

American Electric Power 1 Riverside Plaza Columbus, OH 43215-2373 AEP.com

August 22, 2012

The Honorable Sarah J. Parrot Attorney Examiner Public Utilities Commission of Ohio 180 East Broad Street Columbus Ohio 43215-3793

> Re: In the Matter of the Application of Ohio Power Company for Approval of Full Legal Corporate Separation and Amendment to Its Corporate Separation Plan, Case No. 12-1126-EL-UNC

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Examiner Parrot:

Ohio Power Company (dba AEP Ohio) filed its Application initiating this proceeding on March 30, 2012.

AEP Ohio stated in its Application (at 15) that, once FERC approves full, legal corporate separation, the Company, pursuant to the Corporate Separation Plan, will (1) update the list of affiliates and (2) update the corporate organizational chart that is included within the Cost Allocation Manual (CAM) to add AEP Generation, remove CSP in recognition of its merger into AEP Ohio and record any other accumulated changes in corporate structure. As a related matter, Staff in its comments (at 2) reiterated the need for an update of AEP Ohio's corporate organizational chart to reflect the legal entities that are related to American Electric Power Company, Inc. and Staff specifically suggested that the updated organizational chart reflect reportable segments similar to the information AEP provides to the Securities and Exchange Commission in its 10K filings. Through its reply comments, the Company reinforced (at 4) its commitment to provide the updated information as soon as it is available. Enclosed is the first follow-up item, an updated list of affiliates that is current as of August 3, 2012. As to the second follow-up item, consistent with the Company's reply comments and the Staff's recommendation, AEP Ohio agrees to update the CAM (and notify Staff of the update) after approval of corporate separation by the FERC and contemporaneous with the corporate separation closing.

Thank you for you attention to this matter.

Respectfully Submitted,

cc: Parties of Record

Entity Legal Name	Entity Description
AEP Appalachian Transmission Company, Inc.	Formed for the purpose of developing and operating a transmission-only public utility in the state of Virginia.
AEP C&I Company, LLC	Holds investments in deregulated retail operations in Ohio and Texas.
AEP Coal, Inc.	Parent company of several inactive coal mining subsidiaries.
AEP Credit, Inc	A special purpose subsidiary that factors accounts receivables for affiliated domestic electric utility companies.
AEP Desert Sky GP, LLC	A subsidiary of Desert Sky LP, LLC that holds a 1% investment in Desert Sky Wind Farm LP.
AEP Desert Sky LP II, LLC	Holds a 99% investment in Desert Sky Wind Farm LP.
AEP Elmwood LLC	A subsidiary of AEP River Operations LLC that provides marine barge maintenance and repair services.
AEP Energy, Inc.	Formerly BlueStar Energy Services, Inc., a retail electricity supplier, based in Chicago, IL, supplying electricity to business and residential customers.
AEP Energy Partners, Inc.	A power marketer active in wholesale power markets in ERCOT and PJM, where it primarily procures wholesale supply for AEP Retail Energy.
AEP Energy Services Gas Holding Company	A subsidiary of AEP Energy Services, Inc. that held the investments in the Houston Pipe Line and Louisiana Intrastate Gas chain of companies prior to divestiture.
AEP Energy Services Limited (in liquidation)	Engaged in marketing and trading of energy commodities in the UK and Europe. The company ceased operations in 2004 and was placed in solvent liquidation in 2012.
AEP Energy Services, Inc.	A subsidiary of AEP Resources, Inc. primarily engaged in natural gas marketing and related services.
AEP Fiber Venture, LLC	Joint venture that provided network communications service. The company ceased operations and sold its assets in 2004.
AEP Generating Company	Owns Lawrenceburg, combined cycle natural-gas power plant and one unit of the Rockport plant, and sells electricity from those plants to certain AEP operating companies located in PJM.
AEP Generation Resources Inc.	A subsidiary of Ohio Power Company formed for the purpose of owning and operating electric generation and related facilities upon the planned corporate separation. The company currently has no assets.
AEP Indiana Michigan Transmission Company, Inc.	Formed for the purpose of developing and operating a transmission- only public utility in the states of Indiana and Michigan.

