

FILE

COMPANY EX. NO. \_\_\_\_\_

**BEFORE  
THE PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of the Application of )  
 Columbus Southern Power Company and )  
 Ohio Power Company, Individually and, if ) Case No. 11-351-EL-AIR  
 Their Proposed Merger is Approved, as a ) Case No. 11-352-EL-AIR  
 Merged Company (collectively, AEP Ohio) )  
 for an Increase in Electric Distribution Rates)

In the Matter of the Application of )  
 Columbus Southern Power Company and )  
 Ohio Power Company, Individually and, if ) Case No. 11-353-EL-ATA  
 Their Proposed Merger is Approved, as a ) Case No. 11-354-EL-ATA  
 Merged Company (collectively AEP Ohio) )  
 for Tariff Approval )

In the Matter of the Application of )  
 Columbus Southern Power Company and )  
 Ohio Power Company, Individually and, if ) Case No. 11-356-EL-AAM  
 Their Proposed Merger is Approved, as a ) Case No. 11-358-EL-AAM  
 Merged Company (collectively AEP Ohio) )  
 for Approval to Change Accounting )  
 Methods )

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**PREFILED SUPPLEMENTAL DIRECT TESTIMONY  
 IN SUPPORT OF OBJECTIONS TO THE STAFF REPORTS  
 OF THOMAS E. MITCHELL  
 ON BEHALF OF  
 COLUMBUS SOUTHERN POWER COMPANY  
 AND  
 OHIO POWER COMPANY**

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- Management Policies, Practices & Organizations
- X Operating Income
- X Rate Base
- Allocations
- Rate of Return
- Rates and Tariffs
- Other

Filed October 24<sup>th</sup>, 2011

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OBJECTIONS TO THE STAFF REPORTS  
OF THOMAS E. MITCHELL

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**BEFORE  
THE PUBLIC UTILITIES COMMISSION OF OHIO  
SUPPLEMENTAL DIRECT TESTIMONY  
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OF THOMAS E. MITCHELL  
ON BEHALF OF  
COLUMBUS SOUTHERN POWER COMPANY  
AND  
OHIO POWER COMPANY**

**I. PERSONAL DATA**

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**Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

A. My name is Thomas E. Mitchell and my business address is 1 Riverside Plaza  
Columbus, Ohio 43215.

**Q. ARE YOU THE SAME THOMAS E. MITCHELL WHO PREFILED DIRECT  
TESTIMONY IN THIS PROCEEDING?**

A. Yes.

**II. PURPOSE OF SUPPLEMENTAL TESTIMONY**

**Q. WHAT IS THE PURPOSE OF YOUR SUPPLEMENTAL TESTIMONY IN  
SUPPORT OF OBJECTIONS TO THE STAFF REPORTS IN THIS  
PROCEEDING?**

A. The purpose of my supplemental testimony is to recommend modifications in certain  
Staff revenue, expense and rate base adjustments included in the September 15, 2011  
Staff Report for Columbus Southern Power Company (CSP) and Ohio Power  
Company (OPCo), respectively (collectively “Companies” or “AEP Ohio”). My  
proposed modifications are necessary to provide the appropriate values at going level

1 and are principally related to correcting the actual twelve months ending May 31,  
 2 2011 test year (actual test year) amounts used by Staff compared to the three month  
 3 actual and nine month budgeted May 31, 2011 estimated test year (estimated test  
 4 year) originally filed by CSP and OPCo. My modifications to Staff's adjustments  
 5 provide a more consistent and coherent approach to the inconsistent use of actual  
 6 revenue and expense by the Staff for CSP and OPCo which is summarized in the  
 7 table below.

8	<u>Adjustment Description</u>	<u>CSP</u>	<u>OPCo</u>
9	Did Staff adjust estimated test year revenues to actuals?	No	No
10	Did Staff adjust rider revenue based on actual revenues?	Yes	Yes
11	Did Staff adjust estimated test year O&M to budget?	Yes	Yes
12	Did Staff adjust estimated test year O&M		
13	(non-labor) expense to actuals?	Yes*	No
14	Did Staff adjust rider expense based on actual O&M?	Yes	Yes

15 \* Note Staff did not adjust EDR over/under expense (Account 5550110) to actual.

16 My testimony supports the objections filed by AEP Ohio on October 17, 2011 as  
 17 shown below:

18	<u>Objection Number</u>	<u>Objection Description</u>
19	2	Rate Base – OPCo Plant
20	3	Rate Base – Misc. Working Capital
21	4	Rider Revenue & Expenses
22	8	Annualization of Pension and OPEB Expense
23	10	Budget Adjustment

1	11a	Adj. to Actual Application of Methodology
2	11d	Subtraction of Actual Adjustment Data from Estimated
3		Data
4	19	Formula Error on Staff Schedule C-3

5 **Q. ARE YOU SPONSORING ANY SUPPLEMENTAL EXHIBITS IN YOUR**  
6 **TESTIMONY?**

7 A. Yes. I provide supplemental exhibits TEM Exhibit 1 through TEM Exhibit 9 for CSP  
8 and TEM Exhibit 10 through TEM Exhibit 17 for OPCo. Supplemental TEM Exhibit  
9 1 for CSP and Supplemental TEM Exhibit 10 for OPCo summarize my proposed  
10 adjustments in comparison to Staff's adjustments.

11 **Q. HOW IS YOUR SUPPLEMENTAL TESTIMONY ORGANIZED?**

12 A. I separately address various proposed adjustments for CSP and OPCo. Within each  
13 Company's section, I discuss the respective revenue and expense adjustments.  
14 Additionally, I discuss one rate base adjustment for CSP and two rate base  
15 adjustments for OPCo.

16

17 **III. SUPPLEMENTAL TESTIMONY ON STAFF CSP ADJUSTMENTS**

18 **Q. PLEASE FIRST DESCRIBE STAFF'S OVERALL APPROACH TO**  
19 **PROPOSED ADJUSTMENTS FOR CSP.**

20 A. For CSP, Staff adjusted all riders (Staff Report page 8) to remove them using actual  
21 test year data for both related revenue and operations and maintenance (O&M)  
22 expense. This should not be problematic in itself, however, on the revenue side they  
23 did not first adjust the estimated test year data to actual revenue before making their  
24 adjustments to remove actual rider revenue, and therefore, the results are not

1 appropriately synchronized. In contrast, note that Staff did make a net true-up  
2 adjustment to non-labor expense in adjustment C-3.24. While Staff C-3.24 is correct,  
3 there were misstatements of individual rider O&M adjustments which I address  
4 below.

5 **Q. PLEASE FIRST DESCRIBE WHICH STAFF CSP ADJUSTMENTS NEED TO**  
6 **BE CORRECTED, STARTING WITH THE ADJUSTMENT TO RECOGNIZE**  
7 **THE ACTUAL DISTRIBUTION REVENUE FOR THE TWELVE MONTHS**  
8 **ENDED MAY 31, 2011 (May 2011).**

9 A. I propose first that a total reduction of revenues be made of \$48.574 million  
10 (Supplemental TEM Exhibit 2) to recognize the net decrease in distribution total  
11 operating revenues from the estimated test year amount to the actual test year. My  
12 proposed net adjustment of a decrease in revenues of \$48.574 million positions the  
13 revenues at the actual test year amount which will then properly allow for the series  
14 of Staff actual rider revenue adjustments (C-3.1 through C-3.6, C-3.21, and C-3.22).  
15 Also see CSP Staff Report Page 8 where Staff indicates that they intended to remove  
16 the actual test year effects of riders using actual data. The values used by Staff for  
17 these revenue adjustments were actual values for the twelve months ended May 2011,  
18 although Staff did not first make an adjustment to transition from the estimated test  
19 year amounts to the amounts for the actual test year.

20 **Q. NOW THAT YOU HAVE ADJUSTED DISTRIBUTION REVENUES TO THE**  
21 **ACTUAL AMOUNTS FOR THE TWELVE MONTHS ENDED MAY 2011,**  
22 **ARE THERE ADDITIONAL REQUIRED ADJUSTMENTS TO REMOVE**  
23 **REVENUE UNRELATED TO DETERMINING DISTRIBUTION RATES?**

1 A. Yes, I recommend that two adjustments be recognized to properly state the going  
2 level distribution revenues. The first adjustment increases revenue as a result of  
3 removing the Economic Development Rider (EDR) discount provided to those  
4 eligible customers in the amount of \$26.801 million (Supplemental TEM Exhibit 3).  
5 The second adjustment increases revenue and removes the impact of CSP's net  
6 provision for return of revenues to customers concerning the 2009 Significantly  
7 Excessive Earnings Test (SEET) decision totaling \$23.965 million (Supplemental  
8 TEM Exhibit 4). Neither of these amounts were included in the estimated test year.  
9 Without making these adjustments, the true going-level amounts are not  
10 representative.

