46

COMPANY EX. NO. _____

FILE

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 Their Proposed Merger is Approved, as a Merged Company (collectively, AEP Ohio) for an Increase in Electric Distribution Rates	))))))	Case No. 11-351-EL-AIR Case No. 11-352-EL-AIR
In the Matter of the Application of Columbus Southern Power Company and Ohio Power Company, Individually and, if Their Proposed Merger is Approved, as a Merged Company (collectively, AEP Ohio) for Tariff Approval	))))))	Case No. 11-353-EL-ATA Case No. 11-354-EL-ATA
In the Matter of the Application of Columbus Southern Power Company and Ohio Power Company, Individually and, if Their Proposed Merger is Approved, as a Merged Company (collectively, AEP Ohio) for Approval to Change Accounting Methods	))))))	Case No. 11-356-EL-AAM Case No. 11-358-EL-AAM

PREFILED DIRECT TESTIMONY
IN SUPPORT OF OBJECTIONS TO THE STAFF REPORTS
OF DAVID M. ROUSH
ON BEHALF OF
COLUMBUS SOUTHERN POWER COMPANY
AND
OHIO POWER COMPANY

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

Filed October 24th, 2011

INDEX TO DIRECT TESTIMONY
IN SUPPORT OF OBJECTIONS TO THE STAFF REPORTS
OF DAVID M. ROUSH

BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO
DIRECT TESTIMONY
IN SUPPORT OF OBJECTIONS TO THE STAFF REPORTS
OF DAVID M. ROUSH
ON BEHALF OF
COLUMBUS SOUTHERN POWER COMPANY
AND
OHIO POWER COMPANY

I. PERSONAL DATA

Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A. My name is David M. Roush. My business address is 1 Riverside Plaza, Columbus, Ohio 43215.

Q. BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?

A. I am employed as Director - Regulated Pricing and Analysis for American Electric Power Service Corporation (AEPSC), a wholly owned subsidiary of American Electric Power Company, Inc. (AEP). AEP is the parent company of Columbus Southern Power Company (CSP) and Ohio Power Company (OPCo), referred to collectively as AEP Ohio or the Companies.

Q. PLEASE BRIEFLY DESCRIBE YOUR EDUCATIONAL AND PROFESSIONAL BACKGROUND?

A. I graduated from The Ohio State University (OSU) in 1989 with a Bachelor of Science degree in mathematics with a computer and information science minor. In 1999, I earned a Master of Business Administration degree from The University of Dayton. I have completed both the EEI Electric Rate Fundamentals and Advanced Courses. In 2003, I completed the AEP/OSU Strategic Leadership Program.

In 1989, I joined AEPSC as a Rate Assistant. Since that time I have progressed through various positions and was promoted to my current position of

Director – Regulated Pricing and Analysis in June 2010. My responsibilities include the oversight of the preparation of cost-of-service and rate design analyses for the AEP System operating companies, and oversight of the preparation of special contracts and pricing for customers.

Q. HAVE YOU PREVIOUSLY SUBMITTED TESTIMONY IN ANY REGULATORY PROCEEDINGS?

A. Yes. I have submitted testimony before the Public Utilities Commission of Ohio (Commission), the Indiana Utility Regulatory Commission, the Michigan Public Service Commission, the Public Service Commission of Kentucky and the Public Service Commission of West Virginia regarding cost-of-service, rate design and other rates and tariff related issues.

II. PURPOSE OF TESTIMONY

Q. WHAT IS THE PURPOSE OF YOUR DIRECT TESTIMONY IN SUPPORT OF OBJECTIONS TO THE STAFF REPORTS?

A. I will describe the Companies overall approach used to evaluate the results presented by the PUCO Staff (Staff) in their Reports dated September 15, 2011 (Staff Report). This testimony will address two distinct categories of issues that the Companies have identified in the Staff Report. The first category of issues addressed is errors that are of a clerical or preparatory nature and will be collectively referred to as "Issues of Preparation." The second category of issues addressed is errors that are the result of a difference in opinion between the Companies and the Staff and will be collectively referred to as "Supplemental Issues". In addition, I will summarize and present the results of AEP Ohio's proposed corrections to the Staff Report. Lastly, my testimony supports the objections filed by AEP Ohio on October 17, 2011 as shown below:

Objection Number	Objection Description
1	Revenue Requirement
11b	Adjustment to Actual – Need for a Weather Normalization Adjustment
11d	Subtraction of Actual Adjustment Data from Estimated Data
18	Storm Damage Adjustment

Q. WHAT EXHIBITS ARE YOU SPONSORING?

A. I am sponsoring the following exhibits:

- Exhibit DMR-1 – CSP Comparative Cost of Service Analysis; and
- Exhibit DMR-2 – OPCo Comparative Cost of Service Analysis; and
- Exhibit DMR-3 – Calculation of Major Storm Damage Expense Adjustment; and
- Exhibit DMR-4 – Calculation of Adjustment to Weather Normalize Revenues.

III. ISSUES OF PREPARATION

Q. PLEASE ELABORATE ON THESE ISSUES OF PREPARATION.

A. AEP Ohio's review of the Staff Report identified errors that were of a merely clerical nature. Such errors are not unusual in cases such as these. The Companies also identified errors that were the result of either misapplying or failing to fully and consistently apply the Staff's own methodology as stated in the Staff Report.

An example of a clerical error is Staff's proposed update to adjustment Schedule C-3.4. For both CSP and OPCo, Staff updated Schedule C-3.4, the adjustment to remove test year revenues and expenses related to the Company's Energy Efficiency and Peak Demand Reduction Rider. While properly prepared for OPCo, the CSP adjustment did not reflect the proper amount for the deferred DSM Costs. The magnitude of this single error was to overstate CSP's expense by over $23.4 million. The testimony of AEP Ohio witnesses Bartsch and Mitchell addresses each clerical error specifically.

In general, Staff endeavored to adjust the Companies' test year revenues and expenses from the three months actual, nine months projected data used in the initial filing to actual test year information that became available and was provided to the Staff throughout the discovery period. The central issue is that Staff updated the Companies' revenue and expense adjustments to actual data, but did not entirely adjust the Companies' total functionally and jurisdictionally allocated distribution revenues and expenses in the same complete manner (i.e. the starting point before adjustment). The incongruous result of this issue is these adjustments based upon actual data were then subtracted from partially projected total company numbers, resulting in a classic case of subtracting apples from oranges.

An example of this issue is that Staff did adjust CSP's O&M expense to test year actuals, but Staff did not make similar adjustments for test year revenues or tax expenses. Conversely, such an O&M adjustment was not made at all in the OPCo cost of service study.

For these reasons, the Staff's final adjusted cost-of-service study cannot be considered a fair representation of the AEP Ohio's cost of service, and it is not a reliable basis for making a recommendation in this case.

Q. DO YOU HAVE ANY FURTHER COMMENT ON THESE ISSUES OF PREPARATION?

A. Yes. AEP Ohio's reason for mentioning these errors is to ensure that both the Staff and AEP Ohio are able to discuss their relative positions on issues of policy from a consistent base. AEP Ohio is proposing the corrections noted herein in order to ensure accuracy and consistency in the Staff Report. The Companies simply wish to begin the discussion of the appropriate revenue requirement from the same starting point.

Q. HAVE YOU QUANTIFIED THE IMPACT OF THESE ISSUES OF PREPARATION ON AEP OHIO'S REVENUE REQUIREMENTS?

A. Yes, as shown on Exhibit DMR-1, Schedule 4, for CSP the overall impact of Staff's adjustments as shown in the Staff Report was a decrease to current operating income of $1.357 million. After correction, the decrease to operating income is $1.207 million. For OPCo, Exhibit DMR-2, Schedule 4 shows the overall impact of Staff's adjustments was a decrease to current operating income of $5.701 million. After correction, the effect on current operating income was a decrease of only $0.579 million. Although both of these amounts may seem trivial in the context of the overall revenue requirement at issue in these proceedings, they are the net result of numerous errors of both small and large magnitude, which mostly offset each other.

IV. SUPPLEMENTAL ISSUES

Q. PLEASE DISCUSS THE SUPPLEMENTAL ISSUES NOTED ABOVE.

A. Specific supplemental issues are discussed and quantified in the testimonies of those AEP Ohio witnesses supporting the Companies' position on each issue. I will specifically address two such issues, the need to appropriately adjust the test year level of major storm expense and the need to adjust actual test year revenues to a level reflecting normal weather.

Q. PLEASE DISCUSS THE ADJUSTMENT TO THE TEST YEAR LEVEL OF MAJOR STORM EXPENSE.

A. AEP Ohio witness Kirkpatrick discusses the appropriate level of major storm expense to be included in the test year. As shown in Exhibit DMR-3, the Companies propose to use the five-year average expense for calendar years 2006 through 2010, excluding Hurricane Ike, adjusted as proposed by Staff for the removal of non-incremental labor expense. This results in an adjustment which reduces the actual test year level of major storm damage expense by approximately $2.6 million for CSP and $4.1 million for OPCo. The Companies' recalculated adjustments will entirely replace the Staff proposed adjustments of $4.6 million and $3.45 million as shown on Staff Report Schedules C-3.26 and C-3.23 for CSP and OPCo, respectively.

Page 2 of Exhibit DMR-3 provides the detailed supporting calculations. As shown on Exhibit DMR-3, the Companies first replicated Staff's proposal and then, using the same methodology, presented AEP Ohio's supplemental calculations.

Q. PLEASE DISCUSS THE ADJUSTMENT TO WEATHER NORMALIZE ACTUAL TEST YEAR REVENUES.

A. An assumption of normal weather is implicit in any revenue projection, including AEP Ohio's filing in these proceedings. Since the test year revenues have now been adjusted to reflect 12 months of actual test year data, the revenues are the result of the weather actually experienced during the test year. In such circumstances, the actual test year information may not be representative of the expected ongoing revenues of the Companies. That is exactly the circumstance in these proceedings. As shown on page 2 of Exhibit DMR-4, actual heating and cooling degree days during the test year were higher than normal by 12% and 27%, respectively. As a result, test year base distribution revenues are over-stated and not representative.

As shown on page 1 of Exhibit DMR-4, the Companies' computation of the impact of test year weather on residential sales is approximately 335 GWh for CSP and 273 GWh for OPCo. While there would also be impacts on weather sensitive commercial sales, AEP Ohio elected to conservatively calculate the weather adjustment by only including an adjustment for residential sales. Once the monthly kWh impact was determined, the monthly increase or decrease in revenues was calculated by multiplying the kWh by the last or tail-block of CSP's and OPCo's residential distribution rate. This was a further conservative assumption since the last or tail-block rate is less than or equal to the first block rate in all months.

This adjustment reduces test-year revenues for CSP and OPCo by approximately $7.1 million and $4.7 million, respectively, as shown on page 1 of Exhibit DMR-4.

Q. PLEASE SUMMARIZE THE SUPPLEMENTAL ISSUES ADDRESSED BY AEP OHIO WITNESSES.

A. The quantification of the impact of each supplemental issue on the Companies' revenue requirement is shown in Exhibits DMR-1 and DMR-2. Column H of Schedule 4 summarizes the impact of the supplemental issues and each issue is also shown in a separate column on Schedule 5.

Q. PLEASE SUMMARIZE THE COMPANY'S REVENUE REQUIREMENT BASED UPON THE COMPANY'S TESTIMONY.

A. As shown on Line 10 in Schedule 1 of Exhibits DMR-1 and DMR-2, AEP Ohio has computed that the proper revenue requirement to be established is approximately $386 million for CSP and $400 million for OPCo. This supports an increase over current base distribution revenues of approximately $28.3 million for CSP and $55.9 million for OPCo, as shown on Line 8 in Schedule 1 of Exhibits DMR-1 and DMR-2. This is based upon appropriately updating the Companies' filings using actual information for the test year, consistent with the Staff Report methodology, and reflecting the specific supplemental issues identified by AEP Ohio.

V. CONCLUSION

Q. PLEASE SUMMARIZE YOUR TESTIMONY.

A. My testimony discusses the "Issues of Preparation" errors in the Staff Report that are of a clerical or preparatory nature and the "Supplemental Issues" errors that are the result of differences in opinion between the Companies and the Staff. In addition, I summarize and present the results of the Companies' proposed corrections to these errors in the Staff Report. Without correcting the Staff Report for these errors, the

Staff Report cannot be considered a fair representation of AEP Ohio's cost of service and would not be a reliable basis for making a recommendation in these proceedings.

Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY IN SUPPORT OF OBJECTIONS TO THE STAFF REPORTS?

A. Yes.

Exhibit DMR-1
Table of Contents

COLUMBUS SOUTHERN POWER COMPANY
Case No. 11-351-EL-AIR
SUPPORTING ANALYSIS FOR OBJECTIONS TO STAFF REPORT
Test Year: Twelve Months Ended May 31, 2011
Date Certain: August 31, 2010

Exhibit DMR-1
Schedule 1

COLUMBUS SOUTHERN POWER COMPANY
Case No. 11-351-EL-AIR
Overall Financial Summaries - Comparison of AEP Filed, Staff Filed, Staff Corrected by AEP, and AEP Supplemental
For The Twelve Months Ended May 31, 2011
($000)

Line No.	Description	Supporting Schedule Reference	Applicant As Filed	Staff As Filed (Upper Boundary of ROE Range)	Staff As Corrected (Upper Boundary of ROE Range)	Applicant Supplemental
(A)	(B)	(C)	(D)	(E)	(F)	(G)
1	Rate Base as of Date Certain	Schedule 3	$910,953	$908,001	$908,001	$910,921
2	Current Operating Income	Schedule 4 , Ln 38	54,332	70,208	70,358	59,842
3	Earned Rate of Return (Line 2/Line 1)		5.96%	7.73%	7.73%	6.57%
4	Requested Rate of Return		8.36%	7.57%	7.57%	8.52% (a)
5	Required Operating Income (Line 1 x Line 4)		76,182	68,736	68,736	77,611
6	Operating Income Deficiency (Line 5 - Line 2)		21,850	(1,472)	(1,623)	17,769
7	Gross Revenue Conversion Factor	Schedule 2	1.565733	1.563311	1.563311	1.563311
8	Revenue Deficiency (Line 6 x Line 7)		34,211	(2,302)	(2,537)	27,778
9	Adjusted Operating Revenues	Schedule 4, Ln 5	$ 359,938	$ 363,461	$ 365,652	$ 357,935
10	Revenue Requirements (Line 9 + 10)		$ 394,149	$ 361,159	$ 363,115	$ 385,712

(a) Supplemental testimony of Witness Hawkins and Supplemental Exhibit RVH-1.

Exhibit DMR-1
Schedule 2

COLUMBUS SOUTHERN POWER COMPANY
Case No. 11-351-EL-AIR
Computation of Gross Revenue Conversion Factor
For The Twelve Months Ended May 31, 2011

Line No.	Description		% of Incremental Gross Revenues
(A)	(B)	(C)	(D)
1	Operating Revenues		100.000%
2			
3	Less:		
4	Uncollectible Accounts Expense	0.396%	
5	Commercial Activities Tax	0.260% **(a)**	
6	PUCO Annual Assessment	0.000%	
7	OCC Annual Assessment	0.000%	0.656%
8			
9	Income Before Income Tax (Line 1- Line 7)		99.344%
10			
11	Less: State and Municpal Income Tax (0.9399% x 99.344%)		0.934%
12			
13	Income Before Federal Income Tax (Line 9- Line 11)		98.410%
14			
15	Less: Federal Income Tax (35% x 98.410459%)		34.444%
16			
17	Operating Income Percentage (Line 13- Line 15)		63.967%
18			
19	Gross Revenue Conversion Factor (100% / 63.966799%)		156.331%
20			
21			
22			
23	State and Municipal Income Tax Rate	0.9399%	
24	Federal Income Tax Rate	35% **(a)**	

(a) Statutory Rate

Exhibit DMR-1
Schedule 3

COLUMBUS SOUTHERN POWER COMPANY
Case No. 11-351-EL-AIR
Jurisdictional Rate Base Summaries- Comparison of AEP Filed, Staff Filed, and AEP Supplemental
For the Date Certain of August 31, 2010

Line No.	Rate Base Component	Supporting Schedule Reference	Applicant Amount	Staff Amount	Staff Adjustments	Applicant Supplemental Ratebase	Applicant Supplemental Amount
(A)	(B)	(C)	(D)	(E)	(F) = (E) - (D)	(G)	(H) = (G) - (E)
1	Plant in service						
2	Production	B-2	$ 0	$ 0	$ 0	$ 0	0
3	Transmission	B-2	0	0	0	0	0
4	Distribution	B-2	1,749,714	1,749,696	(18)	1,749,696	0
5	General	B-2	86,897	86,883	(14)	86,883	0
6	Other: Intangible	B-2	22,914	22,914	0	22,914	0
7	Total Plant in service		1,859,524	1,859,492	(32)	1,859,492	0
8							
9	Reserve for accumulated depreciation						
10	Production	B-3	0	0	0	0	0
11	Transmission	B-3	0	0	0	0	0
12	Distribution	B-3	(729,024)	(729,024)	0	(729,024)	0
13	General	B-3	(43,516)	(43,516)	0	(43,516)	0
14	Other: Intangible	B-3	(21,190)	(21,190)	0	(21,190)	0
15	Total Reserve for accumulated depreciation		(793,730)	(793,730)	0	(793,730)	0
16							
17	Net plant in service (Line 7 + Line 15)		1,065,795	1,065,763	(32)	1,065,763	0
18							
19	Construction work in progress 75% complete	B-4	n/a	n/a	n/a	n/a	n/a
20							
21	Working capital allowance	B-5	2,920	0	(2,920)	2,920	2,920 (a)
22							
23	Less: Contributions in aid of construction (a)	B-6	0	0	0	0	0
24							
25	Other rate base items	B-6	(157,761)	(157,761)	0	(157,761)	0
26							
27	Jurisdictional rate base (17) thru (26)		$ 910,953	$ 908,001	$ (2,952)	$ 910,921	$ 2,920

(a) Supplemental testimony of Witness Mitchell.

Exhibit DMR-1
Schedule 4

COLUMBUS SOUTHERN POWER COMPANY
Case No. 11-351-EL-AIR
Summary of Jurisdictional Adjustments to Operating Income - COMPARISON
For The Twelve Months Ended May 31, 2011
($000)

Line No.	Element of Operating Income	3 Mos. Actual & 9 Mos. Est. As Filed	AS FILED BY STAFF: Staff Proposed Adjustments	AS FILED BY STAFF: Staff Operating Income	STAFF CORRECTED BY AEP: Corrected Staff Adjustments	STAFF CORRECTED BY AEP: Corrected Staff Operating Income	COMPANY SUPPLEMENTAL: AEP Supplemental Adjustments	COMPANY SUPPLEMENTAL: AEP Supplemental Operating Income
	Schedule Reference							
(A)	(B)	(C)	(D)	(E) = (C) + (D)	(F)	(G) = (C) + (F)	(H)	(I) = (G) + (H)
	Source Reference:	Schedule C-2, Column (C)	Schedule 8		Schedule 7		Schedule 6	
1	**OPERATING REVENUES**							
2	Base Revenues	$ 555,231	$ (213,140)	$ 342,091	$ (210,815)	$ 344,416	$ (7,051)	$ 337,365
3	Fuel Revenues	0					-	-
4	Other Operating Revenues	21,295	75	21,370	(59)	21,236	(666)	20,570
5	**Total Operating Revenues**	576,525	(213,065)	363,461	(210,874)	365,652	(7,717)	357,935
6	**OPERATING EXPENSES**							
7	Operation and Maintenance Expenses							
8	Production Expenses							
9	Fuel and Purchased Power	(1,800)	(8,222)	(10,022)	1,800	0	-	0
10	Other	0					0	0
11	Total Production Expenses	(1,800)	(8,222)	(10,022)	1,800	0	0	0
12	Transmission Expense	0						
13	Distribution Expense	92,943	(35,636)	57,306	(33,652)	59,291	7,315	66,606
14	Customer Accounts Expenses	76,623	(37,611)	39,012	(37,611)	39,012	-	39,012
15	Customer Service & Information Expense	41,974	(21,771)	20,203	(41,111)	863	-	863
16	Sales Expense	2,307	(2,344)	(37)	(2,344)	(37)	-	(37)
17	Administrative & General Expense	41,419	(11,452)	29,967	(6,482)	34,937	469	35,406
18	Total Operating and Maintenance Expense	253,466	(117,037)	136,430	(119,399)	134,067	7,784	141,851
19	Depreciation and Amortization Expenses							
20	Depreciation	65,418	(17,099)	48,319	(17,099)	48,319	-	48,319
21	Amort. & Depl. of Utility Plant	4,263	0	4,263	0	4,263	-	4,263
22	Amort. of Utility Plant Acq. Adj.	0	0	0	0	0	-	0
23	Net Amortization of Regulatory Credits/Debits	1,600	(2,249)	(649)	(1,600)	0	-	0
24	Total Depreciation and Amtz. Expenses	71,281	(19,348)	51,933	(18,699)	52,582	0	52,582
25	Taxes Other Than Income Taxes	149,735	(73,580)	76,155	(69,953)	79,781	110	79,892
26	**Pre-Tax Income before Interest**	102,044	(3,100)	98,944	(2,822)	99,222	(15,612)	83,610
27	Income Taxes-State and Municipal							
28	Current	570	(93)	478	(89)	482	(135)	347
29	Provision for Deferred Income Taxes	101	62	163	62	163	-	163
30	Provision for Deferred Income Taxes-Credit						-	0
31	Total State & Local Income Taxes	671	(31)	641	(27)	645	(135)	510
32	Income Taxes-Federal							
33	Current	19,727	(3,413)	16,314	(3,289)	16,438	(4,960)	11,478
34	Provision for Deferred Income Taxes	10,478	1,519	11,997	1,519	11,997	-	11,997
35	Provision for Deferred Income Taxes-Credit	(397)	181	(216)	181	(216)	-	(216)
36	Total Federal Income Taxes	29,807	(1,712)	28,095	(1,588)	28,219	(4,960)	23,259
37	**Total Operating Expenses**	504,960	(211,707)	293,253	(209,667)	295,293	2,799	298,093
38	**Net Electric Operating Income**	$ 71,566	$ (1,357)	$ 70,208	$ (1,207)	$ 70,358	$ (10,517)	$ 59,842

COLUMBUS SOUTHERN POWER COMPANY
Case No. 11-351-EL-AIR
Summary of Jurisdictional Adjustments to Operating Income - COMPARISON DETAIL
For The Twelve Months Ended May 31, 2011
($000)

Line No.	Adjustment Number/Description Schedule Reference	Revenue Staff Filed	Revenue Modification by AEP	Revenue Supporting Witness	Revenue Staff as Modified	O&M Staff Filed	O&M Modification by AEP	O&M Supporting Witness	O&M Staff as Modified	Depreciation Staff Filed	Depreciation Modification by AEP	Depreciation Supporting Witness	Depreciation Staff as Modified
(A)	(B)	(C)	(D)		(E)	(F)	(G)		(H)	(I)	(J)		(K)
1													
2	C-3.1 USF Rider	$ (36,154)	0		$ (36,154)	$ (35,967)	0		$ (35,967)				
3	C-3.2 Advanced Energy Rider	(471)	0		(471)	(606)	0		($606)				
4	C-3.3 KWH Rider	(71,934)	0		(71,934)								
5	C-3.4 EE/PDR	(49,194)	0		(49,194)	(24,077)	(23,420)	TEM	(47,497)				
6	C-3.5 EDR	(35,023)	0		(35,023)	(8,222)	10,022	TEM	1,800				
7	C-3.6 ESRR	(10,692)	0		(10,692)	(3,577)	(6,101)	TEM	(9,678)	(176)	0		(176)
8	C-3.7 Pole Attachment Revenue	75	0		75								
9	C-3.8 Pole Attachment Expense					(583)	0		(583)				
10	C-3.9 Severance					(17,002)	0		(17,002)				
11	C-3.10 Severance Amortization					2,867	0		2,867				
12	C-3.11 Payroll					(3,704)	0		(3,704)				
13	C-3.12 Annualize Pension Expense					27	319	TEM	346				
14	C-3.13 Annualize OPEB Expense					(1,515)	854	TEM	(661)				
15	C-3.14 Interest on Customer Deposits					(368)	0		(368)				
16	C-3.15 Amortize Rate Case Expense					51	0		51				
17	C-3.16 Public Safety					(77)	0		(77)				
18	C-3.17 Annualize Depreciation									(1,193)	0		(1,193)
19	C-3.18 Depreciation Rate Adjustment									(14,702)	0		(14,702)
20	C-3.19 Depreciation Expense Solar Panels									(16)	0		(16)
21	C-3.20 Federal & State Income Taxes												
22	C-3.21 MonPower Termination Rider	(2,249)	0		(2,249)					(2,249)	649	TEM	(1,600)
23	C-3.22 gridSMART Rider	(7,425)	0		(7,425)	(4,308)	(10)	TEM	(4,318)	(1,012)	0		(1,012)
24	C-3.23 Corporate Budget Expense					(11,373)	11,373	TEM	0				
25	C-3.24 Actual O&M	0	(48,575)	TEM	(48,575)	(4,001)	0		(4,001)				
26	C-3.25 Taxes Other Than Income												
27	C-3.26 Storm					(4,600)	4,600	DMR	0				
28	C-3.27 EDR Discount Addback	0	26,801	TEM	26,801								
29	C-3.28 SEET Refund	0	23,965	TEM	23,965								
30													
31	Subtotals	(213,065)	2,191		(210,874)	(117,037)	(2,363)		(119,399)	(19,348)	649		(18,699)
32													
33	Severance Amortization						2,867	SJD	2,867				
34	Annualize Pole Attachment Revenues		(666)	AEM	(666)								
35	Adjust Test Year Storm Expense						(2,583)	DMR	(2,583)				
36	Weather Normalize Revenues		(7,051)	DMR	(7,051)								
37	O&M Adjustment						7,500	TLK	7,500				
38	Tax Adjustment												
39													
40	Totals	(213,065)	(5,526)		(218,591)	(117,037)	5,421		(111,615)	(19,348)	649		(18,699)