Entity Legal Name	Entity Description
AEP Investments, Inc.	A subsidiary of American Electric Power Company, Inc. that holds investments in companies offering advanced energy technologies, energy management, or other energy related activities.
AEP Kentucky Coal, LLC	A subsidiary of AEP Coal, Inc., active mining operation assets were sold in 2004, and now only engaged in coal property reclamation activities.
AEP Kentucky Transmission Company, Inc.	Formed for the purpose of developing and operating a transmission-only public utility in the state of Kentucky.
AEP Nonutility Funding LLC	A subsidiary of American Electric Power Company, Inc. that funds the Nonutility Money Pool.
AEP Ohio Transmission Company, Inc.	Formed for the purpose of developing and operating a transmission- only public utility in the state of Ohio.
AEP Oklahoma Transmission Company, Inc.	A subsidiary of AEP Transmission Company, LLC formed in Oklahoma in 2009 to hold investments in transmission projects in Oklahoma.
AEP Pro Serv, Inc.	Professional services company that provides project management, environmental licensing, permitting, engineering, construction, operations, and other technical services to both affiliates and nonaffiliated customers.
AEP Properties, LLC	A subsidiary of AEP Wind Holding, LLC formed as a land holding entity for Trent Wind Farm LP.
AEP Resources, Inc.	Holds energy related non-utility investments in selected domestic and foreign markets. The remaining active subsidiaries are AEP Energy Services, Inc. and AEP River Operations LLC.
AEP Retail Energy Partners LLC	A CRES provider in the deregulated retail energy market segment of Ohio.
AEP River Operations LLC	The company provides barging of coal and dry bulk commodities and other marine services on the Ohio, Illinois, and the lower Mississippi rivers.
AEP Southwestern Transmission Company, Inc.	A subsidiary of AEP Transmission Company, LLC formed to hold investments in transmission projects in Louisiana and Arkansas.
AEP T&D Services, LLC	Provides transmission and distribution, construction and maintenance services to third parties.
AEP Texas Central Company	Public utility operating company engaged in the transmission and distribution of electric power to approximately 761,000 retail customers through Retail Electric Providers (REP) in southern Texas.
AEP Texas Commercial & Industrial Retail GP, LLC	A subsidiary of AEP C&I Company, LLC formed to hold a 0.5% equity investment in AEP Texas C&I Retail LP.

Entity Legal Name	Entity Description
AEP Texas Commercial & Industrial Retail Limited Partnership	A limited partnership subsidiary of AEP C&I Company, LLC (99.5%) and AEP Texas C&I Retail GP, LLC (0.5%) formed to market electric services to commercial and industrial (C&I) customers in the ERCOT region of Texas.
AEP Texas North Company	Public utility operating company engaged in the transmission and distribution of electric power to approximately 185,000 retail customers through Retail Electric Providers (REP) in west and central Texas.
AEP Texas North Generation Company, LLC	A subsidiary of AEP Texas North Company that holds mothballed generation facilities pending disposition.
AEP Transmission Company, LLC	Holds investments in various transmission projects.
AEP Transmission Holding Company, LLC	Holds investments in various transmission projects.
AEP Transmission Partner LLC	Organized to hold a minority interest in transmission-related joint venture partnerships.
AEP Utilities, Inc.	Formerly Central and South West Corporation; holding company of subsidiaries AEP Texas Central Company, AEP Texas North Company, CSW Energy, Inc., and CSW Energy Services, Inc. and holds a 49.5% partnership interest in Electric Transmission Texas, LLC.
AEP Utility Funding, LLC	A subsidiary of American Electric Power Company, Inc. that funds the Utility Money Pool.
AEP West Virginia Transmission Company, Inc.	Formed for the purpose of developing and operating a transmission-only public utility in West Virginia.
AEP Wind GP, LLC	A subsidiary of AEP Wind Holding, LLC; holds a 1% equity investment in Trent Wind Farm LP.
AEP Wind Holding, LLC	A subsidiary of CSW Energy, Inc. formed to hold subsidiaries that own interests in the Trent Wind Farm generating facility and provides project management services to Trent Wind Farm LP and Desert Sky Wind Farm LP.
AEP Wind LP II, LLC	A subsidiary of AEP Wind Holding, LLC that holds a 99% equity investment in Trent Wind Farm LP.
AFN, LLC	A subsidiary of American Fiber Network, LLC that provided facilities-based network broadband services. Ceased business and sold assets in 2004.
American Electric Power Company, Inc.	Parent holding company of all companies in the AEP system.

