

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

ENTRY

Entered in the Journal on June 12, 2018

{¶ 1} Ohio Power Company d/b/a AEP Ohio (AEP Ohio or the Company) is an electric distribution utility as defined in R.C. 4928.01(A)(6) and a public utility as defined in R.C. 4905.02, and, as such, is subject to the jurisdiction of this Commission.

{¶ 2} The Tax Cuts and Jobs Act of 2017 (TCJA), which was signed into law on December 22, 2017, provides for a number of changes in the federal tax system. Most notably, the federal corporate income tax rate was reduced from 35 percent to 21 percent, effective January 1, 2018.

{¶ 3} In Case No. 18-47-AU-COI, a Commission-ordered investigation (COI) was opened to study the impacts of the TCJA on the Commission's jurisdictional rate-regulated utilities and to determine the appropriate course of action to pass benefits on to ratepayers. *In re 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 (*Tax COI Case*), Entry (Jan. 10, 2018), Second Entry on Rehearing (Apr. 25, 2018).

{¶ 4} On June 8, 2018, AEP Ohio initiated the above-captioned case by filing a motion for a procedural schedule, along with a request for an expedited ruling. In its motion, AEP Ohio requests that the Commission utilize this docket to facilitate the Company's implementation of the TCJA. In support of its motion, AEP Ohio states that the *Tax COI Case*, in its current status, does not appear to be designed or intended to resolve individual utilities' implementation of the TCJA. AEP Ohio notes that it seeks to move forward in parallel to the *Tax COI Case*, in order to efficiently resolve the

Company's implementation of the TCJA. AEP Ohio adds that its motion is intended to accelerate the Commission's stated goal of conveying the benefits of the TCJA to retail customers. AEP Ohio, therefore, requests that a procedural schedule be established, including a deadline for the Company and other interested stakeholders to file any settlement agreement that may be reached in this case. With respect to its request for an expedited ruling on the motion, AEP Ohio notes that its testimony is due to be filed in the *Tax COI Case* on June 15, 2018. AEP Ohio explains that an expedited ruling on its motion would enable the Company to more narrowly address the immediate issue in the *Tax COI Case* and defer its position on the TCJA for resolution in the present proceeding.

{¶ 5} Upon review of AEP Ohio's motion, the attorney examiner finds that the following procedural schedule should be established:

- (a) June 22, 2018 – Deadline for the filing of motions to intervene.
- (b) July 11, 2018 – A procedural conference will be held at 10:00 a.m., at the offices of the Commission, Hearing Room 11-D, 180 East Broad Street, Columbus, Ohio. At the procedural conference, AEP Ohio, Staff, and intervenors should be prepared to discuss the remaining procedural schedule to be established for this case, including deadlines for testimony and potential hearing dates.

{¶ 6} It is, therefore,

{¶ 7} ORDERED, That the procedural schedule set forth in Paragraph 5 be adopted. It is, further,

{¶ 8} ORDERED, That a copy of this Entry be served upon all parties and other interested persons of record in this case and all parties of record in Case No. 16-1852-EL-SSO, et al.

THE PUBLIC UTILITIES COMMISSION OF OHIO

s/Sarah Parrot

By: Sarah J. Parrot
Attorney Examiner

JRJ/sc

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Case No(s). 18-1007-EL-UNC

Summary: Attorney Examiner Entry setting forth a procedural schedule in accordance with Paragraph 5 - electronically filed by Sandra Coffey on behalf of Sarah Parrot, Attorney Examiner, Public Utilities Commission of Ohio