

Legal Department

American Electric Power 1 Riverside Plaza Columbus, OH 43215-2373 AEP.com

October 23, 2018

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

Steven T. Nourse Chief Ohio Regulatory Counsel (614) 716-1608 (P) (614) 716-2014 (F) stnourse@aep.com Re: In the Matter of Ohio Power Company's Implementation of the Tax Cuts and Jobs Act of 2017, Case No. 18-1007-EL-UNC; In the Matter of the Application of Ohio Power Company to Amend its Tariffs, Case No. 18-1451-AL-ATA; Ohio Power Company, Case No. 89-6007-EL-TRF

Dear Ms. McNeal:

On October 15, 2018 the Company filed its compliance tariffs in this docket. These compliance tariffs have three components: (1) an update to the Pilot Throughput Balancing Adjustment Rider (PTBAR) to reflect a \$48.2 million one-time offset to the PTBAR's current under-recovery, (2) establishment of an initial level of the Tax Savings Credit Rider (TSCR) rate, and (3) to update the Distribution Investment Rider (DIR) in accordance with the Stipulation. The Finding and Order authorized AEP Ohio to file final compliance tariffs consistent with the Stipulation.

Regarding Item 2 (establishing the initial level for the TSCR), the Company is providing an update to those tariffs that clarifies that the Tax Savings Credit Rider is a credit to customers' bills. The updated tariffs, which delete the word "charge" and place parentheses on the values to indicate that a credit will be given, are attached.

Thank you for your attention to this matter.

Regards,

Steven T. Nourse

cc: Parties of Record

P.U.C.O. NO. 20

TAX SAVINGS CREDIT RIDER

Ohio Power and Columbus Southern Power Rate Zones

Effective Cycle 1 November, 2018, all customer bills subject to the provisions of this Rider, including any bills rendered under special contract, shall be adjusted by the monthly Tax Savings Credit Rider.

Residential \$ (0.001718) per KWH

Non-Residential \$ (0.001110) per KWH

This Rider is subject to reconciliation, including, but not limited to, refunds to customers, based upon results of audits ordered by the Commission in accordance with the October 3, 2018 Opinion and Order in Case No. 18-1451-EL-ATA.

Filed pursuant to Order dated October 3, 2018 in Case No.18-1451-EL-ATA

Issued: October 23, 2018 Effective: Cycle 1 November 2018

P.U.C.O. NO. 20

OAD - TAX SAVINGS CREDIT RIDER

(Open Access Distribution - Tax Savings Credit Rider)

Ohio Power and Columbus Southern Power Rate Zones

Effective Cycle 1 November, 2018, all customer bills subject to the provisions of this Rider, including any bills rendered under special contract, shall be adjusted by the monthly Tax Savings Credit Rider.

Residential \$ (0.001718) per KWH

Non-Residential \$ (0.001110) per KWH

This Rider is subject to reconciliation, including, but not limited to, refunds to customers, based upon results of audits ordered by the Commission in accordance with the October 3, 2018 Opinion and Order in Case No. 18-1451-EL-ATA.

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Case No(s). 18-1007-EL-UNC, 18-1451-EL-ATA, 89-6007-EL-TRF

Summary: Tariff - Compliance Tariff submitted by Ohio Power Company electronically filed by Mr. Steven T Nourse on behalf of Ohio Power Company