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Date of Hearing: 1/23/14 - Vol III

Case No. 12 - 3255 - EL - RDR

PUCO Case Caption: In the Matter of the
Application of Ohio Power Company
to Establish Initial Storm Damage
Recovery Rider Rates.

List of exhibits being filed:

Updated Company Ex. 3
Updated Company Ex. 5

OCC Ex. 8 (Public)

Vol III

Reporter's Signature: Maria DiPaolo Jones
Date Submitted: 3/28/14

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COMPANY EX NO. 3

**BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO**

**In the Matter of the Application of)
Ohio Power Company to Establish)
Initial Storm Damage Recovery Rider)
Rates)**

Case No. 12-3255-EL-RDR

**PRE-FILED DIRECT TESTIMONY OF
SELWYN J. DIAS
ON BEHALF OF
OHIO POWER COMPANY**

Filed November 18, 2013

**INDEX TO DIRECT TESTIMONY OF
SELWYN J. DIAS**

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EXHIBITS

EXHIBIT SJD-1 Discovery Response from OCC re: Travel Policy

EXHIBIT SJD-2 Monthly Impact on Customer Bill

1 I began my career in 1981 as an international internal auditor with Kerr-McGee
2 Corporation, an oil and gas drilling and exploration conglomerate. In 1985, I joined
3 Central and South West Corporation ("CSW") as an internal auditor and progressed to a
4 management level position within the internal auditing organization. During my tenure
5 with CSW, I held several other leadership positions within the company including
6 Manager of Corporate Services, Director of Pricing Development and Director of
7 Regulatory Administration.

8 After the merger of CSW and AEP in 2000, I continued as Director of
9 Regulatory Administration with responsibilities expanded to include the remainder of
10 AEP's regulated jurisdictions. In June 2003, I was appointed Director, Regulatory
11 Affairs for AEP Ohio and in September 2008 I was promoted to Vice President,
12 Regulatory and Finance. In January 2013, I was appointed to my current position, Vice
13 President, Distribution Operations. In this capacity, I am responsible for providing
14 organizational leadership on AEP Ohio's delivery of electric service. I oversee the
15 electric distribution system, including engineering, infrastructure design and
16 construction, safety, meter reading and meter service functions.

17 **Q. HAVE YOU PREVIOUSLY TESTIFIED BEFORE ANY REGULATORY**
18 **COMMISSIONS?**

19 A. Yes. I have presented testimony on behalf of CSP and OPCo before the Public
20 Utilities Commission of Ohio ("PUCO" or "Commission") in various cases in Ohio.

21
22 **II. PURPOSE OF TESTIMONY**

23 **Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS PROCEEDING?**

1 A. The purpose of my testimony is to support the recovery of the costs incurred as a
2 result of the Major Storms outlined in the Application filed in this docket on
3 December 21, 2012 and supplemented on March 1, 2013. I will ensure the
4 Commission is aware that the primary goal during restoration is to keep our
5 employees and customers safe and to restore electric service as quickly as possible. I
6 will address the Major Storm Restoration employee overtime policy in effect during
7 the major storm events that occurred on June 29, July 18 and July 26, 2012. I will
8 explain the use and benefits of Mutual Assistance Agreements. I will discuss the use
9 of Storm Service, LLC, and the benefits derived from the use of this company. I will
10 describe how the Company balances the restoration and accounting processes to
11 achieve the priorities of public and worker safety and the fast restoration of electric
12 service. I will also explain how the Company proposes to collect these major storm
13 O&M restoration costs through a fixed \$2.85 charge to residential customers and a
14 fixed \$11.76 charge to commercial/industrial customers over a set twelve month
15 period. The calculation of these rates is provided as Exhibit SDJ-2. As shown on this
16 exhibit, these rates reflect the impact of removing from the requested revenue
17 requirement necessary adjustments for commemorative hats, linen replacement
18 charges from Storm Services, and reflection of refunds recorded after the November
19 30, 2012 cutoff date used in the original application. Exhibit SDJ-2 is described
20 further later in my testimony.

21 **Q. ARE YOU SPONSORING ANY EXHIBITS WITH YOUR TESTIMONY?**

22 A. Yes. I sponsor the following exhibits:

1 EXHIBIT SJD-1 Discovery Response from OCC re: Travel Policy

2 EXHIBIT SJD-2 Monthly Impact on Customer Bill

3 I also support the relevant portions of the Application filed in this docket on
4 December 21, 2012 and supplemented on March 1, 2013 (Company Ex. 1 and 1a
5 respectively) and provide updated or more specific information where appropriate.
6

7 **III. MAJOR STORM RESTORATION OVERTIME POLICY**

8 **Q. HOW ARE EMPLOYEE OVERTIME RATES DETERMINED?**

9 A. Overtime policies vary by employee categories and geographic region. The
10 overtime policies for Union employees are governed by labor agreements. These
11 agreements are negotiated based on the prevailing industry rates for the geographic
12 regions served. The overtime for non-Union employees are governed by the
13 Company's internal labor policy.

14 **Q. WHAT IS THE AEP OHIO EMPLOYEE OVERTIME POLICY FOR**
15 **MAJOR STORM RESTORATION?**

16 A. The overtime compensation for Major Storm Restoration is dependent on the
17 employee's classification, non-exempt or exempt, and their location. For non-exempt
18 employees within the impacted distribution district, the Major Storm Restoration pay
19 provisions begin at the end of the 24 hour from the effective start time of the Major
20 Storm Restoration. For non-exempt employees outside the impacted distribution
21 district, the Major Storm Restoration pay provisions begin when they depart in a
22 vehicle to travel to the affected distribution district. Non-exempt employees assigned
23 to Major Storm Restoration work are paid one and one-half times their regular

1 straight-time rate for applicable Major Storm Restoration hours. They will also
2 receive eight hours Holiday pay for applicable days. For Sundays, they receive twice
3 their straight-time rate ("double-time rate"). The Major Storm Restoration pay
4 provisions end when the non-exempt employee is no longer working during the Major
5 Storm Restoration, has arrived home if traveling outside the distribution district, or
6 when the Company declares the Major Storm Restoration has been completed.

7 Depending on their salary grade, exempt employees working during a Major
8 Storm Restoration are paid either: their straight-time rate for all overtime hours
9 worked; their straight-time rate for overtime hours worked in excess of ten overtime
10 hours per event during a Major Storm Restoration effort; or receive no compensation,
11 based on the level of their base salary. For applicable Major Storm Restoration
12 employees, AEP Ohio pays overtime for hours worked over eight hours per day with
13 the exceptions previously described. Employees are provided a minimum eight-hour
14 rest period after completing 16 hours of work.

15 **Q. DID AEP OHIO FOLLOW THE COMPANY EMPLOYEE OVERTIME**
16 **POLICY FOR EACH OF THE MAJOR STORM RESTORATIONS?**

17 A. Yes.

18 **Q. SHOULD DISCRETIONARY EXEMPT OVERTIME PAID DURING A**
19 **MAJOR STORM BE RECOVERABLE?**

20 A. Yes. As previously stated in my testimony, the AEPSC Human Resource Department
21 participates in survey comparisons with other utilities or similar industries to
22 determine competitive labor rates for straight-time, over-time, and double-time rates.
23 The comparisons ensure that the labor rates are fair and reasonable, and that the

1 Company can attract and retain qualified employees. For exempt or salaried
2 employees, the salaries are structured to include compensation for occasional
3 overtime associated with an employee's normal work duties. The Staff and the Office
4 of the Ohio Consumers' Counsel ("OCC") have argued to disallow the exempt
5 overtime incurred during the Derecho. The Company maintains the exempt overtime
6 incurred during the Derecho was paid in accordance with Company policy, and is a
7 legitimate expense and should be recovered. The exempt salary structure was never
8 intended to compensate exempt employees for extended overtime for multiple days
9 during the extreme conditions of a major storm over a national holiday. It is during
10 these difficult and extreme situations the Company must exercise its discretion to pay
11 exempt employees for extended overtime. Failure to do so would be punitive to these
12 employees and discourage them from working during major storms in the future.
13 Using contract employees instead of the Company's exempt employees would require
14 paying a comparable salary including the overtime expense, without any assurance
15 that sufficient non-Company personnel are available for hire.

16 **Q. DO ALL CONTRACTORS RECEIVE THE SAME LEVEL OF OVERTIME**
17 **COMPENSATION AS AEP OHIO EMPLOYEE POLICIES?**

18 A. Not necessarily, again the goal of major storm restoration is for safe and quick
19 restoration of electric service. Consistent with standard industry practice, the
20 responders from other utilities use their own labor agreements and policies to govern
21 their employees. When utilizing Mutual Assistance Agreements, the Company agrees
22 to abide by those agreements and pay the prevailing wages for the workers coming
23 from outside the AEP Ohio service territory.

1 **Q. PLEASE EXPLAIN WHY SOME OF THE ASPLUNDH CONSTRUCTION**
2 **CREWS CHARGE FOR OVERTIME AT THE DOUBLE RATE VERSUS**
3 **TIME AND A HALF.**

4 A. In the case of some of the Asplundh Construction Company ("ACC") crews, their
5 labor agreement provided for double-time rate when they travel outside of their
6 normally assigned territory. The Staff and OCC argue the double rate should not be
7 recoverable. The Company disagrees with Staff and OCC's recommendation that
8 runs counter to industry standards. The double-time rate for the ACC crews was their
9 contract rate for these crews. Due to the widespread devastation cause by the
10 Derecho, the Company needed every available crew to repair infrastructure as
11 expediently as possible. When a major storm of the size and magnitude of the
12 Derecho causes such widespread destruction, the Company does not have the luxury
13 of negotiating labor rates for every utility or contractor that provides assistance. If
14 the Company did not agree to these terms, those employees would not be available
15 for emergency service, and the services of the ACC crews were absolutely needed.

16 **Q. DO YOU AGREE WITH THE STAFF RECOMMENDATION FOR AN**
17 **ASPLUNDH LABOR ADJUSTMENT?**

18 A. No. The Company does not agree with the labor adjustment recommended by Staff.
19 The Staff incorrectly identified an overpayment on the ACC labor. The adjustment
20 recommended for Labor Adjustment in the Staff Report filed May 29, 2013 at page 2
21 would decrease the total amount of costs associated with the storm eligible for
22 recovery by \$448,344 for double-time rates for 10,706 hours on days other than
23 Sundays or the July 4, 2012 holiday. The overtime rates submitted by ACC were per

1 their contracted labor agreements. These costs were properly incurred and therefore,
2 recoverable. The alternative would have been to not have these crucial resources
3 available to restore service; if the Company chooses not to pay these rates, the
4 contractor does not have to provide assistance.

5
6 **IV. MUTUAL ASSISTANCE AGREEMENTS**

7 **Q. PLEASE EXPLAIN THE IMPORTANCE OF MUTUAL ASSISTANCE**
8 **AGREEMENTS.**

9 A. The importance of the Mutual Assistance Agreements cannot be overstated. It would
10 be completely inefficient and impractical for utilities to maintain the required labor
11 and resources to respond to a major storm the size and magnitude of the Derecho. To
12 illustrate this point, AEP Ohio has approximately 2,000 internal workers for line
13 restoration, which included internal contract workers, while the effort responding to
14 the damage caused by the Derecho utilized 4,400 individuals. Mutual Assistance
15 Agreements provide a critical ability for utilities to share labor and equipment
16 resources during a major storm event. Through the use of these agreements, utilities
17 experiencing a major storm are able to significantly reduce the outage response time
18 and outage duration during the restoration process without carrying those employees
19 year round in anticipation for the few times they will be needed.

20 Utility customers clearly appreciate the effort expended to restore their
21 electric service as quickly as possible, routinely offering thanks to both local crews
22 and those participating through MMAs, who travel great distances to assist.

23 **Q. HOW ARE MUTUAL ASSISTANCE AGREEMENTS UTILIZED?**

1 A. When a major storm event strikes, the Company's primary concerns are safety and to
2 restore customers as quickly as possible. Utilities control costs throughout the year
3 by balancing available resources such as labor, materials, and equipment with the
4 requirements of maintaining utility assets and constructing new facilities to meet the
5 needs of customers. When a major storm causes severe damage, an exponential
6 increase in the amount of resources is needed to respond, repair the damage, and
7 safely restore power. These Mutual Assistance Agreements provide the additional
8 temporary trained labor and equipment needed to restore power to customers as
9 quickly and safely as possible. These agreements have become industry best practice
10 and are invaluable and absolutely necessary during a Major Storm event.

11 It is important to point out that Mutual Assistance is not a guarantee that
12 resources will be available. Utilities providing Mutual Assistance have to balance the
13 resources they can make available with the needs and commitments they have in their
14 respective service territories. Many utilities will be contacted for assistance, but all
15 may not be able to respond. It is imperative that neither the Company nor the state of
16 Ohio create any chilling rules or practices that would decrease the willingness or
17 dampen the enthusiasm of the outside utilities or contractors that provide mutual
18 assistance to bring their services to Ohio in times of crisis to restore power to Ohio
19 homes and businesses.

20 **Q. HOW DOES AEP OHIO COMPENSATE THE UTILITIES PROVIDING**
21 **MUTUAL ASSISTANCE?**

22 A. The utility providing mutual assistance agrees to provide it at their cost using their
23 internal contracts and processes. Providing services at cost ensures that all utilities

1 using Mutual Assistance Agreements at any given time will receive services at a
2 reasonable, industry-based cost. This practice is consistent with accepted industry
3 best practice. It is understood that each utility is unique and will have different cost
4 structures for their services, but the cost of the services will be comparable.
5 Reasonable rates are encouraged and expected among the utilities. AEP Ohio agrees
6 to pay the actual costs incurred by the other utilities including travel to and from their
7 location. If this were not the case, the out-of-state utilities would not agree to provide
8 mutual assistance, and personnel shortages would need to be fulfilled by hiring and
9 carrying on staff a large number of additional full time employees for the possibility
10 of random major storm events or by hiring even more outside contractors like AAC.

11 **Q. WHAT IS THE IMPORTANCE OF MUTUAL ASSISTANCE IN MAJOR**
12 **STORMS?**

13 A. Mutual Assistance is crucial for restoring service due to damage caused by major
14 storms when needed. It is imprudent to staff a utility for the catastrophic events that
15 may not occur but, even as the Commission understands as indicated by the fact that
16 this mechanism is even set up, catastrophic events will happen and the utility needs to
17 focus on safely restoring power in those cases. Being able to reliably tap into the
18 Mutual Assistance network saves the industry from having to carry the costs year-
19 round for employees not needed to maintain and repair the distribution system under
20 normal conditions. Instead a utility can rely on its peers to answer an emergency call
21 in our common goal of ensuring customers are being served reliable and safe
22 electricity. As Company witness Kirkpatrick notes in his testimony, this crucial
23 relationship has risen to the attention of the White House in the wake of Super Storm

1 Sandy, although utility companies and Commissions already know how integral
2 Mutual Assistance is as an industry best practice to ensure power is restored safely
3 and expediently.

4 **Q. WHY DID THE COMPANY UTILIZE STORM SERVICES, LLC DURING**
5 **THE JUNE 29, 2012 DERECHO?**

6 A. The Company utilized Storm Services, LLC due to the magnitude of the Derecho
7 damage and type of services offered. Company witness Kirkpatrick goes into great
8 detail on the numerous specific justifications for using this company for this storm
9 response.

10 Storm Services, LLC is a company that evolved to specifically respond to
11 emergencies. Many of these types of companies were developed as a best practice in
12 states devastated by hurricanes. They are structured to quickly mobilize and provide
13 turnkey services to supply the needs of visiting utility responders. They have
14 developed efficient processes to provide temporary housing, meals, comfort facilities,
15 laundry services, and security at a reasonable price. These services can be quickly
16 scaled up or down and relocated as needed when permanent facilities are not
17 available. Using companies like Storm Services, LLC has become a utility best
18 practice, and they are an important resource during major storm events.

19 Prior to the Derecho, the Company had been reviewing companies similar to
20 Storm Services, LLC as part of the Company's ongoing emergency preparedness
21 efforts to be prepared for such a catastrophic event. Storm Services was selected
22 because they offer a comprehensive package of services typically needed by AEP
23 Ohio during a major storm event, and the services are competitively priced. And just

1 to be clear, Storm Services, LLC was only utilized during the Derecho and not the
2 other two storms addressed in the Company's Application. As discussed in witness
3 Kirkpatrick's testimony, the Derecho was the worst storm ever faced by the Company
4 with a magnitude requiring approximately 4,400 personnel, warranting the utilization
5 of Storm Services, LLC.

6 **Q. DID THE COMPANY RECEIVE THE EXPECTED BENEFITS FROM USING**
7 **STORM SERVICES, LLC?**

8 A. Yes. Company witness Kirkpatrick discussed the operational advantages to having
9 the organized and regimented structure of a company like Storm Services, LLC in the
10 dynamic response required to respond to such a catastrophic event. For example,
11 there were not enough hotel and motel rooms available to house the visiting utilities
12 and contractors. This shortage is not unusual and happens for several reasons: First,
13 many hotels and motels were previously booked for local events. For example, there
14 was a National Junior Volleyball Tournament in Columbus during the weekend when
15 the Derecho arrived with an estimated 30,000 attendees. Second, many hotels and
16 motels in the immediate area were also without power and could not provide
17 accommodations even if rooms were available. Finally, when residential customers
18 lose power for an expected long duration, it is not uncommon for them to book a
19 hotel or motel room to escape the inconvenience of not having electricity, particularly
20 in extreme weather conditions. Utilization of a company like Storm Services, LLC
21 provided the Company the ability to fill the void for lodging, provided the necessary
22 housing and services needed by responding personnel during the storm restoration,
23 and maximized the number of accommodations available to the general public.

1 Additionally, this type of service provides the necessary flexibility in moving and
2 reallocating resources during the course of a restoration event.

3 **Q. EXPLAIN THE INDUSTRY PRACTICE FOR THE HOST UTILITY TO**
4 **PROVIDE ACCOMMODATIONS FOR RESOURCES THAT TRAVEL IN TO**
5 **ASSIST IN STORM RESTORATION.**

6 **A.** It is incumbent upon the host utility to make provisions for accommodations, meals,
7 and other services for resources that travel into an area that support restoration
8 efforts. This practice enables the host to effectively manage resources and be more
9 efficient with the restoration effort. The host utility is knowledgeable with the area
10 and hospitality services offered. Traveling resources may include those acquired
11 through Mutual Assistance from external utilities, external and internal contractors,
12 and internal Company resources working outside their home work locations.

13 **Q. DO YOU AGREE WITH THE OCC RECOMMENDATION FROM ITS**
14 **COMMENTS ON THE ASSIGNMENT OF ROOMS FOR LODGING**
15 **INDIVIDUALS RESTORING POWER?**

16 **A.** No. OCC's argument in its comments is unreasonable, inconsistent with its own
17 policies, and does not align with the best practices of the Company and the reality of
18 the challenges faced in the field. Several factors are considered when making room
19 assignments: The availability of a single or double occupancy rooms; gender
20 differences require assigning one person to a room; where possible, two people of the
21 same gender are assigned to a room. However, as crews are coming and going or
22 reassigned to new locations, it is not always possible to assign two people to a room.
23 Additionally, some management or supervisor personnel may be provided with a

1 single room, which provides the necessary privacy for planning and conducting
2 business, and some union contracts also require single housing in hotels.

3 It is also interesting that OCC would accuse the occupancy of hotel and motel
4 rooms as an unreasonable or imprudent expense of storm restoration when its own
5 policy does not require its employees to share a room when traveling, even when such
6 space is available. As shown in a response to discovery attached as Exhibit SJD-1,
7 OCC does not require its employees to share a room. OCC also provided examples in
8 discovery of its employees out of state travel that verified that its employees do not
9 share rooms when traveling overnight. Thus, OCC is by extension calling the policy
10 of its agency and the state of Ohio an unreasonable and imprudent expense.

11 **Q. DID YOU RECOGNIZE EMPLOYEES AND CONTRACTORS FOR THEIR**
12 **EFFORTS AND ACHIEVEMENTS WHEN THE RESTORATION WAS**
13 **COMPLETE?**

14 **A.** Yes. Again this was the most devastating major storm faced by the Company.
15 Luckily the call was answered by restoration heroes who worked 16 hour days in
16 100 degree heat to restore service to Ohio homes and businesses. These Company
17 employees, outside utilities, and contractors deserved recognition for their efforts
18 after the restoration was complete. For the Derecho restoration work, employees of
19 the Company were given ball caps to express gratitude and commemorate their
20 extraordinary efforts to safely return all of the Company's customer's electric
21 service. However, after reviewing the concerns raised in comments filed by the
22 different parties, the Company will agree to pay the cost of the ball caps as a much
23 deserved thank you to the men and women who worked tirelessly to respond to this

1 major storm over the summer holiday. In accordance with the adjustment
2 recommended for Hats in the Staff Report filed May 29, 2013 at page 3, the total
3 amount of costs associated with the storm eligible for recovery will be decreased by
4 \$35,687. This amount represents the cost of hats provided to employees working
5 during the restoration efforts.