11 **Q. PLEASE DESCRIBE WHY THE EDR DISCOUNT NEEDS TO BE**  
12 **REMOVED TO PROPERLY REFLECT THE GOING LEVEL OF**  
13 **REVENUES.**

14 A. The revenues as supported by Company witness Zelina in the estimated test year did  
15 not include any EDR discount for Commission-approved customers. My adjustment  
16 proposed above of a \$48.574 million reduction in revenues represents the actual  
17 billed revenues, which includes the actual test year EDR discount of \$26.801 million,  
18 this EDR discount should be removed because this proceeding determines distribution  
19 rates without regard to the EDR discount. The removal of the EDR discount is the  
20 related adjustment to the removal of the EDR revenue billed to customers of \$35.023  
21 million, an adjustment (C-3.5) made by Staff.

1 Q. PLEASE DESCRIBE WHY THE NET IMPACT OF THE 2009 SEET  
2 DECISION NEEDS TO BE REMOVED FROM THE CSP ACTUAL TEST  
3 YEAR DATA TO PROPERLY STATE THE GOING LEVEL OF REVENUES.

4 A. The Company provided for the PUCO-ordered \$42.683 million return of 2009  
5 Significantly Excessive Earnings during the actual test year and recorded this amount  
6 on the distribution ledger recognizing that all revenues are billed by the distribution  
7 function. Pursuant to the SEET order, approximately \$18.718 million was applied to  
8 recover CSP deferred fuel amounts and the residual \$23.965 million is being refunded  
9 to customers over the period February through December 2011. As with the EDR  
10 revenues and discounts, the net impact of the 2009 SEET decision should similarly be  
11 removed from the actual revenues for the twelve months ended May 2011 because it  
12 is unrelated to the determination of the proper going level of distribution revenues.

13 Q. PLEASE DESCRIBE WHAT ADJUSTMENTS YOU PROPOSE REGARDING  
14 STAFF'S ADJUSTMENT TO REMOVE RIDER RELATED O&M FOR THE  
15 ACTUAL TWELVE MONTHS ENDED MAY 2011.

16 A. Staff failed to properly adjust the actual test year data for three O&M items related to  
17 riders. First, the EE/PDR O&M needs to be fully adjusted to the correct amount for  
18 the actual test year; note that Staff did make a partial adjustment to decrease O&M by  
19 \$24.078 million (C-3.4) but failed to remove all appropriate accounts as listed in my  
20 Supplemental TEM Exhibit 5. The actual EE/PDR related O&M is \$47.498 million  
21 which should be fully removed; (this requires a further decrease of \$23.420 million to  
22 the actual test year O&M that should be removed).



1 Second, Staff failed to similarly fully adjust the O&M related to the ESRR. In this  
2 instance, the related O&M for the actual test year is \$9.678 million whereas Staff has  
3 only removed \$3.577 million (adjustment C-3.6) which requires an additional  
4 reduction to O&M of \$6.101 million to fully remove the O&M (omitted accounts are  
5 shown on Supplemental TEM Exhibit 6) related to the ESRR.

6 Thirdly, I recommend an additional adjustment of \$10.022 million (Supplemental  
7 TEM Exhibit 3) to increase EDR over/under expense to adjust the estimated test year  
8 to the actual level. In the unadjusted estimated test year there was a net credit amount  
9 in expense for \$1.800 million. The Staff's proposed adjustment based on actual test  
10 year data was a decrease in expense of \$8.222 million. After Staff's adjustment this  
11 creates a net credit amount in expense of \$10.022 million in Staff's adjusted test year.

12 The goal of the EDR adjustment should be to remove the account balances from the  
13 test year but because Staff's adjustment results in a net credit to expense, I propose  
14 the \$10.222 million increase in expense to adjust the EDR value in the adjusted test  
15 year to zero. The problem was that Staff did not first adjust the estimated test year  
16 EDR over/under expense to actual, yet Staff made an adjustment of \$8.222 million  
17 decrease as if they had done so.

18 **Q. PLEASE DESCRIBE YOUR RECOMMENDED ADJUSTMENT TO THE**  
19 **EXPENSES RELATED TO THE GRIDSMART<sup>®</sup> AND THE MON POWER**  
20 **LITIGATION TERMINATION RIDERS.**

21 **A.** I recommend an additional adjustment for the gridSMART<sup>®</sup> rider related O&M to  
22 fully eliminate the rider's effects. With respect to O&M, I recommend an additional  
23 reduction of \$9,000 to Staff's adjustment (C-3.22) to properly remove the actual test

1 year level of gridSMART<sup>®</sup> of \$4.318 million (Supplemental TEM Exhibit 9). The  
2 reduction of \$9,000 consists of a \$2,000 reduction for account 569.2 and \$7,000  
3 reduction for account 580 which were omitted by Staff.

4 With respect to the Mon Power Litigation Termination rider amortization (which is  
5 reported in depreciation expense), I recommend that the Staff amortization  
6 adjustment of a reduction of \$2.249 million (C-3.21) be adjusted to a reduction of  
7 \$1.600 million. Staff used the actual amortization expense but the amount in  
8 estimated test year was never adjusted to actual by any adjustment in the case.  
9 Therefore, my positive adjustment of \$0.649 million returns the Mon Power  
10 Litigation Termination rider amortization expense to the \$1.600 million reduction in  
11 amortization expense in CSP's original adjustment filed in the Case on Schedule C-  
12 3.21. Without this modification, Staff's approach removes an amount which exceeds  
13 the Company's amortization expense for the actual test year. That would not yield an  
14 appropriate going level.

15 **Q. ARE THERE ADDITIONAL NON-RIDER O&M ADJUSTMENTS THAT**  
16 **YOU RECOMMEND?**

17 **A.** Yes, I recommend adjustments be made to pension expense and OPEB expense in  
18 order to correct Staff's improper use of estimated test year data instead of actual test  
19 year to compare to actuarial levels for going level. Also, I propose that Staff's  
20 recommended budget expense adjustment be eliminated because it is not relevant as  
21 Staff adjusted to actual test year levels.

22 **Q. PLEASE DESCRIBE YOUR RECOMMENDED ADJUSTMENT TO**  
23 **PENSION EXPENSE.**

1   **A.**    I recommend an additional adjustment of \$0.319 million to increase Staff's  
2           adjustment (C-3.12) to the appropriate going-level of an increase of \$0.346 million  
3           instead of \$0.027 million (Supplemental TEM Exhibit 7). This adjustment is  
4           necessary to compare the 2011 actuarial report with the actual pension expense  
5           amount for the actual test year. This is in contrast to Staff's use of the estimated test  
6           year data for the adjustment comparison even though Staff adjusted all non-labor in  
7           the estimated test year data including pension expense to actual (adjustment C-3.24).  
8           My adjustment converts Staff's pension expense to the appropriate going level  
9           amount.

10   **Q.**    **PLEASE DESCRIBE YOUR RECOMMENDED ADJUSTMENT TO OPEB**  
11           **EXPENSE.**

12   **A.**    I recommend an additional increase in the related expense of \$0.854 million to reduce  
13           Staff's adjustment (C-3.13) to the appropriate going-level which is a net reduction of  
14           \$0.661 million instead of a reduction of \$1.515 million (reference Supplemental TEM  
15           Exhibit 8). This adjustment is necessary to compare the 2011 actuarial report with  
16           the actual OPEB expense amount for the actual test year. This is in contrast to Staff's  
17           use of the estimated test year data for the adjustment comparison even though Staff  
18           adjusted all non-labor in the estimated test year data including OPEB expense to  
19           actual (C-3.24). As with the pension expense, Staff's adjustment needs to be  
20           converted in order to arrive at the appropriate going level amount.

21   **Q.**    **PLEASE DESCRIBE YOUR OBJECTION TO STAFF'S RECOMMENDED**  
22           **BUDGET EXPENSE.**

1    **A.**    Staff made an adjustment of \$11.373 million (C-3.23) to reduce the estimated test  
2           year expenses of CSP (CSP Staff report page 12).  However, Staff also made an  
3           adjustment to reposition the total estimated test year non-labor data to actual (C-3.24)  
4           with which I concur.  However, these two adjustments are incompatible, as the use of  
5           actual expenses obviates the need to adjust the estimated test year data for the  
6           budgeted amounts.  With the repositioning of the estimated test year data to the actual  
7           level, adjustment of budgeted data is no longer relevant, therefore I have removed  
8           Staff's budget adjustment.  This adjustment resolves the incompatibility and produces  
9           a more appropriate result.

10   **Q.    PLEASE DESCRIBE YOUR OBJECTION TO STAFF'S RECOMMENDED**  
11           **DISALLOWANCE OF CSP'S REQUESTED AMOUNT OF**  
12           **MISCELLANEOUS WORKING CAPITAL ITEMS .**

13   **A.**    The Staff recommended a disallowance of \$2.920 million for CSP's requested  
14           amount of miscellaneous working capital allowance because CSP did not prepare a  
15           lead lag study (page 7 of the CSP Staff Report).  Appendix A of Chapter 4901-7 of  
16           the Ohio Administrative Code (Code) (page 36 of 194) states that a lead lag is  
17           required for the allowance for cash working capital (Schedule B-5) but no such  
18           requirement is stated for the miscellaneous working capital items (Schedule B-5.1).  
19           The Appendix of the Code states that the Company is to provide the thirteen month  
20           average and date certain balances for the items specified on Schedule B-5.1 which the  
21           Company did.  For CSP, these working capital items consist of Plant Materials and  
22           Operating Supplies and Prepayments.  Because CSP provided the appropriate  
23           information as required on Schedule B-5.1, we request that CSP's miscellaneous

1 working capital items totaling \$2.920 million be included in rate base at August 31,  
2 2010 as shown by Company witness Roush in Exhibit DMR -1 Schedule 3.

