

**BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO**

In Matter of the Application of Ohio American Water)
Company for Authority to Increase its Rates For Water and) Case No. 07-1112-WS-AIR
Sewer Service Provided to its Entire Service Area.)

STATEMENT OF MAJOR ISSUES

NOW COMES Ohio-American Water Company ("Ohio-American" or "Applicant") and
respectfully submits its list of major issues:

- Exclusions and reclassifications of corporate plant from rate base, including impact on depreciation expense and property taxes
- Miscalculation of federal income tax and its effect on revenue requirement
- Exclusion of pension and other than pension expense and post retirement pension expense
- Improper calculation of uncollectible expense
- Improper calculation of rate case expense
- Improper rate of return calculation
- Unwarranted operational and management recommendations

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Respectfully submitted on behalf of
OHIO-AMERICAN WATER COMPANY


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CERTIFICATE OF SERVICE

The undersigned hereby certifies that the STATEMENT OF MAJOR ISSUES was either served by electronic mail or regular U.S. Mail this 27th day of June, 2008.


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