6 **Q. WHY IS IT IMPORTANT TO RECOGNIZE EMPLOYEES AND**
7 **CONTRACTORS FOR A SUCCESSFUL OUTCOME?**

8 A. It is important to remember that out-of-state responders and contractors choose to
9 come to Ohio during major storm events. They come because they are fairly
10 compensated for their service, but they also come because they are dedicated
11 professionals who truly want to help our customers during a difficult situation. It is
12 personally burdensome being away from your family and home on a holiday and
13 working 16-hour days in blistering heat in unfamiliar territory for more than a week.
14 Only a limited number of individuals are trained to safely and efficiently perform
15 dangerous tasks in challenging conditions. The Company wants all employees, out-
16 of-state responders, and contractors to know that their services are appreciated and
17 that AEP Ohio and our customers are grateful for the work they performed. It is in
18 the Company's and all customers in Ohio best interest that these men and women
19 leave their families and come back, again, if their services are required in the future.

20 **Q. DO YOU AGREE WITH THE STAFF ADJUSTMENT TO EXCLUDE**
21 **ADVERTISING OUTSIDE THE STATE?**

22 A. No. Many workers from outside the state came to Ohio to help in the restoration
23 after the Derecho. Advertising was used both in-state and out-of-state to publicly

1 thank outside utilities and contractors for safely providing aid during Ohio's time of
2 need. Advertising is an effective and efficient means of thanking many workers,
3 and is a legitimate cost that should be recoverable. As discussed above, the Mutual
4 Assistance network is critical in responding to a catastrophic event. There are times
5 when these unforeseen events have a larger footprint and impact multiple states.
6 Ensuring that companies in other states and even in Ohio will answer the call and
7 focus on restoring service here in Ohio first is a primary concern for the
8 Commission and AEP Ohio alike. The ability to reach out and recognize the efforts
9 of traveling workers in other jurisdictions over the Fourth of July holiday in 2012
10 was part of that effort to ensure Ohio does not go without assistance in the future.

11 The Company does not support the recommended adjustment to deny
12 Advertising in the Staff Report filed May 29, 2013 at page 4, to decrease the total
13 amount of costs associated with the storm eligible by \$367,914

14 **Q. SHOULD ALL OF THE STORM SERVICES, LLC COSTS BE**
15 **RECOVERABLE?**

16 A. Yes. The services provided by Storm Services, LLC were actual costs that were
17 necessary and prudent for safely restoring electric service after the Derecho. Even
18 though the costs of a major storm restoration of this magnitude are significant, these
19 expenses are a necessary cost of doing business. The Company has an obligation to
20 restore electric service as safely and quickly as possible. Using Storm Services, LLC
21 allows the Company to meet this obligation while balancing resources and
22 minimizing its restoration costs. If the Company is not authorized to recover these
23 costs, the Company would no longer utilize this type of service after catastrophic

1 storms. The consequence is the Company would be severely limited in the quantity
2 of external resources it could seek for future catastrophic major storm restoration
3 efforts. Ultimately, restoration from a major storm event would take longer.

4 **Q. IS IT NECESSARY TO REIMBURSE AEP OHIO FOR ALL MAJOR**
5 **STORM O&M COSTS?**

6 A. Yes. This was the premise for establishing a Major Storm Recovery Mechanism in
7 the last Company Distribution Base Case (Case Nos. 11-351 & 11-352-EL-AIR),
8 which was approved by the Commission. The Company has a defined O&M
9 budget, which does include a line item for non-major storm expenses that typically
10 occur throughout the year. However, when a major storm event occurs, funds have
11 to be diverted from our routine O&M activities impacting prevention of outages
12 caused by equipment failures. If the Company is not fully compensated for the cost
13 incurred during a major storm restoration, the displaced routine O&M activities
14 cannot be performed, which ultimately has a negative impact on the Company's
15 reliability performance. This cause and effect creates a quandary for the Company
16 as there are mandated state requirements for maintenance and reliability targets, so
17 it is absolutely necessary that AEP Ohio receive timely reimbursement for all major
18 storm incurred costs so it can maintain scheduled routine O&M activities. The
19 Commission recognized this fact and approved the mechanism indicating an
20 awareness of the importance of having an avenue to recover these types of O&M
21 costs. Delaying the recovery of major storm expenses can have a detrimental
22 impact on the Company's reliability.

23

1 **V. ACCOUNTING PRACTICES**

2 **Q. PLEASE EXPLAIN HOW THE ACCOUNTING AND THE MAJOR STORM**
3 **RESTORATION WORK IS BALANCED TO ACHIEVE THE OVERALL**
4 **GOALS.**

5 A. As stressed throughout my testimony, the primary goal during restoration is to keep
6 our employees and customers safe and to restore electric service as quickly as
7 possible. When a major storm hits the Company's service territory, there are many
8 hazards created. The hazards include downed energized wires, which could be
9 lying across fences, cars, or structures; more critically, low-hanging energized wires
10 could easily be contacted by a customer, employee, or animal. These hazards have
11 to be identified quickly and isolated. Then the restoration work can begin.

12 It makes sense that the Company would have processes and procedures in
13 place that will allow the field employees to focus on the safety and restoration
14 processes while the accounting processes remain transparent. The accounting
15 processes are administered in the back office to ensure that all of the safety and
16 restoration processes are properly coded and tracked. After the storm restoration is
17 completed, the Company assembles all of the costs and ensures all of the utility
18 accounting requirements are accurate and complete. The Application provides a
19 summary of the accounting processes in Paragraphs 24 and 25.

20 **Q. HOW IS THE ACCOUNTING TRACKED AND MANAGED FOR THE**
21 **MANY UTILITIES AND CONTRACTORS PERFORMING SERVICES?**

22 A. An extensive explanation of the accounting is provided in the Application in
23 Paragraphs 24. In summary, the Company provides accounting information to each

1 utility and contractor to reference on their invoices. As indicated in the Mutual
2 Assistance Agreement discussion, each external company or contractor providing
3 assistance uses their own internal mechanisms or processes to track their expenses.
4 When the invoices are received, the Company enters the information in the
5 Company's accounting system to be combined with all of the other related expenses.
6 The Company also internally tracks the location, dates, times, and work assignments
7 of the external utilities and contractors, so their invoice information can be compared
8 with internal Company records. After all of the costs are entered into the Company's
9 accounting system, the results are reviewed extensively and checked for accuracy.

10 **Q. HOW DOES THE COMPANY TRACK THE QUANTITIES OF**
11 **MATERIALS INSTALLED DURING THE RESTORATION PROCESS?**

12 A. Each material item issued through the Company storeroom has a unique number.
13 When one or more items are issued, the storeroom includes all of the appropriate
14 accounting codes for the major storm on the issue request. When the job is
15 completed, any excess material is returned to the storeroom, and a credit is issued
16 against the same accounts the material was charged against. At the end of the
17 restoration process, the storeroom has a count of the materials installed during the
18 restoration process. This "As-Built" process is how the Company knows how many
19 poles or transformers, for example, were installed. This is the most efficient way to
20 restore service and keep track of the materials used. See the testimony of Company
21 witness Mitchell, Exhibit TEM-5 for an example of the materials tracked by the
22 Company storeroom.

1 Q. TURNING NOW TO OCC'S COMMENTS ON THE COMPANY'S GROSS
2 REVENUE CONVERSION FACTOR ("GRCF") FOR THE STORM
3 DAMAGE RECOVERY MECHANISM, CAN YOU FIRST DESCRIBE HOW
4 THE COMPANY COMPUTED ITS GRCF?

5 A. Yes, Exhibit F in the Company's Application in this case lists four components:
6 uncollectable accounts expense, commercial activities tax, and both PUCO and
7 OCC assessment fees.

8 Q. PLEASE ADDRESS OCC'S CRITICISM WITH THE COMPANY'S USE OF
9 UNCOLLECTABLE ACCOUNTS EXPENSE FACTOR.

10 A. The OCC proposes to revise the Company's value of 0.414% for uncollectible
11 accounts expense to the factor used in the ESP II case, which is 0.321%.

12 Q. DO YOU CONCUR WITH OCC'S PROPOSED UNCOLLECTIBLE
13 ACCOUNTS EXPENSE FACTOR?

14 A. Yes. While the Company, in its application, had initially used the GRCF from its
15 most recent distribution case, in consideration of the Storm Rider being approved in
16 the Electric Security Plan Case Nos. 11-346-EL-SSO and 11-348-EL-SSO, the
17 Company will agree to use the GRCF developed therein. The uncollectible
18 accounts factor proposed by OCC equals the one from that case. By agreeing to this
19 decrease, customers will realize a decrease of approximately \$65,000 in the GRCF
20 gross up.

21 Q. THE OCC OBJECTS TO THE INCLUSION OF BOTH THE PUCO AND
22 OCC ASSESSMENT FEES IN THE DETERMINATION OF THE GRCF.
23 PLEASE COMMENT.

1 A. On page 15 of their comments, the OCC proposes to eliminate OCC and PUCO
2 assessments from the GRCF based on references to two older cases in which it
3 claims the PUCO has historically referenced when addressing treatment of this
4 issue. OCC appears to be applying the treatment of the OCC and PUCO assessment
5 in a rate case or a complaint about rates to this rider application, which specifically
6 addresses revenues that are incremental to base revenues. The two scenarios are
7 different. In a rate case, the Commission is reviewing costs and operations that all
8 fit into the larger statutory scheme that includes the assessment to fund the
9 Commission and the OCC. In this case, the Commission is considering the
10 recovery of incremental revenues based on costs incurred due to restoration efforts
11 that the Company is seeking to recover under a rider mechanism. Rate case
12 treatment of assessments is not applicable to incremental revenues received under a
13 rider. Assessments are allocated to the utility based on revenues, and revenues
14 increase, the allocation to the utility is higher. But for the incremental revenues
15 received in a rider, the assessment fees paid by the Company would be lower.

16 **Q. DID THE OCC PROPOSE TO ELIMINATE THE COMMERCIAL**
17 **ACTIVITIES TAX FROM THE GRCF?**

18 A. No, the OCC did not propose any elimination of this tax from the GRCF.

19 **Q. DOES THE COMPANY HAVE A RECOMMENDATION FOR THE**
20 **RECOVERY PERIOD FOR THE INCURRED O&M EXPENSES FOR THE**
21 **MAJOR STORMS DESCRIBED HEREIN?**

22 A. Yes. The Company is recommending the incurred O&M expenses be recovered
23 over a period of twelve months. In accordance with the recommendation on billing

1 in the Staff Report filed May 29, 2013 at page 4, the method of billing should be
2 based on a fixed charge as recommended by the Company and not a percentage of
3 the customer's distribution revenue. Attached as Exhibit SJD-2 is a spreadsheet
4 showing the monthly impact on residential and non-residential customers based on
5 this allocation used previously in the Company's gridSMART proceeding (Case No.
6 13-1939-EL-RDR).

7 **Q. IS THE COMPANY REQUESTING A CARRYING CHARGE FOR THE**
8 **EXPENSES THAT HAVE BEEN ON THE COMPANY BOOKS SINCE THE**
9 **MAJOR STORMS THAT OCCURRED IN JUNE AND JULY OF 2012?**

10 A. Yes. In the application, the Company offered to forego a carrying charge for twelve
11 months if the full cost recovery was approved over that same period and completed
12 by April 1, 2013. That commitment would have allowed the Company to recover the
13 full amount of the storm costs incurred in 2012 by April 1, 2014. However, the delay
14 in this proceeding has obviously prevented such recovery over the actual twelve-
15 month time period.

16 As noted in the motion filed August 22, 2013, the Company is requesting the
17 Weighted Average Cost of Capital ("WACC") be used for the carrying charge that
18 would accrue from April 2013 until recovery begins, and continue through a twelve-
19 month recovery period. Using the example provided at page four of Company's
20 motion, the accrual would continue through December 31, 2013, and (assuming
21 recovery would begin for bills rendered after January 1) would continue to accrue as
22 the amounts were recovered over twelve months. See Exhibit SDJ-2 for the
23 calculation. OCC argues that a lower rate such as Ohio Power's cost of long term

1 *debt would be the appropriate carrying charge. But the use of the WACC is*
2 *appropriate in this situation due to the nature of the costs being recovered and to be*
3 *consistent with past carrying cost levels, for example the Distribution Investment*
4 *Rider and gridSMART[®] Rider. The OCC also argues the recovered O&M expenses*
5 *should be allocated to customer classes on a KWh basis; however, the storm damage*
6 *was not incurred on a KWh basis. The storm damage was not unique to any customer*
7 *class; therefore, the Company recommends recovery from all customers on an equal*
8 *basis.*

9
10 **Q. SHOULD THE STORM AMOUNT BE OFFSET BY THE \$20 MILLION**
11 **OHIO POWER WAS OBLIGATED TO SPEND ON TURNING POINT?**

12 **A.** No. This was a suggestion by the OCC in its issues list. The Company cannot
13 overstate the need to recover the O&M expenses prudently incurred and requested for
14 timely recovery in this filing. The \$20 million obligation likely refers to the
15 Company's commitment from a previous SEET case. I have been advised by counsel
16 that this prior commitment is rooted in statute and accounts for a capital investment
17 under the law and not an offset to prudently incurred O&M expenses restoring power
18 to customers as the result of a catastrophic storm. From a policy point of view, the
19 SEET issue will be addressed in other filings and should not be introduced or
20 considered in this filing.

21 **Q. WHAT IS THE IMPACT ON CUSTOMERS FOR RECOVERY OF THE**
22 **STORM COSTS?**

1 A. As provided in Exhibit SJD-2, the monthly impact if the storm costs are recovered
2 over a twelve month period in the manner requested by the Company, a residential
3 customer will pay an extra \$2.85 a month and a non-residential customer will pay an
4 extra \$11.76 a month for the next 12 months.

5 **Q. PLEASE DISCRIBE THE CALCULATIONS SHOWN IN EXHIBIT SJD-2.**

6 A. The calculation of the customer charge for residential and non-residential customers
7 that the Company is proposing in this case is shown in four parts of SJD-2:

8 I. Calculation of Monthly Recovery Charge - Totals the recoverable costs,
9 carrying charges for the adjudication and recovery periods, and a revenue tax
10 amount gross up for the recoverable costs, and calculates a residential and non-
11 residential monthly customer charge based on the ratio of base distribution
12 revenues and customer counts.

13 II. Known Adjustments to Requested Revenue Requirement - This section
14 takes the current ask and updates it for specific activity incurred after the
15 November 30, 2012 cutoff date of the application and intervener adjustments
16 agreed to by the Company. This amount is grossed by the WACC based on
17 carrying charges described in Part IV, and the GRCF for revenue taxes is
18 applied to this sub-total to determine the total adjusted requested revenue
19 requirement.

20 III. Gross Revenue Conversion Factor - Shows the calculation of the factor
21 used in Part II. This factor only reflects revenue based taxes, assessments and
22 expenses. The applicable factors were provided in the testimony of Company

1 witness Renee Hawkins, as filed in Exhibit RVH-1 in Case No. 11-0346-EL-
2 SSO *et. al.*

3 IV. Calculation of Carrying Charges - supports the carrying charges applicable
4 to the nine month adjudication period proposed in the Company's August 22,
5 2013 motion, and those applicable to the proposed twelve month recovery
6 period. The pre-tax WACC rate used in this calculation is also taken from
7 Exhibit RVH-1. It is a pre-tax rate, thus it only reflects income taxes related to
8 the carrying charge, and does not include the revenue-based gross-ups, which
9 will be assessed on the total adjusted requested revenue requirement, as
10 discussed in Part III.

11 **Q. WHAT ARE THE CONSEQUENCES IF THE COMPANY IS NOT FULLY**
12 **REIMBURSED FOR THE MAJOR STORM COSTS?**

13 A. As previously stated, the Company has made prudent decisions during emergency
14 conditions to utilize outside utilities and contractors to restore electric service as
15 safely and as quickly as possible. Mutual assistance is a common best practice and
16 the foundation of major storm restoration efforts for the electric utility industry. This
17 practice is continuously being improved for faster deployment of external resources,
18 at a reasonable cost. If the Company is denied recovery of these costs, the
19 consequences will be the use of fewer external resources in the future, which will
20 unfortunately lengthen the restoration time in the most catastrophic of storms. It will
21 also have a direct negative outcome on the industry practice of mutual assistance and
22 the state's economy, as described in Company witness Kirkpatrick's testimony. It
23 will reduce the amount of O&M available to perform needed operation and

1 maintenance activities, which will have a negative impact on the future reliability of
2 the distribution system. Bottom line, if the Commission devalues the resources
3 utilities use to safely restore power to customers as soon as practical after major
4 storms, then utilities will not use as many resources and restoration times will be
5 slower.

6 **Q. DOES THIS CONCLUDE YOUR PREFILED TESTIMONY?**

7 **A. Yes.**

EXHIBIT SJD-1

9. Please indicate if OCC has a policy on room occupancy for its employees or agents traveling overnight and needing a hotel/motel room.

RESPONSE:

OCC objects to this interrogatory because it is irrelevant to the subject matter of this proceeding and is not reasonably calculated to lead to the discovery of admissible evidence. In this proceeding, the PUCO must determine whether the costs incurred by Ohio Power for storm restoration during the three storms in 2012 were reasonable and prudent. OCC's travel policies are irrelevant to the PUCO's determination.

SUPPLEMENTAL RESPONSE (July 26, 2013):

Without waiving any specific and/or general objection, OCC responds as follows:

The Office of Budget and Management's (OBM) rule on reimbursement of travel expenses for state agents does not mandate that state agents have to share lodging with a another state agent (when one or more state agents require overnight lodging at the same time/place) to be reimbursed for lodging expenses for state travel. OCC employees are reimbursed for travel expenses in accordance with OBM's rule on travel reimbursement—Ohio Adm. Code 126-1-02.

EXHIBIT SJD-2

Storm Recovery Rider Charges Allocated on Base Distribution Revenue and Charged as a Per-Bill Rate

I. Calculation of Monthly Recovery Charge

		Adjusted Requested Recovery	\$	60,803,974	
		Carrying Costs - During Adjudication	\$	5,001,493	
		Carrying Costs - During Recovery	\$	3,600,500	
		GRCF	\$	513,677	
			\$	69,919,643	
Residential Base Distribution	\$	397,598,956	Residential Revenue Requirement	\$	43,517,436
Non-Res Base Distribution	\$	241,224,918	Non-Res Revenue Requirement	\$	26,402,207
		Residential Customers	1,273,360		34.18
		Non-Residential Customers	187,036		141.16
		Residential Customers	Monthly Rate	\$	2.85
		Non-Residential Customers	Monthly Rate	\$	11.76

II. Known Adjustments to Requested Revenue Requirement

Requested Recovery - March 1, 2013	\$	61,001,384
Refunds Pike	(52,153)	
Refunds Storm Services	(77,396)	
		(129,549)
Remove Hats		(35,687)
Remove Linen Charge from Storm Service Invoice		(32,175)
Adjusted Requested Recovery	\$	60,803,974
Pre-tax WACC Carrying Charge from April 2013 through December, 2013 as noted in August 22nd Motion		5,001,493
12 Month Carrying Charge based on Pre-tax WACC		3,600,500
Adjusted Recovery with Carrying Charges		69,405,966
Gross Revenue Conversion Factor		100.740% = \$513,677
Total Adjusted Requested Recovery	\$	69,919,643

Storm Recovery Rider Charges Allocated on Base Distribution Revenue and Charged as a Per-Bill Rate

III. Gross Revenue Conversion Factor (A)

Operating Revenues		100.000%
Less:		
Uncollectible Accounts Expense	0.321%	
Commercial Activities Tax	0.260%	
PUCO Annual Assessment	0.1226%	
OCC Annual Assessment	0.031%	0.734%
Income Before Income Tax		89.268%
Gross Revenue Conversion Factor (100% / 99.265533%)		100.740%

(A) Component rates for Gross Revenue Conversion Factor from R. Hawkin's testimony in ESP Modified case filed March 14, 2012 and approved for use in the DIR calculation

IV. Carrying Charge

Pre-tax WACC Rate: 10.93% (B)

During Adjudication as Requested in August 22nd Motion.

April 2013	555,721
May	555,721
June	555,721
July	555,721
August	555,721
September	555,721
October	555,721
November	555,721
December	555,721
Total Carrying Charges	5,001,493

During 12 Month Recovery Period

Recovery Period	Recovery Balance	Rate	Monthly Carrying Charge
Month 1	60,803,974	0.9110%	553,923
Month 2	55,736,978	0.9110%	507,763
Month 3	50,669,978	0.9110%	461,603
Month 4	45,602,980	0.9110%	415,442
Month 5	40,535,982	0.9110%	369,282
Month 6	35,468,985	0.9110%	323,122
Month 7	30,401,987	0.9110%	276,962
Month 8	25,334,989	0.9110%	230,801
Month 9	20,267,991	0.9110%	184,641
Month 10	15,200,993	0.9110%	138,481
Month 11	10,133,996	0.9110%	92,321
Month 12	5,066,998	0.9110%	46,160
Carrying Charge During One Year Recovery Period			3,600,500

(B) Pre-tax WACC from R. Hawkin's testimony in ESP Modified case filed March 14, 2012 and approved for use in the DIR calculation including a 10.2% ROE. Does not include revenue based gross-up, which will be assessed on the total adjusted requested revenue requirement, including carrying charges.