3  
4 **IV. SUPPLEMENTAL TESTIMONY ON STAFF OPCO ADJUSTMENTS**

5 **Q. PLEASE FIRST DESCRIBE STAFF'S OVERALL APPROACH TO**  
6 **PROPOSED ADJUSTMENTS FOR OPCO.**

7 A. For OPCo, Staff adjusted all riders (Staff Report page 9) to remove them from the  
8 actual test year data for both related rider revenue and expense; however they did not  
9 first adjust the estimated test year data to actual revenue and O&M before making  
10 their adjustments to remove actual rider revenue and expense. Similarly, Staff failed  
11 to make an O&M (non-labor) true-up adjustment to the actual test year expenses.  
12 This is in contrast with how Staff approached CSP's case and creates a fundamental  
13 inconsistency in Staff's approach between the Companies' two cases.

14 **Q. PLEASE FIRST DESCRIBE WHICH STAFF OPCO ADJUSTMENTS NEED**  
15 **TO BE CORRECTED, STARTING WITH THE ADJUSTMENT TO**  
16 **RECOGNIZE THE DISTRIBUTION ACTUAL REVENUE AND O&M FOR**  
17 **THE TWELVE MONTHS ENDED MAY 2011.**

18 A. I propose first that a total reduction of revenues be made of \$17.893 million  
19 (Supplemental TEM Exhibit 11) to recognize the net decrease in distribution  
20 operating revenues from the estimated test year to the actual test year. My proposed  
21 net adjustment of a decrease in revenues of \$17.893 million positions the revenues at  
22 the actual test year amount which will then properly allow for the series of Staff  
23 actual revenue adjustments (C-3.1 through C-3.6) to remove the actual test year

1 effects of riders. The values used by Staff for these adjustments were actual values  
2 for the twelve months ended May 2011, although Staff did not first make an  
3 adjustment to transition from the estimated test year to the values for the actual test  
4 year. Additionally, I propose an adjustment of a \$0.605 million (Supplemental TEM  
5 Exhibit 11) increase in O&M expenses to bring the estimated test year expenses to  
6 actual for the twelve months ended May 2011, This would be consistent with my  
7 proposed adjustment to true-up the revenue and compatible with how Staff attempted  
8 to adjust the riders using actual data. With these two adjustments, both revenue and  
9 expenses are stated at the actual levels.

10 **Q. NOW THAT YOU HAVE ADJUSTED THE DISTRIBUTION REVENUES TO**  
11 **THE ACTUAL AMOUNTS FOR THE TWELVE MONTHS ENDED MAY**  
12 **2011, ARE THERE ADDITIONAL REQUIRED ADJUSTMENTS TO**  
13 **REMOVE REVENUE UNRELATED TO DETERMINING DISTRIBUTION**  
14 **RATES?**

15 A. Yes, I recommend that one other adjustment be recognized to properly state the going  
16 level distribution revenues. The adjustment increases revenue and relates to the  
17 removal of the EDR discount provided to those eligible customers in the amount of  
18 \$29.474 million (Supplemental TEM Exhibit 12) which increases revenue. This  
19 amount was not included in the estimated test year.

20 **Q. PLEASE DESCRIBE WHY THE EDR DISCOUNT NEEDS TO BE**  
21 **REMOVED TO PROPERLY REFLECT THE GOING LEVEL OF**  
22 **REVENUES.**

1 A. The revenues as supported by Company witness Zelina in the estimated test year did  
2 not include any EDR discount for Commission approved customers. My adjustment  
3 proposed above of a \$17.893 million reduction in revenues includes the actual test  
4 year EDR discount of \$29.474 million. The EDR discount should be removed  
5 because this proceeding determines distribution rates without regard to the EDR  
6 discount. The removal of the EDR discount is the related adjustment to the removal  
7 of the EDR revenue billed to customers of \$26.787 million, an adjustment (C-3.5)  
8 made by Staff.

9 **Q. PLEASE DESCRIBE WHAT ADJUSTMENTS YOU PROPOSE REGARDING**  
10 **STAFF'S ADJUSTMENT TO REMOVE RIDER RELATED REVENUE AND**  
11 **O&M FOR THE ACTUAL TWELVE MONTHS ENDED MAY 2011.**

12 A. Staff failed to properly adjust the actual test year data for rider revenue and rider  
13 O&M for the ESRR. First, as shown on Supplemental TEM Exhibit 13, Staff  
14 adjustment to remove ESRR revenues of \$18.244 million should have been \$.298  
15 million higher to reflect actual ESRR revenues of \$18.542 million. Also, Staff failed  
16 to fully adjust the O&M related to the ESRR. In this instance, the related O&M for  
17 the actual test year is \$17.709 million whereas Staff has only removed \$9.332 million  
18 (adjustment C-3.6) which requires an additional reduction to O&M of \$8.377 million  
19 to fully remove the ESRR related O&M (omitted accounts are shown on  
20 Supplemental TEM Exhibit 13).

21 **Q. ARE THERE ADDITIONAL NON-RIDER O&M ADJUSTMENTS THAT**  
22 **YOU RECOMMEND?**

1 A. Yes, I recommend adjustments be made to pension expense and OPEB expense in  
2 order to correct Staff's improper use of estimated test year data instead of actual test  
3 year data to compare to actuarial levels for going level. Also, I propose that Staff's  
4 recommended budget expense adjustment be eliminated because it is not relevant  
5 since O&M should be reflected at actual test year amounts to align with Staff's  
6 proposed rider adjustments.

7 **Q. PLEASE DESCRIBE YOUR RECOMMENDED ADJUSTMENT TO**  
8 **PENSION EXPENSE.**

9 A. I recommend an additional adjustment of \$0.016 million to increase Staff's  
10 adjustment (C-3.12) to the appropriate going-level of an increase of \$0.158 million  
11 instead of \$0.142 million (Supplemental TEM Exhibit 14). This adjustment is  
12 necessary to compare the 2011 actuarial report with the pension expense amount for  
13 the actual test year. This is in contrast to Staff's use of the estimated test year data for  
14 the adjustment comparison even though Staff adjusted all non-labor in the estimated  
15 test year data including pension expense to actual (C-3.24).

16 **Q. PLEASE DESCRIBE YOUR RECOMMENDED ADJUSTMENT TO OPEB**  
17 **EXPENSE.**

18 A. I recommend an additional increase in the related expense of \$0.941 million to reduce  
19 Staff's adjustment (C-3.13) to the appropriate going-level which is a net reduction of  
20 \$0.695 million instead of a reduction of \$1.636 million (reference Supplemental TEM  
21 Exhibit 15). This adjustment is necessary to compare the 2011 actuarial report with  
22 the OPEB expense amount for the actual test year. This is in contrast to Staff's use of  
23 the estimated test year data for the adjustment comparison even though Staff adjusted



1 all non-labor in the estimated test year data including OPEB expense to actual (C-  
2 3.24).

3 **Q. PLEASE DESCRIBE YOUR OBJECTION TO STAFF'S RECOMMENDED**  
4 **BUDGET EXPENSE.**

5 **A.** Staff made an adjustment of \$5.510 million (C-3.23) to reduce the estimated test year  
6 expenses of OPCo (OPCo Staff report page 12). Yet similar to the CSP Staff Report,  
7 the Staff used actual rider revenues and rider O&M to remove the impact of various  
8 distribution riders included in the estimated test year but failed to first adjust the  
9 respective total revenue and O&M to actual. This creates a mismatch between  
10 revenues and expenses in the estimated test year compared to the adjustments  
11 proposed by Staff. To correct this mismatch I made adjustments to OPCo's  
12 estimated test year to adjust revenue and non-labor O&M (like Staff proposed for  
13 CSP) so that there is a proper match between the actual test year and Staff's proposed  
14 adjustments. Correcting to actual test year expense obviates the need to adjust the  
15 estimated test year data for the budgeted amounts. With the repositioning of the  
16 estimated test year data to the actual level, adjustment of budgeted data is no longer  
17 pertinent and therefore I have completely removed Staff's budget adjustment. In this  
18 way, all items are dealt with as test year actuals, not estimated amounts.

