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**BEFORE THE
PUBLIC UTILITIES COMMISSION OF OHIO**

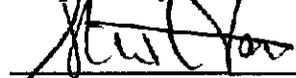
In the Matter of the Application)
of Columbus Southern Power Company) Case No. 09-464-EL-UNC
and Ohio Power Company for Approval)
of Their Corporate Separation Plans)

**COLUMBUS SOUTHERN POWER COMPANY'S
AND OHIO POWER COMPANY'S
REPLY COMMENTS**

Initial Comments were filed in this docket by Columbus Southern Power Company and Ohio Power Company (AEP Ohio) and the Office of Consumers' Counsel (OCC). AEP Ohio's comments reflected its responses to the Audit Report submitted in this docket. OCC's comments merely responded that it supported the recommendations contained in the Audit Report.

AEP Ohio has submitted reasonable responses to address those recommendations and requests that the Commission adopt the positions reflected in AEP Ohio's Initial Comments.

Respectfully submitted,



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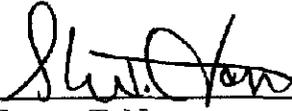
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CERTIFICATE OF SERVICE

The undersigned hereby certifies that a true and correct copy of the foregoing Columbus Southern Power Company's and Ohio Power Company's Reply to Comments has been served upon the below-named counsel via First Class mail, postage prepaid, this 12th day of May, 2010.



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