CERTIFICATE OF SERVICE

The undersigned hereby certifies that a true and correct copy of Ohio Power Company's Pre-Filed Direct Testimony of Selwyn J. Dias has been served upon the below-named counsel and Attorney Examiners by electronic mail to all Parties this 18th day of November, 2013.

/s/ Matthew J. Satterwhite
Matthew J. Satterwhite

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This foregoing document was electronically filed with the Public Utilities

Commission of Ohio Docketing Information System on

11/18/2013 4:51:15 PM

in

Case No(s). 12-3255-EL-RDR

Summary: Testimony Prefiled Direct Testimony of Selwyn J. Dias on Behalf of Ohio Power Company electronically filed by Mr. Matthew J Satterwhite on behalf of Ohio Power Company

COMPANY EX. NO. 5

**BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of the Application of)	
Ohio Power Company to Establish)	Case No. 12-3255-EL-RDR
Initial Storm Damage Recovery Rider)	
Rates.)	

**PREFILED DIRECT TESTIMONY OF
THOMAS E. MITCHELL
ON BEHALF OF
OHIO POWER COMPANY**

Filed November 18, 2013

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THOMAS E. MITCHELL

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**BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO
DIRECT TESTIMONY OF
THOMAS E. MITCHELL
ON BEHALF OF
OHIO POWER COMPANY**

I. PERSONAL DATA

Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A. My name is Thomas E. Mitchell and my business address is 1 Riverside Plaza
Columbus, Ohio 43215.

Q. ON WHOSE BEHALF ARE YOU TESTIFYING IN THIS PROCEEDING?

A. I am testifying on behalf of Ohio Power Company (OPCo) or referred to as AEP Ohio
or the Company.

II. BUSINESS EXPERIENCE

Q. BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?

A. I am employed by American Electric Power Service Corporation (AEPSC), a
subsidiary of American Electric Power Company, Inc. (AEP), as Managing Director
of Regulatory Accounting Services. AEP is the parent company OPCo.

**Q. WHAT ARE YOUR RESPONSIBILITIES AS MANAGING DIRECTOR OF
REGULATORY ACCOUNTING SERVICES?**

1 A. My primary responsibilities include providing the AEP System operating subsidiaries,
2 including OPCo, with accounting support for regulatory filings. This support
3 includes the preparation of cost-of-service adjustments, accounting schedules, and
4 accounting testimony. I direct a group of professionals who provide accounting
5 expertise, compile necessary historical accounting schedules, present expert
6 accounting testimony and respond to data requests in connection with rate filings with
7 eleven regulatory commissions and the Federal Energy Regulatory Commission
8 (FERC).

9 **Q. PLEASE DESCRIBE YOUR EDUCATIONAL BACKGROUND AND**
10 **PROFESSIONAL EXPERIENCE.**

11 A. I received a Bachelor of Science Degree in Accounting from Virginia Polytechnic
12 Institute and State University (Virginia Tech) in 1977. I also hold a Master of
13 Business Administration Degree from Virginia Tech and a Bachelor of Arts Degree in
14 Government from the University of Notre Dame. I have been a Certified Public
15 Accountant since 1978. I was first employed by Appalachian Power Company
16 (APCo) in 1979, an affiliated operating company of OPCo and, except for
17 employment with Norfolk Southern Corporation as an Assistant Accounting Manager
18 (1984-1985), have held various positions in accounting continuously since that date.
19 In 1998, I was promoted to Director, Accounting Policy & Research and in 2008, I
20 was promoted to my present position as Managing Director of Regulatory Accounting
21 Services. I have served as Chairman of the Accounting Standards Committee of the
22 Edison Electric Institute (EEI) and am currently Chairman of the Joint Accounting

1 Liaison Committee of the EEI which meets annually with the FERC Accounting Staff
2 to discuss accounting issues of mutual interest to EEI and the FERC.

3 **Q. HAVE YOU PREVIOUSLY TESTIFIED BEFORE THIS COMMISSION?**

4 A. Yes, I recently testified for both Columbus Southern Power Company (CSP) and
5 OPCo in the 2009 Significantly Excessive Earnings Test (SEET) proceedings, Case
6 No. 10-1261-EL-UNC. I have also recently filed accounting testimony for both CSP
7 and OPCo (collectively referred to as AEP Ohio in the past) for approval of their
8 Electric Security Plan (ESP) in Case No. 11-346-EL-SSO and Case No. 11-349-EL-
9 AAM for CSP and Case No. 11-348-EL-SSO and Case No. 11-350-EL-AAM for
10 OPCo. Also, I have filed testimony in the distribution base rate cases in Case Nos.
11 11-351-EL-AIR for CSP and 11-352-EL-AIR for OPCo. In addition, I have filed
12 accounting testimony and testified on behalf of other AEP affiliates including APCo
13 and Wheeling Power Company (also an AEP affiliate) before the Public Service
14 Commission of West Virginia, and on behalf of APCo before both the Virginia State
15 Corporation Commission and the FERC. I have also filed accounting testimony on
16 behalf of Indiana & Michigan Power Company (also an AEP affiliate) before the
17 Indiana Utility Regulatory Commission and for Kentucky Power Company (also an
18 AEP affiliate) before the Kentucky Public Service Commission.

19
20 **III. PURPOSE OF TESTIMONY**

21 **Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS PROCEEDING?**

22 A. The purpose of my testimony is to support the recovery of the costs incurred as a
23 result of the Major Storms as outlined in the Application filed in this docket on

1 December 21, 2013 and supplemented on March 1, 2013. I will address accounting
2 comments of the Public Utilities Commission of Ohio (PUCO) Staff and the Office of
3 Ohio Consumers' Counsel (OCC) regarding the recovery of cost of three major storm
4 totaling \$61 million that the Company has requested to recover in this case to
5 establish the initial Storm Damage Recovery Rider Rates (Storm Rider). I will
6 address various accounting issues including the overtime component of the \$5 million
7 major storm base rate level threshold (and used for purposes of regulatory accounting
8 over/under recovery) established in the distribution base rate cases in Case Nos. 11-
9 351-EL-AIR and 11-352-EL-AIR and AEP Ohio's Standard Service Offer (SSO) in
10 Case Nos. 11-346-EL-SSO and 11-348-EL-SSO. I will briefly address the
11 Company's accounting for refunds and credits from vendors. My testimony will also
12 support the Company's accounting approach to determining the proper split between
13 capital and O&M costs for the major storms in this case. Finally, I also address the
14 PUCO Staff's and OCC's accounting comments included in their recent lists of non-
15 binding issues filed in November 2013

16 **Q. ARE YOU SPONSORING ANY EXHIBITS IN YOUR TESTIMONY?**

17 Yes. I am sponsoring the following Exhibits:

18 Exhibit TEM-1: Hecker ESP Testimony

19 Exhibit TEM-2: Staff's Exclusions from Storm Threshold

20 Exhibit TEM-3: Overtime Included in \$5 Million Storm Threshold

21 Exhibit TEM-4: OCC's Supplemental Responses and Objections to OPCo's First Set
22 of Interrogatories, Request for Admissions and Request for Production of Documents

23 Exhibit TEM-5: Response to Staff Data Request 10-3

1 I also support the Application filed in this docket on December 21, 2012 and
2 supplemented on March 1, 2013 (Company Exhibit 1 and Exhibit 1a respectively)
3 and provide updated or more specific information.
4

5 **IV. ACCOUNTING COMMENTS RELATED TO PUCO STAFF'S INITIAL**
6 **COMMENTS PRIOR TO STAFF'S LIST OF NON-BINDING ISSUES**

7 **Q. CAN YOU FIRST COMMENT ON THE STAFF'S SUMMARY OF OPCO'S**
8 **REQUESTED TOTAL AMOUNT TO RECOVER?**

9 **A.** Yes, first to be clear, the amount of deferred storm damages at issue in this
10 proceeding is \$61 million. The Staff referenced the Company's original filing dated
11 December 21, 2012 requesting recovery of \$61.8 million. However, the Staff did not
12 take into account the Company's March 1, 2013 filing in this case in which OPCo
13 decreased the total request by \$0.8 million to \$61 million (before gross-up to a
14 requested revenue value of \$61.5 million) due to an offsetting increase in the
15 calculation of the capital portion of the Derecho storm. Although the total storm
16 costs remain unchanged, the Operations and Maintenance (O&M) expense portion at
17 issue in this case decreased by approximately \$0.8 million with a corresponding
18 increase to the capital amount that is not included for recovery in this case. The \$61
19 million of deferred incremental O&M major storm costs is net of the Commission
20 approved \$5 million threshold established in the Company's base distribution rates.

21 **Q. HOW DO YOU RESPOND TO THE STAFF'S RECOMMENDATION TO**
22 **DECREASE O&M FOR INTERNAL LABOR OF \$675,597 TOGETHER**
23 **WITH A LABOR OVERHEAD LOADINGS OF \$176,236, RELATED TO**

1 **THEIR VIEW THAT THE FIRST 40 HOURS OF A WEEK WOULD BE PAID**
2 **BY CUSTOMERS IN BASE RATES?**

3 A. The Staff recommendation is inconsistent with OPCo policy and the structure of the
4 existing storm recovery mechanism. The \$5 million major storm base rate level
5 threshold (hereafter referred to as "threshold") includes internal labor for overtime
6 paid. In order to be consistent with the structure established by the Commission that
7 determined the \$5 million threshold, no major storm internal labor for overtime
8 should be excluded. Consistency is important to maintain comparability with the
9 Commission approved \$5 million threshold. Company witness Dias discusses the
10 Company's overtime policy which would determine the amount of internal labor for
11 overtime for major storm events.

12 Q. **CAN YOU FIRST CLARIFY THE ORIGIN OF THE COMMISSION**
13 **APPROVED \$5 MILLION THRESHOLD?**

14 A. Yes. The \$5 million threshold approved by the PUCO was based on Staff witness
15 Hecker's testimony in AEP Ohio's SSO in Case Nos. 11-346-EL-SSO and 11-348-
16 EL-SSO which is attached as Exhibit TEM-1 (Hecker ESP Testimony), specifically
17 page 2 lines 13 and 14. The calculation of the \$5 million threshold was the average
18 of incremental storm expenses incurred over various periods consisting of: \$1.3
19 million for CSP (average of 2006, 2008 and 2010) and \$3.7 million for OPCo
20 (average of 2006, 2007, 2008 and 2010). These average amounts resulted from
21 Staff's use of different years to be included in the average as well as the exclusion of
22 certain costs (such as regular straight time labor but not any internal overtime
23 labor) by Staff from Company amounts filed in the SSO case related to "...labor

1 incurred that was not incremental to storms (and would have been incurred anyway),
2 or was incentive-based pay and benefits.” (Exhibit TEM-1 page 3 lines 3 – 5). See
3 Exhibit TEM-2 which illustrates the components of Staff’s \$1.353 million exclusion
4 of costs in their calculation of the \$5 million storm threshold, none of which relate to
5 overtime.

6 **Q DID STAFF’S RECOMMENDED \$5 MILLION THRESHOLD FOR**
7 **INCREMENTAL MAJOR STORM EXPENSES INCLUDE COMPANY**
8 **OVERTIME?**

9 A. Yes, Staff’s \$5 million threshold average excluded regular labor, but included all paid
10 overtime (based on Company policies discussed by Company witness Dias) as
11 recorded in the respective years. The threshold was also supported in the CSP and
12 OPCo Staff reports which were accepted in the Commission approved distribution
13 base cases Stipulation in AEP Ohio Case Nos. 11-351-EL-AIR for CSP and 11-352-
14 EL-AIR for OPCo.

15 **Q. HOW MUCH WAS THE INTERNAL LABOR OVERTIME COMPONENT**
16 **OF THE \$5 MILLION THRESHOLD THAT STAFF INCLUDED?**

17 A. Please refer to Exhibit TEM-3 which shows the overtime component of the \$5 million
18 threshold was approximately \$1.4 million which is 28% of the total threshold.

19 **Q. WHAT IS THE RELEVANCE TO THIS CASE OF PAID COMPANY**
20 **OVERTIME BEING INCLUDED IN THE \$5 MILLION THRESHOLD?**

21 A. The proposed Staff adjustments to recharacterize some portion of the paid overtime as
22 “straight time labor” cost category are inconsistent with how the \$5 million threshold
23 was determined. The Company’s request is for the amount of incremental storm

1 damage in excess of the \$5 million threshold, and it is not appropriate to redefine the
2 standard after it has been approved by the Commission.

3 Q. IF THE COMMISSION WOULD CONCUR WITH STAFF'S PROPOSED
4 ADJUSTMENT TO RECHARACTERIZE SOME INCURRED OVERTIME IN
5 THIS CASE AS STRAIGHT TIME LABOR, SHOULD THIS EFFECTIVELY
6 RESULT IN A DECREASE IN THE AVERAGE THRESHOLD (DUE TO THE
7 REDUCTION FOR RECHARACTERIZED OVERTIME) WITH AN
8 OFFSETTING INCREASE IN THE COMPANY'S REQUEST FOR
9 RECOVERY OF INCURRED MAJOR STORM EXPENSES?

10 A. Yes, if the Commission concurs with Staff's argument that overtime should only
11 apply after 40 hours worked, an adjustment to decrease overtime related to the first
12 40-hours incurred by Company personnel in the respective years used to establish the
13 average would reduce the \$5 million threshold, which would increase the eligible
14 deferred major storm damage expense. Note however, that Staff made no such
15 recharacterization of overtime proposal when the \$5 million threshold was set and the
16 information was available and provided to Staff. Nor did Staff recognize in this case,
17 that any decrease from eligible major storm costs would affect the \$5 million
18 threshold (which had included all paid overtime). Staff's proposal is mistimed and
19 incomplete. The historical \$5 million average has been approved by the PUCO and it
20 included all Company personnel overtime. If Staff now recommends in this
21 proceeding, converting incurred Company paid overtime to straight time, it must
22 recommend a comparable decrease (based on an amount of apparently now disputed

1 historical overtime) in the \$5 million threshold, which if adjusted, would increase the
2 Company's deferred incremental storm costs.

3
4 **V. ACCOUNTING COMMENTS RELATED TO OCC'S INITIAL COMMENTS**

5 **PRIOR TO OCC'S LIST OF NON-BINDING ISSUES**

6 **Q. CAN YOU FIRST COMMENT ON OCC'S SUMMARY OF OPCO'S**
7 **REQUESTED TOTAL AMOUNT TO RECOVER?**

8 A. Yes, OCC correctly referenced the Company's revised March 1, 2013 filing,
9 Statement 5 which calculates the total revenue request of \$61.5 million including a
10 gross-up of \$0.5 million on the incurred \$61 million in previously deferred
11 distribution expenses for major storm repairs in 2012. Consistent with my comments
12 above related to the Staff, I will provide comments on the OCC's initial comments
13 related to certain of their recommended adjustments to the Company's requested
14 recovery, on the basis of cost amounts before the gross-up to a revenue requirement.

15 **OCC Initial Comments on Refunds and Credits from Vendors**

16 **Q. OCC'S INITIAL COMMENTS RECOMMENDED THAT REFUNDS AND**
17 **BILLING ADJUSTMENTS TOTALING \$2.1 MILLION (OCC COMMENTS,**
18 **SECTION B.2.) SHOULD BE CREDITED AGAINST THE INCREMENTAL**
19 **DEFERRED STORM COSTS AND REDUCE OPCO'S STORM DAMAGE**
20 **EXPENSE. PLEASE ADVISE HOW THESE AMOUNTS WERE CREDITED**
21 **TO THE DEFERRED STORM COSTS.**

22 A. The \$2.1 million in question consists of refunds from Pike of \$1.2 million and
23 \$753,041, both of which the Company accrued as receivables in October 2012 (and

1 which reduced the storm deferral) as well as \$52,153 received from Pike in January
2 2013 and credited to the deferral. Note also that in Responses and Objections to Ohio
3 Power Company's First Set of Interrogatories, Request for Admission and Request
4 for Production of Documents filed by OCC on July 22, 2013 (Exhibit TEM-4),
5 subsequent to OCC initial comments, the OCC admitted on page 16 that no further
6 reduction to storm costs be made for refund checks issued by Pike Electric, LLC
7 totaling \$1,252,153 and on pages 16 – 17, OCC also indicated that no further
8 reduction related to the \$753,041 was necessary. The remaining refund amount at
9 issue in OCC's response on page 17 of \$44,982 was reclassified to Wheeling Power
10 Company in November 2012 and which reduced the storm deferral.

11 **Q. PLEASE COMMENT ON OTHER REFUNDS CREDITED TO THE**
12 **DEFERRAL.**

13 A. The following refunds were credited to the deferral: 1) \$311,932 from United Pole
14 Technologies which reduced the deferral in November 2012 and 2) \$77,396 received
15 from Storm Services in September 2013 which reduced the deferral in October 2013.

16 **Q. DID THE COMPANY ANTICIPATE THAT FUTURE COSTS OR VENDOR**
17 **REFUNDS MIGHT OCCUR WHEN THE COMPANY FILED ITS REQUEST**
18 **FOR RECOVERY, AND HOW DID IT PLAN TO ACCOUNT FOR SUCH**
19 **DIFFERENCES?**

20 A. Yes, the Company's Application (item 28 pages 16 and 17) proposes that the Storm
21 Damage Recovery Rider (SDRR) be reconciled to the actual expenses six months
22 after the SDRR becomes effective. Additionally, the Company currently practices
23 over/under accounting for the difference between the annual \$5 million threshold and

1 incurred major incremental storm expense. This regulatory accounting practice,
2 following Financial Accounting Standards Board (FASB) Accounting Standards
3 Codification (ASC) 980, records any difference as either a regulatory liability or
4 regulatory asset. The Company has recorded a regulatory asset for the requested \$61
5 million of 2012 major storm incremental O&M.

6 **Q. WHAT HAPPENS IF THERE ARE ANY ADDITIONAL CREDITS OR**
7 **CHARGES RELATED TO THE 2012 DEFERRED STORM COSTS SOUGHT**
8 **IN THIS PROCEEDING?**

9 A. Should any subsequent credits be realized, they would reduce that balance while any
10 additional charges would increase the balance, with any difference between the storm
11 damage revenue authorized by the PUCO and the recorded regulatory asset would
12 remain for Commission resolution.

13 **OCC Initial Confidential Comments Related to Split of Costs between Capital and**
14 **O&M**

15 **Q. OCC CONFIDENTIAL COMMENTS ON THE COMPANY'S SPLIT**
16 **BETWEEN CAPITAL AND O&M (OCC COMMENTS, SECTION C.4.) AND**
17 **RECOMMENDS THAT "THE PUCO SHOULD REDUCE THE AMOUNT**
18 **OHIO POWER SEEKS TO COLLECT FROM CUSTOMERS THROUGH**
19 **THE RIDER BY MAKING A MORE APPROPRIATE SPLIT BETWEEN**
20 **CAPITAL AND O&M". PLEASE PROVIDE AN OVERVIEW OF THE**
21 **COMPANY'S APPROACH.**

22 A. The accounting for major storms recognizes that a detailed accounting of the work
23 performed for major storms is more accurate after all the work is finished and an

1 accurate assessment (described as “as-built”) of the distribution capital items can be
2 made. Company witness Dias explains that this as-built process allows for the most
3 efficient storm restoration efforts while providing an accurate accounting record of
4 the costs captured in distribution storm work orders. The as-built final determination
5 relates to the calculation of the capital costs based on the quantity of actual property
6 units installed at cost adjusted values for additional storm costs.

7 **Q. DID THE COMPANY USE THE SAME ACCOUNTING METHOD TO SPLIT**
8 **CAPITAL AND O&M COSTS FOR ANY PAST MAJOR STORMS?**

9 A. Yes, the Company used the same accounting methodology in the determination of the
10 2008 Hurricane Ike costs approved by the PUCO for recovery as part of the
11 Distribution Asset Recovery Rider (DARR) and later securitized on August 1, 2013.

12 **Q. CAN YOU PLEASE PROVIDE SOME BACKGROUND HOW ON CAPITAL**
13 **ACCOUNTING IS PERFORMED FOR DISTRIBUTION LINE PROPERTY?**

14 A. The Company accounts for its distribution line property using a mass property
15 accounting system where assets such as poles, cross arms and arrestors are not
16 segregated by location, as would be assets at a distribution station for example. Mass
17 property accounting systems are utilized regularly by utilities for assets with large
18 volumes and typically low unit price.

19 **Q. DID THE COMPANY PROVIDE ITS AS- BUILT POLICY IN RESPONSE TO**
20 **A DATA REQUEST IN THIS PROCEEDING?**

21 A. Yes, the Company provided its as-built policy as well as its support for the capital
22 determination for the Derecho storm through its response to Staff data request set 10-
23 3 (Exhibit TEM-5). The as-built calculation for the Derecho storm capital costs

1 resulted in construction costs of \$15 million and removal costs of \$2 million which
2 totals \$17 million and supports the \$17 million displayed for the capital component of
3 the Derecho storm in the Company's revised filing. Again, these capital amounts are
4 not requested for recovery in this proceeding.

