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October 11, 2011

VIA ELECTRONIC FILING

Ms. Betty McCauley, Secretary
Public Utilities Commission of Ohio
180 E. Broad St., 11th Floor
Columbus, OH 43215-3793

Re: AEP Ohio ESP Stipulation Cases
PUCO Case Nos. 11-346-EL-SSO; 11-348-EL-SSO; 10-2376-EL-UNC; 11-349-EL-
AAM; 11-350-EL-AAM; 10-343-EL-ATA; 10-344-EL-ATA; 10-2929-EL-UNC; 11-
4920-EL-RDR; 11-4921-EL-RDR

Dear Ms. McCauley:

Please file the attached Revised Tables for the Testimony of Jonathan A. Lesser in the above-referenced matters. These tables are revisions to Mr. Lesser's testimony as a result of the Revised Testimony of AEP Ohio witness Allen.

Should you have any questions, please feel free to contact me.

Very truly yours,

Laura C. McBride

Enclosure
cc: All parties of record

**Revision of Lesser Testimony Tables 2 and 14
Reflecting AEP Ohio's Changes to ESP Price Benefit Estimation**

**Table 2 - Revised
Quantifiable Benefits of the ESP - Additional Analysis**

Line	Item	NPV @ 6%	Year						
			<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
[1]	ESP Price Benefit for Non-Shopping Customers*	(\$109)	(\$84)	(\$37)	(\$10)	\$15			
[2]	Value of Discounted Capacity Provided to CRES Providers	(\$1,270)	(\$497)	(\$528)	(\$312)	(\$87)			
[3]	Reduced PIRR Carrying Costs**	\$104	\$35	\$32	\$28	\$24	\$18	\$12	\$4
[4]	Partnership With Ohio Initiative	\$10	\$3	\$3	\$3	\$3	\$1		
[5]	Ohio Growth Fund Initiative	\$17	\$5	\$5	\$5	\$5	\$2		
[6]	Total Quantifiable ESP Benefits	(\$1,247)	(\$537)	(\$525)	(\$286)	(\$41)	\$22	\$12	\$4

Notes:

* Revised to reflect adjusted values as shown in Allen Exhibit WAA-6, 10/5/2011.

** Does not reflect changes in deferred amounts stemming from PUCO Order on Remand in Case No. 08-917-EL-SSO, as Exhibit WAA -6 does not provide updated calculations.

**Table 14 - Revised
Quantifiable Benefits of the ESP - Additional Analysis**

Line	Item	NPV @ 6%	Year						
			<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
[1]	ESP Price Benefit for Non-Shopping Customers*	(\$109)	(\$84)	(\$37)	(\$10)	\$15			
[2]	Value of Discounted Capacity Provided to CRES Providers	(\$1,270)	(\$497)	(\$528)	(\$312)	(\$87)			
[3]	Reduced PIRR Carrying Costs**	\$104	\$35	\$32	\$28	\$24	\$18	\$12	\$4
[4]	Partnership With Ohio Initiative	\$10	\$3	\$3	\$3	\$3	\$1		
[5]	Ohio Growth Fund Initiative	\$17	\$5	\$5	\$5	\$5	\$2		
[6]	Excess Cost of DIR	(\$193)	(\$64)	(\$64)	(\$64)	(\$27)			
[7]	Total Quantifiable ESP Benefits	(\$1,413)	(\$602)	(\$589)	(\$350)	(\$68)	\$22	\$12	\$4

Notes:

* Revised to reflect adjusted values as shown in Allen Exhibit WAA-6, 10/5/2011.

** Does not reflect changes in deferred amounts stemming from PUCO Order on Remand in Case No. 08-917-EL-SSO, as Exhibit WAA -6 does not provide updated calculations.

CERTIFICATE OF SERVICE

I hereby certify that a copy of the Revised Tables to the Direct Testimony of Jonathan A. Lesser were served on the 11th day of October, 2011, via e-mail upon the parties below.

/s/ Laura C. McBride

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Summary: Notice of Filing Revised Tables for the Testimony of Jonathan A. Lesser
electronically filed by Ms. Laura C. McBride on behalf of FirstEnergy Solutions Corp.