Supporting Witness References

JBB	J. B. Bartsch	TEM	T. E. Mitchell
SJD	S. J. Dias	AEM	A. E. Moore
TLK	T. L. Kirkpatrick	DMR	D. M. Roush

Exhibit DMR-1
Schedule 5
Page 2 of 2

COLUMBUS SOUTHERN POWER COMPANY
Case No. 11-351-EL-AIR
Summary of Jurisdictional Adjustments to Operating Income - COMPARISON DETAIL
For The Twelve Months Ended May 31, 2011
($000)

		Taxes Other				Taxes State and Municipal				Taxes Federal				Total		
Line No.	Adjustment Number/Description Schedule Reference	Staff Filed	Modification by AEP	Supporting Witness	Staff as Modified	Staff Filed	Modification by AEP	Supporting Witness	Staff as Modified	Staff Filed	Modification by AEP	Supporting Witness	Staff as Modified	Staff Filed	Modification by AEP	Staff as Modified
(A)	(B)	(L)	(M)		(N)	(O)	(P)		(Q)	(R)	(S)		(T)	(U))	(V)	(W)
1																
2	C-3.1 USF Rider													(187)		(187)
3	C-3.2 Advanced Energy Rider													136		136
4	C-3.3 KWH Rider	(71,934)	3,371	JBB	(68,563)									(0)	(3,371)	(3,371)
5	C-3.4 EE/PDR													(25,116)	23,420	(1,696)
6	C-3.5 EDR													(26,800)	(10,022)	(36,823)
7	C-3.6 ESRR													(6,939)	6,101	(838)
8	C-3.7 Pole Attachment Revenue													75		75
9	C-3.8 Pole Attachment Expense													583		583
10	C-3.9 Severance	(686)	0		(686)									17,688		17,688
11	C-3.10 Severance Amortization	110	0		110									(2,977)		(2,977)
12	C-3.11 Payroll	53	256	JBB	309									3,651	(256)	3,395
13	C-3.12 Annualize Pension Expense													(27)	(319)	(346)
14	C-3.13 Annualize OPEB Expense													1,515	(854)	661
15	C-3.14 Interest on Customer Deposits													368		368
16	C-3.15 Amortize Rate Case Expense													(51)		(51)
17	C-3.16 Public Safety													77		77
18	C-3.17 Annualize Depreciation													1,193		1,193
19	C-3.18 Depreciation Rate Adjustment													14,702		14,702
20	C-3.19 Depreciation Expense Solar Panels													16		16
21	C-3.20 Federal & State Income Taxes					(31)	4	JBB	(27)	(1,712)	124	JBB	(1,588)	1,743	(128)	1,615
22	C-3.21 MonPower Termination Rider													0	(649)	(649)
23	C-3.22 gridSMART Rider													(2,105)	10	(2,095)
24	C-3.23 Corporate Budget Expense													11,373	(11,373)	
25	C-3.24 Actual O&M													4,001	(48,575)	(44,574)
26	C-3.25 Taxes Other Than Income	(1,123)	0		(1,123)									1,123		1,123
27	C-3.26 Storm													4,600	(4,600)	
28	C-3.27 EDR Discount Addback														26,801	26,801
29	C-3.28 SEET Refund														23,965	23,965
30																
31	Subtotals	(73,580)	3,626		(69,953)	(31)	4		(27)	(1,712)	124		(1,588)	(1,357)	150	(1,207)
32																
33	Severance Amortization		110	SJD	110										(2,977)	(2,977)
34	Annualize Pole Attachment Revenues														(666)	(666)
35	Adjust Test Year Storm Expense														2,583	2,583
36	Weather Normalize Revenues														(7,051)	(7,051)
37	O&M Adjustment														(7,500)	(7,500)
38	Tax Adjustment						(135)	JBB	(135)		(4,960)	JBB	(4,960)		5,095	5,095
39																
40	Totals	(73,580)	3,737		(69,843)	(31)	(131)		(162)	(1,712)	(4,836)		(6,548)	(1,357)	(10,366)	(11,724)

Company Supplemental Adjustments (10,517)

Supporting Witness References

JBB	J. B. Bartsch	TEM	T. E. Mitchell
SJD	S. J. Dias	AEM	A. E. Moore
TLK	T. L. Kirkpatrick	DMR	D. M. Roush

Exhibit DMR-1
Schedule 6

COLUMBUS SOUTHERN POWER COMPANY
Case No. 11-351-EL-AIR
Summary of Jurisdictional Adjustments to Operating Income - AEP SUPPLEMENTAL ADJUSTMENTS
For The Twelve Months Ended May 31, 2011
($000)

Line No.	Element of Operating Income	Total Supplemental Adjustments	Title of Adjustment: Severance Amortization	Annualize Pole Attachment Revenues	Adjust Test Year Storm Expense	Weather Normalize Revenues	O&M Adjustment	Tax Adjustment
	Witness Reference							
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Supporting Witness:		S. J. Dias	A. E. Moore	D. M. Roush	D. M. Roush	T. L. Kirkpatrick	J. B. Bartsch
1	**OPERATING REVENUES**							
2	Base Revenues	(7,051)				(7,051)		
3	Fuel Revenues	0						
4	Other Operating Revenues	(666)		(666)				
5	**Total Operating Revenues**	(7,717)	0	(666)	0	(7,051)	0	0
6	**OPERATING EXPENSES**							
7	Operation and Maintenance Expenses							
8	Production Expenses							
9	Fuel and Purchased Power	0						
10	Other	0						
11	Total Production Expenses	0	0	0	0	0	0	0
12	Transmission Expense	0						
13	Distribution Expense	7,315	2,398		(2,583)		7,500	
14	Customer Accounts Expenses	0						
15	Customer Service & Information Expense	0						
16	Sales Expense	0						
17	Administrative & General Expense	469	469					
18	Total Operating and Maintenance Expense	7,784	2,867	0	(2,583)	0	7,500	0
19	Depreciation and Amortization Expenses							
20	Depreciation	0						
21	Amort. & Depl. of Utility Plant	0						
22	Amort. of Utility Plant Acq. Adj.	0						
23	Net Amortization of Regulatory Credits/Debits	0						
24	Total Depreciation and Amtz. Expenses	0	0	0	0	0	0	0
25	Taxes Other Than Income Taxes	110	110					
26	Income Taxes-State and Municipal							
27	Current	(135)						(135)
28	Provision for Deferred Income Taxes	0						
29	Provision for Deferred Income Taxes-Credit	0						
30	Total State & Local Income Taxes	(135)	0	0	0	0	0	(135)
31	Income Taxes-Federal							
32	Current	(4,960)						(4,960)
33	Provision for Deferred Income Taxes	0						
34	Provision for Deferred Income Taxes-Credit	0						
35	Total Federal Income Taxes	(4,960)	0	0	0	0	0	(4,960)
36	**Total Operating Expenses**	2,799	2,977	0	(2,583)	0	7,500	(5,095)
37	**Net Electric Operating Income**	$ (10,517)	$ (2,977)	$ (666)	$ 2,583	$ (7,051)	$ (7,500)	$ 5,095

COLUMBUS SOUTHERN POWER COMPANY
Case No. 11-351-EL-AIR
Summary of Jurisdictional Adjustments to Operating Income - STAFF REPORT SCHEDULE C-3 -CORRECTED BY AEP
For The Twelve Months Ended May 31, 2011
($000)

Line No.	Element of Operating Income	Total Schedule C-3	Title of Adjustment: Universal Service Fund	Advanced Energy Fund	kWh Tax	Energy Efficiency/ Peak Demand	Economic Development Cost Recovery	Enhanced Service Reliability	Annualize Pole Attachment Revenues	Annualize Pole Attachment Expense
	Schedule Reference		C-3.1	C-3.2	C-3.3	C-3.4	C-3.5	C-3.6	C-3.7	C-3.8
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
1	**OPERATING REVENUES**									
2	Base Revenues	(210,815)	$ (36,154)	$ (471)	$ (71,934)	$ (49,194)	$ (35,023)	$ (10,692)		
3	Fuel Revenues	0								
4	Other Operating Revenues	(59)							75	
5	**Total Operating Revenues**	(210,874)	(36,154)	(471)	(71,934)	(49,194)	(35,023)	(10,692)	75	0
6	**OPERATING EXPENSES**									
7	Operation and Maintenance Expenses									
8	Production Expenses									
9	Fuel and Purchased Power	1,800					1,800			
10	Other	0								
11	Total Production Expenses	1,800	0	0	0	0	1,800	0	0	0
12	Transmission Expense	0								
13	Distribution Expense	(33,652)						(9,678)		(583)
14	Customer Accounts Expenses	(37,611)	(35,967)			(1)				
15	Customer Service & Information Expense	(41,111)		(606)		(45,833)				
16	Sales Expense	(2,344)				(262)				
17	Administrative & General Expense	(6,482)				(1,402)				
18	Total Operating and Maintenance Expense	(119,399)	(35,967)	(606)	0	(47,497)	1,800	(9,678)	0	(583)
19	Depreciation and Amortization Expenses									
20	Depreciation	(17,099)						(176)		
21	Amort. & Depl. of Utility Plant	0								
22	Amort. of Utility Plant Acq. Adj.	0								
23	Net Amortization of Regulatory Credits/Debits	(1,600)								
24	Total Depreciation and Amtz. Expenses	(18,699)	0	0	0	0	0	(176)	0	0
25	Taxes Other Than Income Taxes	(69,953)			(68,563)					
26	Income Taxes-State and Municipal									
27	Current	(89)								
28	Provision for Deferred Income Taxes	62								
29	Provision for Deferred Income Taxes-Credit	0								
30	Total State & Local Income Taxes	(27)	0	0	0	0	0	0	0	0
31	Income Taxes-Federal									
32	Current	(3,289)								
33	Provision for Deferred Income Taxes	1,519								
34	Provision for Deferred Income Taxes-Credit	181								
35	Total Federal Income Taxes	(1,588)	0	0	0	0	0	0	0	0
36	**Total Operating Expenses**	(209,667)	(35,967)	(606)	(68,563)	(47,497)	1,800	(9,854)	0	(583)
37	**Net Electric Operating Income**	$ (1,207)	$ (187)	$ 136	$ (3,371)	$ (1,696)	$ (36,823)	$ (838)	$ 75	$ 583
38	**Source**				As Filed C-3.3	TEM-5	TEM-3	TEM-6		

COLUMBUS SOUTHERN POWER COMPANY
Case No. 11-351-EL-AIR
Summary of Jurisdictional Adjustments to Operating Income - STAFF REPORT SCHEDULE C-3 -CORRECTED BY AEP
For The Twelve Months Ended May 31, 2011
($000)