5 **Q. PLEASE DESCRIBE THE PROCESS THE COMPANY USES TO**
6 **DETERMINE THE CAPITAL AS-BUILT AMOUNT RELATED TO A**
7 **MAJOR STORM.**

8 A. As described in Exhibit TEM-5, major storm work orders are established to capture
9 the costs of storm restoration work. Initially, the work orders are established with the
10 following controls: 1) "M" for maintenance, 2) "7" for capital, 3) "8" for removal and
11 (4) "0 (zero)" for all other costs pending allocation. Material is charged directly to
12 the applicable "M", "7", or "8" control. Labor, meals, lodging, outside services, and
13 other costs are initially charged to the "0 (zero)" control and then allocated monthly
14 for financial reporting and storm cost tracking purposes between capital, removal and
15 maintenance based on historic percentages according to the nature of the storm as
16 determined by distribution operations. For the three storms in this proceeding, the
17 preliminary split between capital and O&M was as follows:

Major Event	O&M %	Capital % (Including Removal)
Derecho wind storm 6/29	75	25
Thunderstorm 7/18	92	8
Thunderstorm 7/26	92	8

1 Following the compilation of all costs and determination of total retirement units, the
2 final step for major storms exceeding \$1 million (Derecho wind storm and the July
3 26, 2012 major storm) in the split of capital/maintenance accounting is the as-built
4 phase which involves assigning a cost to the actual quantity of retirement units
5 installed and adjusting the estimated split between capital, removal and maintenance
6 that was previously recorded in the accounting records.

7 **Q. TO CLARIFY IS THE SEPARATION BETWEEN CAPITAL AND**
8 **MAINTENANCE FOR MAJOR STORM WORK INITIALLY DONE ON AN**
9 **ESTIMATED BASIS AND THEN TRUED UP BASED ON ACTUAL**
10 **RETIREMENT UNITS INSTALLED?**

11 A. Yes, as indicated in my testimony, initially the cost classification between capital and
12 O&M is estimated on historical percentages which provides for the tracking of the
13 large volume of transactions and personnel costs associated with the major storm.
14 This allows storm personnel to focus on storm restoration and as discussed by
15 Company witness Dias.

16 **Q. FOCUSING ON THE FINAL AS-BUILT PROCESS, PLEASE FIRST**
17 **DESCRIBE THE RETIREMENT UNITS USED BY THE COMPANY.**

18 A. The retirement units are the component units of the Company's capital assets. In
19 accordance with the Federal Energy Regulatory Commission (FERC) Uniform
20 System of Accounts, utilities determine the individual level of component costs or
21 retirement units of their capital assets, such as poles and conductors. Installation of
22 these items will result in a capital cost and a retirement of a previously capitalized
23 cost.

1 **Q. FOR THE CAPITAL ITEMS INSTALLED FOR THE STORM**
2 **CALCULATION OF THE AS BUILT PROCESS IN THIS PROCEEDING,**
3 **HOW DID THE COMPANY DETERMINE THE QUANTITY?**

4 A. As described by Company witness Dias, the Distribution personnel compile the actual
5 quantities of installed retirement units from their operational records.

6 **Q. ONCE THE ACTUAL QUANTITIES OF RETIREMENT UNITS ARE**
7 **KNOWN, HOW ARE THEY PRICED IN ORDER TO DETERMINE THE AS-**
8 **BUILT CAPITAL AMOUNT?**

9 A. The following steps are performed: 1) the quantity of retirement units is multiplied
10 by the prior year actual cost to install the units to determine the total average installed
11 cost of each retirement unit; 2) the installed cost of each retirement unit is separated
12 into labor and non-labor components based on the prior year labor percentage; 3) the
13 labor component is multiplied by a factor depending on the nature of the storm to
14 give effect to the overtime and related significant costs that impact the capital costs of
15 a major storm; and 4) to arrive at the final as-built capital cost, a total is calculated
16 consisting of the adjusted labor component discussed in 3) and the non-labor
17 component.

18 **Q. FOR STORMS LARGER THAN \$25 MILLION, ARE THERE ANY**
19 **ADDITIONAL COMPONENTS OF THE AS-BUILT ESTIMATE?**

20 A. Yes, for major storms larger than \$25 million such as the Derecho storm, the
21 Company also calculates adjustments to both the capital and removal costs for the
22 amount of distribution labor related to the installation and removal of distribution line
23 transformers.

1 **Q. WHY ARE THESE ADJUSTMENTS INCLUDED IN DETERMINING THE**
2 **AS-BUILT AMOUNT?**

3 A. The material cost of distribution transformers are already capitalized when purchased.
4 Thus, they are not separately listed as a retirement unit for the as-built calculation.
5 However, the additional labor to install and remove distribution line transformers in
6 large major storms should be included in the total as-built calculation so as not to
7 understate the cost of the capital work performed since the additional related labor
8 was charged to the storm capital work orders.

9 **Q. HOW ARE THE DISTRIBUTION LINE TRANSFORMER COSTS**
10 **CALCULATED?**

11 A. The labor costs are calculated in a similar manner as the labor costs for retirement
12 units where the Company's non-storm labor and overhead rates for distribution
13 transformer installation and removal are increased to reflect the additional work hours
14 due to the severity of working conditions and overtime costs.

15 **Q. IS THERE A SIMILAR PROCESS FOR THE AS-BUILT REMOVAL COST**
16 **ELEMENT OF THE MAJOR STORM COSTS?**

17 A. Yes, the Distribution Operations Support group obtains a work management as-built
18 report that estimates the retirement costs based on the installed units described above.
19 This amount is multiplied by the same factor used for the installation costs. The
20 calculated costs are then compared to the removal costs included in the work order to
21 determine the amount of the necessary adjustment.

1 **Q. HOW DO YOU RESPOND TO THE OCC’S COMMENTS ON PAGE 19**
2 **WHICH STATE THAT “THERE WAS NO ACCOUNTING FOR CAPITAL**
3 **COSTS UNTIL THE WORK WAS OVER.”**

4 A. This is not accurate, as discussed above. Monthly, the costs of a major storm are
5 recorded in the Company’s financial records, using the estimated capital, retirement
6 and maintenance amounts (prior to the as-built final determination). These estimated
7 amounts are trued-up following the determination of the as-built capital amounts.

8 **Q. HOW DO YOU RESPOND TO THE OCC’S CRITICISM OF THE**
9 **MULTIPLIER FACTOR (FOR EXAMPLE, 2.0 FOR THE DERECHO**
10 **MAJOR STORM) APPLIED TO LABOR AND INDICATES IT DOES NOT**
11 **ALLOW FOR ADDITIONAL SUPPORTING COSTS SUCH AS MEALS,**
12 **HOUSING, ETC?**

13 A. I disagree with OCC’s criticism. The multiplier applied to the labor component of the
14 total cost for each retirement unit is a fully compensating value not only for the
15 additional labor (overtime including contractor rates) but also the related support
16 costs. The fact that the multiplier is applied to a labor value does not mean the
17 product is labor only. The additional amount due to the multiplier is intended to
18 compensate for both the additional labor cost due to overtime and contractor rates
19 during a major storm as well as the attendant costs such as lodging and meals. The
20 labor portion of the capital and retirement costs serves as a base to be uplifted and
21 then added to the non-labor costs in order to arrive at the total costs. The 2.0 factor is
22 based on historical distribution major storm costs data for AEP with the non-labor
23 major storm costs expressed in relationship to the major storm cost labor.

1 **Q. IS THERE A SIMILAR PROCESS THAT OPCO USES FOR NON-STORM**
2 **DISTRIBUTION LINE WORK IN ORDER TO ASSIGN COSTS BETWEEN**
3 **O&M, CAPITAL AND RETIREMENT?**

4 A. Yes, the Company uses a Compatible Unit System (CUS) to post the O&M and
5 capital related to distribution line work orders. The CUS is driven by the work
6 performed by distribution personnel and includes a final true-up to the actual work
7 performed from the original estimated work plan. The CUS initially issues
8 documents including stores issuance records and standard cost estimates to complete
9 distribution line jobs. Distribution personnel charge actual material directly to the
10 respective work order controls for maintenance O&M, capital and retirement while
11 other costs including labor are initially charged to the zero work order control to be
12 allocated based on the percentage of work done for these three respective cost
13 categories. The final allocation of the zero work order control to O&M, capital and
14 retirement is based on a distribution "red-line process" that accounts for actual
15 quantities of material installed instead of the estimated CUS quantities which
16 produces a revised CUS split of the zero work order control. For example, if two
17 poles were actually installed instead of one pole, a red-line change would be made by
18 distribution personnel in order to adjust the CUS estimates which will adjust the non-
19 material allocation applied to actual costs among O&M, capital and retirement to
20 reflect actual field experience and activity.

21 **Q. IS THE PROCESS OF THE AS-BUILT STORM ACCOUNTING WHICH IS**
22 **AT ISSUE IN THIS CASE SIMILAR TO THE ACCOUNTING FOR THE**

1 **COMPANY'S NON STORM DISTRIBUTION LINE WORK WHICH USES**
2 **THE CUS AND THE REDLINE PROCESS?**

3 A. Yes both processes account for actual work performed using incurred costs.
4 Distribution accounting for mass property in major storms can only be performed
5 after the work is completely done. Prior to the finalization of the as-built capital
6 amounts, monthly accounting based on estimates is performed as described earlier in
7 my testimony. As discussed by Company witness Dias, the priority during storm
8 recovery is the restoration of service in a safe and timely manner. It is not practical to
9 determine the split between capital and O&M on individual contractor invoices or for
10 internal labor at the time the work is done. The Company's distribution accounting
11 system including the as-built process for major storm restoration accurately
12 determines the amount of capital costs and is consistent with the manner applied to
13 the determination of the incremental costs for Hurricane Ike as previously discussed

14 **Q. HOW DO YOU RESPOND TO OCC COMMENTS ON PAGE 21 THAT**
15 **IMPLY THE COMPANY'S CAPITAL COSTS MAY BE UNDERSTATED?**

16 A. The Company determined its capital costs in the same manner as any other major
17 storm, using its documented process of basing the final capital costs on the retirement
18 units actually installed. This as-built process, applicable to major storms over \$1
19 million, is a primary Sarbanes-Oxley financial control of OPCo and is tested annually
20 by Internal Audit and subject to review by its independent external auditors. The
21 capital amounts are not a part of this proceeding but become a part of the Distribution
22 Investment Rider (DIR) which recovers the excess of the capitalized distribution

1 investment above the amount used in the development of the Company's distribution
2 rates.

3 **Q. DOES THE COMPANY EARN AN EQUITY RETURN ON THE**
4 **CAPITALIZED PORTION OF THE MAJOR STORM COSTS INCLUDED IN**
5 **THE DIR?**

6 **A. Yes.**

7 **Q. DID THE COMPANY RECOMMEND A CARRYING COST IN THIS**
8 **PROCEEDING?**

9 **A. Yes, as discussed by Company witness Dias, the Company recommends a full**
10 **Weighted Average Cost of Capital on the unrecovered deferred incremental storm**
11 **expenses which includes both debt and equity, similar to what it receives under the**
12 **DIR.**

13 **Q. WHAT RELEVANCE IS THERE THAT THE COMPANY RECEIVES AN**
14 **EQUITY CARRYING CHARGE ON THE DIR FOR INVESTMENT IN**
15 **DISTRIBUTION CAPITAL ASSETS AND HAS PROPOSED A WACC FOR**
16 **THE BALANCE OF DEFERRED STORM COSTS?**

17 **A. Those facts show that any concern by OCC, as indicated on page 21 of its comments,**
18 **that there may be some intent to understate the capital costs is unfounded because the**
19 **company proposes a WACC regardless of the recovery mechanism.**

20
21 **VI. ACCOUNTING COMMENTS RELATED TO NON-BINDING LIST OF ISSUES**

1 **Q. DO YOU HAVE ANY ITEMS TO ADDRESS IN TESTIMONY REGARDING**
2 **THE NON-BINDING ISSUES FILED BY STAFF AND OCC IN NOVEMBER**
3 **2013?**

4 A. Yes. Both Staff and OCC raised issues that I will address in my testimony. Staff
5 recommends an additional decrease to incremental storm O&M for labor for overtime
6 and related fringes for exempt salaried employees. OCC again questions whether
7 refunds from vendors have reduced the currently requested incremental storm O&M
8 costs.

9 **Q. WHAT ISSUES WOULD YOU ADDRESS WITH STAFF'S PROPOSED**
10 **REDUCTION FOR EXEMPT OVERTIME?**

11 A. As noted previously on page 5 of my testimony, Company witness Dias addresses the
12 Company's policy on incurred overtime paid and why it is appropriate to have some
13 level of overtime expense associated with exempt salaried employees during a storm
14 restoration event. I would again point out (as I did previously on pages 5 – 7 of my
15 testimony) that Staff does not also propose a modification to the \$5 million threshold
16 to reflect their recommendation that overtime for exempt salaried employees be
17 excluded from storm expenses. Again, there was not a previous recommendation to
18 exclude this incremental overtime from the \$5 million threshold and if the
19 Commission accepts Staff's argument then an adjustment to decrease overtime in the
20 respective years used to establish the average would reduce the \$5 million threshold
21 and therefore would increase the allowable deferral. If the threshold adjustment is not
22 made, then there will be an improper comparison of actual incremental storm O&M
23 costs to the base level.

1 **Q. IN REGARDS TO OCC'S COMMENT THAT THE COMPANY HAS AGAIN**
2 **FAILED TO ADJUST THE REQUESTED INCREMENTAL O&M FOR**
3 **REFUNDS AND CREDITS RECEIVED FROM VENDORS DO YOU AGREE?**

4 A. No, as previously discussed in my testimony, the Company has recorded all known
5 refunds/credits in the appropriate period when they became known and properly
6 reduced the requested incremental storm O&M costs for the additional amounts.
7 Again, as I note on page 14 of my testimony, any refunds/credits after the Company's
8 initial filing would be reconciled after the SDRR becomes effective and therefore
9 would reduce the amount collected from customers as shown on Company witness
10 Dias Exhibit SJD-2.

11 **Q. INCLUDING ALL REFUNDS/CREDITS FROM VENDORS TO DATE, HAS**
12 **THE COMPANY'S BALANCE OF DEFERRED INCREMENTAL 2012**
13 **STORM EXPENSE CHANGED SIGNIFICANTLY SINCE THE \$61 MILLION**
14 **DEFERRED INCREMENTAL MAJOR STORM EXPENSE WAS FILED AND**
15 **SUPPLEMENTED IN THIS CASE?**

16 A. The 2012 deferred major storm balance as of October 31, 2013 is \$60.9 million
17 which approximately equals the \$61 million requested in this case and includes all
18 appropriate refunds and known billing adjustments including those questioned by
19 OCC. This October 31, 2013 balance also includes \$67,862 of reductions that
20 Company witness Dias has included in Exhibit SJD-2 that Company witnesses Dias
21 and Kirkpatrick are addressing related to certain items questioned in the comments of
22 the intervening parties.

23 **Q. DOES THIS CONCLUDE YOUR PREFILED DIRECT TESTIMONY?**

1 A. Yes.

EXHIBIT TEM-1

**BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of the Application of	:	Case Nos. 11-346-EL-SSO
Columbus Southern Power Company and	:	11-348-EL-SSO
Ohio Power Company for Authority to	:	
Establish a Standard Service Offer	:	
Pursuant to § 4928.143, Ohio Rev. Code,	:	
in the Form of an Electric Security Plan.	:	

In the Matter of the Application of	:	
Columbus Southern Power Company and	:	Case Nos. 11-349-EL-AAM
Ohio Power Company for Approval of	:	11-350-EL-AAM
Certain Accounting Authority,	:	

PUCO

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RECEIVED-DOCKETING DIV

**PREFILED TESTIMONY
OF
JEFFREY HECKER
ON BEHALF OF THE STAFF OF
THE PUBLIC UTILITIES COMMISSION OF OHIO
UTILITIES DEPARTMENT
ACCOUNTING & ELECTRICITY DIVISION**

STAFF EX. ____

August 4, 2011

1 1. Q. Please state your name and business address.

2 A. My name is Jeffrey Hecker. My address is 180 East Broad Street,
3 Columbus, Ohio 43215-3793.

4

5 2. Q. By whom are you employed and in what capacity?

6 A. I am a Utility Specialist 2 in the Accounting and Electricity Division of the
7 Utilities Department for the Public Utilities Commission of Ohio.

8

9 3. Q. Briefly state your educational background, experience and qualifications.

10 A. I graduated from Miami University with a Bachelor of Science Degree in
11 Business with an Accounting major. After graduation, I performed
12 accounting functions for the Dayton Power and Light Company and other
13 companies before joining the PUCO in December 2004. I have also com-
14 pleted various workshops and classes on the ratemaking process and pro-
15 vided workpapers, research, and testimony for several previous rate cases.

16

17 4. Q. What is the purpose of your testimony?

18 A. I am supporting the Staff's adjustment to the Companies' Storm Damage
19 Recovery Mechanism ("Mechanism").

20

21 5. Q. How much are the Companies proposing to include in this "Mechanism,"
22 and how was it determined?

1 A. The Companies are proposing a threshold in the amount of \$8.9 million
2 (\$6.2 million for Ohio Power Company (OP) and \$2.7 million for
3 Columbus Southern Power (CSP)) for major storm repairs. This amount is
4 included in the Companies' operation and maintenance expenses in their
5 pending rate cases (Case Nos. 11-351-EL-AIR and 11-352-EL-AIR). The
6 Companies are also proposing to institute a rider to charge customers for
7 any amount spent over \$8.9 million in a year, or a deferred liability to
8 refund customers if the amount spent for major storm repairs is less than
9 \$8.9 million in a year.

10
11 6. Q. How much does Staff conclude should be included in this Mechanism?

12 A. Staff has determined that an appropriate amount to be included is
13 \$5,050,000 (\$1.3 million for CSP and \$3.75 million for OP) instead of the
14 \$8.9 million requested.

15
16 7. Q. How did you calculate that amount?

17 A. The Companies calculated the requested amount, \$8.9 million, by
18 averaging the amount of expenses incurred for major storm repairs per year
19 over the years 2005-2009. In the transaction detail provided in responses to
20 data requests, one of the years in the calculation of the average, 2009, had
21 an unusually high level of expenses. Staff finds that this would be an
22 exception and as such has excluded that amount from the calculation. Also,

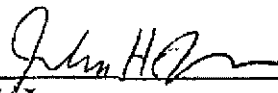
1 in 2007, the Companies only showed \$53.00 in major storm repairs for
2 Columbus Southern Power, and this was also excluded. Secondly, Staff
3 determined that approximately \$1,353,000 was for labor incurred that was
4 not incremental to storms (and would have been incurred anyway), or was
5 incentive-based pay and benefits. Lastly, when 2010 expenses are included
6 in the average, and 2005's expenses are excluded, allowing the average to
7 be calculated based on amounts in years that are more recent, the average
8 declines. Staff believes that this is due to the fact that the on-going
9 vegetation management program is effectively reducing the amount of
10 storm-related damage. This decline should continue in the future. The
11 reductions discussed above lower the average for the 2006-2010 period
12 (excluding 2007 for CSP and 2009 for CSP and OP) to \$5,050,000, or a
13 reduction of \$3.85 million (\$1.4 million for CSP and \$2.45 million for OP).

14
15 8. Q. Does this conclude your testimony?

16 A. Yes, it does.
17

PROOF OF SERVICE

I hereby certify that a true copy of the foregoing **Prefiled Testimony of Jeffrey Hecker**, submitted on behalf of the Staff of the Public Utilities Commission of Ohio, was served by regular U.S. mail, postage prepaid, or hand-delivered, upon the following Parties of Record, this 4th day of August, 2011.


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**ON BEHALF OF THE OHIO ENVIRONMENTAL
 COUNCIL**

EXHIBIT-TEM-2

Detail of Staff Exclusions
from the Storm Threshold Calculation
Page 3 of Staff Testimony Line 3
See TEM Exhibit 1

EXHIBIT TEM-2

Cost Component	Year				Grand Total
	2006	2007	2008	2010	
11E Exempt Labor	71,665.15	127.66	80,796.86	149,388.84	301,978.52
11N Non Exempt Labor	98,318.97	17,989.24	61,551.66	99,587.84	277,447.71
11S Non Exempt Salaried Labor	31,038.06	740.08	31,742.23	22,504.75	86,025.13
120 Labor Fringes (Straight-time)	18,210.34	679.39	8,752.09	26,558.78	54,200.60
122 Labor Fringes (Incentv Accr)	925.61	4,192.74	495.84	1,235.12	6,849.32
125 Payroll Dist Nonproductive	50,750.52	86,013.67	(316,203.62)	60,093.15	(119,346.29)
141 Incentive Accrual Dept Level	163,290.83	23,898.40	79,631.09	100,187.03	367,007.35
145 Stock-based Compensation	957.56	2,405.26	(1,077.13)	10,835.99	13,121.68
154 Restricted Stock Incentives				1,001.72	1,001.72
U3E Exempt Uncompensated Labor	18,443.55		7,093.69	9,661.90	35,199.14
190 Payroll Trans Other (Gen)	(0.00)	(3,161.10)	331,611.38		328,450.28
153 Stock Option Charges	60.86	358.11			418.97
152 Incentive Comp Deferral Plan	0.91				0.91
Grand Total	453,662.35	133,243.47	284,394.09	481,055.12	1,352,355.04

EXHIBIT-TEM-3

Incremental Overtime
Included in \$5 million Storm Base
Established in SSO Case 11-346-EL-SSO and 11-348-EL-SSO

Year	CSP	OPCo	OPCo Total
2006	372,249	1,087,522	1,459,771
2007		362,620	362,620
2008	246,091	729,747	975,838
2010	615,533	1,738,560	2,354,093
Total in Staff Selected Years	1,233,874	3,918,450	5,152,324
Average Incremental Overtime in Staff's Recommended Level in Case Nos. 11-346-EL-SSO and 11-348-EL- SSO			
	411,291	979,613	1,390,904 A

Reconciliation to Staff proposed base:
All Other Components (Non-Overtime)

	EXHIBIT TEM-3			
	Page 2 of 2			
2006	903,256	4,092,686	4,995,942	
2007		1,350,526	1,350,526	
2008	607,284	1,597,644	2,204,928	
2010	1,264,110	4,014,754	5,278,864	
Total Non-Overtime in Staff Selected Years	2,774,650	11,055,610	13,830,260	
Average Non-Overtime in Staff's Recommended Level				
in Case Nos. 11-346-EL-SSO and 11-348-EL-SSO	924,883	2,763,903	3,688,786	B
Average Storm Threshold in Staff's Recommended Level				
in Case Nos. 11-346-EL-SSO and 11-348-EL-SSO	1,336,174	3,743,516	5,079,690	A + B
Rounded (millions)	1.3	3.7	5.0	

EXHIBIT-TEM-4

14. Admit that the two refund checks issued by Pike Electric, LLC totaling \$1,252,153 discussed on pages 11 and 12 of OCC's Comments were reflected in the information provided by the Company.

