



Legal Department

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November 22, 2013

Barcy F. McNeal  
Docketing Division Chief  
Public Utilities Commission of Ohio  
180 East Broad Street  
Columbus, Ohio 43215-3793

Steven T. Nourse  
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Re: *In the Matter of the Applications of Ohio Power Company and  
Columbus Southern Power Company for Administration of the  
Significantly Excessive Earnings Test for 2011 Under Section  
4928.143(F), Revised Code, and Rule 4901:1-35-10, Ohio  
Administrative Code, Case No. 13-2249-EL-UNC and Case No. 13-  
2250-EL-UNC*

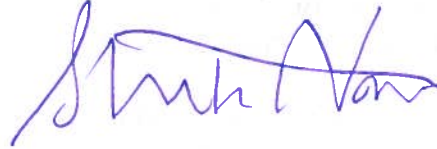
Dear Ms. McNeal:

Rule 4901:1-35-10, Ohio Administrative Code, provides that an electric utility operating under an Electric Security Plan is to make a separate annual filing with the Commission demonstrating whether or not any rate adjustments authorized by the Commission as part of the electric utility's Electric Security Plan resulted in significantly excessive earnings during the review period as measured by division (F) of section 4928.143 of the Revised Code (referred to as the Significantly Excessive Earnings Test or "SEET"). With this letter, Columbus Southern Power Company (CSP) and Ohio Power Company (OPCo) (collectively, AEP Ohio) are filing the supporting testimony of Gary O. Spitznogle, Vice President, Regulatory and Finance of AEP Ohio; Dr. Anil K. Makhija, PhD, a Finance Professor with The Ohio State University; and Thomas E. Mitchell, Managing Director of Regulatory Accounting Services for the American Electric Power Service Corporation.

Regarding the requirement that an electric utility must also provide the latest Securities and Exchange Commission (SEC) Form 10-K in its entirety and the Federal Energy Regulatory Commission (FERC) Form 1 in its entirety for the period under review, the testimony of Gary O. Spitznogle references the website links that suffice for meeting those filing requirements.

Through this filing, CSP and OPCo submit that they have met their burden of proving that their 2011 return on equity is not significantly excessive.

Cordially,

A handwritten signature in blue ink, appearing to read "Stark" followed by a stylized flourish.

cc: Eric D. Weldele, Chief of Staff  
Katie Stenman, Deputy Chief of Staff  
Jodi J. Bair, Director, Utilities Department  
Doris McCarter, Chief, Capital Recovery & Financial Analysis Division

**This foregoing document was electronically filed with the Public Utilities**

**Commission of Ohio Docketing Information System on**

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**in**

**Case No(s). 13-2249-EL-UNC, 13-2250-EL-UNC**

Summary: Application Applications of Ohio Power Company and Columbus Southern Power Company for Administration of the Significantly Excessive Earnings Test for 2011, Pursuant to Section 4928.143(F), Revised Code, and Rule 4901:1-35-10, Ohio Administrative Code electronically filed by Mr. Daniel R. Conway on behalf of Ohio Power Company and Columbus Southern Power Company and Mr. Steven T. Nourse