Line No.	Element of Operating Income	Title of Adjustment: Severance Adjustment	Severance Amortization	Annualize Labor/Payroll Expense	Annualize Pension Expense	Annualize OPEB Expense	Interest on Customer Deposits	Amortize Rate Case Expense	Public Safety Announcement Expense	Annualize Depreciation Expense
	Schedule Reference	C-3.9	C-3.10	C-3.11	C-3.12	C-3.13	C-3.14	C-3.15	C-3.16	C-3.17
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
1	OPERATING REVENUES									
2	Base Revenues									
3	Fuel Revenues									
4	Other Operating Revenues									
5	Total Operating Revenues	0	0	0	0	0	0	0	0	0
6	OPERATING EXPENSES									
7	Operation and Maintenance Expenses									
8	Production Expenses									
9	Fuel and Purchased Power									
10	Other									
11	Total Production Expenses	0	0	0	0	0	0	0	0	0
12	Transmission Expense									
13	Distribution Expense	(14,237)	2,398	(3,704)						
14	Customer Accounts Expenses						(368)			
15	Customer Service & Information Expense								(77)	
16	Sales Expense									
17	Administrative & General Expense	(2,765)	469		346	(661)		51		
18	Total Operating and Maintenance Expense	(17,002)	2,867	(3,704)	346	(661)	(368)	51	(77)	0
19	Depreciation and Amortization Expenses									
20	Depreciation									(1,193)
21	Amort. & Depl. of Utility Plant									
22	Amort. of Utility Plant Acq. Adj.									
23	Net Amortization of Regulatory Credits/Debits									
24	Total Depreciation and Amtz. Expenses	0	0	0	0	0	0	0	0	(1,193)
25	Taxes Other Than Income Taxes	(686)	110	309						
26	Income Taxes-State and Municipal									
27	Current									
28	Provision for Deferred Income Taxes									
29	Provision for Deferred Income Taxes-Credit									
30	Total State & Local Income Taxes	0	0	0	0	0	0	0	0	0
31	Income Taxes-Federal									
32	Current									
33	Provision for Deferred Income Taxes									
34	Provision for Deferred Income Taxes-Credit									
35	Total Federal Income Taxes	0	0	0	0	0	0	0	0	0
36	Total Operating Expenses	(17,688)	2,977	(3,395)	346	(661)	(368)	51	(77)	(1,193)
37	Net Electric Operating Income	$ 17,688	$ (2,977)	$ 3,395	$ (346)	$ 661	$ 368	$ (51)	$ 77	$ 1,193
38	Source			JBB-3	TEM-7	TEM-8				

COLUMBUS SOUTHERN POWER COMPANY
Case No. 11-351-EL-AIR
Summary of Jurisdictional Adjustments to Operating Income - STAFF REPORT SCHEDULE C-3 -CORRECTED BY AEP
For The Twelve Months Ended May 31, 2011
($000)

Line No.	Element of Operating Income	Depreciation Rate	Solar Panels	Income Taxes	Mon Power Litigation Termination	gridSMART®	Remove Budget Adjustment	Actual O&M Expense	Taxes Other Than Income	Storm Damage
		Title of Adjustment								
	Schedule Reference	C-3.18	C-3.19	C-3.20	C-3.21	C-3.22	C-3.23	C-3.24	C-3.25	C-3.26
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
1	**OPERATING REVENUES**									
2	Base Revenues				$ (2,249)	$ (7,425)		$ (48,441)		
3	Fuel Revenues									
4	*Other Operating Revenues*							(134)		
5	Total Operating Revenues	0	0	0	(2,249)	(7,425)	0	(48,575)	0	0
6	**OPERATING EXPENSES**									
7	Operation and Maintenance Expenses									
8	Production Expenses									
9	Fuel and Purchased Power									
10	Other									
11	Total Production Expenses	0	0	0	0	0	0	0	0	0
12	Transmission Expense									
13	Distribution Expense					(4,608)	0	(3,241)		0
14	Customer Accounts Expenses					(29)		(1,246)		
15	Customer Service & Information Expense					(309)	0	5,715		
16	Sales Expense					(1)		(2,082)		
17	Administrative & General Expense					628	0	(3,148)		
18	Total Operating and Maintenance Expense	0	0	0	0	(4,318)	0	(4,001)	0	0
19	Depreciation and Amortization Expenses									
20	Depreciation	(14,702)	(16)			(1,012)				
21	Amort. & Depl. of Utility Plant									
22	Amort. of Utility Plant Acq. Adj.									
23	Net Amortization of Regulatory Credits/Debits				(1,600)					
24	Total Depreciation and Amtz. Expenses	(14,702)	(16)	0	(1,600)	(1,012)	0	0	0	0
25	Taxes Other Than Income Taxes								(1,123)	
26	Income Taxes-State and Municipal									
27	Current			(89)						
28	Provision for Deferred Income Taxes			62						
29	Provision for Deferred Income Taxes-Credit									
30	Total State & Local Income Taxes	0.	0	(27)	0	0	0	0	0	0
31	Income Taxes-Federal									
32	Current			(3,289)						
33	Provision for Deferred Income Taxes			1,519						
34	Provision for Deferred Income Taxes-Credit			181						
35	Total Federal Income Taxes	0	0	(1,588)	0	0	0	0	0	0
36	Total Operating Expenses	(14,702)	(16)	(1,588)	(1,600)	(5,330)	0	(4,001)	(1,123)	0
37	Net Electric Operating Income	$ 14,702	$ 16	$ 1,588	$ (649)	$ (2,095)	$ 0	$ (44,574)	$ 1,123	$ 0
38	**Source**			JBB-1	TEM-1	TEM-9	TEM-1	TEM-2		

COLUMBUS SOUTHERN POWER COMPANY
Case No. 11-351-EL-AIR
Summary of Jurisdictional Adjustments to Operating Income - STAFF REPORT SCHEDULE C-3 -CORRECTED BY AEP
For The Twelve Months Ended May 31, 2011
($000)

Line No.	Element of Operating Income	Title of Adjustment: REMOVE EDR DISCOUNT	SEET REFUND							
	Schedule Reference	C-3.27	C-3.28	C-3.XX	C-3.XX	C-3.XX	C-3.XX	C-3.XX	C-3.XX	C-3.XX
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
1	OPERATING REVENUES									
2	Base Revenues	$ 26,801	$ 23,965							
3	Fuel Revenues									
4	Other Operating Revenues									
5	Total Operating Revenues	26,801	23,965	0	0	0	0	0	0	0
6	OPERATING EXPENSES									
7	Operation and Maintenance Expenses									
8	Production Expenses									
9	Fuel and Purchased Power									
10	Other									
11	Total Production Expenses	0	0	0	0	0	0	0	0	0
12	Transmission Expense									
13	Distribution Expense									
14	Customer Accounts Expenses									
15	Customer Service & Information Expense									
16	Sales Expense									
17	Administrative & General Expense									
18	Total Operating and Maintenance Expense	0	0	0	0	0	0	0	0	0
19	Depreciation and Amortization Expenses									
20	Depreciation									
21	Amort. & Depl. of Utility Plant									
22	Amort. of Utility Plant Acq. Adj.									
23	Net Amortization of Regulatory Credits/Debits									
24	Total Depreciation and Amtz. Expenses	0	0	0	0	0	0	0	0	0
25	Taxes Other Than Income Taxes									
26	Income Taxes-State and Municipal									
27	Current									
28	Provision for Deferred Income Taxes									
29	Provision for Deferred Income Taxes-Credit									
30	Total State & Local Income Taxes	0	0	0	0	0	0	0	0	0
31	Income Taxes-Federal									
32	Current									
33	Provision for Deferred Income Taxes									
34	Provision for Deferred Income Taxes-Credit									
35	Total Federal Income Taxes	0	0	0	0	0	0	0	0	0
36	Total Operating Expenses	0	0	0	0	0	0	0	0	0
37	Net Electric Operating Income	$ 26,801	$ 23,965	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
38	Source	TEM-3	TEM-4							

COLUMBUS SOUTHERN POWER COMPANY
Case No. 11-351-EL-AIR
Summary of Jurisdictional Adjustments to Operating Income - STAFF REPORT SCHEDULE C-3
For The Twelve Months Ended May 31, 2011
($000)

			Title of Adjustment							
Line No.	Element of Operating Income	Total Schedule C-3	Universal Service Fund	Advanced Energy Fund	kWh Tax	Energy Efficiency/ Peak Demand	Economic Development Cost Recovery	Enhanced Service Reliability	Annualize Pole Attachment Revenues	Annualize Pole Attachmen Expense
	Schedule Reference		C-3.1	C-3.2	C-3.3	C-3.4	C-3.5	C-3.6	C-3.7	C-3.8
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
1	OPERATING REVENUES									
2	Base Revenues	(213,140)	$ (36,154)	$ (471)	$ (71,934)	$ (49,194)	$ (35,023)	$ (10,692)		
3	Fuel Revenues	-								
4	Other Operating Revenues	75							75	
5	Total Operating Revenues	(213,065)	(36,154)	(471)	(71,934)	(49,194)	(35,023)	(10,692)	75	0
6	OPERATING EXPENSES									
7	Operation and Maintenance Expenses									
8	Production Expenses									
9	Fuel and Purchased Power	(8,222)					(8,222)			
10	Other	-								
11	Total Production Expenses	(8,222)	0	0	0	0	(8,222)	0	0	0
12	Transmission Expense	-								
13	Distribution Expense	(35,636)						(3,577)		(583)
14	Customer Accounts Expenses	(37,611)	(35,967)			(1)				
15	Customer Service & Information Expense	(21,771)		(606)		(22,449)				
16	Sales Expense	(2,344)				(262)				
17	Administrative & General Expense	(11,452)				(1,366)				
18	Total Operating and Maintenance Expense	(117,037)	(35,967)	(606)	0	(24,077)	(8,222)	(3,577)	0	(583)
19	Depreciation and Amortization Expenses									
20	Depreciation	(17,099)						(176)		
21	Amort. & Depl. of Utility Plant	-								
22	Amort. of Utility Plant Acq. Adj.	-								
23	Net Amortization of Regulatory Credits/Debits	(2,249)								
24	Total Depreciation and Amtz. Expenses	(19,348)	0	0	0	0	0	(176)	0	0
25	Taxes Other Than Income Taxes	(73,580)			(71,934)					
26	Income Taxes-State and Municipal									
27	Current	(93)								
28	Provision for Deferred Income Taxes	62								
29	Provision for Deferred Income Taxes-Credit									
30	Total State & Local Income Taxes	(31)	0	0	0	0	0	0	0	0
31	Income Taxes-Federal									
32	Current	(3,413)								
33	Provision for Deferred Income Taxes	1,519								
34	Provision for Deferred Income Taxes-Credit	181								
35	Total Federal Income Taxes	(1,712)	0	0	0	0	0	0	0	0
36	Total Operating Expenses	(211,707)	(35,967)	(606)	(71,934)	(24,077)	(8,222)	(3,753)	0	(583)
37	Net Electric Operating Income	(1,357)	$ (187)	$ 136	$ (0)	$ (25,116)	$ (26,800)	$ (6,939)	$ 75	$ 583

COLUMBUS SOUTHERN POWER COMPANY
Case No. 11-351-EL-AIR
Summary of Jurisdictional Adjustments to Operating Income - STAFF REPORT SCHEDULE C-3
For The Twelve Months Ended May 31, 2011
($000)

