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Legal Department

FILE

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PUCO



December 18, 2000

Docketing Officer  
Public Utilities Commission of Ohio  
180 East Broad Street  
Columbus, Ohio 43215-3793

RE: Columbus Southern Power Company and Ohio Power Company  
Case Nos. 99-1729-EL-ETP and 99-1730-EL-ETP

Marvin I. Resnik  
Assistant General Counsel -  
Regulatory Services  
(614) 223-1606  
(614) 223-1687 (fax)

Dear Docketing Officer:

Enclosed is a Notice of Appeal from Commission orders in the above-referenced dockets. The Notice of Appeal was filed today in the Supreme Court of Ohio. If, for any reason, the Commission will not be certifying the record in this case to the Court within the time permitted, please contact me as soon as you determine that the certification will not be made on a timely basis.

Very truly yours,

A handwritten signature of Marvin I. Resnik in dark ink.

Marvin I. Resnik  
Counsel for Columbus Southern  
Power Company and Ohio Power Company

This is to certify that the images appearing are an accurate and complete reproduction of a case file document delivered in the regular course of business.  
Technician J.M.A. Date Processed 12-18-00

MIR:bas  
Enclosure

cc: Duane Luckey

IN THE SUPREME COURT OF OHIO

RECEIVED SUPREME COURT DIV

00 DEC 18 PM 1:19

Columbus Southern Power Company  
and Ohio Power Company,

Appellants,

v.

The Public Utilities  
Commission of Ohio,

Appellee.

Appeal from the Public Utilities  
Commission of Ohio

PUCO

Case No. **00-2260**

Public Utilities Commission of Ohio  
Case Nos. 99-1729-EL-ETP and  
99-1730-EL-ETP

NOTICE OF APPEAL OF APPELLANTS COLUMBUS SOUTHERN POWER COMPANY  
AND OHIO POWER COMPANY

Marvin I. Resnik, Esq. (0005695)  
Counsel of Record  
Edward J. Brady, Esq. (0005878)  
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Porter, Wright, Morris & Arthur  
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Columbus, Ohio 432315-6194  
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COUNSEL FOR APPELLANTS,  
COLUMBUS SOUTHERN POWER COMPANY  
AND OHIO POWER COMPANY

Betty D. Montgomery  
Attorney General of Ohio  
Duane W. Luckey (0033015)  
Chief, Public Utilities Section  
Public Utilities Commission of Ohio  
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Columbus, Ohio 43215-3793  
(614) 466-4395  
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COUNSEL FOR APPELLEE,  
PUBLIC UTILITIES COMMISSION  
OF OHIO

FILED

DEC 18 2000

MARCIA J. MENGEL, CLERK  
SUPREME COURT OF OHIO

IN THE SUPREME COURT OF OHIO

Columbus Southern Power Company	:	Appeal from the Public Utilities
and Ohio Power Company,	:	Commission of Ohio
	:	
Appellants,	:	
	:	
v.	:	Case No. _____
	:	
The Public Utilities	:	Public Utilities Commission of Ohio
Commission of Ohio,	:	Case Nos. 99-1729-EL-ETP and
	:	99-1730-EL-ETP
	:	
Appellee.	:	

Notice of Appeal of Appellants Columbus Southern  
Power Company and Ohio Power Company

Appellants Columbus Southern Power Company and Ohio Power Company (hereinafter referred to collectively as "appellants" or "Companies") hereby give notice of their appeal, pursuant to R. C. 4903.11 and 4903.13, to the Supreme Court of Ohio, from an Opinion and Order of the Public Utilities Commission of Ohio ("Commission"), entered on September 28, 2000, and the Commission's Entry on Rehearing entered on November 21, 2000, in PUCO Case Nos. 99-1729-EL-ETP and 99-1730-EL-ETP.

Appellants were and are parties of record in PUCO Case Nos. 99-1729-EL-ETP and 99-1730-EL-ETP, and timely filed their Application for Rehearing of the appellee's September 28, 2000 Opinion and Order in accordance with R.C. 4903.10. Appellants' Application for Rehearing was denied, with respect to the issues on appeal herein, by the Commission's November 21, 2000 Entry on Rehearing.