RESPONSE:

During the course of the audit Ohio Power provided copies of the two refund checks issued by Pike Electric, LLC totaling \$1,252,153. In its response to OCC INT-106 Ohio Power indicated that these dollar amounts had not been credited against storm costs but would be addressed in some future filing. OCC requested additional information and documentation regarding these two refund checks during document review sessions at Ohio Power's offices but received none.

15. Admit that there is no reason to reflect a further reduction of the two refund checks issued by Pike Electric, LLC totaling \$1,252,153 discussed on pages 11 and 12 of OCC's Comments.

RESPONSE:

After OCC filed comments in this proceeding, Ohio Power provided additional supporting documentation to substantiate its claim that \$1,252,153 for two refund checks issued by Pike Electric, LLC had been credited against storm costs. After review of the additional documentation OCC now believes the dollar amount for the two refund checks in question have already been credited against storm costs. Hence, OCC recommends that no further reduction to storm costs be made for the refund checks issued by Pike Electric, LLC totaling \$1,252,153.

16. Admit that the wire refund from Pike Electric, LLC in the amount of \$753,041 discussed on page 12 of OCC's Comments was reflected in the information provided by the Company.

RESPONSE:

During the course of OCC's review Ohio Power provided a copy of the bank wired refund statement from Pike Electric, LLC.

17. Admit that there is no reason to reflect a further reduction of the wire refund from Pike Electric, LLC in the amount of \$753,041 discussed on page 12 of OCC's Comments.

RESPONSE:

After OCC filed comments in this proceeding, Ohio Power provided additional supporting documentation to substantiate its claim that \$753,041 for a bank wired refund from Pike Electric, LLC had been credited against storm costs. After review of the additional documentation OCC now believes the dollar amount for the wired transfer of funds totaling \$753,041 has already been credited against storm costs. Hence, OCC recommends that no further reduction to storm costs be made for the wired refund issued by Pike Electric, LLC.

18. Admit that the \$44,982 invoice revision discussed on page 12 of OCC's Comments was reflected in the information provided by the Company.

RESPONSE:

Deny. During the course of OCC's review Ohio Power provided a copy of an invoice from Storm Services, LLC which showed a \$44,982 revised decrease to the original amount billed Ohio Power and included in storm costs. Ohio Power was asked to provide documentation to support its assertion that the invoice revision had been credited against storm costs but provided none.

19. Admit that there is no reason to reflect a further reduction of the \$44,982 invoice revision discussed on page 12 of OCC's Comments.

RESPONSE:

Deny. Ohio Power has not provided documentation that would support its claim that the \$44,982 for the invoice revision has been credited against storm costs. The \$44,982 revision to the Storm Service, LLC invoice should be used to further reduce storm costs.

EXHIBIT TEM-5

**OHIO POWER COMPANY'S RESPONSE TO
THE PUBLIC UTILITIES COMMISSION OF OHIO
DISCOVERY REQUEST
PUCO Case NO. 12-3255-EL-RDR
TENTH SET**

DATA REQUEST

DR-10-003 An explanation of how it was determined the charges are capitalized or expensed. (I understand the procedure you provided from a prior DR.) If it is done in the field, who makes that determination and how is it determined? If done at the end, how is it determined?

RESPONSE

he determination of how storm costs are allocated to capital or expense is defined in the Company Property Accounting Policy/Guideline that is attached as Staff DR 10-03 **COMPETITIVELY SENSITIVE CONFIDENTIAL** Attachment 1. The policy provides for an initial allocation percentage based on the type of storm; these initial percentages are based on analysis of historic data from past storms of similar type. The capital cost split will be trued up to reflect the actual restoration activity for that specific event.

This true-up is referred to as 'The Calculated Capital Costs Based on Retirement Unit Materials', or the 'As-built report', and the template is shown in the Staff DR 10-03 **COMPETITIVELY SENSITIVE CONFIDENTIAL** Attachment 1 (as Exhibit 1). This report is prepared by a Work Order Closing Group within AEP Ohio. See Staff DR 10-03, **COMPETITIVELY SENSITIVE CONFIDENTIAL** Attachment 2 for the as-built report for the June 29th 2012 Derecho storm. This specific report includes an adjustment to correct for a clerical error that caused an overstatement in the amount requested in the original application.

A repair is capitalized if it involves the replacement of certain types of plant equipment collectively referred to as retirement units. The first column on **CONFIDENTIAL** Attachment 2 lists the retirement units used in this storm recovery. A full list of retirement units was presented in the response to Staff DR Set 4-001, Attachment 3.



Property Accounting Policy/Procedure

Policy/Procedure Title	Storm Work Order Procedure – Field Review	Date	February 1, 2011 Rev. 1
Owner:	Property Accounting	Status: (Draft, Under Review, Approved)	Approved
Purpose			
<p>The purpose of this procedure is to detail field review and documentation for Distribution Storm Work Orders for the AEP System. This procedure is intended for major storms with expenditures over \$1M. Transmission is excluded from this procedure since the transmission group issues specific or defined scope work orders for repairing storm damage (not generic storm work orders as issued by Distribution).</p>			
Procedure			
<p>Storm Work Order Review</p> <p>Storm restoration work orders have always presented a challenge to properly account for costs as capital or expense. During an emergency situation, such as a storm, work orders need to be issued quickly to charge costs but the appropriate split between capital and expense is not known until well after the storm restoration work is completed.</p> <p>Since the split between capital and expense is not immediately known, a review of storm related work orders is required to verify the appropriate classification of expenditures between expense and capital.</p> <p>To address this issue and help insure consistent treatment of storm costs, the Accounting Department and AEP Utilities Planning and Budgeting have worked together to develop standard procedures for reviewing and tracking major storm costs. The Utilities Planning and Budgeting Group has issued instructions that includes the definition of a major storm event and establishes a standard cost reporting and tracking system.</p> <p>Establishing Work Orders</p> <p>Utilities Planning and Budgeting has issued instructions regarding the establishment of work orders and a Budget Project Number for each Major Storm. Accounting Services recommends that each Distribution Operating Company establish at least three Budget Project Numbers in advance to quickly facilitate capturing charges when a major storm occurs.</p> <p>These storm work orders should be established in DWMS using estimate percentages provided by AEP Utilities Planning and Budgeting.</p> <p>Based on historical storm data, the following percentages are <i>guidelines</i> that should be used in initially establishing a work order in DWMS for storm restoration. Once an assessment of the damage is performed by the Operating Company and prior to the recordation of the initial storm accrual cost estimate, the percentage splits should be changed as necessary to reflect the restoration work activities performed based on the type of</p>			



Property Accounting Policy/Procedure

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damage incurred (replacing broken poles vs. re-stringing conductor). The change must be approved by the Vice President of Distribution Region Operations prior to updating DWMS.

Storm Type	O&M %	Capital %	Removal %
Wind	75	20	5
Moderate Ice(< ½")	90	8	2
Severe Ice(> ½")	75	20	5
Severe Ice – Structural Damage	50	42	8
Snow	85	10	5
Thunderstorm	92	7	1
Tornado	30	60	10
Hurricane	75	20	5
Major Hurricane – Structural Damage	60	35	5

Notes: These percentages are guidelines based on past storms; however, since no two storms are alike and the damage can vary widely based on the type of terrain, severity of ice, wind, weight of snow (wet / dry), etc., the final percentage split of the actual restoration work could vary from these guidelines.

The Hurricane storm type should only be used by locations directly hit by a moderate or major hurricane. Typically, a hurricane has been downgraded to a Tropical Storm (Wind) by the time it moves inland.

The percentages used should be reviewed at least every third year by AEP Utilities Planning and Budgeting to determine if the percentages continue to reflect actual experience.

Once the work order has been established, notification of the work order and work request numbers should be issued to all appropriate Distribution and Storeroom personnel. When the work order is completed, the as built estimates (pole sheets) should be provided to identify all major items that were installed and removed. (It is not necessary to provide the construction units for O&M material items.)

The Storm Work Order should be reported in service when all services have been restored.

Storm Work Order Charges

All material (used for the restoration of the storm) must be accounted for in the capital or maintenance work order section. Material should never be charged to the "0" control of the work order. It should be charged to either the 7 control (capital) or the M control (maintenance). If material from the "Quick Pick" area or truck stock was used during the storm restoration effort, the storm work order (control 7 or M) should be charged, when replenishing the Quick Pick area or truck stock.

The work request number should be used for labor that is entered into Spectrum or STS. Labor entered directly into PeopleSoft should be charged to the "0" control of the work order. Contract labor invoices should be charged to the "0" control of the work order. Charges for meals and lodging that are directly attributable to the storm recovery work should also be made to the "0" control of the work order.



Property Accounting Policy/Procedure

Monitoring Storm Work Orders

All distribution storm work orders that have accumulated total capital and removal costs of \$1,000,000 or more should be analyzed for reasonableness (as presented below) to determine if costs are appropriately capitalized.

All storm restoration work activities, including clean-up, must be completed within 60 days after all services have been restored. Exceptions to the 60-day limit will be made for catastrophic damage to the distribution system. The work order may remain open for up to 6-months to allow for final contractor invoices and resolution of disputes.

The Utilities Planning and Budgeting organization will generate a report that should be used to select the proper storm work orders to determine if all charges in the work order are appropriate. All material, labor and other costs should be reviewed to determine that they have been properly classified between capital and O&M. The amount of retirement unit material charged to the capital work order should be sufficient to support the total cost charged to capital. If it does not support the total cost charged to capital, then a reclassification between capital, removal and O&M may be needed. The JE Classification Correction process should be used for any reclassification that may be required as a result of the review.

The amount that should remain in the capital work order can be determined by using the Calculated Capital Costs Based on Retirement Unit Materials spreadsheet (See Exhibit 1 attached). The average installed cost and labor percentage will be provided by Property Accounting for each Operating Company on an annual basis. The areas of the spreadsheet shaded in gray will require user input. As-built quantities that are entered on the spreadsheet are multiplied by the average installed cost. That cost is then allocated between Labor and Material/Transportation costs using the labor percentage provided by Property Accounting. The labor component is multiplied by the appropriate multiplier from the table below

Type of Storm	Multiplier
Expenditures Less Than \$5M	1.75
Expenditures Great Than \$5M	2.00
Severe Icing	2.25

If the event is catastrophic, the multiplier should be reviewed and adjusted accordingly to take into account the magnitude of the restoration effort. The difference between the total construction and removal costs charged to the storm work order and the calculated construction and removal costs should be reclassified to either O&M or capital, depending on whether the difference is positive or negative. You cannot reclassify more than what was actually charged to capital or O&M. A copy of the Calculated Capital Costs Based on Retirement Unit Materials spreadsheet should be retained for 2 years.

Storm retirement work orders should also be reviewed to insure all retirement unit items that were removed are included in the estimate. The amount of removal labor charged to the



Property Accounting Policy/Procedure

storm work order should also be reviewed. The removal labor should be compared to the compatible unit labor standards for removal of retirement unit items.

Typically, review of storm work orders should begin 60 days following the storm. At that time, as built information should be entered into DWMS for all major units installed and removed during the storm. **All labor and contractor invoices should be booked by this time. If there are still outstanding contract labor invoices to be paid, do not enter the as built estimates until they are paid.**

In addition, Business Operations Support organization will monitor major storm work orders to ensure these procedures are being followed and work orders are closed in a timely fashion.

Closing Storm Work Orders

The retirement units (major) installed and removed are the only units required for the as built estimate. Once this data has been entered into DWMS, the storm work order should be closed.

Effective Date:

Storm work order reviews will be performed monthly. This procedure is effective beginning February 1, 2011.

Revision 1

Reviewers

Andy Murphree, Dave Hummel, Information Section Supervisors, Mike Lamantia

Approved By

Janet Swanger
Larry Sullivan
Julie Williams

Edit History

Rev.1 Effective 2/01/2011 - Changes made by this revision include:

- The threshold for applying the procedure has been revised from major storms costing over \$100K to major storms costing over \$1M.
- The approver for deviations from the percentage splits listed in the table has been changed from the Assistant Controller to the VP of Distribution Region Operations.
- The percentage splits between O&M, capital and removal have been updated in the table to reflect current experience.
- The 2.5 multiplier previously applied to material and labor charges was revised to a variable multiplier based on the type of storm which is applied to labor charges only.

Exhibit 1

TOTAL CONSTRUCTION MATERIALS	\$ 2,607,802.25
TOTAL CONSTRUCTION COSTS	\$ 2,774,977.47

NO	WFO	FILE
000133007	10/10/00	Marking IKE

Removal Cost Calculation

Overhead Calculation

Overhead to remaining costs

REDACTED

CALCULATED CAPITAL COSTS BASED ON RETIREMENT UNIT MATERIALS

TOTAL CONSTRUCTION MATERIALS	\$ 3,063,489.17
TOTAL CONSTRUCTION COSTS	\$ 18,667,040.55

	wo#	WRF	File
Work Order Number	DOP0180360	45430497	Derecho 6/29/12

Retirement Unit Description	Installed Cost Year	Average Installed Cost	Quantity	Total Avg Install Cost	Labor %	Labor	Material and Trans	2.0 Multiplier	Calculated Capital Costs
Poles	2011			3,028,208	47.36%	1,434,252.30	1,593,955.44	2.0	4,482,480.04
Arresters	2011			307,478	57.74%	177,538.73	129,937.27	2.0	465,014.73
Cutouts	2011			752,500	50.04%	376,556.80	375,944.40	2.0	1,129,055.60
Conductor	2011			1,763,576	60.23%	1,066,000.81	595,575.19	2.0	2,931,576.01
Network Cable	2011			768,898	17.30%	132,838.75	834,059.25	2.0	699,338.75
UG Conductor	2011			245,358	41.52%	101,872.48	143,485.13	2.0	347,230.09
Conduit	2011			43,814	50.00%	21,807.00	21,807.00	2.0	85,421.00
Cross Arms	2011			934,471	51.74%	483,459.81	451,011.19	2.0	1,417,930.81
Lights	2011			50,344	47.84%	23,984.90	26,359.10	2.0	74,328.90
Grounds	2011			70,040	50.38%	35,285.88	34,754.14	2.0	105,325.88
Reclosers	2011			222,518	19.65%	43,733.97	178,784.03	2.0	266,251.97
Switches	2011			18,380	31.47%	5,149.18	11,210.82	2.0	21,509.18
Regulators	2011			44,055	16.67%	7,344.54	36,710.46	2.0	51,389.54
Capacitors	2011			39,392	19.88%	7,752.35	31,639.65	2.0	47,144.35
Services	2011			879,588	60.56%	532,842.37	346,845.83	2.0	1,412,530.37
S/L Poles-Fiberglass	2011			3,480	58.26%	2,027.45	1,452.55	2.0	5,507.45

Calculated Construction Costs 15,091,310

Removal Cost Calculation

	Labor/Overhead	Transportation		
estimated removal cost	570,401	114,588	\$ From As Built Report	\$ 684,987
Calculated Removal Cost	Multiplier for Removal		2.0	1,255,368
Total Calculated Costs	2,244,842			

	CONSTRUCTION	REMOVAL	
Total Charges in work order	18,667,041	4,432,143	
Known Required Transfers			
Total Cost	18,667,041	4,432,143	
less Calculated Capital Costs	15,091,310	2,244,842	
Amount over Capitalized	3,575,730	2,187,501	
Less Construction Overheads	138,788	84,807	
Amount to Transfer to O&M	3,436,944	2,102,694	\$,539,639

Overhead Calculation

Total Cost	18,667,041	4,432,143
Overhead Charges	724,528	171,830
Average Overhead Rate	0.04	0.04

Overheads to remaining costs	138,788	84,807
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CERTIFICATE OF SERVICE

The undersigned hereby certifies that a true and correct copy of Ohio Power Company's Pre-Filed Direct Testimony of Thomas E. Mitchell has been served upon the below-named counsel and Attorney Examiners by electronic mail to all Parties this 18th day of November, 2013.

/s/ Matthew J. Satterwhite
Matthew J. Satterwhite

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AEP

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NOVA Receipts Cover Sheet

Email Receipts to: "Expense Support" (expensesupport@aep.com)

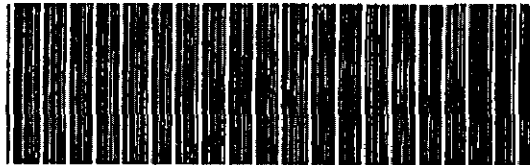
... or Send Receipts by AEP Accounts Payable, c/o Receipts Admin

Company Mail or US Mail to: 301 Cleveland Ave SW, Canton, OH 44702-1623

Required Receipts - NO MINIMUM DOLLAR AMOUNT

- ALL original international receipts must be mailed to the address shown above
- ALL purchased materials and services - Hotel/Motel stays - International Travel
- ALL transactions \$75 or more made with cash or personal credit card
- ALL safety shoe/boot purchases & small package shipping charges (UPS/FedEx)
- ALL purchased software (canned) - IT involvement is required

**Please Do Not submit bank statements or staple/paperclip multiple reports

Attendees: Attach list to cover sheet OR use the functionality within NOVAAre International Receipts Included? **Y / N

00005000052256177

ROMAN, THOMAS M

Expense Report					
Number	177	Date	14 Aug 2012	Gross Claim	32585.63
Status	Unsubmitted			Personal	0.00
Period	07 Jul 2012 to 08 Jul 2012			Net Claim	32585.63
Employee ID	0000052256	Division	103	Company Paid 1	0.00
Name	ROMAN, THOMAS M			Company Paid 2	32585.63
Purpose	Hampton Inn Lima - Hotel Rooms MSR June 29, 2012			CA Deduction	0.00
				Reimbursement	0.00
				Total Recovery	0.00
Reference					

Report Items					
Number	1	Category	Hotel	Amount	579.40
Number	2	Category	Hotel	Amount	590.65
Number	3	Category	Hotel	Amount	590.65
Number	4	Category	Hotel	Amount	579.40
Number	5	Category	Hotel	Amount	590.65
Number	6	Category	Hotel	Amount	590.65
Number	7	Category	Hotel	Amount	590.65

Expense Report

OHIO POWER COMPANY
CASE NO. 12-3255-EL-RDR Page 2 of 2
Staff DR 7-001 Attachment 384
Page 2 of 47 590.65

Number	8	Category	Hotel	Amount	590.65
Number	9	Category	Hotel	Amount	807.51
Number	10	Category	Hotel	Amount	579.40
Number	11	Category	Hotel	Amount	579.40
Number	12	Category	Hotel	Amount	590.65
Number	13	Category	Hotel	Amount	927.04
Number	14	Category	Hotel	Amount	845.04
Number	15	Category	Hotel	Amount	811.18
Number	16	Category	Hotel	Amount	826.91
Number	17	Category	Hotel	Amount	811.18
Number	18	Category	Hotel	Amount	826.91
Number	19	Category	Hotel	Amount	811.18
Number	20	Category	Hotel	Amount	811.18
Number	21	Category	Hotel	Amount	811.18
Number	22	Category	Hotel	Amount	811.18
Number	23	Category	Hotel	Amount	811.18
Number	24	Category	Hotel	Amount	811.18
Number	25	Category	Hotel	Amount	811.18
Number	26	Category	Hotel	Amount	811.18
Number	27	Category	Hotel	Amount	811.18
Number	28	Category	Hotel	Amount	811.18
Number	29	Category	Hotel	Amount	811.18
Number	30	Category	Hotel	Amount	811.18
Number	31	Category	Hotel	Amount	811.18
Number	32	Category	Hotel	Amount	811.18
Number	33	Category	Hotel	Amount	811.18
Number	34	Category	Hotel	Amount	811.18
Number	35	Category	Hotel	Amount	826.91
Number	36	Category	Hotel	Amount	826.91
Number	37	Category	Hotel	Amount	826.91
Number	38	Category	Hotel	Amount	826.91
Number	39	Category	Hotel	Amount	826.91
Number	40	Category	Hotel	Amount	811.18
Number	41	Category	Hotel	Amount	811.18
Number	42	Category	Hotel	Amount	811.18
Number	43	Category	Hotel	Amount	811.18