Line No.	Element of Operating Income	Title of Adjustment: Severance Adjustment	Severance Amortization	Annualize Labor/Payroll Expense	Annualize Pension Expense	Annualize OPEB Expense	Interest on Customer Deposits	Amortize Rate Case Expense	Public Safety Announcement Expense	Annualize Depreciation Expense
	Schedule Reference	C-3.9	C-3.10	C-3.11	C-3.12	C-3.13	C-3.14	C-3.15	C-3.16	C-3.17
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
1	OPERATING REVENUES									
2	Base Revenues									
3	Fuel Revenues									
4	Other Operating Revenues									
5	Total Operating Revenues	0	0	0	0	0	0	0	0	0
6	OPERATING EXPENSES									
7	Operation and Maintenance Expenses									
8	Production Expenses									
9	Fuel and Purchased Power									
10	Other									
11	Total Production Expenses	0	0	0	0	0	0	0	0	0
12	Transmission Expense									
13	Distribution Expense	(14,237)	2,398	(3,704)						
14	Customer Accounts Expenses						(368)			
15	Customer Service & Information Expense								(77)	
16	Sales Expense									
17	Administrative & General Expense	(2,765)	469		27	(1,515)		51		
18	Total Operating and Maintenance Expense	(17,002)	2,867	(3,704)	27	(1,515)	(368)	51	(77)	0
19	Depreciation and Amortization Expenses									
20	Depreciation									(1,193)
21	Amort. & Depl. of Utility Plant									
22	Amort. of Utility Plant Acq. Adj.									
23	Net Amortization of Regulatory Credits/Debits									
24	Total Depreciation and Amtz. Expenses	0	0	0	0	0	0	0	0	(1,193)
25	Taxes Other Than Income Taxes	(686)	110	53						
26	Income Taxes-State and Municipal									
27	Current									
28	Provision for Deferred Income Taxes									
29	Provision for Deferred Income Taxes-Credit									
30	Total State & Local Income Taxes	0	0	0	0	0	0	0	0	0
31	Income Taxes-Federal									
32	Current									
33	Provision for Deferred Income Taxes									
34	Provision for Deferred Income Taxes-Credit									
35	Total Federal Income Taxes	0	0	0	0	0	0	0	0	0
36	Total Operating Expenses	(17,688)	2,977	(3,651)	27	(1,515)	(368)	51	(77)	(1,193)
37	Net Electric Operating Income	$ 17,688	$ (2,977)	$ 3,651	$ (27)	$ 1,515	$ 368	$ (51)	$ 77	$ 1,193

COLUMBUS SOUTHERN POWER COMPANY
Case No. 11-351-EL-AIR
Summary of Jurisdictional Adjustments to Operating Income - STAFF REPORT SCHEDULE C-3
For The Twelve Months Ended May 31, 2011
($000)

Line No.	Element of Operating Income	Depreciation Rate	Solar Panels	Income Taxes	Mon Power Litigation Termination	gridSMART®	Remove Budget Adjustment	Actual O&M Expense	Taxes Other Than Income	Storm Damage
		Title of Adjustment								
	Schedule Reference	C-3.18	C-3.19	C-3.20	C-3.21	C-3.22	C-3.23	C-3.24	C-3.25	C-3.26
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
1	OPERATING REVENUES									
2	Base Revenues				$ (2,249)	$ (7,425)				
3	Fuel Revenues									
4	Other Operating Revenues									
5	Total Operating Revenues	0	0	0	(2,249)	(7,425)	0	0	0	0
6	OPERATING EXPENSES									
7	Operation and Maintenance Expenses									
8	Production Expenses									
9	Fuel and Purchased Power									
10	Other									
11	Total Production Expenses	0	0	0	0	0	0	0	0	0
12	Transmission Expense									
13	Distribution Expense					(4,599)	(3,495)	(3,241)		(4,600)
14	Customer Accounts Expenses					(29)		(1,246)		
15	Customer Service & Information Expense					(309)	(4,044)	5,715		
16	Sales Expense					(1)		(2,082)		
17	Administrative & General Expense					628	(3,834)	(3,148)		
18	Total Operating and Maintenance Expense	0	0	0	0	(4,308)	(11,373)	(4,001)	0	(4,600)
19	Depreciation and Amortization Expenses									
20	Depreciation	(14,702)	(16)			(1,012)				
21	Amort. & Depl. of Utility Plant									
22	Amort. of Utility Plant Acq. Adj.									
23	Net Amortization of Regulatory Credits/Debits				(2,249)					
24	Total Depreciation and Amtz. Expenses	(14,702)	(16)	0	(2,249)	(1,012)	0	0	0	0
25	Taxes Other Than Income Taxes								(1,123)	
26	Income Taxes-State and Municipal									
27	Current			(93)						
28	Provision for Deferred Income Taxes			62						
29	Provision for Deferred Income Taxes-Credit									
30	Total State & Local Income Taxes	0	0	(31)	0	0	0	0	0	0
31	Income Taxes-Federal									
32	Current			(3,413)						
33	Provision for Deferred Income Taxes			1,519						
34	Provision for Deferred Income Taxes-Credit			181						
35	Total Federal Income Taxes	0	0	(1,712)	0	0	0	0	0	0
36	Total Operating Expenses	(14,702)	(16)	(1,743)	(2,249)	(5,320)	(11,373)	(4,001)	(1,123)	(4,600)
37	Net Electric Operating Income	$ 14,702	$ 16	$ 1,743	$ 0	$ (2,105)	$ 11,373	$ 4,001	$ 1,123	$ 4,600

Exhibit DMR-2
Table of Contents

OHIO POWER COMPANY
Case No. 11-352-EL-AIR
SUPPORTING ANALYSIS FOR OBJECTIONS TO STAFF REPORT
Test Year: Twelve Months Ended May 31, 2011
Date Certain: August 31, 2010

Exhibit DMR-2
Schedule 1

OHIO POWER COMPANY
Case No. 11-352-EL-AIR
Overall Financial Summaries - Comparison of AEP Filed, Staff Filed, Staff Corrected by AEP, and AEP Supplemental
For The Twelve Months Ended May 31, 2011
($000)

Line No.	Description	Supporting Schedule Reference	Applicant As Filed	Staff As Filed (Upper Boundary of ROE Range)	Staff As Corrected (Upper Boundary of ROE Range)	Applicant Supplemental
(A)	(B)	(C)	(D)	(E)	(F)	(G)
1	Rate Base as of Date Certain	Schedule 3	$1,015,236	$1,003,670	$1,003,670	$1,015,236
2	Current Operating Income	Schedule 4 , Ln 38	47,797	56,007	61,129	53,317
3	Earned Rate of Return (Line 2/Line 1)		4.71%	5.58%	5.58%	5.25%
4	Requested Rate of Return		8.43%	7.60%	7.60%	8.75% (a)
5	Required Operating Income (Line 1 x Line 4)		85,605	76,279	76,279	88,833
6	Operating Income Deficiency (Line 5 - Line 2)		37,808	20,272	15,150	35,516
7	Gross Revenue Conversion Factor	Schedule 2	1.576484	1.574049	1.574049	1.574049
8	Revenue Deficiency (Line 6 x Line 7)		59,603	31,909	23,847	55,904
9	Adjusted Operating Revenues	Schedule 4, Ln 5	$ 343,917	$ 337,205	$ 348,487	$ 343,819
10	Revenue Requirements (Line 9 + 10)		$ 403,521	$ 369,114	$ 372,334	$ 399,723

(a) Supplemental testimony of Witness Hawkins and Supplemental Exhibit RVH-2.

Exhibit DMR-2
Schedule 2

OHIO POWER COMPANY
Case No. 11-352-EL-AIR
Computation of Gross Revenue Conversion Factor
For The Twelve Months Ended May 31, 2011

Line No.	Description		% of Incremental Gross Revenues
(A)	(B)	(C)	(D)
1	Operating Revenues		100.000%
2			
3	Less:		
4	Uncollectible Accounts Expense	0.250%	
5	Commercial Activities Tax	0.260% (a)	
6	PUCO Annual Assessment	0.000%	
7	OCC Annual Assessment	0.000%	0.510%
8			
9	Income Before Income Tax (Line 1- Line 7)		99.490%
10			
11	Less: State and Municpal Income Tax (1.7599% x 99.490%)		1.751%
12			
13	Income Before Federal Income Tax (Line 9- Line 11)		97.739%
14			
15	Less: Federal Income Tax (35% x 97.739105%)		34.209%
16			
17	Operating Income Percentage (Line 13- Line 15)		63.530%
18			
19	Gross Revenue Conversion Factor (100% / 63.530418%)		157.405%
20			
21			
22			
23	State and Municipal Income Tax Rate	1.7599%	
24	Federal Income Tax Rate	35% (a)	

(a) Statutory Rate

Exhibit DMR-2
Schedule 3

OHIO POWER COMPANY
Case No. 11-352-EL-AIR
Jurisdictional Rate Base Summaries- Comparison of AEP Filed, Staff Filed, and AEP Supplemental
For the Date Certain of August 31, 2010

Line No.	Rate Base Component	Supporting Schedule Reference	Applicant Amount	Staff Amount	Staff Adjustments	Applicant Supplemental Ratebase	Applicant Supplemental Amount
(A)	(B)	(C)	(D)	(E)	(F) = (E) - (D)	(G)	(H) = (G) - (E)
1	Plant in service						
2	Production	B-2	$ 0	$ 0	$ 0	$ 0	0
3	Transmission	B-2	0	0	0	0	0
4	Distribution	B-2	1,599,363	1,596,229	(3,134)	1,599,363	3,134 (a)
5	General	B-2	108,008	108,008	0	108,008	0
6	Other: Intangible	B-2	25,402	25,402	0	25,402	0
7	Total Plant in service		1,732,774	1,729,640	(3,134)	1,732,774	3,134
8							
9	Reserve for accumulated depreciation						
10	Production	B-3	0	0	0	0	0
11	Transmission	B-3	0	0	0	0	0
12	Distribution	B-3	(524,149)	(524,149)	0	(524,149)	0
13	General	B-3	(46,739)	(46,739)	0	(46,739)	0
14	Other: Intangible	B-3	(23,560)	(23,560)	0	(23,560)	0
15	Total Reserve for accumulated depreciation		(594,448)	(594,448)	0	(594,448)	0
16							
17	Net plant in service (Line 7 + Line 15)		1,138,326	1,135,192	(3,134)	1,138,326	3,134
18							
19	Construction work in progress 75% complete	B-4	n/a	n/a	n/a	n/a	n/a
20							
21	Working capital allowance	B-5	8,432	0	(8,432)	8,432	8,432 (a)
22							
23	Less: Contributions in aid of construction (a)	B-6	0	0	0	0	0
24							
25	Other rate base items	B-6	(131,522)	(131,522)	0	(131,522)	0
26							
27	Jurisdictional rate base (17) thru (26)		$ 1,015,236	$ 1,003,670	$ (11,566)	$ 1,015,236	$ 11,566

(a) Supplemental testimony of Witness Mitchell.

Exhibit DMR-2
Schedule 4

OHIO POWER COMPANY
Case No. 11-352-EL-AIR
Summary of Jurisdictional Adjustments to Operating Income - COMPARISON
For The Twelve Months Ended May 31, 2011
($000)

Line No.	Element of Operating Income	3 Mos. Actual & 9 Mos. Est. As Filed	AS FILED BY STAFF: Staff Proposed Adjustments	AS FILED BY STAFF: Staff Operating Income	STAFF CORRECTED BY AEP: Corrected Staff Adjustments	STAFF CORRECTED BY AEP: Corrected Staff Operating Income	COMPANY SUPPLEMENTAL: AEP Supplemental Adjustments	COMPANY SUPPLEMENTAL: AEP Supplemental Operating Income
	Schedule Reference							
(A)	(B)	(C)	(D)	(E) = (C) + (D)	(F)	(G) = (C) + (F)	(H)	(I) = (G) + (H)
	Source Reference:	Schedule C-2, Column (C)	Schedule 8		Schedule 7		Schedule 6	
1	OPERATING REVENUES							
2	Base Revenues	$ 527,796	$ (210,126)	$ 317,670	$ (197,841)	$ 329,955	$ (4,669)	$ 325,286
3	Fuel Revenues	0					-	-
4	Other Operating Revenues	20,232	(697)	19,534	(1,699)	18,532	-	18,532
5	Total Operating Revenues	548,028	(210,823)	337,205	(199,541)	348,487	(4,669)	343,819
6	OPERATING EXPENSES							
7	Operation and Maintenance Expenses							
8	Production Expenses							
9	Fuel and Purchased Power	(2,424)	2,424	0	2,424	0	-	0
10	Other	0					0	0
11	Total Production Expenses	(2,424)	2,424	0	2,424	0	0	0
12	Transmission Expense	0						
13	Distribution Expense	106,489	(25,464)	81,025	(42,221)	64,268	5,575	69,842
14	Customer Accounts Expenses	67,255	(36,388)	30,867	(32,712)	34,543	-	34,543
15	Customer Service & Information Expense	47,031	(55,186)	(8,155)	(43,426)	3,605	-	3,605
16	Sales Expense	118	(229)	(111)	(101)	17	-	17
17	Administrative & General Expense	37,413	(5,786)	31,626	(2,601)	34,812	396	35,208
18	Total Operating and Maintenance Expense	255,881	(120,629)	135,252	(118,637)	137,244	5,971	143,215
19	Depreciation and Amortization Expenses							
20	Depreciation	66,061	(6,881)	59,180	(6,761)	59,300	-	59,300
21	Amort. & Depl. of Utility Plant	4,084	0	4,084	0	4,084	-	4,084
22	Amort. of Utility Plant Acq. Adj.	0	0	0	0	0	-	0
23	Net Amortization of Regulatory Credits/Debits	0	0	0	0	0	-	0
24	Total Depreciation and Amtz. Expenses	70,145	(6,881)	63,264	(6,761)	63,384	0	63,384
25	Taxes Other Than Income Taxes	140,346	(74,105)	66,241	(73,083)	67,263	100	67,363
26	Pre-Tax Income before Interest	81,655	(9,208)	72,448	(1,060)	80,595	(10,740)	69,856
27	Income Taxes-State and Municipal							
28	Current	200	(159)	42	(11)	190	(142)	48
29	Provision for Deferred Income Taxes	122	(0)	122	(0)	122	-	122
30	Provision for Deferred Income Taxes-Credit						-	0
31	Total State & Local Income Taxes	323	(159)	164	(11)	312	(142)	170
32	Income Taxes-Federal							
33	Current	3,371	(3,098)	273	(220)	3,151	(2,786)	365
34	Provision for Deferred Income Taxes	16,254	(250)	16,004	(250)	16,004	-	16,004
35	Provision for Deferred Income Taxes-Credit	0	0	0	0	0	-	0
36	Total Federal Income Taxes	19,625	(3,348)	16,277	(470)	19,155	(2,786)	16,369
37	Total Operating Expenses	486,320	(205,122)	281,198	(198,962)	287,358	3,143	290,502
38	Net Electric Operating Income	$ 61,708	$ (5,701)	$ 56,007	$ (579)	$ 61,129	$ (7,812)	$ 53,317