The appellants complain and allege that appellee's September 28, 2000 Opinion and Order, and appellee's November 21, 2000 Entry on Rehearing in PUCO Case Nos.

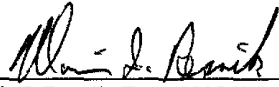
99-1729-EL-ETP and 99-1730-EL-ETP are unlawful, unjust and unreasonable in the following respects, as set forth in appellants' Application for Rehearing:

1. The Commission erred by concluding that the Companies' proposed public utility excise tax credit rider should become effective April 30, 2001, instead of April 30, 2002.
2. The Commission erred by concluding that the issue concerning the public utilities excise tax credit rider proposed by the Companies "is purely one of fact." (Opinion and Order, page 44.)
3. The Commission erred by concluding that the Staff's position is more reasonable than the Companies' position regarding the effective date of the public utilities excise tax credit rider. (Id.)
4. The Commission erred by concluding that the issue concerning the public utilities excise tax credit rider proposed by the Companies is "when does liability of the companies' ratepayers for the public utility excise tax end." (Id.)
5. The Commission erred by concluding that the companies ratepayers are liable for the public utility excise tax. (Id.)
6. The Commission erred by concluding that "the companies' customers pay in the measurement year amounts representing the companies (sic) public utilities tax obligation in the subsequent privilege year." (Id.)
7. The Commission erred by concluding that its adoption of the stipulation in the FirstEnergy transition plan cases (PUCO Case Nos. 99-1212-EL-ETP, et al.) is not relevant to the resolution of the public utilities excise tax credit rider issue. (Id.)

8. The Commission erred by concluding that the Companies' transition plan dockets presented "the first case requiring a decision on the issue of ratepayer responsibility for a company's public utility excise tax obligation beyond April 30, 2001. (Id.)

WHEREFORE, appellants respectfully submit that the appellee's September 28, 2000 Opinion and Order and appellee's November 21, 2000 Entry on Rehearing in PUCO Case Nos. 99-1729-EL-ETP and 99-1730-EL-ETP are unlawful, unjust and unreasonable, with respect to the issues on appeal herein, and should be reversed. The case should be remanded to the appellee with instructions to correct the errors complained of herein.

Respectfully submitted,


By:   
Marvin I. Resnik, Esq. (0005695)  
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Counsel for Appellants Columbus Southern  
Power Company and Ohio Power Company

Certificate of Service

I certify that a copy of this Notice of Appeal was sent by ordinary U.S. mail to all parties of record in PUCO Case Nos. 99-1729-EL-ETP and 99-1730-EL-ETP on this 18<sup>th</sup> day of December, 2000.

A handwritten signature in cursive script, appearing to read "Marvin I. Resnik", is written over a horizontal line.

Marvin I. Resnik, Counsel of Record

Counsel For Appellants  
Columbus Southern Power  
Company and Ohio Power  
Company

IN THE SUPREME COURT OF OHIO

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v.

The Public Utilities  
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Appeal from the Public Utilities  
Commission of Ohio

Case No. **00-2260**  
Public Utilities Commission of Ohio  
Case Nos. 99-1729-EL-ETP and  
99-1730-EL-ETP

NOTICE OF APPEAL OF APPELLANTS COLUMBUS SOUTHERN POWER COMPANY  
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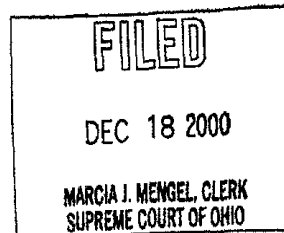
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PUBLIC UTILITIES COMMISSION  
OF OHIO



IN THE SUPREME COURT OF OHIO

Columbus Southern Power Company	:	Appeal from the Public Utilities
and Ohio Power Company,	:	Commission of Ohio
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Appellants,	:	
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	:	
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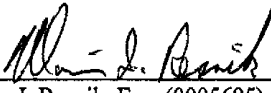
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Respectfully submitted,

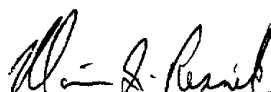
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Marvin I. Resnik, Counsel of Record

Counsel For Appellants  
Columbus Southern Power  
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