8.15%	76,039.04	211,481.50	200,446.48	-5.22%
	8,000	4,000,000	142,232.28	130,992.85	-11,239.44	-7.90%	95,048.80	237,281.08	226,041.65	-4.74%
	8,000	4,800,000	149,022.11	137,578.25	-11,443.86	-7.68%	114,058.56	263,080.67	251,636.81	-4.35%
	20,000	8,000,000	334,847.60	306,800.60	-28,047.00	-8.38%	190,097.60	524,945.20	496,898.20	-5.34%
	20,000	10,000,000	351,822.16	323,264.10	-28,558.06	-8.12%	237,622.00	589,444.16	560,886.10	-4.84%
	20,000	12,000,000	368,796.72	339,727.60	-29,069.11	-7.88%	285,146.40	653,943.12	624,874.00	-4.45%
	50,000	20,000,000	833,360.44	762,783.47	-70,576.97	-8.47%	475,244.00	1,308,604.44	1,238,027.47	-5.39%
GS-4	50,000	25,000,000	875,796.85	803,942.24	-71,854.61	-8.20%	594,055.00	1,469,851.85	1,397,997.24	-4.89%
Subtransmission	50,000	30,000,000	918,233.25	845,101.00	-73,132.25	-7.96%	712,866.00	1,631,099.25	1,557,967.00	-4.48%
	125,000	50,000,000	2,079,642.56	1,902,740.67	-176,901.89	-8.51%	1,188,110.00	3,267,752.56	3,090,850.67	-5.41%
	125,000	62,500,000	2,185,733.57	2,005,637.57	-180,095.99	-8.24%	1,485,137.50	3,670,871.07	3,490,775.07	-4.91%
	125,000	75,000,000	2,291,824.58	2,108,534.48	-183,290.10	-8.00%	1,782,165.00	4,073,989.58	3,890,699.48	-4.50%

OHIO POWER COMPANY
CASE NOS. 11-351-EL-AIR, et al.
Typical Bills Comparison
Applicant Proposed

Rate Code	Level of Demand	Level of Usage	Current Bill	Proposed Bill	Dollar Increase	% Increase	Annualized Fuel Cost Additions to Bill	Current Total Bill Including Fuel	Proposed Total Bill Including Fuel	% Change
GS-4							0.02			
Transmission	3,000	1,200,000	49,421.90	47,825.86	-1,596.04	-3.23%	28,514.64	77,936.54	76,340.50	-2.05%
	3,000	1,500,000	51,955.17	50,282.47	-1,672.70	-3.22%	35,643.30	87,598.47	85,925.77	-1.91%
	3,000	1,800,000	54,488.44	52,739.09	-1,749.35	-3.21%	42,771.96	97,260.40	95,511.05	-1.80%
	5,000	2,000,000	80,619.28	77,835.09	-2,784.19	-3.45%	47,524.40	128,143.68	125,359.49	-2.17%
	5,000	2,500,000	84,841.40	81,929.45	-2,911.96	-3.43%	59,405.50	144,246.90	141,334.95	-2.02%
	5,000	3,000,000	89,063.52	86,023.80	-3,039.72	-3.41%	71,286.60	160,350.12	157,310.40	-1.90%
	8,000	3,200,000	127,415.36	122,848.94	-4,566.42	-3.58%	76,039.04	203,454.40	198,887.98	-2.24%
	8,000	4,000,000	134,170.76	129,399.91	-4,770.84	-3.56%	95,048.80	229,219.56	224,448.71	-2.08%
	8,000	4,800,000	140,926.15	135,950.88	-4,975.27	-3.53%	114,058.56	254,984.71	250,009.44	-1.95%
	20,000	8,000,000	314,599.69	302,904.34	-11,695.34	-3.72%	190,097.60	504,697.29	493,001.94	-2.32%
	20,000	10,000,000	331,488.17	319,281.77	-12,206.40	-3.68%	237,622.00	569,110.17	556,903.77	-2.14%
	20,000	12,000,000	348,376.65	335,659.19	-12,717.46	-3.65%	285,146.40	633,523.05	620,805.59	-2.01%
	50,000	20,000,000	782,560.49	753,042.84	-29,517.65	-3.77%	475,244.00	1,257,804.49	1,228,286.84	-2.35%
	50,000	25,000,000	824,781.69	793,986.40	-30,795.29	-3.73%	594,055.00	1,418,836.69	1,388,041.40	-2.17%
	50,000	30,000,000	867,002.89	834,929.96	-32,072.93	-3.70%	712,866.00	1,579,868.89	1,547,795.96	-2.03%
	125,000	50,000,000	1,952,462.51	1,878,389.10	-74,073.41	-3.79%	1,188,110.00	3,140,572.51	3,066,499.10	-2.36%
	125,000	62,500,000	2,058,015.50	1,980,747.99	-77,267.52	-3.75%	1,485,137.50	3,543,153.00	3,465,885.49	-2.18%
	125,000	75,000,000	2,163,568.50	2,083,106.88	-80,461.62	-3.72%	1,782,165.00	3,945,733.50	3,865,271.88	-2.04%