OHIO POWER COMPANY
Case No. 11-352-EL-AIR
Summary of Jurisdictional Adjustments to Operating Income - COMPARISON DETAIL
For The Twelve Months Ended May 31, 2011
($000)

		Revenue				O&M				Depreciation			
Line No.	Adjustment Number/Description Schedule Reference	Staff Filed	Modification by AEP	Supporting Witness	Staff as Modified	Staff Filed	Modification by AEP	Supporting Witness	Staff as Modified	Staff Filed	Modification by AEP	Supporting Witness	Staff as Modified
(A)	(B)	(C)	(D)		(E)	(F)	(G)		(H)	(I)	(J)		(K)
1													
2	C-3.1 USF Rider	$ (36,107)	0		$ (36,107)	$ (36,015)	0		$ (36,015)				
3	C-3.2 Advanced Energy Rider	(446)	0		(446)	(575)	0		($575)				
4	C-3.3 KWH Rider	(76,636)	0		(76,636)								
5	C-3.4 EE/PDR	(51,905)	0		(51,905)	(50,348)	0		(50,348)				
6	C-3.5 EDR	(26,787)	0		(26,787)	2,424	0		2,424				
7	C-3.6 ESRR	(18,244)	(298)	TEM	(18,542)	(9,332)	(8,377)	TEM	(17,709)	(222)	0		(222)
8	C-3.7 Pole Attachment Revenue	(697)	0		(697)	0							
9	C-3.8 Pole Attachment Expense					(602)	0		(602)				
10	C-3.9 Severance					(14,955)	0		(14,955)				
11	C-3.10 Severance Amortization					2,556	0		2,556				
12	C-3.11 Payroll					(3,061)	0		(3,061)				
13	C-3.12 Annualize Pension Expense					142	16	TEM	158				
14	C-3.13 Annualize OPEB Expense					(1,636)	941	TEM	(695)				
15	C-3.14 Interest on Customer Deposits					(400)	0		(400)				
16	C-3.15 Amortize Rate Case Expense					51	0		51				
17	C-3.16 Public Safety					(71)	0		(71)				
18	C-3.17 Annualize Depreciation									(533)	117	TEM	(416)
19	C-3.18 Depreciation Rate Adjustment									(6,087)	3	TEM	(6,084)
20	C-3.19 Depreciation Expense Solar Panels									(38)	0		(38)
21	C-3.20 Federal & State Income Taxes												
22	C-3.21 Corporate Budget Expense					(5,510)	5,510	TEM	0				
23	C-3.22 Taxes Other Than Income												
24	C-3.23 Storm					(3,447)	3,447	DMR	0				
25	C-3.24 Actual O&M	0	(17,893)	TEM	(17,893)	0	605	TEM	605				
26	C-3.25 EDR Discount Addback	0	29,474	TEM	29,474								
27	C-3.26 Correct Formula Error					0	(150)	TEM	(150)				
28													
29	Subtotals	(210,823)	11,283		(199,541)	(120,779)	1,992		(118,787)	(6,881)	120		(6,761)
30													
31	Severance Amortization						2,556	SJD	2,556				
32	Annualize Pole Attachment Revenues		0	AEM	0								
33	Adjust Test Year Storm Expense						(4,085)	DMR	(4,085)				
34	Weather Normalize Revenues		(4,669)	DMR	(4,669)								
35	O&M Adjustment						7,500	TLK	7,500				
36	Tax Adjustment												
37													
38	Totals	(210,823)	6,614		(204,209)	(120,779)	7,963		(112,816)	(6,881)	120		(6,761)

Supporting Witness References

JBB	J. B. Bartsch	TEM	T. E. Mitchell
SJD	S. J. Dias	AEM	A. E. Moore
TLK	T. L. Kirkpatrick	DMR	D. M. Roush

OHIO POWER COMPANY
Case No. 11-352-EL-AIR
Summary of Jurisdictional Adjustments to Operating Income - COMPARISON DETAIL
For The Twelve Months Ended May 31, 2011
($000)

Line No.	Adjustment Number/Description Schedule Reference	Taxes Other Staff Filed	Taxes Other Modification by AEP	Taxes Other Supporting Witness	Taxes Other Staff as Modified	Taxes State and Municipal Staff Filed	Taxes State and Municipal Modification by AEP	Taxes State and Municipal Supporting Witness	Taxes State and Municipal Staff as Modified	Taxes Federal Staff Filed	Taxes Federal Modification by AEP	Taxes Federal Supporting Witness	Taxes Federal Staff as Modified	Total Staff Filed	Total Modification by AEP	Total Staff as Modified
(A)	(B)	(L)	(M)		(N)	(O)	(P)		(Q)	(R)	(S)		(T)	(U))	(V)	(W)
1																
2	C-3.1 USF Rider													(92)		(92)
3	C-3.2 Advanced Energy Rider													128		128
4	C-3.3 KWH Rider	(76,636)	1,130	JBB	(75,506)									0	(1,130)	(1,130)
5	C-3.4 EE/PDR													(1,557)		(1,557)
6	C-3.5 EDR													(29,211)		(29,211)
7	C-3.6 ESRR													(8,689)	8,078	(611)
8	C-3.7 Pole Attachment Revenue													(697)		(697)
9	C-3.8 Pole Attachment Expense													602		602
10	C-3.9 Severance	(600)	0		(600)									15,554		15,554
11	C-3.10 Severance Amortization	100	0		100									(2,656)		(2,656)
12	C-3.11 Payroll	407	(108)	JBB	299									2,654	108	2,762
13	C-3.12 Annualize Pension Expense													(142)	(16)	(158)
14	C-3.13 Annualize OPEB Expense													1,636	(941)	695
15	C-3.14 Interest on Customer Deposits													400		400
16	C-3.15 Amortize Rate Case Expense													(51)		(51)
17	C-3.16 Public Safety													71		71
18	C-3.17 Annualize Depreciation													533	(117)	416
19	C-3.18 Depreciation Rate Adjustment													6,087	(3)	6,084
20	C-3.19 Depreciation Expense Solar Panels													38		38
21	C-3.20 Federal & State Income Taxes					(159)	148	JBB	(11)	(3,348)	2,878	JBB	(470)	3,507	(3,026)	481
22	C-3.21 Corporate Budget Expense													5,510	(5,510)	
23	C-3.22 Taxes Other Than Income	2,624	0		2,624									(2,624)		(2,624)
24	C-3.23 Storm													3,447	(3,447)	
25	C-3.24 Actual O&M														(18,498)	(18,498)
26	C-3.25 EDR Discount Addback														29,474	29,474
27	C-3.26 Correct Formula Error														150	150
28																
29	Subtotals	(74,105)	1,022		(73,083)	(159)	148		(11)	(3,348)	2,878		(470)	(5,551)	5,122	(429)
30																
31	Severance Amortization		100	SJD	100										(2,656)	(2,656)
32	Annualize Pole Attachment Revenues															
33	Adjust Test Year Storm Expense														4,085	4,085
34	Weather Normalize Revenues														(4,669)	(4,669)
35	O&M Adjustment														(7,500)	(7,500)
36	Tax Adjustment						(142)	JBB	(142)		(2,786)	JBB	(2,786)		2,928	2,928
37																
38	Totals	(74,105)	1,122		(72,983)	(159)	6		(153)	(3,348)	92		(3,256)	(5,551)	(2,690)	(8,241)

Company Supplemental Adjustments (7,812)

Supporting Witness References

JBB	J. B. Bartsch	TEM	T. E. Mitchell
SJD	S. J. Dias	AEM	A. E. Moore
TLK	T. L. Kirkpatrick	DMR	D. M. Roush

OHIO POWER COMPANY
Case No. 11-352-EL-AIR
Summary of Jurisdictional Adjustments to Operating Income - AEP SUPPLEMENTAL ADJUSTMENTS
For The Twelve Months Ended May 31, 2011
($000)

Line No.	Element of Operating Income	Total Supplemental Adjustments	Title of Adjustment: Severance Amortization	Annualize Pole Attachment Revenues	Adjust Test Year Storm Expense	Weather Normalize Revenues	O&M Adjustment	Tax Adjustment
	Witness Reference							
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Supporting Witness:		S. J. Dias	A. E. Moore	D. M. Roush	D. M. Roush	T. L. Kirkpatrick	J. B. Bartsch
1	**OPERATING REVENUES**							
2	Base Revenues	(4,669)				(4,669)		
3	Fuel Revenues	0						
4	Other Operating Revenues	0						
5	**Total Operating Revenues**	(4,669)	0	0	0	(4,669)	0	0
6	**OPERATING EXPENSES**							
7	Operation and Maintenance Expenses							
8	Production Expenses							
9	Fuel and Purchased Power	0						
10	Other	0						
11	Total Production Expenses	0	0	0	0	0	0	0
12	Transmission Expense	0						
13	Distribution Expense	5,575	2,160		(4,085)		7,500	
14	Customer Accounts Expenses	0						
15	Customer Service & Information Expense	0						
16	Sales Expense	0						
17	Administrative & General Expense	396	396					
18	Total Operating and Maintenance Expense	5,971	2,556	0	(4,085)	0	7,500	0
19	Depreciation and Amortization Expenses							
20	Depreciation	0						
21	Amort. & Depl. of Utility Plant	0						
22	Amort. of Utility Plant Acq. Adj.	0						
23	Net Amortization of Regulatory Credits/Debits	0						
24	Total Depreciation and Amtz. Expenses	0	0	0	0	0	0	0
25	Taxes Other Than Income Taxes	100	100					
26	Income Taxes-State and Municipal							
27	Current	(142)						(142)
28	Provision for Deferred Income Taxes	0						
29	Provision for Deferred Income Taxes-Credit	0						
30	Total State & Local Income Taxes	(142)	0	0	0	0	0	(142)
31	Income Taxes-Federal							
32	Current	(2,786)						(2,786)
33	Provision for Deferred Income Taxes	0						
34	Provision for Deferred Income Taxes-Credit	0						
35	Total Federal Income Taxes	(2,786)	0	0	0	0	0	(2,786)
36	**Total Operating Expenses**	3,143	2,656	0	(4,085)	0	7,500	(2,928)
37	**Net Electric Operating Income**	$ (7,812)	$ (2,656)	$ 0	$ 4,085	$ (4,669)	$ (7,500)	$ 2,928

OHIO POWER COMPANY
Case No. 11-352-EL-AIR
Summary of Jurisdictional Adjustments to Operating Income - STAFF REPORT SCHEDULE C-3 - CORRECTED BY AEP
For The Twelve Months Ended May 31, 2011
($000)