19 **Q. ARE THERE ADDITIONAL ADJUSTMENTS OR CORRECTIONS THAT**  
20 **YOU RECOMMEND?**

21 **A.** Yes, I noted that Staff's Schedule C-3 has errors in some of the formulas.  
22 Specifically, on five rows the "Sum" formulas (which are intended to add Staff's  
23 O&M adjustments) errantly include the "Line No." not once but twice, incorrectly

1 understating the amount of O&M reduction adjustments by \$0.150 million (reference  
2 Supplemental TEM Exhibit 16). In summary, the total of Staff's O&M adjustments  
3 should be a reduction of \$120.779 million as shown on my supplemental TEM  
4 Exhibit 10 instead of a reduction of \$120.629 million shown on Staff's Schedule C-3.  
5 I recommend that OPCo's O&M expense reduction adjustments be further increased  
6 by \$0.150 million to correct the errors in the Staff's formulas.

7 **Q. PLEASE DESCRIBE YOUR OBJECTION TO STAFF'S RECOMMENDED**  
8 **ADJUSTMENT TO OPCO'S PLANT IN SERVICE ON STAFF SCHEDULE B-**  
9 **2.2 PAGE 2 OF 2.**

10 **A.** Staff recommended an adjustment of \$3.134 million to decrease FERC plant account  
11 365 to eliminate capitalized labor which occurred after the date certain of August 31,  
12 2010. Though Staff was correct that the amounts were capitalized after the date  
13 certain, they failed to realize that the amounts identified were never in the date certain  
14 balance. The amounts that Staff identified in data requests (Staff 82-001 and Staff  
15 125-001) show that certain transactions have invoice dates after August 31, 2010,  
16 however, the same data shows that the posting date (the date transactions were  
17 entered into the OPCo's distribution general ledger) was also after the date certain  
18 August 31, 2010.

19 Data after the date certain was provided to Staff to assist in their audit procedures  
20 which, among other activities, involved tracing the Company's fixed asset system to  
21 the Company's general ledger system for December 31, 2010. To exclude these  
22 amounts from plant in service would incorrectly remove amounts from plant in  
23 service that were in fact not in the plant in service balance filed by OPCo.

1 My adjustment reverses Staff's \$3.134 million decrease to plant in service which  
2 changes the annualized depreciation (C-3.17) and depreciation rate adjustment (C-  
3 3.18). As shown on Supplemental TEM Exhibit 17, the addition of \$3.134 million to  
4 plant in service decreases Staff's depreciation annualization adjustment of \$0.533  
5 million by approximately \$0.117 million to \$0.416 million. The \$3.134 million  
6 increase to plant in service also decreases Staff's adjustment for the change in  
7 depreciation rates by approximately \$3,000 from a decrease \$6.087 million to a  
8 decrease of \$6.084 million. Also, the rate base and the earned return are impacted by  
9 increasing rate base by \$3.134 million as shown by Company witness Roush in  
10 Exhibit DMR-2 Schedule 3.

11 **Q. PLEASE DESCRIBE YOUR OBJECTION TO STAFF'S RECOMMENDED**  
12 **DISALLOWANCE OF OPCO'S REQUESTED AMOUNT OF**  
13 **MISCELLANEOUS WORKING CAPITAL ITEMS.**

14 **A.** The Staff recommended a disallowance of \$8.432 million for OPCo's requested  
15 amount of miscellaneous working capital allowance because OPCo did not prepare a  
16 lead lag study (page 7 of the OPCo Staff Report). Appendix A of Chapter 4901-7 of  
17 the Ohio Administrative Code (Code) (page 36 of 194) states that a lead lag is  
18 required for the cash working capital (Schedule B-5) but no such requirement is  
19 stated for the miscellaneous working capital items (Schedule B-5.1). The Appendix  
20 of the Code states that the Company is to provide the thirteen month average and date  
21 certain balances for the items specified on Schedule B-5.1 which the Company did.  
22 For OPCo, these working capital items consist of Plant Materials and Operating  
23 Supplies and Prepayments. Because OPCo provided the appropriate information as

1 required on Schedule B-5.1, we request that OPCo's miscellaneous working capital  
2 items totaling \$8.432 million be included in rate base at August 31, 2010 as shown by  
3 Company witness Roush in Exhibit DMR-2 Schedule 3.

4 **Q. DOES THIS COMPLETE YOUR SUPPLEMENTAL DIRECT TESTIMONY**  
5 **IN SUPPORT OF OBJECTIONS TO THE STAFF REPORTS?**

6 **A.** Yes.

7

Columbus Southern Power Company  
Case No. 11-351-EL-AIR  
Summary of Jurisdictional Adjustments to Operating Income - Comparison  
For The Twelve Months Ending May 31, 2011  
(\$000)

Line Exh. No.	Adjustment Number/Description	Staff Filed	Revenue Modification by AEP	Staff Modified	Staff Filed	O&M Modification by AEP	Staff Modified	Staff Filed	Depreciation Modification by AEP	Staff Modified
(A) (B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
1	C-3.1 USF Rider	\$ (36,154)	0	(36,154)	\$ (35,967)	0.00	(35,967)			
2	C-3.2 Advanced Energy Rider	(471)	0	(471)	(606)	0.00	(606)			
3	C-3.3 KWH Rider	(71,934)	0	(71,934)						
4	C-3.4 EE/PDR	(49,194)	0	(49,194)	(24,078)	(23,420)	(47,498)			
5	C-3.5 EDR	(35,023)	0	(35,023)	(8,222)	10,022	1,800			
6	C-3.6 ESRR	(10,692)	0	(10,692)	(3,577)	(6,101)	(9,678)	(176)	0	(176)
7	C-3.7 Pole Attachment Revenue	75	0	75						
8	C-3.8 Pole Attachment Expense		0		(583)	0	(583)			
9	C-3.9 Severance				(17,002)	0	(17,002)			
10	C-3.10 Severance Amortization				2,867	0	2,867			
11	C-3.11 Payroll				(3,704)	0	(3,704)			
12	C-3.12 Annualize Pension Expense				27	319	346			
13	C-3.13 Annualize OPEB Expense				(1,515)	854	(661)			
14	C-3.14 Interest on Customer Deposits				(368)	0	(368)			
15	C-3.15 Amortize Rate Case Expense				51	0	51			
16	C-3.16 Public Safety				(77)	0	(77)			
17	C-3.17 Annualize Depreciation							(1,193)	0	(1,193)
18	C-3.18 Depreciation Rate Adjustment							(14,702)	0	(14,702)
19	C-3.19 Depreciation Expense Solar Panels							(16)	0	(16)
20	C-3.20 Federal & State Income Taxes									
21	C-3.21 MonPower Termination Rider	(2,249)	0	(2,249)	(4,309)	(9)	(4,318)	(2,249)	649	(1,600)
22	C-3.22 gridSMART Rider	(7,425)	0	(7,425)	(11,373)	11,373	0	(1,012)	0	(1,012)
23	C-3.23 Corporate Budget Expense				(4,002)	0	(4,002)			
24	C-3.24 Actual O&M									
25	C-3.25 Taxes Other Than Income	0	(48,574)	(48,574)	(4,600)	0	(4,600)			
26	C-3.26 Storm									
27	C-3.27 EDR Discount Addback	0	26,801	26,801						
28	C-3.28 SEET Refund	0	23,965	23,965						
29										
30										
31										
32										
33										
34										
35	Totals	(213,067)	2,192	(210,875)	(117,038)	(6,962)	(124,000)	(19,348)	649	(18,699)

**COLUMBUS SOUTHERN POWER COMPANY**  
**Case No. 11-351-EL-AIR**  
**Jurisdictional Adjusted Test Year Net Electric Operating Income (NEOI)**  
**For The Twelve Months Ending May 31, 2011**  
**(\$000)**

Supplemental  
TEM Exhibit 2  
Page 1 of 1  
Schedule C-3 24

Line No.	Description	As Filed Unadjusted Revenue & Expenses	Actual Distribution Ledger	C-24 <sup>(1)</sup> Adjustments
(A)	(B)	(C)	(D)	(E)
1	<b>OPERATING REVENUES</b>			
2	Base Revenues	\$ 555,231	\$ 506,790	\$ (48,441)
3	Fuel Revenues	0		
4	Other Operating Revenues	21,295	21,161	(134)
5	<b>Total Operating Revenues</b>	<u>576,526</u>	<u>527,951</u>	<u>(48,575)</u>
6			Rounded to agree with filing:	(48,574)
7	<b>OPERATING EXPENSES</b>			
8	Operation and Maintenance Expenses			
9	Production Expenses			
10	Fuel and Purchased Power (EDR Over/Under)	(1,800)	8,222	10,022
11	Other	0	0	0
12	<b>Total Production Expenses</b>	<u>(1,800)</u>	<u>8,222</u>	<u>10,022</u>

<sup>(1)</sup> Revenues and O&M per Schedule C-2 supplemental filing filed 8/31/11. The differences between actual rider revenues used by Staff and the amounts included in the as filed amounts are shown below:

Rider	As Filed Unadjusted Revenue	Actual Distribution Ledger	Difference
Universal Service Fund (C-3.1)	\$ 34,161	\$ 36,154	\$ 1,993
Advanced Energy Fund (C-3.2)	\$ 791	\$ 471	\$ (320)
Kwh Tax (C-3.3)	\$ 73,913	\$ 71,934	\$ (1,979)
Energy Efficiency/Peak Demand (C-3.4)	\$ 49,982	\$ 49,194	\$ (788)
Economic Development Cost Recovery (C-3.5)	\$ 35,754	\$ 35,023	\$ (731)
Enhanced Service Reliability Rider (C-3.6)	\$ 9,613	\$ 10,692	\$ 1,079
Mon Power Litigation Termination (C-3.21)	\$ 2,633	\$ 2,249	\$ (384)
gridSMART (C-3.22)	\$ 8,664	\$ 7,425	\$ (1,239)
<b>Total</b>	<u>\$ 215,511</u>	<u>\$ 213,142</u>	<u>\$ (2,369)</u>

COLUMBUS SOUTHERN POWER COMPANY  
Case No. 11-351-EL-AIR  
Economic Development Recovery Rider  
For The Twelve Months Ending May 31, 2011  
(\$000)

Supplemental  
TEM Exhibit 3  
Page 1 of 1  
Schedule C-3.5

Line No.	Acct. No.	Purpose and Description	Total Amount	Allocation Code	%	Juris-dictional Amount	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	
1		<b>Purpose and Description:</b>					
2		To remove the effects of the Economic Development Recovery Rider (EDR) from the distribution test year					
3							
4	440 - 445	Sales of electricity (billings to customers)	35,023	ALLDIST	100.00%	\$ 35,023	
5	442	Sales of electricity (EDR discount)	26,801		100.00%	\$ 26,801 <sup>(1)</sup>	
6		Total over/(under) recovery	8,222				
7							
8	5550110	Purchased Power - over/(under)	8,222	ALLDIST	100.00%	\$ 8,222	
9							
10							
11		<sup>(1)</sup> Add back to actual revenues for EDR discount					
12							
13		<u>Actual 5/31/11 EDR - Over/(Under)</u>					
14			3 Months	9 Months	12 Months Ended	Company	Going Level
15	<u>Accounts</u>	<u>Description</u>	<u>Actual 8/31/10</u>	<u>Actual 5/31/2011</u>	<u>5/31/2011 Total</u>	<u>Adjustment</u>	<u>Inc. (Dec)</u>
16	5550110	Purchased Power - over/(under)	185,836	8,036,367	8,222,203	(8,222,203)	-
17							
18							
19							
20							
21							
22		<u>Company's Original Adjustment as Filed</u>					
23			3 Months	9 Months	3+9 Test Year	Company	Going Level
24	<u>Accounts</u>	<u>Description</u>	<u>Actual 8/31/10</u>	<u>Estimated 5/31/201</u>	<u>Unadjusted</u>	<u>Adjustment</u>	<u>Inc. (Dec)</u>
25	5550110	Purchased Power - over/(under)	185,836	(1,986,004)	(1,800,168)	1,800,168	-
26							
27							
28		<u>Staff's Adjustment</u>					
29			3+9 Test Year	Staff	Staff's		Going Level
30	<u>Accounts</u>	<u>Description</u>	<u>Unadjusted</u>	<u>Schedule C-3.5</u>	<u>5/31/2011 Total</u>		<u>Inc. (Dec)</u>
31	5550110	Purchased Power - over/(under)	(1,800,168)	(8,222,203)	(10,022,371)		(10,022,371)
32							
33							
34		<u>Company's Correction to Staff's Adjustment</u>					
35			Staff's			Correction	Going Level
36	<u>Accounts</u>	<u>Description</u>	<u>5/31/2011 Total</u>			<u>Adjustment</u>	<u>Inc. (Dec)</u>
37	5550110	Purchased Power - over/(under)	(10,022,371)			10,022,371	-
38							
39							
40							
41		Note:					
42		The total going level adjustment for EDR are \$1.8 million consisting of staff's reduction of \$8.2 million and the Company's proposed \$10.0 million					

**COLUMBUS SOUTHERN POWER COMPANY**  
**Case No. 11-351-EL-AIR**  
**SEET Refund**  
**For The Twelve Months Ending May 31, 2011**

**Supplemental**  
**TEM Exhibit 4**  
**Page 1 of 1**  
**Schedule C-3.28**

<u>Description</u>	<u>Amount</u>
Actual ordered CSP 2009 SEET provision for refund per Commission order in Case # 10-1261-EL-UNC January 11, 2011.	42,683,000
Amount Applied to CSP Deferred Fuel balance approved in Commission order in Case # 10-1261-EL-UNC January 11, 2011.	<u>18,717,599</u>
Amount to be Refunded to Customers	<u><u>23,965,401</u></u>



**Columbus Southern Power Company**  
**Case No. 11-351-EL-AIR**  
**Remove EE & Peak Demand Reduction Rider**  
**Actual Twelve Months Ended May 31, 2011**  
**(\$000)**

**Supplemental**  
**TEM Exhibit 5**  
**Page 1 of 1**  
**Schedule C-3.4**

<u>Account</u>	<u>Total Adjustment</u>		<u>Change</u>
	<u>Staff</u>	<u>As Corrected</u>	
O & M Expenses			
9080014	(4)	(23,388)	(23,384)
9302000	(782)	(4)	778
9301015	-	(33)	(33)
9301007	(4)	(782)	(778)
9301002	(186)	(3)	183
9301001	-	(186)	(186)
Various	(23,102)	(23,102)	-
<b>Total</b>	<b>(24,078)</b>	<b>(47,498)</b>	<b>(23,420)</b>

Source: Data Request Staff 138-001

**Columbus Southern Power Company**  
**Case No. 11-351-EL-AIR**  
**Remove ESRR**  
**Actual Twelve Months Ended May 31, 2011**  
**(\$000)**

**Supplemental**  
**TEM Exhibit 6**  
**Page 1 of 1**  
**Schedule C-3.6**

<u>Account</u>	<u>Total Adjustment</u>		<u>Change</u>
	<u>Staff</u>	<u>As Corrected</u>	
Expenses			
5930000	(3,577)	(12,801)	(9,224)
5930009	-	3,123	3,123
	<u>(3,577)</u>	<u>(9,678)</u>	<u>(6,101)</u>

Source: Data Request Staff 138-001

**COLUMBUS SOUTHERN POWER COMPANY**  
**Case No. 11-351-EL-AIR**  
**Annualize Pension Expense**  
**For The Twelve Months Ending May 31, 2011**  
**(\$000)**

Supplemental  
TEM Exhibit 7  
Page 1 of 1  
Schedule C-3.12

Line No.	Acct. No.	Purpose and Description	Total Adjustment	Allocation Code	%	Jurisdictional Amount
(A)	(B)	(C)	(D)	(E)	(F)	(G)
1		<b>Purpose and Description:</b>				
2		Adjust pension expense to reflect the most recent actuarial estimates for the test period.				
3						
4		<b><u>PENSION EXPENSE</u></b>				
5						
6		<b>Staff</b>				
7	9260003 &					
8	9260037	Distribution Pension Expense	4,369			
9	9260050	Less: Amount Charged to Capital Projects & Clearing Accounts	<u>(2,353)</u>			
10		Net Distribution Pension Expense				2,016
11		Ratio of Pension Expense to Total Accrual (Line 10 / Line 8)				46.14%
12						
13		2011 Distribution Expense per Actuarial Report	4,428			
14		Percentage of Pension Accrual Charged to O&M (Line 11)	<u>46.14%</u>			
15		Adjusted Pension Expense				2,043
16						
17		Adjustment Amount (Line 15 - Line 10)		<u>27</u>	ALLDIST	100% 27
18						
19						
20		<b>Company Correction to Staff's Adjustment</b>				
21	9260003 &					
22	9260037	Distribution Pension Expense	3,810			
23	9260050	Less: Amount Charged to Capital Projects & Clearing Accounts	<u>(1,677)</u>			
24		Net Distribution Pension Expense				2,133
25		Ratio of Pension Expense to Total Accrual (Line 24 / Line 22)				55.98%
26						
27		2011 Distribution Expense per Actuarial Report	4,428			
28		Percentage of Pension Accrual Charged to O&M (Line 25)	<u>55.98%</u>			
29		Adjusted Pension Expense				2,479
30						
31		Adjustment Amount (Line 29 - Line 24)		<u>346</u>	ALLDIST	100% 346
32						
33		Correction to Staff's Adjustment				319

COLUMBUS SOUTHERN POWER COMPANY  
Case No. 11-351-EL-AIR  
Annualize OPEB Expense  
For The Twelve Months Ending May 31, 2011  
(\$000)