Entity Legal Name	Entity Description
American Electric Power Service Corporation	A subsidiary of American Electric Power Company, Inc., providing accounting, administrative, information technology, engineering, financial, legal, maintenance, and other services at cost to AEP system companies.
Amperion, Inc.	An investment by AEP Investments, Inc. Amperion was formed to develop and test broadband power line carrier communication devices for medium voltage distribution lines. AEP Investments maintains a less than 1% ownership in Amperion.
Appalachian Power Company	Public utility operating company engaged in the generation and purchase of electric power, and the subsequent sale, transmission and distribution of that power to 962,000 retail customers in its service territory in southwestern Virginia and southern West Virginia.
Avigent, LLC	Inactive subsidiary of BlueStar Energy Holdings, Inc.
Blackhawk Coal Company	An inactive subsidiary of Indiana Michigan Power Company that owned coal mines in Utah; the mines have subsequently been closed.
BlueStar Energy Holdings, Inc.	Holding company of retail energy supply and energy management companies acquired by AEP in 2012.
BlueStar Energy S.A.C.	Services company located in Peru that provides support services to BSE Solutions LLC.
Braemar Energy Ventures III, LP	Venture capital fund that makes equity investments in early and growth stage businesses that focus primarily on developing, enabling and core technologies for the energy and energy services industry. The fund invests in energy technology companies with technologies that are expected to contribute either directly or indirectly to greater energy efficiency, lower energy costs and/or reduced environmental impact. AEP Investments, Inc. owns approximately a 12% interest in the fund.
BSE Holdco, LLC	Intermediate holding company for AEP Energy, Inc., a retail energy supplier and provider of energy management services.
BSE Solutions LLC	Services company that provides support services for retail electric sales, such as vendor, software and brokering services.
Cardinal Operating Company	A jointly owned subsidiary of Ohio Power Company (50%) and nonaffiliated partner Buckeye Power, Inc. (50%) that owns Cardinal Generation Station located in Jefferson County, Ohio.
Cedar Coal Company	Inactive coal-mining subsidiary of Appalachian Power Company. The mining operations were sold in 1984.
Central Appalachian Coal Company	Inactive coal-mining subsidiary of Appalachian Power Company. The mining operations were sold in 1984.

Entity Legal Name	Entity Description
Central Coal Company	Inactive jointly owned coal-mining subsidiary of Appalachian Power Company (50%) and Ohio Power Company (50%). The mining assets were sold in 1984.
Conesville Coal Preparation Company	A subsidiary of Ohio Power Company that leased and operated a coal washing facility near Conesville, Ohio to clean coal for the Conesville Power Plant. Ceased operations at the end of 2011.
Conlease, Inc.	A subsidiary of AEP Elmwood LLC that holds leases for property locations on the Mississippi River.
CSW Energy Services, Inc.	A subsidiary of AEP Utilities, Inc. that engaged in energy related investment activities. Now inactive.
CSW Energy, Inc.	A subsidiary of AEP Utilities, Inc. that holds investments in wind power generation facilities in Texas and markets power in the nonregulated ERCOT market.
Desert Sky Wind Farm LP	A limited partnership that holds the investment in the Desert Sky Wind Farm, a 160.5 MW wind powered generating facility in Pecos County, Texas.
Distribution Vision 2010, LLC	An investment in which Ohio Power Company owns approximately 23%. DV 2010 is a consortium of utilities formed to expedite operational improvement by joining together to fund the development of promising technologies to reduce distribution company operating costs.
Dolet Hills Lignite Company, LLC	Subsidiary of SWEPCo that holds the investment in the Dolet Hills lignite mine in Louisiana. DHLC is a contract mining operator that sells 50% of the lignite produced to SWEPCo and 50% to Cleco Corporation, a nonaffiliated company, for use in the Dolet Hills Power Station.
Electric Transmission America, LLC	A 50/50 joint venture between AEP Transmission Holding Company, LLC and non-affiliate MEHC America Transco, LLC to identify and invest in high-voltage transmission projects (345-kilovolt or higher) located in North America outside of ERCOT.
Electric Transmission Texas, LLC	A 50-50 joint venture between AEP Utilities, Inc. and non-affiliate MEHC Texas Transco, LLC to invest and operate electric transmission facilities in the ERCOT region of Texas.
ESG Manufacturing, LLC	Inactive subsidiary of Nuvest, LLC formed in Oklahoma in 1997 to manufacture barges for dredging.
Franklin Real Estate Company	A subsidiary of American Electric Power Company, Inc.; acts as an agent for the purchase and sale of real and personal property for the operating companies of the AEP system.
IMT Land Corp.	A subsidiary of the International Marine Terminals Partnership formed to acquire, lease and/or own land for the partnership facilities.