			Title of Adjustment							
Line No.	Element of Operating Income	Total Schedule C-3	Universal Service Fund	Advanced Energy Fund	kWh Tax	Energy Efficiency/ Peak Demand	Economic Development Cost Recovery	Service Reliability / Forestry	Annualize Pole Attachment Revenues	Annualize Pole Attachment Expense
	Schedule Reference		C-3.1	C-3.2	C-3.3	C-3.4	C-3.5	C-3.6	C-3.7	C-3.8
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
1	**OPERATING REVENUES**									
2	Base Revenues	(197,841)	$ (36,107)	$ (446)	$ (78,636)	$ (51,905)	$ (26,787)	$ (18,542)		
3	Fuel Revenues	0								
4	Other Operating Revenues	(1,699)							(697)	
5	**Total Operating Revenues**	(199,541)	(36,107)	(446)	(78,636)	(51,905)	(26,787)	(18,542)	(697)	0
6	**OPERATING EXPENSES**									
7	Operation and Maintenance Expenses									
8	Production Expenses									
9	Fuel and Purchased Power	2,424					2,424			
10	Other	0								
11	Total Production Expenses	2,424	0	0	0	0	2,424	0	0	0
12	Transmission Expense	0								
13	Distribution Expense	(42,221) *						(17,709)		(602)
14	Customer Accounts Expenses	(32,712) *	(36,015)			(1)				
15	Customer Service & Information Expense	(43,426) *		(575)		(48,634)				
16	Sales Expense	(101) *				(261)				
17	Administrative & General Expense	(2,601) *				(1,452)				
18	Total Operating and Maintenance Expense	(118,637)	(36,015)	(575)	0	(50,348)	2,424	(17,709)	0	(602)
19	Depreciation and Amortization Expenses									
20	Depreciation	(6,761)						(222)		
21	Amort. & Depl. of Utility Plant	0								
22	Amort. of Utility Plant Acq. Adj.	0								
23	Net Amortization of Regulatory Credits/Debits	0								
24	Total Depreciation and Amtz. Expenses	(6,761)	0	0	0	0	0	(222)	0	0
25	Taxes Other Than Income Taxes	(73,083)			(75,506)					
26	Income Taxes-State and Municipal									
27	Current	(11)								
28	Provision for Deferred Income Taxes	(0)								
29	Provision for Deferred Income Taxes-Credit	0								
30	Total State & Local Income Taxes	(11)	0	0	0	0	0	0	0	0
31	Income Taxes-Federal									
32	Current	(220)								
33	Provision for Deferred Income Taxes	(250)								
34	Provision for Deferred Income Taxes-Credit	0								
35	Total Federal Income Taxes	(470)	0	0	0	0	0	0	0	0
36	**Total Operating Expenses**	(198,962)	(36,015)	(575)	(75,506)	(50,348)	2,424	(17,931)	0	(602)
37	**Net Electric Operating Income**	$ (579)	$ (92)	$ 128	$ (1,130)	$ (1,557)	$ (29,211)	$ (611)	$ (697)	$ 602
38	**Source**				As Filed C-3.3			TEM-13		

*Note: Formula Error intentionally included to match Staff Report, effects removed by Adjustment C-3.28

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Line No.	Element of Operating Income	Severance Adjustment	Severance Amortization	Annualize Labor/Payroll Expense	Annualize Pension Expense	Annualize OPEB Expense	Interest on Customer Deposits	Amortize Rate Case Expense	Public Safety Announcement Expense	Annualize Depreciation Expense
		Title of Adjustment								
	Schedule Reference	C-3.9	C-3.10	C-3.11	C-3.12	C-3.13	C-3.14	C-3.15	C-3.16	C-3.17
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
1	OPERATING REVENUES									
2	Base Revenues									
3	Fuel Revenues									
4	Other Operating Revenues									
5	Total Operating Revenues	0	0	0	0	0	0	0	0	0
6	OPERATING EXPENSES									
7	Operation and Maintenance Expenses									
8	Production Expenses									
9	Fuel and Purchased Power									
10	Other									
11	Total Production Expenses	0	0	0	0	0	0	0	0	0
12	Transmission Expense									
13	Distribution Expense	(12,616)	2,160	(3,061)						
14	Customer Accounts Expenses						(400)			
15	Customer Service & Information Expense								(71)	
16	Sales Expense									
17	Administrative & General Expense	(2,339)	396		158	(695)		51		
18	Total Operating and Maintenance Expense	(14,955)	2,556	(3,061)	158	(695)	(400)	51	(71)	0
19	Depreciation and Amortization Expenses									
20	Depreciation									(416)
21	Amort. & Depl. of Utility Plant									
22	Amort. of Utility Plant Acq. Adj.									
23	Net Amortization of Regulatory Credits/Debits									
24	Total Depreciation and Amtz. Expenses	0	0	0	0	0	0	0	0	(416)
25	Taxes Other Than Income Taxes	(600)	100	299						
26	Income Taxes-State and Municipal									
27	Current									
28	Provision for Deferred Income Taxes									
29	Provision for Deferred Income Taxes-Credit									
30	Total State & Local Income Taxes	0	0	0	0	0	0	0	0	0
31	Income Taxes-Federal									
32	Current									
33	Provision for Deferred Income Taxes									
34	Provision for Deferred Income Taxes-Credit									
35	Total Federal Income Taxes	0	0	0	0	0	0	0	0	0
36	Total Operating Expenses	(15,554)	2,656	(2,762)	158	(695)	(400)	51	(71)	(416)
37	Net Electric Operating Income	$ 15,554	$ (2,656)	$ 2,762	$ (158)	$ 695	$ 400	$ (51)	$ 71	$ 416
38	Source			JBB-4	TEM-14	TEM-15				TEM-17

OHIO POWER COMPANY
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($000)

Line No.	Element of Operating Income	Title of Adjustment: Depreciation Rate	Solar Panels	Income Taxes	Budget Expense	Taxes Other Than Income Taxes	Storm Damage	Actual O&M Expense	REMOVE EDR DISCOUNT	Correct Formula Error
	Schedule Reference	C-3.18	C-3.19	C-3.20	C-3.21	C-3.22	C-3.23	C-3.24	C-3.25	C-3.26
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
1	OPERATING REVENUES									
2	Base Revenues							$ (16,891)	$ 29,474	
3	Fuel Revenues									
4	Other Operating Revenues							(1,002)		
5	Total Operating Revenues	0	0	0	0	0	0	(17,893)	29,474	0
6	OPERATING EXPENSES									
7	Operation and Maintenance Expenses									
8	Production Expenses									
9	Fuel and Purchased Power									
10	Other									
11	Total Production Expenses	0	0	0	0	0	0	0	0	0
12	Transmission Expense									
13	Distribution Expense				0		0	(10,393)		(26)
14	Customer Accounts Expenses							3,704		(28)
15	Customer Service & Information Expense				0			5,854		(30)
16	Sales Expense							160		(32)
17	Administrative & General Expense				0			1,280		(34)
18	Total Operating and Maintenance Expense	0	0	0	0	0	0	605	0	(150)
19	Depreciation and Amortization Expenses									
20	Depreciation	(6,084)	(38)							
21	Amort. & Depl. of Utility Plant									
22	Amort. of Utility Plant Acq. Adj.									
23	Net Amortization of Regulatory Credits/Debits									
24	Total Depreciation and Amtz. Expenses	(6,084)	(38)	0	0	0	0	0	0	0
25	Taxes Other Than Income Taxes					2,624			0	
26	Income Taxes-State and Municipal									
27	Current			(11)						
28	Provision for Deferred Income Taxes			(0)						
29	Provision for Deferred Income Taxes-Credit									
30	Total State & Local Income Taxes	0	0	(11)	0	0	0	0	0	0
31	Income Taxes-Federal									
32	Current			(220)						
33	Provision for Deferred Income Taxes			(250)						
34	Provision for Deferred Income Taxes-Credit			0						
35	Total Federal Income Taxes	0	0	(470)	0	0	0	0	0	0
36	Total Operating Expenses	(6,084)	(38)	(470)	0	2,624	0	605	0	(150)
37	Net Electric Operating Income	$ 6,084	$ 38	$ 470	$ 0	$ (2,624)	$ 0	$ (18,498)	$ 29,474	$ 150
38	Source	TEM-17		JBB-2	TEM-10			TEM-11	TEM-12	TEM-16

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			Title of Adjustment							
Line No.	Element of Operating Income	Total Schedule C-3	Universal Service Fund	Advanced Energy Fund	kWh Tax	Energy Efficiency/ Peak Demand	Economic Development Cost Recovery	Service Reliability / Forestry	Annualize Pole Attachment Revenues	Annualize Pole Attachmen Expense
	Schedule Reference		C-3.1	C-3.2	C-3.3	C-3.4	C-3.5	C-3.6	C-3.7	C-3.8
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
1	OPERATING REVENUES									
2	Base Revenues	(210,126)	$ (36,107)	$ (446)	$ (76,636)	$ (51,905)	$ (26,787)	$ (18,244)		
3	Fuel Revenues	-								
4	Other Operating Revenues	(697)							(697)	
5	Total Operating Revenues	(210,823)	(36,107)	(446)	(76,636)	(51,905)	(26,787)	(18,244)	(697)	0
6	OPERATING EXPENSES									
7	Operation and Maintenance Expenses									
8	Production Expenses									
9	Fuel and Purchased Power	2,424					2,424			
10	Other	-								
11	Total Production Expenses	2,424	0	0	0	0	2,424	0	0	0
12	Transmission Expense	-								
13	Distribution Expense	(25,464) *						(9,332)		(602)
14	Customer Accounts Expenses	(36,388) *	(36,015)			(1)				
15	Customer Service & Information Expense	(55,186) *		(575)		(48,634)				
16	Sales Expense	(229) *				(261)				
17	Administrative & General Expense	(5,786) *				(1,452)				
18	Total Operating and Maintenance Expense	(120,629)	(36,015)	(575)	0	(50,348)	2,424	(9,332)	0	(602)
19	Depreciation and Amortization Expenses									
20	Depreciation	(6,881)						(222)		
21	Amort. & Depl. of Utility Plant	-								
22	Amort. of Utility Plant Acq. Adj.	-								
23	Net Amortization of Regulatory Credits/Debits	-								
24	Total Depreciation and Amtz. Expenses	(6,881)	0	0	0	0	0	(222)	0	0
25	Taxes Other Than Income Taxes	(74,105)			(76,636)					
26	Income Taxes-State and Municipal									
27	Current	(159)								
28	Provision for Deferred Income Taxes	(0)								
29	Provision for Deferred Income Taxes-Credit									
30	Total State & Local Income Taxes	(159)	0	0	0	0	0	0	0	0
31	Income Taxes-Federal									
32	Current	(3,098)								
33	Provision for Deferred Income Taxes	(250)								
34	Provision for Deferred Income Taxes-Credit	-								
35	Total Federal Income Taxes	(3,348)	0	0	0	0	0	0	0	0
36	Total Operating Expenses	(205,122)	(36,015)	(575)	(76,636)	(50,348)	2,424	(9,554)	0	(602)
37	Net Electric Operating Income	(5,701)	$ (92)	$ 128	$ 0	$ (1,557)	$ (29,211)	$ (8,689)	$ (697)	$ 602