COMPETITIVELY SENSITIVE CONFIDENTIAL

1933 ROSCHMAN AVE
LIMA, OH 45804

TELEPHONE 419-225-8300 FAX 419-225-8328

OHIO POWER COMPANY
CASE NO. 12-3255-EL-RDR
Staff DR 7-001 Attachment 384
Page 3 of 47

POWER, AMERICAN ELECTRIC
43 COLUMBUS, OH 43221

428/SDBL
7/1/2012 5:59:00PM
7/8/2012 7:52:00AM

1/0
103.00

RATE PLAN LV1
HH#
AL
CAR:

CONFIRMATION NUMBER : 88241730

8/1/2012 PAGE 1

7/1/2012	901424	GUEST ROOM	\$103.00
7/1/2012	901424	ROOM TAXES	\$12.88
7/2/2012	901609	GUEST ROOM	\$103.00
7/2/2012	901609	ROOM TAXES	\$12.88
7/3/2012	901779	GUEST ROOM	\$103.00
7/3/2012	901779	ROOM TAXES	\$12.88
7/4/2012	901909	GUEST ROOM	\$103.00
7/4/2012	901909	ROOM TAXES	\$12.88
7/5/2012	902071	GUEST ROOM	\$103.00
7/5/2012	902071	ROOM TAXES	\$12.88
7/8/2012	902122	MC *0414	(\$579.40)
** BALANCE **			\$0.00

EXPENSE REPORT SUMMARY

	12 00:00:00	12:00:00AM 012	12:00:00AM12	12:00:00AM
ROOM & TAX	\$115.88	\$115.88	\$115.88	\$115.88
DAILY TOTAL	\$115.88	\$115.88	\$115.88	\$115.88

	12 00:00:00	STAY TOTAL
ROOM & TAX	\$115.88	\$579.40
DAILY TOTAL	\$115.88	\$579.40

MC *0414

7/1/2012 5:59:00PM 321573 A

POWER, AMERICAN ELECTRIC

054902

-579.40

COMPETITIVELY SENSITIVE CONFIDENTIAL

1933 ROSCHMAN AVE
LIMA, OH 45804
TELEPHONE 419-225-8300 FAX 419-225-8328

OHIO POWER COMPANY
CASE NO. 12-3255-EL-RDR
Staff DR 7-001 Attachment 384
Page 4 of 47

POWER, AMERICAN ELECTRIC
43 COLUMBUS, OH 43221

427KSTY
7/1/2012 6:00:00PM
7/8/2012 7:52:00AM
10
105.00

RATE PLAN
HHH
AL
CAR:

LV1

CONFIRMATION NUMBER : 88241730

8/1/2012 PAGE 1

7/1/2012	901425	GUEST ROOM	\$105.00
7/1/2012	901425	ROOM TAXES	\$13.13
7/2/2012	901610	GUEST ROOM	\$105.00
7/2/2012	901610	ROOM TAXES	\$13.13
7/3/2012	901780	GUEST ROOM	\$105.00
7/3/2012	901780	ROOM TAXES	\$13.13
7/4/2012	901910	GUEST ROOM	\$105.00
7/4/2012	901910	ROOM TAXES	\$13.13
7/5/2012	902072	GUEST ROOM	\$105.00
7/5/2012	902072	ROOM TAXES	\$13.13
7/8/2012	902126	MC *0414	(\$590.65)
** BALANCE **			\$0.00

EXPENSE REPORT SUMMARY

	12 00:00:00	12 00:00:00	012 12:00:00	00AM12 12:00:00	AM
ROOM & TAX	\$118.13	\$118.13	\$118.13	\$118.13	
DAILY TOTAL	\$118.13	\$118.13	\$118.13	\$118.13	

	12 00:00:00	STAY TOTAL
ROOM & TAX	\$118.13	\$590.65
DAILY TOTAL	\$118.13	\$590.65

MC *0414

7/4/2012 11:35:00P 321508 A

POWER, AMERICAN ELECTRIC

098162

-590.65

OHIO POWER COMPANY
CASE NO. 12-3255-EL-RDR
~~Staff DR-7-884 Attachment 364~~
Page 1 of 100

LISA, OH 45804
 TELEPHONE (419) 225-8000 • FAX (419) 225-8128
 RESERVATIONS
 www.hamptoninn.com or 1 800 HAMPTON

NAME & ADDRESS

OVER, AMERICAN ELECTRIC
DUBLIN
COLUMBUS, OH 43221
US

ROOM	421/SOPL	
ARRIVAL DATE	6/30/2012	6:00:00PM
DEPARTURE DATE	7/8/2012	6:01:00AM
ADULT/CHILD	1/0	
ROOM RATE	\$105.00	
RATE PLAN	LVO	
Monies \$		
AL:		

CONFIRMATION NUMBER: B448177

7/8/2012 PAGE 1

DATE	DESCRIPTION	ID	REF NO	CHARGES	CREDITS	BALANCE
6/30/2012	GUEST ROOM	SAT	901178	\$85.00		
6/30/2012	ROOM TAXES	SAT	901178	\$10.83		
7/1/2012	GUEST ROOM SINGLE	AAA	901271	\$20.00		
7/1/2012	ROOM TAXES	AAA	901271	\$2.50		
7/1/2012	GUEST ROOM	ZZZ	901419	\$105.00		
7/1/2012	ROOM TAXES	ZZZ	901419	\$12.13		
7/2/2012	GUEST ROOM	SAT	901804	\$105.00		
7/2/2012	ROOM TAXES	SAT	901804	\$12.13		
7/3/2012	GUEST ROOM	SAT	901773	\$105.00		
7/3/2012	ROOM TAXES	SAT	901773	\$13.13		
7/4/2012	GUEST ROOM	SAT	901804	\$105.00		
7/4/2012	ROOM TAXES	SAT	901804	\$13.13		
7/5/2012	GUEST ROOM	SAT	902086	\$105.00		
7/5/2012	ROOM TAXES	SAT	902086	\$13.13		
7/6/2012	GUEST ROOM	SAT	902289	\$105.00		
7/6/2012	ROOM TAXES	SAT	902289	\$13.13		
7/7/2012	GUEST ROOM	SAT	902458	\$105.00		
ACCOUNT NO					DATE OF CHARGE	POLJO
CARD MEMBER NAME					AUTHORIZATION	321486 A
ESTABLISHMENT NO & LOCATION					PURCHASE & SERVICES	
ESTABLISHMENT AGREES TO TRANSMIT TO CARD HOLDER FOR					TAXES	
THANK YOU FOR YOUR PATRONAGE, COME BACK AND SEE US.				TIPS & MISC		
				TOTAL AMOUNT		

MERCHANDISE AND/OR SERVICES PURCHASED ON THIS CARD SHALL NOT BE RETURNED FOR A CASH REFUND
 PAYMENT MUST BE IN CASH

F
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Expense Report

Page 1 of 4

AEP

AEP

NOVA Receipts Cover Sheet

Email Receipts to: "Expense Support" (expensesupport@asp.com)

... or Send Receipts by AEP Accounts Payable, c/o Receipts Admin

Company Mail or US Mail to: 301 Cleveland Ave SW, Canton, OH 44702-1623

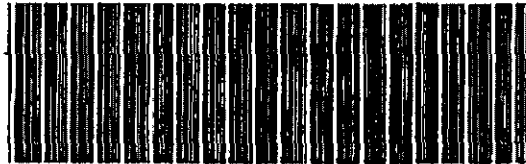
Required Receipts - NO MINIMUM DOLLAR AMOUNT

- ALL original international receipts must be mailed to the address shown above
- ALL purchased materials and services – Hotel/Motel stays – International Travel
- ALL transactions \$75 or more made with cash or personal credit card
- ALL safety shoe/boot purchases & small package shipping charges (UPS/FedEx)
- ALL purchased software (canned) – IT involvement is required

**Please Do Not submit bank statements or staple/paperclip multiple reports

**Attendees: Attach list to cover sheet OR use the functionality within NOVA

Are International Receipts Included? **Y / N**



000050000052256195

ROMAN, THOMAS M

Expense Report					
Number	195	Date	16 Aug 2012	Gross Claim	43728.93
Status	Unsubmitted			Personal	0.00
Period	02 Jul 2012 to 06 Jul 2012			Net Claim	43728.93
Employee ID	0000052256	Division	103	Company Paid 1	0.00
Name	ROMAN, THOMAS M			Company Paid 2	43728.93
Purpose	Sleep Inn/Quality/Inn Obetz - Hotel Rooms MSR June 28, 2012			CA Deduction	0.00
				Reimbursement	0.00
				Total Recovery	0.00
Reference					

Report Items					
Number	1	Category	Hotel	Amount	549.92
Number	2	Category	Hotel	Amount	640.92
Number	3	Category	Hotel	Amount	549.92
Number	4	Category	Hotel	Amount	549.92
Number	5	Category	Hotel	Amount	640.92
Number	6	Category	Hotel	Amount	504.40
Number	7	Category	Hotel	Amount	504.40

Expense Report

Page 2 of 4

Number	8	Category	Hotel	Amount	504.40
Number	9	Category	Hotel	Amount	549.92
Number	10	Category	Hotel	Amount	549.92
Number	11	Category	Hotel	Amount	549.92
Number	12	Category	Hotel	Amount	549.92
Number	13	Category	Hotel	Amount	549.92
Number	14	Category	Hotel	Amount	549.92
Number	15	Category	Hotel	Amount	549.92
Number	16	Category	Hotel	Amount	549.92
Number	17	Category	Hotel	Amount	549.92
Number	18	Category	Hotel	Amount	549.92
Number	19	Category	Hotel	Amount	549.92
Number	20	Category	Hotel	Amount	549.92
Number	21	Category	Hotel	Amount	549.92
Number	22	Category	Hotel	Amount	549.92
Number	23	Category	Hotel	Amount	549.92
Number	24	Category	Hotel	Amount	549.92
Number	25	Category	Hotel	Amount	549.92
Number	26	Category	Hotel	Amount	549.92
Number	27	Category	Hotel	Amount	549.92
Number	28	Category	Hotel	Amount	549.92
Number	29	Category	Hotel	Amount	640.92
Number	30	Category	Hotel	Amount	640.92
Number	31	Category	Hotel	Amount	640.92
Number	32	Category	Hotel	Amount	593.16
Number	33	Category	Hotel	Amount	504.40
Number	34	Category	Hotel	Amount	549.92
Number	35	Category	Hotel	Amount	549.92
Number	36	Category	Hotel	Amount	549.92
Number	37	Category	Hotel	Amount	549.92
Number	38	Category	Hotel	Amount	549.92
Number	39	Category	Hotel	Amount	549.92
Number	40	Category	Hotel	Amount	549.92
Number	41	Category	Hotel	Amount	549.92
Number	42	Category	Hotel	Amount	549.92
Number	43	Category	Hotel	Amount	549.92
Number	44	Category	Hotel	Amount	549.92
Number	45	Category	Hotel	Amount	549.92
Number	46	Category	Hotel	Amount	504.40
Number	47	Category	Hotel	Amount	504.40
Number	48	Category	Hotel	Amount	549.92
Number	49	Category	Hotel	Amount	549.92
Number	50	Category	Hotel	Amount	549.92
Number	51	Category	Hotel	Amount	549.92
Number	52	Category	Hotel	Amount	549.92
Number	53	Category	Hotel	Amount	549.92
Number	54	Category	Hotel	Amount	549.92
Number	55	Category	Hotel	Amount	137.48
Number	56	Category	Hotel	Amount	137.48
Number	57	Category	Hotel	Amount	137.48
Number	58	Category	Hotel	Amount	137.48

Expense Report

Page 3 of 4

	69	Category	Hotel	Amount	137.48
Number	60	Category	Hotel	Amount	137.48
Number	61	Category	Hotel	Amount	180.23
Number	62	Category	Hotel	Amount	160.23
Number	63	Category	Hotel	Amount	137.48
Number	64	Category	Hotel	Amount	137.48
Number	65	Category	Hotel	Amount	137.48
Number	66	Category	Hotel	Amount	137.48
Number	67	Category	Hotel	Amount	137.48
Number	68	Category	Hotel	Amount	137.48
Number	69	Category	Hotel	Amount	137.48
Number	70	Category	Hotel	Amount	137.48
Number	71	Category	Hotel	Amount	137.48
Number	72	Category	Hotel	Amount	137.48
Number	73	Category	Hotel	Amount	137.48
Number	74	Category	Hotel	Amount	137.48
Number	75	Category	Hotel	Amount	137.48
Number	76	Category	Hotel	Amount	180.23
Number	77	Category	Hotel	Amount	137.48
Number	78	Category	Hotel	Amount	502.45
Number	79	Category	Hotel	Amount	274.98
Number	80	Category	Hotel	Amount	274.98
Number	81	Category	Hotel	Amount	274.98
Number	82	Category	Hotel	Amount	274.98
Number	83	Category	Hotel	Amount	274.98
Number	84	Category	Hotel	Amount	274.98
Number	85	Category	Hotel	Amount	274.98
Number	86	Category	Hotel	Amount	274.98
Number	87	Category	Hotel	Amount	274.98
Number	88	Category	Hotel	Amount	274.98
Number	89	Category	Hotel	Amount	274.98
Number	90	Category	Hotel	Amount	280.65
Number	91	Category	Hotel	Amount	297.71
Number	92	Category	Hotel	Amount	274.98
Number	93	Category	Hotel	Amount	274.98
Number	94	Category	Hotel	Amount	502.45
Number	95	Category	Hotel	Amount	274.98
Number	96	Category	Hotel	Amount	274.98
Number	97	Category	Hotel	Amount	274.98
Number	98	Category	Hotel	Amount	274.98
Number	99	Category	Hotel	Amount	502.45
Number	100	Category	Hotel	Amount	502.45
Number	101	Category	Hotel	Amount	411.45
Number	102	Category	Hotel	Amount	502.45
Number	103	Category	Hotel	Amount	274.98
Number	104	Category	Hotel	Amount	502.45
Number	105	Category	Hotel	Amount	502.45
Number	106	Category	Hotel	Amount	274.98
Number	107	Category	Hotel	Amount	274.98
Number	108	Category	Hotel	Amount	274.98
Number	109	Category	Hotel	Amount	136.48

Expense Report

Page 4 of 4

110	Category	Hotel	Amount	180.23
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Expense Report

Page 1 of 2

NOVA Receipts Cover Sheet

Email Receipts to: "Expense Support" (expensesupport@asp.com)
... or Send Receipts by AFP Accounts Payable, c/o Receipts Admin
Company Mail or US Mail to: 301 Cleveland Ave SW, Canton, OH 44702-1623

Required Receipts - NO MINIMUM DOLLAR AMOUNT

- ALL original international receipts must be mailed to the address shown above
- ALL purchased materials and services - Hotel/Motel stays - International Travel
- ALL transactions \$75 or more made with cash or personal credit card
- ALL safety shoe/boot purchases & small package shipping charges (UPS/FedEx)
- ALL purchased software (canned) - IT involvement is required

**Please Do Not submit bank statements or staple/paperclip multiple reports
**Attendees: Attach list to cover sheet OR use the functionality within NOVA

Are International Receipts Included? Y / N



000050000052256175

ROMAN, THOMAS M

Expense Report					
Number	175	Date	14 Aug 2012	Gross Claim	103350.75
Status	Unsubmitted			Personal	0.00
Period	30 Jun 2012 to 13 Jul 2012			Net Claim	103350.75
Employee ID	0000052268	Division	103	Company Paid 1	0.00
Name	ROMAN, THOMAS M			Company Paid 2	103350.75
Purpose	Fort Rapids - Hotel Rooms MSR June 29, 2012			CA Deduction	0.00
				Reimbursement	0.00
				Total Recovery	0.00
Reference					

Report Items					
Number	1	Category	Hotel	Amount	462.32
Number	2	Category	Hotel	Amount	462.32
Number	3	Category	Hotel	Amount	462.32
Number	4	Category	Hotel	Amount	462.32
Number	5	Category	Hotel	Amount	462.32
Number	6	Category	Hotel	Amount	462.32
Number	7	Category	Hotel	Amount	462.32

Expense Report

Page 2 of 2

Number	8	Category	Hotel	Amount	482.32
Number	9	Category	Hotel	Amount	482.32
Number	10	Category	Hotel	Amount	482.32
Number	11	Category	Hotel	Amount	482.32
Number	12	Category	Hotel	Amount	482.32
Number	13	Category	Hotel	Amount	482.32
Number	14	Category	Hotel	Amount	482.32
Number	15	Category	Hotel	Amount	482.32
Number	16	Category	Hotel	Amount	482.32
Number	17	Category	Hotel	Amount	482.32
Number	18	Category	Hotel	Amount	482.32
Number	19	Category	Hotel	Amount	482.32
Number	20	Category	Hotel	Amount	482.32
Number	21	Category	Hotel	Amount	924.68
Number	22	Category	Hotel	Amount	924.68
Number	23	Category	Hotel	Amount	924.68
Number	24	Category	Hotel	Amount	482.32
Number	25	Category	Hotel	Amount	-346.74
Number	26	Category	Hotel	Amount	346.74
Number	27	Category	Hotel	Amount	115.58
Number	28	Category	Hotel	Amount	115.38
Number	29	Category	Hotel	Amount	115.58
Number	30	Category	Hotel	Amount	254.52
Number	31	Category	Hotel	Amount	254.52
Number	32	Category	Hotel	Amount	254.52
Number	33	Category	Hotel	Amount	254.52
Number	34	Category	Hotel	Amount	254.52
Number	35	Category	Hotel	Amount	42324.41
Number	36	Category	Hotel	Amount	21827.88
Number	37	Category	Hotel	Amount	25066.56

4560 Hilton Corporate Drive
Columbus, Ohio, 43232
Tel: 614-868-1380
Fax: 614-863-3581

FORT RAPIDS
INDOOR WATERPARK RESORT

1-877-337-7527
info@fortrapids.com
www.fortrapids.com

GROUP FOLIO

AEP AEP
AEP
X
X
XX, X
X

INVOICE NO. ACCOUNT NAME AEP
ACCOUNT NO. GR 160090
FOLIO TYPE Current
ROOM NO.
INVOICE DATE 07/12/12
ARRIVAL 06/30/12
DEPARTURE 07/12/12
NO. GUESTS 2

Seq.	Date	Transaction Description	Ref/Comments	Room	Q	Amount	TX	S/F
45	07/03/12	Direct Bill	E: IN160143/AEP, AEP /010, V:		1	254.52	I	C
46	07/03/12	Rooms	E: IN160143/AEP, AEP /010 V: no show room n		1	218.00	N	C
			Lodging Tax			21.80		
			Sales Tax			14.72		
47	07/03/12	Rooms	E: IN160143/AEP, AEP /010 V: no show room n		1	218.00	N	C
			Lodging Tax			21.80		
			Sales Tax			14.72		
48	07/03/12	Mastercard	E: IN160143/AEP, AEP /010 V: no show room n	276	1	(254.52)	I	C
49	07/03/12	Rooms	E: IN160144/AEP, AEP /011 V: no show room n		1	218.00	N	C
			Lodging Tax			21.80		
			Sales Tax			14.72		
50	07/03/12	Mastercard	E: IN160144/AEP, AEP /011 V: no show room n	280	1	(254.52)	I	C
51	07/03/12	Rooms	E: IN160144/AEP, AEP /011 V: no show room n	280	1	218.00	N	C
			Lodging Tax			21.80		
			Sales Tax			14.72		
52	07/03/12	Direct Bill	E: IN160398/AEP, AEP /003, V:		1	127.26	I	C
53	07/03/12	Rooms	E: IN160398/AEP, AEP /003 V: no show charge		1	109.00	N	C
			Lodging Tax			10.90		
			Sales Tax			7.36		
54	07/03/12	Rooms	E: IN160399/AEP, AEP /004 V: no show room n		1	109.00	N	A
			Lodging Tax			10.90		
			Sales Tax			7.36		
55	07/03/12	Rooms	E: IN160399/AEP, AEP /004 V: no show room n	318	1	109.00	N	A
			Lodging Tax			10.90		
			Sales Tax			7.36		
56	07/03/12	Rooms	E: IN160400/AEP, AEP /005 V: no show room n		1	109.00	N	C
			Lodging Tax			10.90		
			Sales Tax			7.36		
57	07/03/12	Rooms	E: IN160400/AEP, AEP /005 V: no show room n	321	1	109.00	N	C
			Lodging Tax			10.90		
			Sales Tax			7.36		
58	07/03/12	Rooms	E: IN160401/AEP, AEP /006 V: no show room n		1	109.00	N	A
			Lodging Tax			10.90		
			Sales Tax			7.36		
59	07/03/12	Rooms	E: IN160401/AEP, AEP /006 V: no show room n	403	1	109.00	N	A
			Lodging Tax			10.90		
			Sales Tax			7.36		
60	07/03/12	Rooms	E: IN160405/AEP, AEP /010 V: no show rooms		1	109.00	N	A
			Lodging Tax			10.90		
			Sales Tax			7.36		
61	07/03/12	Rooms	E: IN160405/AEP, AEP /010 V: no show rooms	504	1	109.00	N	A
			Lodging Tax			10.90		
			Sales Tax			7.36		
62	07/03/12	Rooms	E: IN160406/AEP, AEP /011 V: no show room n		1	109.00	N	A
			Lodging Tax			10.90		
			Sales Tax			7.36		
63	07/03/12	Rooms	E: IN160406/AEP, AEP /011 V: no show room n	506	1	109.00	N	A
			Lodging Tax			10.90		
			Sales Tax			7.36		