Supplemental  
TEM Exhibit 8  
Page 1 of 1  
Schedule C-3.13

Line No.	Acct. No.	Purpose and Description	Total Adjustment	Allocation Code	%	Jurisdictional Amount
(A)	(B)	(C)	(D)	(E)	(F)	(G)
1		<b>Purpose and Description:</b>				
2		Adjust OPEB expense to reflect the most recent actuarial estimates for the test period				
3						
4		<u>OPEB EXPENSE</u>				
5						
6		<u>Staff</u>				
7	9260021 & 9260057	Distribution OPEB Expense	4 317			
8	9260053	Less: Amount Charged to Capital Projects & Clearing Accounts	(1,074)			
9		Net Distribution OPEB Expense	3 243			
10		Ratio of OPEB Expense to Total Accrual (Line 9 / Line 7)	75.13%			
11						
12		2011 Distribution OPEB Contribution per Actuarial Report	2,301			
13		Percentage of OPEB Accrual Charged to O&M (Line 10)	<u>75.13%</u>			
14		Adjusted OPEB Expense	1,729			
15						
16		Adjustment Amount (Line 14 - Line 9)	<u>(1,515)</u>	ALLDIST	100%	(1,515)
17						
18						
19		<u>Company Correction to Staff's Adjustment</u>				
20	9260021 & 9260057	Distribution OPEB Expense	3,489			
21	9260053	Less: Amount Charged to Capital Projects & Clearing Accounts	(1,549)			
22		Net Distribution OPEB Expense	1,940			
23		Ratio of OPEB Expense to Total Accrual (Line 9 / Line 7)	55.60%			
24						
25		2011 Distribution OPEB Contribution per Actuarial Report	2,301			
26		Percentage of OPEB Accrual Charged to O&M (Line 10)	<u>55.60%</u>			
27		Adjusted OPEB Expense	1,279			
28						
29		Adjustment Amount (Line 14 - Line 9)	<u>(661)</u>	ALLDIST	100%	(661)
30						
31		Correction to Staff's Adjustment				854
32						
33						
34						
35						

**Columbus Southern Power Company**  
**Remove gridSMART**  
**Actual Twelve Months Ended May 31, 2011**  
**(\$000)**

**Supplemental**  
**TEM Exhibit 9**  
**Page 1 of 1**  
**Schedule C-3.22**

<u>Account</u>	<u>Total Adjustment</u>		<u>Change</u>
	<u>Staff</u>	<u>As Corrected</u>	
O&M Expenses			
5692000 Maint of Computer Software	(1)	(3)	(2)
5800000 Oper Supervision & Engineering	(11)	(18)	(7)
5830000 Overhead Line Expenses	(6)	(6)	-
5840000 Underground Line Expenses	(0)	(0)	-
5860000 Meter Expenses	(45)	(45)	-
5880000 Miscellaneous Distribution Exp	883	883	-
5880004 gSMART-OvUnd Misc Dist Exp	(5,423)	(5,423)	-
5900000 Maint Supv & Engineering	(0)	(0)	-
5930000 Maintenance of Overhead Lines	7	7	-
5940000 Maint of Underground Lines	(1)	(1)	-
5960000 Maint of Strt Lghtng & Sgnal S	(1)	(1)	-
5970000 Maintenance of Meters	-	-	-
5980000 Maint of Misc Distribution Plt	(1)	(1)	-
9010000 Supervision - Customer Accts	(27)	(27)	-
9020000 Meter Reading Expenses	(0)	(0)	-
9030000 Cust Records & Collection Exp	(2)	(2)	-
9030001 Customer Orders & Inquiries	0	0	-
9070000 Supervision - Customer Service	(2)	(2)	-
9070001 Supervision - DSM	(0)	(0)	-
9080000 Customer Assistance Expenses	(5)	(5)	-
9080009 Cust Assistance Expense - DSM	(302)	(302)	-
9110001 Supervision - Residential	(1)	(1)	-
9130000 Advertising Expense	-	-	-
9200000 Administrative & Gen Salaries	(180)	(180)	-
9200005 GridSmart Reimbursement Contra	103	103	-
9210001 Off Supl & Exp - Nonassociated	(3)	(3)	-
9210003 Office Supplies & Exp - Trnsf	2	2	-
9230001 Outside Svcs Empl - Nonassoc	783	783	-
9230003 AEPSC Billed to Client Co	-	-	-
9260010 Training Administration Exp	(24)	(24)	-
9301001 Newspaper Advertising Space	(495)	(495)	-
9301007 Special Adv Space & Prod Exp	(144)	(144)	-
9302019 gSMART-OvUnd Misc Gen Exp	558	558	-
9350001 Maint of Structures - Owned	(49)	(49)	-
9350013 Maint of Cmmncation Eq-Unali	(0)	(0)	-
9350015 Maint of Office Furniture & Eq	78	78	-
Total	(4,309)	(4,318)	(9)



**OHIO POWER COMPANY**  
**Case No. 11-352-EL-AIR**  
**Jurisdictional Adjusted Test Year Net Electric Operating Income (NEOI)**  
**For The Twelve Months Ending May 31, 2011**  
**(\$000)**

**Supplemental**  
**TEM Exhibit 11**  
**Page 1 of 3**  
**Schedule C-3.24**

Line No.	Description	As Filed Unadjusted Revenue & Expenses	Actual Distribution Ledger	C-24 <sup>(1)</sup> Adjustments
(A)	(B)	(C)	(D)	(E)
1	<b>OPERATING REVENUES</b>			
2	Base Revenues	\$ 527,796	\$ 510,905	\$ (16,891)
3	Fuel Revenues	0		
4	Other Operating Revenues	20,232	19,230	(1,002)
5	<b>Total Operating Revenues</b>	<u>548,028</u>	<u>530,135</u>	<u>(17,893)</u>
6				
7	<b>OPERATING EXPENSES</b>			
8	Operation and Maintenance Expenses			
9	Production Expenses			
10	Fuel and Purchased Power (EDR Over/Under)	(2,424)	(2,687)	(263)
11	Other	0	0	0
12	<b>Total Production Expenses</b>	<u>(2,424)</u>	<u>(2,687)</u>	<u>(263)</u> <sup>(2)</sup>
13	Transmission Expense	0		
14	Distribution Expense	106,489	96,096	(10,393)
15	Customer Accounts Expenses	67,255	70,959	3,704
16	Customer Service & Information Expense	47,031	52,885	5,854
17	Sales Expense	118	278	160
18	Administrative & General Expense	37,413	38,693	1,280
19	<b>Total Operating and Maintenance Expense</b>	<u>258,306</u>	<u>258,911</u>	<u>605</u>

<sup>(1)</sup> Revenues and O&M per Schedule C-2 supplemental filing filed 8/31/11 The differences between actual rider revenues and O&M used by Staff and the amounts included in the as filed amounts are shown on page 2

<sup>(2)</sup> Though Staff's proposed adjustment properly adjusts the going level over/(under) to zero they did not make an actual O&M adjustment to the over/(under). No change is necessary because any adjustment to actual would result in offsetting adjustment to remove the going level amount to zero

**OHIO POWER COMPANY**  
**Case No. 11-352-EL-AIR**  
**Jurisdictional Adjusted Test Year Net Electric Operating Income (NEOI)**  
**For The Twelve Months Ending May 31, 2011**  
**(\$000)**

**Supplemental**  
**TEM Exhibit 11**  
**Page 2 of 3**  
**Schedule C-3.24**

<sup>(1)</sup> Continued from page 1

<b><u>Rider Revenue Analysis</u></b>				
<b>Line No.</b>	<b>Rider</b>	<b>As Filed Unadjusted Revenue</b>	<b>Actual Distribution Ledger</b>	<b>Difference</b>
<b>(A)</b>	<b>(B)</b>	<b>(C)</b>	<b>(D)</b>	<b>(E)</b>
1	Universal Service Fund (C-3 1)	\$ 28,997	\$ 36,107	\$ 7,110
2				
3	Advanced Energy Fund (C-3 2)	\$ 756	\$ 446	\$ (310)
4				
5	KwH Tax (C-3 3)	\$ 75,941	\$ 76,636	\$ 695
6				
7	Energy Efficiency/Peak Demand (C-3 4)	\$ 52,744	\$ 51,905	\$ (839)
8				
9	Economic Development Cost Recovery (C-3 5)	\$ 27,140	\$ 26,787	\$ (353)
10				
11	Enhanced Service Reliability Rider (C-3 6)	\$ 17,835	\$ 18,542	\$ 707
12				
13	Total	<u>\$ 203,413</u>	<u>\$ 210,423</u>	<u>\$ 7,010</u>
14				
15				
16				
17	<b><u>Rider Expense Analysis</u></b>			
18		<b>As Filed</b>	<b>Actual</b>	
19	<b>Rider</b>	<b>Unadjusted</b>	<b>Distribution</b>	<b>Difference</b>
20		<b>Expenses</b>	<b>Ledger</b>	
21	Universal Service Fund (C-3 1)	\$ 29,890	\$ 36,015	\$ 6,125
22				
23	Advanced Energy Fund (C-3 2)	\$ 786	\$ 575	\$ (211)
24				
25	KwH Tax (C-3 3)	\$ 75,506	\$ 75,506	\$ 0
26				
27	Energy Efficiency/Peak Demand (C-3 4)	\$ 43,686	\$ 50,348	\$ 6,662
28				
29	Economic Development Cost Recovery (C-3 5)	\$ (2,424)	\$ (2,687)	\$ (263)
30				
31	Enhanced Service Reliability Rider (C-3 6)	\$ 19,950	\$ 17,709	\$ (2,241)
32				
33	Mon Power Litigation Termination (C-3 21)	\$ 0	\$ 0	\$ 0
34				
35	gridSMART (C-3 22)	\$ 0	\$ 0	\$ 0
36				
37	Total	<u>\$ 167,394</u>	<u>\$ 177,466</u>	<u>\$ 10,072</u>