*Note: Formula Error intentionally included to match Staff Report

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		Title of Adjustment								
Line No.	Element of Operating Income	Severance Adjustment	Severance Amortization	Annualize Labor/Payroll Expense	Annualize Pension Expense	Annualize OPEB Expense	Interest on Customer Deposits	Amortize Rate Case Expense	Public Safety Announcement Expense	Annualize Depreciation Expense
	Schedule Reference	C-3.9	C-3.10	C-3.11	C-3.12	C-3.13	C-3.14	C-3.15	C-3.16	C-3.17
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
1	OPERATING REVENUES									
2	Base Revenues									
3	Fuel Revenues									
4	Other Operating Revenues									
5	Total Operating Revenues	0	0	0	0	0	0	0	0	0
6	OPERATING EXPENSES									
7	Operation and Maintenance Expenses									
8	Production Expenses									
9	Fuel and Purchased Power									
10	Other									
11	Total Production Expenses	0	0	0	0	0	0	0	0	0
12	Transmission Expense									
13	Distribution Expense	(12,616)	2,160	(3,061)						
14	Customer Accounts Expenses						(400)			
15	Customer Service & Information Expense								(71)	
16	Sales Expense									
17	Administrative & General Expense	(2,339)	396		142	(1,636)		51		
18	Total Operating and Maintenance Expense	(14,955)	2,556	(3,061)	142	(1,636)	(400)	51	(71)	0
19	Depreciation and Amortization Expenses									
20	Depreciation									(533)
21	Amort. & Depl. of Utility Plant									
22	Amort. of Utility Plant Acq. Adj.									
23	Net Amortization of Regulatory Credits/Debits									
24	Total Depreciation and Amtz. Expenses	0	0	0	0	0	0	0	0	(533)
25	Taxes Other Than Income Taxes	(600)	100	407						
26	Income Taxes-State and Municipal									
27	Current									
28	Provision for Deferred Income Taxes									
29	Provision for Deferred Income Taxes-Credit									
30	Total State & Local Income Taxes	0	0	0	0	0	0	0	0	0
31	Income Taxes-Federal									
32	Current									
33	Provision for Deferred Income Taxes									
34	Provision for Deferred Income Taxes-Credit									
35	Total Federal Income Taxes	0	0	0	0	0	0	0	0	0
36	Total Operating Expenses	(15,554)	2,656	(2,654)	142	(1,636)	(400)	51	(71)	(533)
37	Net Electric Operating Income	$ 15,554	$ (2,656)	$ 2,654	$ (142)	$ 1,636	$ 400	$ (51)	$ 71	$ 533

OHIO POWER COMPANY
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Line No.	Element of Operating Income	Depreciation Rate	Solar Panels	Income Taxes	Budget Expense	Taxes Other Than Income Taxes	Storm Damage			
		Title of Adjustment								
	Schedule Reference	C-3.18	C-3.19	C-3.20	C-3.21	C-3.22	C-3.23	C-3.XX	C-3.XX	C-3.XX
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
1	OPERATING REVENUES									
2	Base Revenues									
3	Fuel Revenues									
4	Other Operating Revenues									
5	Total Operating Revenues	0	0	0	0	0	0	0	0	0
6	OPERATING EXPENSES									
7	Operation and Maintenance Expenses									
8	Production Expenses									
9	Fuel and Purchased Power									
10	Other									
11	Total Production Expenses	0	0	0	0	0	0	0	0	0
12	Transmission Expense									
13	Distribution Expense				1,408		(3,447)			
14	Customer Accounts Expenses									
15	Customer Service & Information Expense				(5,936)					
16	Sales Expense									
17	Administrative & General Expense				(982)					
18	Total Operating and Maintenance Expense	0	0	0	(5,510)	0	(3,447)	0	0	0
19	Depreciation and Amortization Expenses									
20	Depreciation	(6,087)	(38)							
21	Amort. & Depl. of Utility Plant									
22	Amort. of Utility Plant Acq. Adj.									
23	Net Amortization of Regulatory Credits/Debits									
24	Total Depreciation and Amtz. Expenses	(6,087)	(38)	0	0	0	0	0	0	0
25	Taxes Other Than Income Taxes					2,624				
26	Income Taxes-State and Municipal									
27	Current			(159)						
28	Provision for Deferred Income Taxes			(0)						
29	Provision for Deferred Income Taxes-Credit									
30	Total State & Local Income Taxes	0	0	(159)	0	0	0	0	0	0
31	Income Taxes-Federal									
32	Current			(3,098)						
33	Provision for Deferred Income Taxes			(250)						
34	Provision for Deferred Income Taxes-Credit			0						
35	Total Federal Income Taxes	0	0	(3,348)	0	0	0	0	0	0
36	Total Operating Expenses	(6,087)	(38)	(3,507)	(5,510)	2,624	(3,447)	0	0	0
37	Net Electric Operating Income	$ 6,087	$ 38	$ 3,507	$ 5,510	$ (2,624)	$ 3,447	$ 0	$ 0	$ 0

Columbus Southern Power Company and Ohio Power Company
Case Nos. 11-351-EL-AIR and 11-352-EL-AIR
Calculation of Major Storm Damage Expense Adjustment

		CSP	OPCo		
			Total Company	Allocation Factor	Juris Allocated
		(A)	**(B)**	**(C)**	**(D) = (B) x (C)**
Major Storm Damage in Test Year Actuals (Staff DR 141)		$5,583,114	$9,089,286	99.9012%	$9,080,306
AEP Supplemental Storm Damage Base (5-Year Average)		$3,000,000	$5,000,000	99.9012%	$4,995,060
AEP Proposed Credit to Test Year Actual Expense		**($2,583,114)**	($4,089,286)	99.9012%	**($4,085,246)**
Remove Staff Proposed Adjustment to Storm Level	1/	($4,600,000)	($3,450,000)	99.9012%	($3,447,000)
Net Impact on Current Pre-Tax Operating Income		($2,016,886)	$639,286		$638,246

1/ These amounts are Staff adjustments C-3.26 and C-3.23 for CSP & OPCo, respectively.

Columbus Southern Power Company and Ohio Power Company
Case Nos. 11-351-EL-AIR and 11-352-EL-AIR
Calculation of Major Storm Damage Expense Adjustment

Line Number	Description	Source/Formula	CSP	OPCo	AEP Ohio Total
	STAFF RECOMMENDED ADJUSTMENT				
	(Average of 2006, 2008 & 2010 for CSP and Average of 2006, 2007, 2008 & 2010 for OP				
1	2005 Total	Staff DR #141	$386,230	$11,423,444	$11,809,673
2	2006 Total	Staff DR #141	$1,428,153	$5,491,675	$6,919,828
3	2007 Total	Staff DR #141	$53	$1,846,837	$1,846,890
4	2008 Total	Staff DR #141	$936,139	$2,536,811	$3,472,950
5	2009 Total	Staff DR #141	$11,104,831	$10,615,527	$21,720,358
6	Subtotal of 2005 to 2009	Sum of Lns 1 : 5	$13,855,406	$31,914,293	$45,769,699
	Adjustments Proposed by Staff witness Hecker in ESP Testimony				
7	Remove non-incremental costs	Line 34	($427,515)	($924,840)	($1,352,355)
8	Remove 2005 CSP & OPCo Activity	Line 1	($386,230)	($11,423,444)	($11,809,673)
9	Remove 2007 CSP Activity	Line 3	($53)		($53)
10	Remove 2009 CSP & OPCo Activity	Line 5	($11,104,831)	($10,615,527)	($21,720,358)
11	Include 2010 CSP & OPCo Activity	Staff DR 144	$2,077,563	$6,036,524	$8,114,087
12	Staff's Proposed Basis	Sum of Lns 6 : 11	$4,014,341	$14,987,007	$19,001,348
13	Years in Average		3	4	
14	Calculated Staff Average	Line 12 / 13	$1,338,114	$3,746,752	$5,084,865
15	Rounded Staff Average (Staff ESP Testimony)	Line 14 Rounded	**$1,300,000**	**$3,750,000**	**$5,050,000**
	AEP SUPPLEMENTAL ADJUSTMENT				
	(Average of 2006 to 2010 for CSP and OP)				
16	Subtotal of 2005 to 2009	Line 6	$13,855,406	$31,914,293	$45,769,699
17	Remove 2005 CSP & OPCo Activity	Line 1	($386,230)	($11,423,444)	($11,809,673)
18	Include 2010 CSP & OPCo Activity	Line 11	$2,077,563	$6,036,524	$8,114,087
19	Remove 2006-2010 non-incremental costs	Line 24 - 30	($754,968)	($1,416,903)	($2,171,871)
20	Company's Proposed Basis	Sum of Lns 16 : 19	$14,791,772	$25,110,470	$39,902,242
21	Years in Average		5	5	
22	Calculated AEP Average	Line 20 / 21	$2,958,354	$5,022,094	$7,980,448
23	Rounded AEP Average	Line 22 Rounded	**$3,000,000**	**$5,000,000**	**$8,000,000**
	Supporting Detail of Non-Incremental Charges - Staff Calculation/Methodology				
24	2005 Total	Staff DR #141	$64,689	$384,681	$449,370
25	2006 Total	Staff DR #141	$150,965	$302,698	$453,662
26	2007 Total	Staff DR #141	$0	$133,243	$133,243
27	2008 Total	Staff DR #141	$78,694	$205,700	$284,394
28	2009 Total	Staff DR #141	$327,453	$492,063	$819,516
29	2010 Total	Staff DR #144	$197,856	$283,200	$481,055
30	Subtotal of 2005 to 2010	Sum of Lns 24 : 29	$819,658	$1,801,584	$2,621,242
31	Years Removed by Staff - 2005	Line 24	($64,689)	($384,681)	($449,370)
32	Years Removed by Staff - 2009	Line 28	($327,453)	($492,063)	($819,516)
33	Years Removed by Staff - CSP 2007	Line 26	$0		$0
34	Calculated Staff Non-Incremental Cost	Sum of Lns 30 : 33	$427,515	$924,840	$1,352,355
35	Rounded Staff Non-Incremental Cost (Staff ESP Testimony)				$1,353,000

Columbus Southern Power Company and Ohio Power Company
Case Nos. 11-351-EL-AIR and 11-352-EL-AIR
Calculation of Adjustment to Weather Normalize Revenues

Columbus Southern Power Company

Mo-Yr	Above Normal Usage	Residential Tail Block Rate	Above Normal Revenue
Jun-10	69,921,739	0.0298899	$2,089,954
Jul-10	52,031,360	0.0298899	$1,555,212
Aug-10	64,129,281	0.0298899	$1,916,818
Sep-10	26,453,995	0.0298899	$790,707
Oct-10	(17,215,805)	0.0057028	($98,178)
Nov-10	(1,144,013)	0.0057028	($6,524)
Dec-10	64,856,761	0.0057028	$369,865
Jan-11	43,701,769	0.0057028	$249,222
Feb-11	(2,717,805)	0.0057028	($15,499)
Mar-11	918,331	0.0057028	$5,237
Apr-11	(19,868,680)	0.0057028	($113,307)
May-11	53,937,672	0.0057028	$307,596
Total	335,004,604		**$7,051,103**

Ohio Power Company

Mo-Yr	Above Normal Usage	Residential Tail Block Rate	Above Normal Revenue
Jun-10	34,759,074	0.0171224	$595,159
Jul-10	52,377,651	0.0171224	$896,831
Aug-10	58,875,463	0.0171224	$1,008,089
Sep-10	12,135,894	0.0171224	$207,796
Oct-10	(11,017,678)	0.0171224	($188,649)
Nov-10	(2,310,164)	0.0171224	($39,556)
Dec-10	57,283,417	0.0171224	$980,830
Jan-11	38,959,452	0.0171224	$667,079
Feb-11	6,284,488	0.0171224	$107,606
Mar-11	7,243,740	0.0171224	$124,030
Apr-11	(12,474,997)	0.0171224	($213,602)
May-11	30,541,196	0.0171224	$522,939
Total	272,657,537		**$4,668,551**

Columbus Southern Power Company and Ohio Power Company
Case Nos. 11-351-EL-AIR and 11-352-EL-AIR
Calculation of Adjustment to Weather Normalize Revenues

Cooling Degree Days

Mo-Yr	Actual	Normal	Difference	% Diff.
Jun-10	288	211	77	36%
Jul-10	374	316	58	18%
Aug-10	352	281	71	25%
Sep-10	150	118	32	27%
Oct-10	11	17	(6)	-35%
Nov-10	-	1	(1)	-100%
Dec-10	-	-	-	-
Jan-11	-	-	-	-
Feb-11	-	-	-	-
Mar-11	1	3	(2)	-67%
Apr-11	12	15	(3)	-20%
May-11	123	70	53	76%
Total	1,311	1,032	**279**	**27%**

Heating Degree Days

Mo-Yr	Actual	Normal	Difference	% Diff.
Jun-10	-	-	-	-
Jul-10	-	-	-	-
Aug-10	-	-	-	-
Sep-10	-	6	(6)	-100%
Oct-10	62	12	50	417%
Nov-10	329	329	-	0%
Dec-10	870	649	221	34%
Jan-11	913	767	146	19%
Feb-11	596	606	(10)	-2%
Mar-11	418	411	7	2%
Apr-11	86	144	(58)	-40%
May-11	36	19	17	89%
Total	3,310	2,943	**367**	**12%**

CERTIFICATE OF SERVICE

The undersigned hereby certifies that a true and correct copy of the foregoing Prefiled Direct Testimony In Support of Objections to the Staff Reports of David M. Roush 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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