This bill is in currency: US dollar

Page 1

Print date: 07/13/12

Signature X _____

Expense Report

Page 1 of 2

NOVA Receipts Cover Sheet

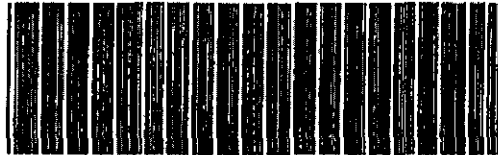
Email Receipts to: "Expense Support" (expensesupport@asp.com)
... or Send Receipts by AFP Accounts Payable, c/o Receipts Admin
Company Mail or US Mail to: 301 Cleveland Ave SW, Canton, OH 44702-1623

Required Receipts - NO MINIMUM DOLLAR AMOUNT

- ALL original international receipts must be mailed to the address shown above
- ALL purchased materials and services - Hotel/Motel stays - International Travel
- ALL transactions \$75 or more made with cash or personal credit card
- ALL safety shoe/boot purchases & small package shipping charges (UPS/FedEx)
- ALL purchased software (canned) - IT involvement is required

**Please Do Not submit bank statements or staple/paperclip multiple reports
**Attendees: Attach list to cover sheet OR use the functionality within NOVA

Are International Receipts Included? Y / N



00005000052250175

ROMAN, THOMAS M

Expense Report					
Number	175	Date	14 Aug 2012	Gross Claim	103350.75
Status	Unsubmitted			Personal	0.00
Period	30 Jun 2012 to 13 Jul 2012			Net Claim	103350.75
Employee ID	0000052256	Division	103	Company Paid 1	0.00
Name	ROMAN, THOMAS M			Company Paid 2	103350.75
Purpose	Fort Rapids - Hotel Rooms MSR June 29, 2012			CA Deduction	0.00
				Reimbursement	0.00
				Total Recovery	0.00
Reference					

Report Items					
Number	1	Category	Hotel	Amount	482.32
Number	2	Category	Hotel	Amount	482.32
Number	3	Category	Hotel	Amount	482.32
Number	4	Category	Hotel	Amount	482.32
Number	5	Category	Hotel	Amount	482.32
Number	6	Category	Hotel	Amount	482.32
Number	7	Category	Hotel	Amount	482.32

Expense Report

Page 2 of 2

Number	8	Category	Hotel	Amount	482.32
Number	9	Category	Hotel	Amount	482.32
Number	10	Category	Hotel	Amount	482.32
Number	11	Category	Hotel	Amount	482.32
Number	12	Category	Hotel	Amount	482.32
Number	13	Category	Hotel	Amount	482.32
Number	14	Category	Hotel	Amount	482.32
Number	15	Category	Hotel	Amount	482.32
Number	16	Category	Hotel	Amount	482.32
Number	17	Category	Hotel	Amount	482.32
Number	18	Category	Hotel	Amount	482.32
Number	19	Category	Hotel	Amount	482.32
Number	20	Category	Hotel	Amount	482.32
Number	21	Category	Hotel	Amount	924.68
Number	22	Category	Hotel	Amount	924.68
Number	23	Category	Hotel	Amount	924.68
Number	24	Category	Hotel	Amount	482.32
Number	25	Category	Hotel	Amount	-348.74
Number	26	Category	Hotel	Amount	348.74
Number	27	Category	Hotel	Amount	115.58
Number	28	Category	Hotel	Amount	115.58
Number	29	Category	Hotel	Amount	115.58
Number	30	Category	Hotel	Amount	254.52
Number	31	Category	Hotel	Amount	254.52
Number	32	Category	Hotel	Amount	254.52
Number	33	Category	Hotel	Amount	254.52
Number	34	Category	Hotel	Amount	254.52
Number	35	Category	Hotel	Amount	42324.41
Number	36	Category	Hotel	Amount	21827.88
Number	37	Category	Hotel	Amount	25066.58

4560 Hilton Corporate Drive
Columbus, Ohio, 43232
Tel: 614-868-1380
Fax: 614-863-3581

FORT RAPIDS
INDOOR WATERPARK RESORT

1-877-337-7527
info@fortrapids.com
www.fortrapids.com

GROUP FOLIO

AEP AEP
AEP
X
X
XX, X
X

INVOICE NO. INVOICE DATE 07/12/12
ACCOUNT NAME AEP
ACCOUNT NO. GR 160090 ARRIVAL 06/30/12
FOLIO TYPE Current DEPARTURE 07/12/12
ROOM NO. NO. GUESTS 2

Seq.	Date	Transaction Description	Ref/Comments	Room	Q	Amount	TX	S/F
45	07/03/12	Direct Bill	E: IN160143/AEP, AEP /010, V1		1	254.52	I	C
46	07/03/12	Rooms	E: IN160143/AEP, AEP /010 V:no show room n		1	218.00	N	C
			Lodging Tax			21.80		
			Sales Tax			14.72		
47	07/03/12	Rooms	E: IN160143/AEP, AEP /010 V:no show room n		1	218.00	N	C
			Lodging Tax			21.80		
			Sales Tax			14.72		
48	07/03/12	Mastercard	E: IN160143/AEP, AEP /010 V:no show room n	276	1	(254.52)	I	C
49	07/03/12	Rooms	E: IN160144/AEP, AEP /011 V:no show room n		1	218.00	N	C
			Lodging Tax			21.80		
			Sales Tax			14.72		
50	07/03/12	Mastercard	E: IN160144/AEP, AEP /011 V:no show room n	280	1	(254.52)	I	C
51	07/03/12	Rooms	E: IN160144/AEP, AEP /011 V:no show room n	280	1	218.00	N	C
			Lodging Tax			21.80		
			Sales Tax			14.72		
53	07/03/12	Direct Bill	E: IN160398/AEP, AEP /003, V1		1	127.26	I	C
53	07/03/12	Rooms	E: IN160398/AEP, AEP /003 V:no show charge		1	109.00	N	C
			Lodging Tax			10.90		
			Sales Tax			7.36		
54	07/03/12	Rooms	E: IN160399/AEP, AEP /004 V:no show room n		1	109.00	N	A
			Lodging Tax			10.90		
			Sales Tax			7.36		
55	07/03/12	Rooms	E: IN160399/AEP, AEP /004 V:no show room n	318	1	109.00	N	A
			Lodging Tax			10.90		
			Sales Tax			7.36		
56	07/03/12	Rooms	E: IN160400/AEP, AEP /005 V:no show room n		1	109.00	N	C
			Lodging Tax			10.90		
			Sales Tax			7.36		
57	07/03/12	Rooms	E: IN160400/AEP, AEP /005 V:no show room n	321	1	109.00	N	C
			Lodging Tax			10.90		
			Sales Tax			7.36		
58	07/03/12	Rooms	E: IN160401/AEP, AEP /006 V:no show room n		1	109.00	N	A
			Lodging Tax			10.90		
			Sales Tax			7.36		
59	07/03/12	Rooms	E: IN160401/AEP, AEP /006 V:no show room n	403	1	109.00	N	A
			Lodging Tax			10.90		
			Sales Tax			7.36		
60	07/03/12	Rooms	E: IN160405/AEP, AEP /010 V:no show rooms		1	109.00	N	A
			Lodging Tax			10.90		
			Sales Tax			7.36		
61	07/03/12	Rooms	E: IN160405/AEP, AEP /010 V:no show rooms	504	1	109.00	N	A
			Lodging Tax			10.90		
			Sales Tax			7.36		
62	07/03/12	Rooms	E: IN160406/AEP, AEP /011 V:no show room n		1	109.00	N	A
			Lodging Tax			10.90		
			Sales Tax			7.36		
63	07/03/12	Rooms	E: IN160406/AEP, AEP /011 V:no show room n	508	1	109.00	N	A
			Lodging Tax			10.90		
			Sales Tax			7.36		

This bill is in currency : US dollar

Page 1

Print date: 07/13/12

Signature X _____

Expense Report

Page 1 of 1

NOVA Receipts Cover Sheet

Email Receipts to: "Expense Support" (expensesupport@aep.com)
... or Send Receipts by AEP Accounts Payable, c/o Receipts Admin
Company Mail or US Mail to: 301 Cleveland Ave SW, Canton, OH 44702-1623

Required Receipts - NO MINIMUM DOLLAR AMOUNT

- ALL original international receipts must be mailed to the address shown above
- ALL purchased materials and services - Hotel/Motel stays - International Travel
- ALL transactions \$75 or more made with cash or personal credit card
- ALL safety shoe/boot purchases & small package shipping charges (UPS/FedEx)
- ALL purchased software (canned) - IT involvement is required

**Please Do Not submit bank statements or staple/paperclip multiple reports
**Attendees: Attach list to cover sheet OR use the functionality within NOVA

Are International Receipts Included? Y / N



000050000052256158

ROMAN, THOMAS M

Expense Report					
Number	158	Date	09 Aug 2012	Gross Claim	51977.92
Status	Unsubmitted			Personal	0.00
Period	08 Jul 2012 to 08 Jul 2012			Net Claim	51977.92
Employee ID	0000052256	Division	103	Company Paid 1	0.00
Name	ROMAN, THOMAS M			Company Paid 2	51977.92
Purpose	Comfort Inn Lima - Hotel Rooms MSR 6/29/12			CA Deduction	0.00
				Reimbursement	0.00
				Total Recovery	0.00
Reference					

Report Items					
Number	1	Category	Hotel	Amount	51977.92



BY SERVICE HOTELS

Comfort Inn (OH486)

1210 Neubrecht Rd
Lima, OH 45801
(419) 228-4251
GM.OH486@choicehotels.com

Account: 962543

Date: 7/8/12

Room:

Arrival Date: 7/1/12

Departure Date: 7/8/12

Check In Time:

Check Out Time:

Rewards Program ID:

You were checked out by:

You were checked in by:

Total Balance Due: 0.00

American Electric Power
Ty
1210 Neubrecht
Lima, OH 45801

Post Date	Description	Comment	Amount
7/1/12	Room Charge	#151 American Electric Power, 1	75.99
7/1/12	State Tax		4.94
7/1/12	City / County Tax		2.28
7/1/12	Sales / Misc tax		2.28
7/1/12	Room Charge	#255 American Electric Power, 2	75.99
7/1/12	State Tax		4.94
7/1/12	City / County Tax		2.28
7/1/12	Sales / Misc tax		2.28
7/1/12	Room Charge	#257 American Electric Power, 3	75.99
7/1/12	State Tax		4.94
7/1/12	City / County Tax		2.28
7/1/12	Sales / Misc tax		2.28
7/1/12	Room Charge	#283 American Electric Power, 4	75.99
7/1/12	State Tax		4.94
7/1/12	City / County Tax		2.28
7/1/12	Sales / Misc tax		2.28
7/1/12	Room Charge	#284 American Electric Power, 5	75.99
7/1/12	State Tax		4.94
7/1/12	City / County Tax		2.28
7/1/12	Sales / Misc tax		2.28
7/1/12	Room Charge	#285 American Electric Power, 6	75.99
7/1/12	State Tax		4.94
7/1/12	City / County Tax		2.28
7/1/12	Sales / Misc tax		2.28
7/1/12	Room Charge	#286 American Electric Power, 7	75.99
7/1/12	State Tax		4.94
7/1/12	City / County Tax		2.28
7/1/12	Sales / Misc tax		2.28
7/1/12	Room Charge	#287 American Electric Power, 8	75.99

Expense Report

Page 1 of 2

NOVA Receipts Cover Sheet

Email Receipts to: "Expense Support" (expensesupport@asp.com)
... or Send Receipts by AEP Accounts Payable, c/o Receipts Admin
Company Mail or US Mail to: 301 Cleveland Ave SW, Canton, OH 44702-1623

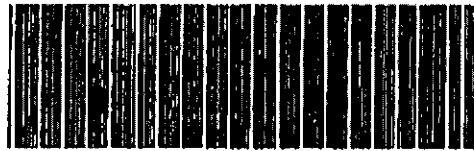
Required Receipts - NO MINIMUM DOLLAR AMOUNT

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- ALL purchased software (canned) - IT involvement is required

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Are International Receipts Included? Y / N



000050000052256173

ROMAN, THOMAS M

Expense Report					
Number	173	Date	14 Aug 2012	Gross Claim	50248.13
Status	Unsubmitted			Personal	0.00
Period	02 Jul 2012 to 18 Jul 2012			Net Claim	50248.13
Employee ID	0000052256	Division	103	Company Paid 1	0.00
Name	ROMAN, THOMAS M			Company Paid 2	50248.13
Purpose	Embassy Suites Columbus & Dublin - Hotel Rooms MSR June 29, 2012			CA Deduction	0.00
				Reimbursement	0.00
				Total Recovery	0.00
Reference					

Report Items					
Number	1	Category	Hotel	Amount	150.61
Number	2	Category	Hotel	Amount	150.61
Number	3	Category	Hotel	Amount	150.61
Number	4	Category	Hotel	Amount	150.61
Number	5	Category	Hotel	Amount	150.61
Number	6	Category	Hotel	Amount	451.83
Number	7	Category	Hotel	Amount	434.31

Expense Report

Page 2 of 2

Number	8	Category	Hotel	Amount	301.22
Number	9	Category	Hotel	Amount	888.62
Number	10	Category	Hotel	Amount	903.66
Number	11	Category	Hotel	Amount	903.66
Number	12	Category	Hotel	Amount	888.62
Number	13	Category	Hotel	Amount	1509.57
Number	14	Category	Hotel	Amount	160.61
Number	15	Category	Hotel	Amount	1013.39
Number	16	Category	Hotel	Amount	1054.27
Number	17	Category	Hotel	Amount	903.66
Number	18	Category	Hotel	Amount	903.66
Number	19	Category	Hotel	Amount	28020.00
Number	20	Category	Hotel	Amount	9414.72
Number	21	Category	Hotel	Amount	1793.28

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EMBASSY SUITES
HOTELS

NAME & ADDRESS
ELECTRIC, AMERICAN
US

1886 AIRPORT DRIVE
COLUMBUS, OH 43219
TELEPHONE (614) 834-8888 • FAX (614) 834-0882
RESERVATIONS
www.hilton.com or 1 800 HILTONS

ROOM 718TQBN
ARRIVAL DATE 8/30/2012 10:22:00AM
DEPARTURE DATE 7/2/2012 1:32:00PM
ADULT/CHILD 1/0
ROOM RATE \$128.00
RATE PLAN LVD
Honors &
AL:

CONFIRMATION NUMBER : 83345830

8/7/2012 PAGE 1

DATE	DESCRIPTION	ID	REF NO	CHARGES	CREDITS	BALANCE
8/30/2012	GUEST ROOM	MARTINJ	441862	\$128.00		
8/30/2012	RM-STATE TAX	MARTINJ	441862	\$6.71		
8/30/2012	RM-OCCUPANCY TAX	MARTINJ	441862	\$12.80		
7/1/2012	MC *0414	KMITCH	442089		\$150.51	
7/1/2012	GUEST ROOM	BT1	442488	\$128.00		
7/1/2012	RM-STATE TAX	BT1	442488	\$6.71		
7/1/2012	RM-OCCUPANCY TAX	BT1	442488	\$12.80		
7/2/2012	MC *0414	JMILLER	442818		\$150.51	
	BALANCE					\$0.00
EXPENSE REPORT SUMMARY						
ROOM & TAX	8/30/2012	7/1/2012	STAY TOTAL			
	\$150.51	\$150.51	\$301.22			
DAILY TOTAL	\$150.51	\$150.51	\$301.22			
ACCOUNT NO				DATE OF CHARGE	Folio	
MC *0414				07/01/12 3:31:00AM	122845 A	
CARD MEMBER NAME				AUTHORIZATION	DETAIL	
ELECTRIC, AMERICAN				030838		
ESTABLISHMENT NO & LOCATION				PURCHASE & SERVICES		
				TAXES		
				TIP & MSC		
				TOTAL AMOUNT		

MENNONITE ALKOHOL SERVICES PURCHASED BY THIS CARD SHALL NOT BE RETURNED FOR A CASH REFUND
PAYMENT DUE UPON RECEIPT

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140 EAST STATE ST.
ATHENS, OH 45701
TELEPHONE (740) 343-5854 • FAX (740) 343-5854
RESERVATIONS
www.Hilton.com or 1 800 HILTONS

NAME & ADDRESS

AEP7, AEP
STATE ROUTE 682
ATHENS, OH 45701
US

ROOM
ARRIVAL DATE
DEPARTURE DATE
ADULT/CHILD
ROOM RATE
RATE PLAN
Phone # B
AL:

7/19/2012 PAGE 1

DATE	DESCRIPTION	ID	REF NO	CHARGES	CREDITS	BALANCE
7/2/2012	CANCELLATION CHARGE	BRITTANY	346782	\$119.00		
7/2/2012	STATE TAX	BRITTANY	346782	\$8.55		
7/2/2012	OCCUPANCY TAX	BRITTANY	346782	\$7.14		
7/2/2012	MC *6316	BRITTANY	346783		\$134.17	
	BALANCE					\$0.00

ACCOUNT NO		DATE OF CHARGE 07/02/12 9:37:00PM	POLID 133806 B		
MC *6316					
CARD MEMBER NAME AEP7, AEP				AUTHORIZATION 016896	INITIAL
ESTABLISHMENT NO & LOCATION				PURCHASE & SERVICES	
ESTABLISHMENT AGREES TO TRANSMIT TO CARD HOLDER FOR				TAXES	
		TIP & MISC			
		TOTAL AMOUNT			

MERCHANDISE AND/OR SERVICES PURCHASED ON THIS CARD SHALL NOT BE RETURNED FOR A CASH REFUND
PAYMENT DUE UPON RECEIPT

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Expense Report

Page 1 of 2

NOVA Receipts Cover Sheet

Email Receipts to: "Expense Support" (expensesupport@aep.com)
... or Send Receipts by AEP Accounts Payable, c/o Receipts Admin
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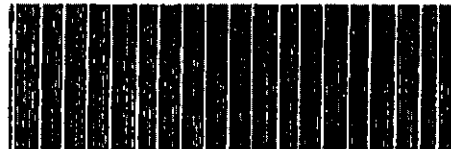
Required Receipts - NO MINIMUM DOLLAR AMOUNT

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- ALL purchased software (canned) - IT involvement is required

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**Attendees: Attach list to cover sheet OR use the functionality within NOVA

Are International Receipts Included? Y / N



0000500005471498

SHIELDS, ROBERTA L

Expense Report					
Number	96	Date	18 Jul 2012	Gross Claim	24055.52
Status	Submitted			Personal	0.00
Period	13 Jul 2012 to 13 Jul 2012			Net Claim	24055.52
Employee ID	0000054714	Division	250	Company Paid 1	0.00
Name	SHIELDS, ROBERTA L			Company Paid 2	24055.52
Purpose	301 rooms at 70.00 and 1 room at 65.00/			CA Deduction	0.00
				Reimbursement	0.00
				Total Recovery	0.00
Reference					

Report Items

Number	1	Category	Hotel	Amount	24055.52
Date	13 Jul 2012	Meth.Fmt.	Corporate Card	Pers.Amount	0.0
GL Code	510	Location	United States	Comp. Paid 1	0.0
Exp.Type	Expense	Client		Comp. Paid 2	24055.52

Expense Report

Page 2 of 2

Provider	OHIO UNIVERSITY INN	Guideline		Unlimited	Recovery on #1	0.00
Fin. Code	See folio					
Description	See Folio				Receipt Required	<input type="checkbox"/>
Taxes		0.00		0.00	VAT	0.00
Num of Units	301	Nights		Guideline per Unit	Unlimited	
Folio Item						
Number	1	Category	Room Rate	Amount	21070.00	
Date	13 Jul 2012	Meth.Pmt.	Corporate Card	Pers.Amount	0	
GL Code	510	Guideline		Unlimited	Recovery on #1	0.00
Fin. Code	250.11455.DISTR.DMS12OP02.DOP0180360.1860092.228....510					
Description	301 @ 70					
Folio Item						
Number	2	Category	Room Rate	Amount	65.00	
Date	13 Jul 2012	Meth.Pmt.	Corporate Card	Pers.Amount	0	
GL Code	510	Guideline		Unlimited	Recovery on #2	0.00
Fin. Code	250.11455.DISTR.DMS12OP02.DOP0180360.1860092.228....510					
Description	1 @ 65.00					
Folio Item						
Number	3	Category	Room Tax 1	Amount	1428.12	
Date	13 Jul 2012	Meth.Pmt.	Corporate Card	Pers.Amount	0	
GL Code	510	Guideline		Unlimited	Recovery on #3	0.00
Fin. Code	250.11455.DISTR.DMS12OP02.DOP0180360.1860092.228....510					
Description	state					
Folio Item						
Number	4	Category	Other Room Tax	Amount	1268.10	
Date	13 Jul 2012	Meth.Pmt.	Corporate Card	Pers.Amount	0	
GL Code	510	Guideline		Unlimited	Recovery on #4	0.00
Fin. Code	250.11455.DISTR.DMS12OP02.DOP0180360.1860092.228....510					
Description	lodging tax					
Folio Item						
Number	5	Category	Laundry/Dry Cleaning	Amount	224.30	
Date	13 Jul 2012	Meth.Pmt.	Corporate Card	Pers.Amount	0	
GL Code	510	Guideline		Unlimited	Recovery on #5	0.00
Fin. Code	250.11455.DISTR.DMS12OP02.DOP0180360.1860092.228....510					
Description	laundry svc for out of town AEP employees					