**OHIO POWER COMPANY**  
**Case No. 11-352-EL-AIR**  
**Operating Revenue and Expenses by Accounts - Jurisdictional Allocation**  
**For The Twelve Months Ending May 31, 2011**

Supplemental  
TEM Exhibit 11  
Page 3 of 3  
Schedule C-3.24

Line No.	Acct. No.	Account Title	Actual 12 Months Ended 5/31/2011	Allocation Code/Description	Ohio Retail 5/31/2011
(A)	(B)	(C)	(D)	(E)	(F)
1		<b>OPERATING EXPENSES</b>			
2	5550110	Purchased Power - Discounts	\$ (2,688,559)	100 0000%	\$ (2,688,559)
3		<b>DISTRIBUTION EXPENSES</b>			
4		Operation			
5	580	Operation Supervision and Engineering	\$ 5,114,359	99 9012%	\$ 5,109,305
6	581	Load Dispatching	5,449	99 9012%	5,444
7	582	Station Expenses	1,282,385	99 9012%	1,281,118
8	583	Overhead Line Expenses	1,211,629	99 9012%	1,210,432
9	584	Underground Line Expenses	564,190	99 9012%	553,642
10	585	Street Lighting and Signal System Expenses	133,103	99 9012%	132,971
11	586	Meter Expenses	1,293,831	99 9012%	1,292,552
12	587	Customer Installations Expenses	110,570	99 9012%	110,461
13	588	Miscellaneous Distribution Expenses	25,924,601	99 9012%	25,898,881
14	589	Rents	3,454,042	99 9012%	3,450,629
15		<b>TOTAL Operation</b>			<b>39,045,535</b>
16		Maintenance			
17	590	Maintenance Supervision and Engineering	\$ 435,980	99 9012%	\$ 435,549
18	591	Maintenance of Structures	243,559	99 9012%	243,318
19	592	Maintenance of Station Equipment	2,799,857	99 9012%	2,797,090
20	593	Maintenance of Overhead Lines	52,238,806	99 9012%	52,187,182
21	593 0009	Maintenance of Overhead Lines ESRP	(2,737,552)	100.0000%	(2,737,552)
22	594	Maintenance of Underground Lines	1,934,432	99 9012%	1,933,113
23	595	Maintenance of Line Transformers	712,918	99 9012%	712,213
24	596	Maintenance of Street Lighting and Signal Systems	257,163	99 9012%	256,909
25	597	Maintenance of Meters	372,870	99 9012%	372,502
26	598	Maintenance of Miscellaneous Distribution Plant	1,451,258	99 9012%	1,449,824
27		<b>TOTAL Maintenance</b>			<b>57,050,148</b>
28		<b>TOTAL Distribution Expenses</b>			<b>\$ 96,095,683</b>
29		<b>CUSTOMER ACCOUNTS EXPENSES</b>			
30		Operation			
31	901	Supervision	\$ 1,260,112	99 9999%	\$ 1,260,110
32	902	Meter Reading Expenses	4,141,403	99 9999%	4,141,397
33	903	Customer Records and Collection Expenses	20,334,700	99 9999%	20,334,671
34	904	Uncollectible Accounts	36,035,057	99 9999%	36,035,006
35	431 0002	Interest on Customer Deposits	1,301,238	100 0000%	1,301,238
36	426 5009 10	Factored Customer Accounts Receivable	7,777,774	100.0000%	7,777,774
37	905	Miscellaneous Customer Accounts Expenses	108,633	99 9999%	108,633
38		<b>TOTAL Customer Accounts Expenses</b>			<b>\$ 70,958,829</b>
39		<b>CUSTOMER SERVICE AND INFORMATIONAL EXPENSES</b>			
40		Operation			
41	907	Supervision	\$ 3,197,013	99 9999%	\$ 3,197,008
42	908	Customer Assistance Expenses	49,379,270	99 9999%	49,379,200
43	909	Informational and Instructional Expenses	298,728	99 9999%	298,728
44	910	Misc Customer Service and Informational Expenses	12,220	99 9999%	12,220
45		<b>TOTAL Customer Serv. &amp; Info. Exp.</b>			<b>\$ 52,885,156</b>
46		<b>SALES EXPENSE</b>			
47		Operation			
48	911	Supervision	\$ 267,230	99 9012%	\$ 266,966
49	912	Demonstrating and Selling Expenses	1,192	99 9012%	1,191
50	913	Advertising Expenses	0	99 9012%	0
51	916	Miscellaneous Sales Expenses	10,000	99 9012%	9,990
52		<b>TOTAL Sales Expenses</b>			<b>\$ 278,147</b>
53		<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
54		Operation			
55	920	Administrative and General Salaries	\$ 11,818,636	100 0000%	\$ 11,818,636
56	921	Office Supplies and Expenses	2,220,414	100 0000%	2,220,414
57	922	Administrative Expenses Transferred-Cr	(3,644,298)	100 0000%	(3,644,298)
58	923 0001	Outside Svcs Empl - Nonassoc	1,272,745	100 0000%	1,272,745
59	923 0003	AEPSC Billed to Client Co	6,825,878	100 0000%	6,825,878
60	924	Property Insurance	404,321	100 0000%	404,321
61	925	Injuries and Damages	4,120,811	100 0000%	4,120,811
62	926 all other	Other Employee Benefits excluding Pension & OPEB	3,710,319	100 0000%	3,710,319
63	926.0003 37	Pension Plan	5,132,308	100 0000%	5,132,308
64	926 0050	Pension Plan Fringe Loading Offset	(2,882,863)	100 0000%	(2,882,863)
65	926.0021 57	OPEB	4,509,454	100 0000%	4,509,454
66	926.0053	OPEB Fringe Loading Offset	(2,452,951)	100 0000%	(2,452,951)
67	927	Franchise Requirements	0	100 0000%	0
68	928	Regulatory Commission Expenses	186,620	100 0000%	186,620
69	929	Duplicate Charges-Cr	0	100 0000%	0
70	930 1000	General Advertising Expenses	1,287,945	100 0000%	1,287,945
71	930 2 all other	Miscellaneous General Expenses	1,324,919	100 0000%	1,324,919
72	930 2007	Associated Business Development Expenses	499,710	100 0000%	499,710
73	931	Rents	526,100	100 0000%	526,100
74		<b>TOTAL Operation</b>			<b>35,059,868</b>
75		Maintenance			
76	935	Maintenance of General Plant	3,632,732	100 0000%	3,632,732
77		<b>TOTAL Administrative and General Expenses</b>			<b>\$ 38,692,600</b>

OHIO POWER COMPANY  
Case No. 11-352-EL-AIR  
Economic Development Recovery Rider  
For The Twelve Months Ending May 31, 2011  
(\$000)

Supplemental  
TEM Exhibit 12  
Page 1 of 1  
Schedule C-3.5

Line No.	Acct. No.	Purpose and Description Account Title	Total Amount (D)	Allocation Code (E)	% (F)	Juris-dictional Amount (G)	
1		<b>Purpose and Description:</b>					
2		To remove the effects of the Economic Development Recovery Rider (EDR) from the distribution test year					
3							
4	440 - 445	Sales of electricity (billings to customers)	26,787	ALLDIST	100 00%	\$ 26,787	
5	442	Sales of electricity (EDR discount)	29,474		100 00%	\$ 29,474 <sup>(1)</sup>	
6		Total over/(under) recovery	<u>(2,687)</u>				
7							
8	5550110	Purchased Power - over/(under)	(2,687)	ALLDIST	100 00%	\$ (2,687)	
9							
10							
11		<sup>(1)</sup> Add back to actual revenues for EDR discount					
12							
13		<u>Actual 5/31/11 EDR - Over/(Under)</u>					
14			3 Months	9 Months	12 Months Ended	Company	Going Level
15	<u>Accounts</u>	<u>Description</u>	<u>Actual 8/31/10</u>	<u>Actual 5/31/2011</u>	<u>5/31/2011 Total</u>	<u>Adjustment</u>	<u>Inc. (Dec)</u>
16	5550110	Purchased Power - over/(under)	(3,784,484)	1,097,925	(2,686,559)	2,686,559	-
17							
18							
19							
20							
21							
22		<u>Company's Original Adjustment as Filed</u>					
23			3 Months	9 Months	3+9 Test Year	Company	Going Level
24	<u>Accounts</u>	<u>Description</u>	<u>Actual 8/31/10</u>	<u>Estimated 5/31/2011</u>	<u>Unadjusted</u>	<u>Adjustment</u>	<u>Inc. (Dec)</u>
25	5550110	Purchased Power - over/(under)	(3,784,484)	1,360,079	(2,424,405)	2,424,405	-
26							
27							
28		<u>Staff's Adjustment</u>					
29			3+9 Test Year	Staff	Staff's		Going Level
30	<u>Accounts</u>	<u>Description</u>	<u>Unadjusted</u>	<u>Schedule C-3.5</u>	<u>5/31/2011 Total</u>		<u>Inc. (Dec)</u>
31	5550110	Purchased Power - over/(under)	(2,424,405)	2,424,405	-		-
32							
33							
34		<u>Company's Correction to Staff's Adjustment</u>					
35			Staff's			Correction	Going Level
36	<u>Accounts</u>	<u>Description</u>	<u>5/31/2011 Total</u>			<u>Adjustment</u>	<u>Inc. (Dec)</u>
37	5550110	Purchased Power - over/(under)	-			-	-
38							

