

**BEFORE THE PUBLIC UTILITIES COMMISSION OF OHIO**

**In the Matter of Ohio Power Company's        )  
Implementation of the Tax Cuts and        )  
Jobs Act of 2017                                )**

**Case No. 18-1007-EL-UNC**

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**OHIO POWER COMPANY'S MOTION FOR A PROCEDURAL SCHEDULE AND  
REQUEST FOR EXPEDITED RULING**

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Pursuant to Rule 4901-1-12, Ohio Administrative Code, Ohio Power Company ("AEP Ohio" or the "Company") respectfully moves that the Commission utilize this docket to implement matters relating to the Tax Cuts and Jobs Act of 2017 for AEP Ohio and establish a procedural schedule to facilitate an efficient resolution of those matters, as set forth in the attached memorandum in support. This approach will provide the best opportunity to settle these issues and otherwise move forward efficiently to serve the public interest. The Company requests that the request be considered on an expedited basis pursuant to O.A.C. 4901-1-12(C).

Respectfully submitted,

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**Counsel for Ohio Power Company**

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## MEMORANDUM IN SUPPORT

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On January 10, 2018, the Commission initiated a generic all-utility investigation regarding implementation of the Tax Cuts and Jobs Act of 2017 (TCJA). *In the Matter of the Commission's Investigation of the Financial Impact of the Tax Cuts and Jobs Act of 2017 on Regulated Ohio Utility Companies*, Case No. 18-47-AU-COI ("18-47 COI"), January 10, 2018 Entry. Over the five months since this docket has been opened, there have been numerous interventions and various sets of comments and rehearing arguments made. And the Commission set a procedural schedule in that case relating to the "narrow question of whether the utilities should be required to establish a deferred tax liability, effective January 1, 2018." 18-47 COI, May 24, 2018 Entry at 3. But the current status and trajectory of the 18-47 COI does not appear to be designed or intended to directly resolve individual utilities' implementation of the remaining TCJA issues. In addition to activities in the 18-47 COI, AEP Ohio has provided significant customer savings in various rider filings that incorporate impacts of the TCJA.

While AEP Ohio understands that the pending 18-47 COI adjudicatory process may advance the Commission's intent to resolve the narrow question identified in the Commission's May 24, 2018 Entry as a next step, AEP Ohio would like to move forward in parallel to that docket to progress toward efficiently resolving the remaining TCJA issues. As AEP Ohio advocated in its 18-47 COI comments, the most efficient and expeditious way to implement TCJA issues on a comprehensive basis for individual utilities is through a separate utility-specific docket. 18-47 COI, AEP Ohio Cmts. at 1-3; AEP Ohio Reply Cmts. at 3, 9. The all-utility COI is not a suitable process for resolving TCJA issues for individual utilities, especially if there is a settlement to fulfill that purpose. Thus, AEP Ohio initiated the instant docket in an

attempt to accelerate the Commission’s stated public interest goal of transparently conveying TCJA benefits to retail customers. To date, there has been at least one other utility that was able to resolve their TCJA issues in a utility-specific case. *In the Matter of the Application of Ohio Gas for an Increase in Gas Distribution Rates*, Case No. 17-1139-GA-AIR, *et al.*, Feb. 21, 2018 Opinion and Order at ¶ 33, 43. While AEP Ohio does not have a base rate case pending (and does not plan to file an AIR case until 2020), the Company would like to resolve the remaining TCJA issues in response to the Commission’s stated goal of doing so – and the Company pledges to continue working with Staff toward that goal.

If the Commission agrees with this approach, AEP Ohio requests that the Commission affirm that this docket is an appropriate procedural vehicle for resolving remaining TCJA issues and establish a schedule in this docket. The Company proposes the following schedule:

Deadline for Intervention	June 22
Discovery Cutoff	June 29
Settlement Deadline	July 18

If a settlement is reached, a new schedule will be established for the remaining process; if no settlement is reached, the following additional deadlines will apply:

AEP Ohio testimony	July 20
Intervenor Testimony	July 27
Staff Testimony	July 31
Hearing	August 6

Because the June 15, 2018 deadline is quickly approaching for the utilities to file testimony in the 18-47 COI, the Company requests that the procedural schedule be established prior to that date. Such a timely ruling would allow AEP Ohio to more narrowly address the issue set forth in the May 24 Entry in the 18-47 COI and defer the Company’s comprehensive TCJA position for resolution in this docket. Otherwise, the Company will presume that the 18-47 COI process remains to primary forum for resolving the remaining TCJA issues.

## CONCLUSION

AEP Ohio requests that the Commission grant this motion on an expedited basis and a procedural schedule as set forth above.

Respectfully submitted,

/s/ Steven T. Nourse

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Summary: Motion - Ohio Power Company's Motion for a Procedural Schedule and Request for Expedited Ruling electronically filed by Mr. Steven T Nourse on behalf of Ohio Power Company