OHIO UNIVERSITY INN
And Conference Center

331 Richland Avenue
Athens, Ohio 45701
(740) 593-6661
Fax: (740) 592-5189

AEP Storm Room - Robby Shields
State Route 882
Athens OH - 45701 UNITED STATES

Room Number
No. of Guests 0

Guest Folio

Arrival Date		Departure Date		Invoice Number	
06/30/2012		07/12/2012		452435 / 158376	
Date	Quantity	Charge Description	Unit Price	Total	Balance
06/30/12	1	Group << 452454 / Jason X / 364 >>	70.00	70.00	70.00
06/30/12	1	State Tax << 452454 / Jason X / 364 >>	4.73	4.73	74.73
06/30/12	1	Lodging Tax << 452454 / Jason X / 364 >>	4.20	4.20	78.93
06/30/12	1	Group << 452452 / Hack X / 154 >>	70.00	70.00	148.93
06/30/12	1	State Tax << 452452 / Hack X / 154 >>	4.73	4.73	153.66
06/30/12	1	Lodging Tax << 452452 / Hack X / 154 >>	4.20	4.20	157.86
06/30/12	1	Group << 452450 / Grace Tim / 358 >>	70.00	70.00	227.86
06/30/12	1	State Tax << 452450 / Grace Tim / 358 >>	4.73	4.73	232.59
06/30/12	1	Lodging Tax << 452450 / Grace Tim / 358 >>	4.20	4.20	236.79
06/30/12	1	Group << 452438 / Roger X / 128 >>	70.00	70.00	306.79
06/30/12	1	State Tax << 452438 / Roger X / 128 >>	4.73	4.73	311.52
06/30/12	1	Lodging Tax << 452438 / Roger X / 128 >>	4.20	4.20	315.72
06/30/12	1	Group << 452436 / Skeeter X / 358 >>	70.00	70.00	385.72
06/30/12	1	State Tax << 452436 / Skeeter X / 358 >>	4.73	4.73	390.45



OHIO UNIVERSITY INN
And Conference Center

831 Richland Avenue
Athens, Ohio 45701
(740) 593-6861
Fax: (740) 592-5139

AEP Storm Room - Robby Shields
State Route 682
Athens OH - 45701 UNITED STATES

Room Number
No. of Guests 0

Guest Folio

Arrival Date	Departure Date	Invoice Number			
06/30/2012	07/12/2012	452435 / 166375			
Date	Quantity	Charge Description	Unit Price	Total	Balance
06/30/12	1	Lodging Tax << 452436 / Skeeter X / 356 >>	4.20	4.20	394.65
06/30/12	1	Group << 452448 / Hale Roy / 344 >>	70.00	70.00	464.65
06/30/12	1	State Tax << 452448 / Hale Roy / 344 >>	4.73	4.73	469.38
06/30/12	1	Lodging Tax << 452448 / Hale Roy / 344 >>	4.20	4.20	473.58
06/30/12	1	Group << 452433 / Goodwin Brook / 266 >>	70.00	70.00	543.58
06/30/12	1	State Tax << 452433 / Goodwin Brook / 266 >>	4.73	4.73	548.31
06/30/12	1	Lodging Tax << 452433 / Goodwin Brook / 266 >>	4.20	4.20	552.51
06/30/12	1	Group << 452446 / Bill X / 248 >>	70.00	70.00	622.51
06/30/12	1	State Tax << 452446 / Bill X / 248 >>	4.73	4.73	627.24
06/30/12	1	Lodging Tax << 452446 / Bill X / 248 >>	4.20	4.20	631.44
06/30/12	1	Group << 452444 / Gene X / 132 >>	70.00	70.00	701.44
06/30/12	1	State Tax << 452444 / Gene X / 132 >>	4.73	4.73	706.17
06/30/12	1	Lodging Tax << 452444 / Gene X / 132 >>	4.20	4.20	710.37
06/30/12	1	Group << 452442 / Goodwin Brent / 250 >>	70.00	70.00	780.37

Expense Report

Page 2 of 2

Number	5	Category	Hotel	Amount	303.56
Number	6	Category	Hotel	Amount	303.56
Number	7	Category	Hotel	Amount	303.56
Number	8	Category	Hotel	Amount	303.56
Number	9	Category	Hotel	Amount	303.56
Number	10	Category	Hotel	Amount	303.56
Number	11	Category	Hotel	Amount	303.56
Number	12	Category	Hotel	Amount	303.56
Number	13	Category	Hotel	Amount	303.56
Number	14	Category	Hotel	Amount	303.56
Number	15	Category	Hotel	Amount	524.33
Number	16	Category	Hotel	Amount	531.23
Number	17	Category	Hotel	Amount	303.56
Number	18	Category	Hotel	Amount	303.56
Number	19	Category	Hotel	Amount	303.56
Number	20	Category	Hotel	Amount	683.01
Number	21	Category	Hotel	Amount	683.01
Number	22	Category	Hotel	Amount	683.01
Number	23	Category	Hotel	Amount	683.01
Number	24	Category	Hotel	Amount	151.78

BEST WESTERN B.R. GUEST

4929 EAST PIKE
ZANESVILLE, OH 43701



(740) 453-6300

C/O 07/10/2012 09:09 AM TERESA

Registered To:

AEP, COMPANY

Room # 226-A

Conf # 74101
Arrival 07/07/12
Departure 07/10/12

Room Type BKNG-BUSINESS
Guests 2 / 0

Payment Visa/Master
Acct XXXX-XXXX-XXXX-0953

() -

Posting	Oper	AcctCo	Description	From	Reference	Amount
07/07/12	KENDR	RC	ROOM CHARGE			\$65.99
07/07/12	KENDR	9	STATE TAX			\$4.62
07/07/12	KENDR	91	COUNTY TAX			\$1.98
07/07/12	KENDR	92	TOWNSHIP TAX			\$0.66
07/07/12	KENDR	93	CFA TAX			\$2.64
07/07/12	KENDR	SF	SAFE			\$1.15
07/08/12	LATON	RC	ROOM CHARGE			\$65.99
07/08/12	LATON	9	STATE TAX			\$4.62
07/08/12	LATON	91	COUNTY TAX			\$1.98
07/08/12	LATON	92	TOWNSHIP TAX			\$0.66
07/08/12	LATON	93	CFA TAX			\$2.64
07/08/12	LATON	SF	SAFE			\$1.15
07/09/12	SARAH	RC	ROOM CHARGE			\$65.99
07/09/12	SARAH	9	STATE TAX			\$4.62
07/09/12	SARAH	91	COUNTY TAX			\$1.98
07/09/12	SARAH	92	TOWNSHIP TAX			\$0.66
07/09/12	SARAH	93	CFA TAX			\$2.64
07/09/12	SARAH	SF	SAFE			\$1.15
07/10/12	TERESA	MA	MISC. ADJUSTMNT		3 safes	\$3.45-
07/10/12	TERESA	VS	PAYMENT VISA/MC		0953 - 067755	\$227.67-

Balance Due	\$0.00
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08/15/2012 01:26 7484533693

BESTWESTERN

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BEST WESTERN B.R. GUEST
4929 EAST PIKE
ZANESVILLE, OH 43701

740) 453-6300



C/O 07/14/2012 10:20 AM TERESA

Registered To:

AEP, AEP

0 -

Room # 21-A

Conf # 7439

Arrival 07/05/12

Departure 07/11/12

Room Type BKG-BUSINESS

Guests 1 AD

Payment VISA/Master

Acct XXXX-XXXX-XXXX-0953

DATE	NAME	ROOM	CHARGE	AMOUNT
07/05/12	marsha	RC	ROOM CHARGE	\$65.99
07/05/12	marsha	9	STATE TAX	\$4.62
07/05/12	marsha	91	COUNTY TAX	\$1.98
07/05/12	marsha	92	TOWNSHIP TAX	\$0.66
07/05/12	marsha	93	CFA TAX	\$2.64
07/05/12	marsha	SF	SAFE	\$1.15
07/06/12	KENDR	RC	ROOM CHARGE	\$65.99
07/06/12	KENDR	9	STATE TAX	\$4.62
07/06/12	KENDR	91	COUNTY TAX	\$1.98
07/06/12	KENDR	92	TOWNSHIP TAX	\$0.66
07/06/12	KENDR	93	CFA TAX	\$2.64
07/06/12	KENDR	SF	SAFE	\$1.15
07/07/12	KENDR	RC	ROOM CHARGE	\$65.99
07/07/12	KENDR	9	STATE TAX	\$4.62
07/07/12	KENDR	91	COUNTY TAX	\$1.98
07/07/12	KENDR	92	TOWNSHIP TAX	\$0.66
07/07/12	KENDR	93	CFA TAX	\$2.64
07/07/12	KENDR	SF	SAFE	\$1.15
07/08/12	LATON	RC	ROOM CHARGE	\$65.99
07/08/12	LATON	9	STATE TAX	\$4.62
07/08/12	LATON	91	COUNTY TAX	\$1.98

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BEST WESTERN B.R. GUEST
4929 EAST PIKE
ZANESVILLE, OH 43701



(740) 453-6300

C/O 07/07/2012 09:52 AM TERESA

Registered To:
AEP, POWER COMPANY

Room # 210-A

Conf # 73844
Arrival 07/02/12
Departure 07/05/12

Room Type 2QNS-2 queen
Guests 1 / 0

Payment Cash

() -

Posting	Oper	AcctCo	Description	From	Reference	Amount
07/02/12	rosie	RC	ROOM CHARGE			\$65.99
07/02/12	rosie	9	STATE TAX			\$4.62
07/02/12	rosie	91	COUNTY TAX			\$1.98
07/02/12	rosie	92	TOWNSHIP TAX			\$0.66
07/02/12	rosie	93	CFA TAX			\$2.64
07/02/12	rosie	SF	SAFE			\$1.15
07/03/12	LATON	RC	ROOM CHARGE			\$65.99
07/03/12	LATON	9	STATE TAX			\$4.62
07/03/12	LATON	91	COUNTY TAX			\$1.98
07/03/12	LATON	92	TOWNSHIP TAX			\$0.66
07/03/12	LATON	93	CFA TAX			\$2.64
07/03/12	LATON	SF	SAFE			\$1.15
07/04/12	SARAH	RC	ROOM CHARGE			\$65.99
07/04/12	SARAH	9	STATE TAX			\$4.62
07/04/12	SARAH	91	COUNTY TAX			\$1.98
07/04/12	SARAH	92	TOWNSHIP TAX			\$0.66
07/04/12	SARAH	93	CFA TAX			\$2.64
07/04/12	SARAH	SF	SAFE			\$1.15
07/05/12	SARAH	MA	MISC. ADJUSTMNT		SAFE	\$3.45-
07/05/12	TERESA	VS	PAYMENT VISA/MC		4813 - 015330	\$227.67-

Balance Due	\$0.00
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BEST WESTERN B.R. GUEST

4929 EAST PIKE
ZANESVILLE, OH 43701



(740) 453-6300

C/O 07/07/2012 09:51 AM TERESA

Registered To:

AEP, POWER COMPANY

Room # 203-A

Conf # 73842

Arrival 07/02/12

Departure 07/05/12

Room Type 2QNS-2 queen

Guests 1 / 0

Payment Cash

() -

Posting	Oper	AcctCo	Description	From	Reference	Amount
07/02/12	rosle	RC	ROOM CHARGE			\$65.99
07/02/12	rosle	9	STATE TAX			\$4.62
07/02/12	rosle	91	COUNTY TAX			\$1.98
07/02/12	rosle	92	TOWNSHIP TAX			\$0.66
07/02/12	rosle	93	CFA TAX			\$2.64
07/02/12	rosle	SF	SAFE			\$1.15
07/03/12	LATON	RC	ROOM CHARGE			\$65.99
07/03/12	LATON	9	STATE TAX			\$4.62
07/03/12	LATON	91	COUNTY TAX			\$1.98
07/03/12	LATON	92	TOWNSHIP TAX			\$0.66
07/03/12	LATON	93	CFA TAX			\$2.64
07/03/12	LATON	SF	SAFE			\$1.15
07/04/12	SARAH	RC	ROOM CHARGE			\$65.99
07/04/12	SARAH	9	STATE TAX			\$4.62
07/04/12	SARAH	91	COUNTY TAX			\$1.98
07/04/12	SARAH	92	TOWNSHIP TAX			\$0.66
07/04/12	SARAH	93	CFA TAX			\$2.64
07/04/12	SARAH	SF	SAFE			\$1.15
07/05/12	TERESA	MA	MISC. ADJUSTMNT	3 safes		\$3.45-
07/05/12	TERESA	VS	PAYMENT VISA/MC	4813 - 090661		\$227.67-

Balance Due	\$0.00
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Cherry Valley
Lodge 2299 CHERRY VALLEY ROAD
NEWARK, OH 43055

*AEP

FOLIO SUMMARY

Account: 10000354987

Arrival: 07/09/12

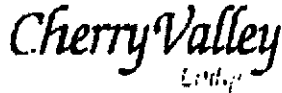
Departure: 07/12/12

Room: 452

Rate: \$0.00

Type	Description	Qty	Charges/Credits
300	RESTAURANT CHARGE	1	\$15.00
CTTX	CITY OCCUPANCY TAX	176	\$484.64
OC	OCCUPANCY TAX CHARGE	176	\$484.64
RM	ROOM CHARGE	176	\$15,488.00
RST	RM SALES TAX CHARGE	176	\$1,084.16

BALANCE DUE: \$17,516.44



2299 CHERRY VALLEY ROAD
NEWARK, OH 43055

*AEP

FOLIO SUMMARY

Account: 10000354987

Arrival: 07/09/12

Departure: 07/12/12

Room: 452

Rate: \$0.00

Type	Description	Qty	Charges/Credits
300	RESTAURANT CHARGE	1	\$15.00
CTTX	CITY OCCUPANCY TAX	176	\$464.64
OC	OCCUPANCY TAX CHARGE	176	\$464.64
RM	ROOM CHARGE	176	\$15,488.00
RST	RM SALES TAX CHARGE	176	\$1,084.16

BALANCE DUE: \$17,516.44



CHERRY VALLEY LODGE
2299 CHERRY VALLEY ROAD
NEWARK, OH 43055 USA
740.788.1200 740.788.8800

Ohio Power Company
Case No. 12-3255-EL-RDR
Staff DR 18-001 Attachment 7A
Page 3 of 7

MS. CHERI FISHER
AMERICAN ELECTRIC POWER (AEP)
777 HOPEWELL DRIVE
HEATH, OH 43056 US

INVOICE
Account: 10000001582
Date: 7/26/2012

INVOICE DATE	DESCRIPTION	ORIGINAL AMT	AMOUNT DUE
10000002918			
07/19/12	DIRECT BILL	DB #10000354987, *AEP	\$17,516.44

Emergency Coop had rooms at this hotel reserved during the 06-29-12 Major Storm. They no longer needed the rooms and then called AEP to let them know we could take the rooms over if we needed them.

Cherry Valley Lodge could not change the reservation name; however, they did make us up a summary with AEP name.

CURRENT	30 DAYS	60 DAYS	90 DAYS	120 DAYS	BALANCE DUE
\$17,516.44	\$0.00	\$0.00	\$0.00	\$0.00	\$17,516.44



Invoice Date: 7/27/12
Due Date: 8/27/12

Dear Valued Client,

Thank you for choosing the Cherry Valley Lodge for your lodging needs. Enclosed is an invoice for the charges which were direct billed to you, as requested.

We appreciate if payment is remitted by due date, if not received in this time frame a 2% financial charge may be applied each month on the outstanding balance.

We sincerely appreciate your continued patronage, and would like to thank you once again for considering the Cherry Valley Lodge for future lodging needs.

Thank You,

Kyle Byrd
Accounts Receivable
Cherry Valley Lodge
2299 Cherry Valley Rd.
Newark, Ohio, 43055
P 740.788.1369
F 740.788.1388
E kbyrd@cherryvalleylodge.com



2299 CHERRY VALLEY ROAD
NEWARK, OH 43055

*AEP

Ohio Power Company
Case No. 12-3255-EL-RDR
Staff DR 19-001 Attachment 7A
Page 5 of 7

FOLIO SUMMARY

Account: 10000364987

Arrival: 07/09/12

Departure: 07/12/12

Room: 452

Rate: \$0.00

Type	Description	Qty	Charges/Credits
300	RESTAURANT CHARGE	1	\$15.00
CTTX	CITY OCCUPANCY TAX	178	\$484.64
OC	OCCUPANCY TAX CHARGE	178	\$484.64
RM	ROOM CHARGE	178	\$15,488.00
RST	RM SALES TAX CHARGE	178	\$1,084.16

BALANCE DUE: \$17,516.44



CHERRY VALLEY LODGE

2299 CHERRY VALLEY ROAD
NEWARK, OH 43055

*AEP

FOLIO

Account: 10000354987

Arrival: 07/09/12

Departure: 07/12/12

Room: 452

Rate: \$0.00

ACCOUNT / TYPE	GUEST NAME / NOTE	AMOUNT
10000354427	ENERGY CO OP	\$298.32
10000354428	ENERGY CO OP	\$298.32
10000354429	ENERGY CO OP	\$298.32
10000354430	ENERGY CO OP	\$298.32
10000354431	ENERGY CO OP	\$298.32
10000354432	ENERGY CO OP	\$298.32
10000354433	ENERGY CO OP	\$298.32
10000354434	LATHAM, MR JOE	\$298.32
10000354435	ENERGY CO OP	\$298.32
10000354436	ENERGY CO OP	\$298.32
10000354437	ENERGY CO OP	\$298.32
10000354438	ENERGY CO OP	\$298.32
10000354439	ENERGY CO OP	\$298.32
10000354440	ENERGY CO OP	\$298.32
10000354441	ENERGY CO OP	\$298.32
10000354442	MILLER, MR NICK	\$497.20
10000354444	ENERGY CO OP	\$298.32
10000354445	ENERGY CO OP	\$298.32
10000354446	ENERGY CO OP	\$298.32
10000354447	ENERGY CO OP	\$298.32
10000354448	ENERGY CO OP	\$298.32
10000354781	HUNTER, MR. BILL	\$397.76
10000354801	ENERGY CO OP SONY & SWANSON	\$397.76
10000354802	ENERGY CO OP	\$397.76
10000354804	ENERGY CO OP	\$397.76
10000354805	ENERGY CO OP	\$397.76
10000354806	ENERGY CO OP	\$397.76
10000354807	ENERGY CO OP	\$497.20
10000354809	ENERGY CO OP	\$397.76
10000354810	ENERGY CO OP	\$397.76
10000354811	ENERGY CO OP	\$397.76
10000354812	ENERGY CO OP	\$397.76
10000354813	ENERGY CO OP	\$397.76

CONTINUED ON NEXT PAGE

**CHERRY VALLEY LODGE**2299 CHERRY VALLEY ROAD
NEWARK, OH 43055Ohio Power Company
Case No. 12-3255-EL-RDR
Staff DR 19-001 Attachment 7A
Page 7 of 7***AEP****FOLIO****Account: 10000354987****Arrival: 07/09/12****Departure: 07/12/12****Room: 452****Rate: \$0.00**

ACCOUNT / TYPE	GUEST NAME / NOTE	AMOUNT
10000354816	ENERGY CO OP	\$397.76
10000354816	ENERGY CO OP	\$99.44
10000354817	ENERGY CO OP	\$397.76
10000354818	ENERGY CO OP	\$397.76
10000354819	ENERGY CO OP	\$99.44
10000354820	ENERGY CO OP	\$397.76
10000354832	ENERGY CO OP	\$397.76
10000354833	ENERGY CO OP	\$99.44
10000354834	ENERGY CO OP	\$512.20
10000354835	ENERGY CO OP	\$298.32
10000354836	ENERGY CO OP	\$298.32
10000354837	ENERGY CO OP	\$298.32
10000354848	ENERGY CO OP	\$397.76
10000354849	ENERGY CO OP	\$397.76
10000354850	ENERGY CO OP	\$397.76
10000354851	ENERGY CO OP	\$397.76
10000354879	ENERGY CO OP	\$198.88
10000354880	ENERGY CO OP	\$198.88
10000354884	ENERGY CO OP	\$198.88
10000354885	ENERGY CO OP	\$198.88
10000355011	ENERGY CO OP	\$99.44

BALANCE DUE: \$17,516.44