39 Note:

40 Though Staff's proposed adjustment properly adjusts the going level over/(under) to zero they did not make an actual O&M  
41 adjustment to the over/(under) No change is necessary because any adjustment to actual would result in offsetting adjustment  
42 to remove the going level amount to zero

**Ohio Power Company**  
**Case No. 11-352-EL-AIR**  
**Remove ESRR**  
**Actual Twelve Months Ended May 31, 2011**  
**(\$000)**

**Supplemental**  
**TEM Exhibit 13**  
**Page 1 of 1**  
**Schedule C-3.6**

<u>Account</u>	<u>Total Adjustment</u>		<u>Change</u>
	<u>Staff</u>	<u>As Corrected</u>	
Revenues	(18,244)	(18,542)	(298)
Expenses			
5930000	(9,332)	(20,447)	(11,115)
5930009	-	2,738	2,738
	<u>(9,332)</u>	<u>(17,709)</u>	<u>(8,377)</u>

Source: Data Request Staff 138-001.

**OHIO POWER COMPANY**  
**Case No. 11-352-EL-AIR**  
**Annualize Pension Expense**  
**For The Twelve Months Ending May 31, 2011**  
**(\$000)**

**Supplemental**  
**TEM Exhibit 14**  
**Page 1 of 1**  
**Schedule C-3.12**

Line No.	Acct. No.	Purpose and Description	Total Adjustment	Allocation Code	%	Jurisdictional Amount
(A)	(B)	(C)	(D)	(E)	(F)	(G)
1		<b>Purpose and Description:</b>				
2		Adjust pension expense to reflect the most recent actuarial estimates for the test period				
3						
4		<u>PENSION EXPENSE</u>				
5						
6		<u>Staff</u>				
7	9260003 &					
8	9260037	Distribution Pension Expense	5,040			
9	9260050	Less: Amount Charged to Capital Projects & Clearing Accounts	<u>(3,318)</u>			
10		Net Distribution Pension Expense			1,722	
11		Ratio of Pension Expense to Total Accrual (Line 10 / Line 8)			34.16%	
12						
13		2011 Distribution Expense per Actuarial Report	5,455			
14		Percentage of Pension Accrual Charged to O&M (Line 11)	<u>34.16%</u>			
15		Adjusted Pension Expense			1,864	
16						
17		Adjustment Amount (Line 15 - Line 10)		<u>142</u>	ALLDIST 99 9012%	142
18						
19						
20		<u>Company Correction to Staff's Adjustment</u>				
21	9260003 &					
22	9260037	Distribution Pension Expense	5,123			
23	9260050	Less: Amount Charged to Capital Projects & Clearing Accounts	<u>(2,683)</u>			
24		Net Distribution Pension Expense			2,440	
25		Ratio of Pension Expense to Total Accrual (Line 24 / Line 22)			47.63%	
26						
27		2011 Distribution Expense per Actuarial Report	5,455			
28		Percentage of Pension Accrual Charged to O&M (Line 25)	<u>47.63%</u>			
29		Adjusted Pension Expense			2,598	
30						
31		Adjustment Amount (Line 29 - Line 24)		<u>158</u>	ALLDIST 99 9012%	158
32						
33		Correction to Staff's Adjustment				16

**OHIO POWER COMPANY**  
**Case No. 11-352-EL-AIR**  
**Annualize OPEB Expense**  
**For The Twelve Months Ending May 31, 2011**  
**(\$000)**

**Supplemental**  
**TEM Exhibit 15**  
**Page 1 of 1**  
**Schedule C-3.13**

Line No.	Acct. No.	Purpose and Description	Total Adjustment	Allocation Code	%	Jurisdictional Amount
(A)	(B)	(C)	(D)	(E)	(F)	(G)
1		<b>Purpose and Description:</b>				
2		Adjust OPEB expense to reflect the most recent actuarial estimates for the test period				
3						
4		<u>OPEB EXPENSE</u>				
5						
6		<u>Staff</u>				
	9260021					
	&					
7	9260057	Distribution OPEB Expense	5,339			
8	9260053	Less: Amount Charged to Capital Projects & Clearing Accounts	(1,627)			
9		Net Distribution OPEB Expense	3,713			
10		Ratio of OPEB Expense to Total Accrual (Line 9 / Line 7)	69.54%			
11						
12		2011 Distribution OPEB Contribution per Actuarial Report	2,984			
13		Percentage of OPEB Accrual Charged to O&M (Line 10)	<u>69.54%</u>			
14		Adjusted OPEB Expense	2,075			
15						
16		Adjustment Amount (Line 14 - Line 9)	<u>(1,638)</u>	ALLDIST	99.9012%	(1,638)
17						
18						
19		<u>Company Correction to Staff's Adjustment</u>				
	9260021					
	&					
20	9260057	Distribution OPEB Expense	4,509			
21	9260053	Less: Amount Charged to Capital Projects & Clearing Accounts	(2,453)			
22		Net Distribution OPEB Expense	2,056			
23		Ratio of OPEB Expense to Total Accrual (Line 9 / Line 7)	45.60%			
24						
25		2011 Distribution OPEB Contribution per Actuarial Report	2,984			
26		Percentage of OPEB Accrual Charged to O&M (Line 10)	<u>45.60%</u>			
27		Adjusted OPEB Expense	1,361			
28						
29		Adjustment Amount (Line 14 - Line 9)	<u>(695)</u>	ALLDIST	99.9012%	(695)
30						
31		Correction to Staff's Adjustment				941
32						
33						
34						
35						



OHIO POWER COMPANY  
Case No. 11-352-EL-AIR  
COMPARE DEPRECIATION EXPENSE USING CURRENT AND STUDY RATES  
BASED ON PLANT IN SERVICE AT AUGUST 31, 2010  
(\$000)

Supplemental  
TEM Exhibit 17  
Page 1 of 1

Line  
No.

(USING DISTRIBUTION COMPANY GENERAL PLANT BALANCES)

NO (1)	TITLE (2)	Original Cost at 8/31/2010 (3)	Current Approved Rate (4)	Current Annual Accrual (5)	Staffs Proposed Accrual Rate (6)	Staffs Proposed Accrual (7)
<b>DISTRIBUTION PLANT</b>						
365 0	Overhead Conductor & Devices (Note 1)	3 134	4 00%	125	3.67%	121
	Allocation 99.9012% Total Depreciation Expense			125		121

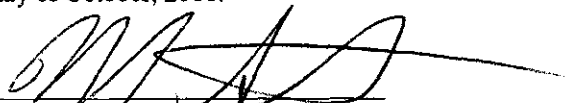
**NOTE:**

1 Staff improperly excluded \$3.134 million from rate base because it was capitalized after the date certain. The amounts were not in the date certain as of 8/31/10 and should not have reduced the balance.

Component	Adjust to Current Rates Amount	Component	Adjust to Proposed Rates Amount
Staff w/p B-3.2a	\$ 62 647	Staff w/p B-3.2a	\$ 62 647
Add back amt. excluded by staff	125	Add back amt. excluded by staff	125
Annualized Depreciation Expense	\$ 62 772	Annualized Depreciation Expense	\$ 62 772
Depreciation Expense for the Test Year	63,155	Staff w/p B-3.2a	\$ 57 367
Modified Adjustment	\$ (383)	Add Back amt. excluded by staff	121
Allocation %	99.9012%	Depreciation at Study Rates	57 488
Staff Modified	(383)	Modified Adjustment	(5,284)
Staff Proposed (Excludes general plant of \$33)	(500)	Allocation %	99.9012%
Difference	\$ 117	Staff Modified	(5 279)
		Staff Proposed (Excludes general plant of \$805)	(5,282)
		Difference	3

**CERTIFICATE OF SERVICE**

The undersigned hereby certifies that a true and correct copy of the foregoing Prefiled Supplemental Direct Testimony In Support of Objections to the Staff Reports of Thomas E. Mitchell on behalf of Columbus Southern Power Company and Ohio Power Company has been served upon the below-named counsel via First Class mail, postage prepaid, this 24th day of October, 2011.

  
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