BEFORE THE PUBLIC UTILITIES COMMISSION OF OHIO

In the Matter of the Review of the : Case No. 14-255-EL-RDR

Distribution Investment Rider Contained: in the Tariff of Ohio Power Company.:

COMMENTS

SUBMITTED ON BEHALF OF THE STAFF OF THE PUBLIC UTILITIES COMMISSION OF OHIO

On June 19, 2014, Larkin & Associates PLLC (Larkin), an independent auditor selected by the Commission Staff, with the consent of Ohio Power Company, filed its Compliance Audit Report (Report) of the Distribution Investment Rider (DIR) of Ohio Power Company (Company). The Commission Staff recommends that the Commission adopt the recommendations Larkin made in its Report as specifically described below:

On page 3-6, Larkin recommended that the Company be required to perform reconciliations of the DIR Plan capital expenditures to Rider DIR Distribution Plant changes.

On page 3-7 Larkin recommended that future DIR Plan reports include only Ohio distribution spending

Respectfully submitted,

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Ohio Attorney General

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/s/ Thomas W. McNamee

PROOF OF SERVICE

I hereby certify that a true copy of the foregoing **Comments** 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 28th day of July, 2014.

Thomas W. McNamee
Assistant Attorney General

Parties of Record:

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in

Case No(s). 14-0255-EL-RDR

Summary: Comments submitted by Assistant Attorney General Thomas McNamee on behalf of the Staff of the Public Utilities Commission of Ohio. electronically filed by Kimberly L Keeton on behalf of Public Utilities Commission of Ohio