OHIO POWER COMPANY
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Typical Bills Comparison
Applicant Proposed

Rate Code		Level of Demand	Level of Usage	Current Bill	Proposed Bill	Dollar Increase	% Increase	Annualized Fuel Cost Additions to Bill	Current Total Bill Including Fuel	Proposed Total Bill Including Fuel	% Change
EHG								0.03			
		30	100	30.43	187.37	156.94	515.77%	3.02	33.45	190.39	469.18%
		30	500	51.66	202.54	150.88	292.04%	15.11	66.77	217.65	225.97%
		30	1,000	78.21	221.51	143.31	183.24%	30.21	108.42	251.73	132.18%
		30	3,000	183.92	296.93	113.01	61.44%	90.64	274.56	387.57	41.16%
		30	4,500	262.87	353.15	90.28	34.35%	135.96	398.82	489.11	22.64%
		30	6,000	341.81	409.37	67.56	19.77%	181.28	523.09	590.65	12.92%
		30	9,000	499.7	521.81	22.12	4.43%	271.91	771.61	793.73	2.87%
		30	12,000	657.58	634.25	-23.33	-3.55%	362.55	1.020.13	996.8	-2.29%
		30	15,000	815.47	746.69	-68.78	-8.43%	453.19	1,268.66	1,199.88	-5.42%
		30	20,000	1,075.81	931.29	-144.52	-13.43%	604.25	1,680.06	1,535.54	-8.60%
		50	5,000	356.5	524.15	167.65	47.03%	151.06	507.57	675.21	33.03%
		50	7,500	488.07	617.85	129.77	26.59%	226.6	714.67	844.44	18.16%
		50	10,000	619.64	711.55	91.9	14.83%	302.13	921.77	1,013.67	9.97%
		50	15,000	882.79	898.95	16.16	1.83%	453.19	1,335.98	1,352.14	1.21%
		50	20,000	1,143.13	1,083.54	-59.58	-5.21%	604.25	1,747.38	1,687.80	-3.41%
		50	25,000	1,403.47	1,268.14	-135.33	-9.64%	755.32	2,158.79	2,023.46	-6.27%
		100	10,000	787.94	1,092.19	304.24	38.61%	302.13	1,090.07	1,394.31	27.91%
		100	15,000	1,051.09	1,279.59	228.5	21.74%	453.19	1,504.28	1,732.78	15.19%
		100	20,000	1,311.43	1,464.18	152.75	11.65%	604.25	1,915.68	2,068.44	7.97%
		100	30,000	1,832.11	1,833.38	1.27	0.07%	906.38	2,738.50	2,739.76	0.05%
		100	40,000	2,352.80	2,202.58	-150.22	-6.38%	1,208.51	3,561.31	3,411.09	-4.22%
		200	20,000	1,648.03	2,225.47	577.43	35.04%	604.25	2,252.28	2,829.72	25.64%
		200	30,000	2,168.72	2,594.66	425.95	19.64%	906.38	3,075.10	3,501.04	13.85%
		200	40,000	2,689.40	2,963.86	274.46	10.21%	1,208.51	3,897.91	4,172.37	7.04%
		200	60,000	3,730.77	3,702.25	-28.52	-0.76%	1,812.76	5,543.53	5,515.02	-0.51%
								0.03			
EHS		55	15,000	325.26	612.18	286.92	88.21%	390.96	716.22	1,003.14	40.06%
		150	30,000	641.21	1,423.22	782.02	121.96%	781.92	1,423.13	2,205.15	54.95%
		225	65,000	1,378.40	2,494.83	1,116.42	80.99%	1,694.17	3,072.57	4,189.00	36.34%
SS								0.03			
	1,000 sq ft	10	1,500	124.27	138.16	13.89	11.18%	43.66	167.93	181.82	8.27%
		10	3,000	211.34	203.9	-7.44	-3.52%	87.31	298.66	291.22	-2.49%
		10	4,500	298.18	269.41	-28.77	-9.65%	130.97	429.15	400.39	-6.70%
	5,000 sq ft	20	2,000	154.74	217.49	62.75	40.55%	58.21	212.95	275.7	29.47%
		20	4,000	270.53	304.83	34.31	12.68%	116.42	386.94	421.25	8.87%
		20	6,000	386.31	392.18	5.87	1.52%	174.63	560.94	566.81	1.05%