Entity Legal Name	Entity Description
Indiana Franklin Realty, Inc.	A subsidiary of Franklin Real Estate Company; acts as an agent for the purchase and sale of real and personal property in Indiana for the operating companies of the AEP system.
Indiana Michigan Power Company	Public utility operating company subsidiary engaged in the generation and purchase of electric power, and the subsequent sale, transmission and distribution of that power to 582,000 retail customers in its service territory in northern and eastern Indiana and a portion of southwestern Michigan. River Transportation Division provides barging services to affiliates and nonaffiliated companies.
Indiana-Kentucky Electric Corporation	A wholly-owned subsidiary of Ohio Valley Electric Corporation that owns and operates an electric generating facility in Indiana.
International Marine Terminals Partnership	A partnership between AEP Elmwood LLC (33.33%) and a nonaffiliate that provides commodity (primarily coal) loading / unloading and storage services at a facility in Myrtle Grove, LA on the lower Mississippi River.
JMG Funding, Limited Partnership	Inactive entity formed in 1992 to own the scrubbers at Gavin and lease them to Ohio Power. Ohio Power bought out the lease in 2009.
Kentucky Power Company	Public utility operating company subsidiary engaged in the generation and purchase of electric power, and the subsequent sale, transmission and distribution of that power to 175,000 retail customers in its service territory in eastern Kentucky.
Kingsport Power Company	Public utility operating company subsidiary engaged in the purchase of electric power, and the subsequent sale, transmission and distribution of that power to 46,000 retail customers in its service territory in northeastern Tennessee.
MarineNet, LLC	Joint venture owned one-third by AEP River Operations, LLC and one-third each by two nonaffiliated companies. Formed to develop and market a software package that allows MarineNet to provide services to track barges on the waterways, service records, etc.
Microcell Corporation, Inc.	AEP Investments, Inc. holds approximately 1.62% of the common stock of this company, which is developing extruded Proton Exchange Membrane (PEM) fuel cells that have potential to power a wide range of products.
Midwest Power Transmission Illinois, LLC	Joint Venture to develop, construct, own and operate approximately 70 miles of 765kV transmission lines and related facilities in Illinois.
Midwest Power Transmission Iowa, LLC	Joint venture to develop, construct, own and operate approximately 200 miles of 765kV transmission lines and related facilities in Iowa.

Entity Legal Name	Entity Description
Mutual Energy SWEPCO, LP	An inactive subsidiary formed in 2001 to serve approximately 8,000 former AEP Texas North Company customers located in the Southwest Power Pool and thus excluded from Texas retail competition. The customers were transferred to SWEPCO in January 2007.
National Temporary Services, Inc.	An inactive subsidiary of Nuvest, LLC that previously engaged in providing temporary services of technical personnel in the utility industry.
Nuvest, LLC	An inactive subsidiary of CSW Energy Services Inc.
Ohio Power Company	A public utility operating company subsidiary engaged in the generation and purchase of electric power, and the subsequent sale, transmission and distribution of that power to retail customers in Ohio.
Ohio Series, Potomac- Appalachian Transmission Highline, LLC	A 50-50 joint venture between AEP Transmission Holding Company, LLC and Allegheny Energy subsidiary AET PATH Company, LLC formed in 2007 to invest in transmission assets in Ohio. This joint venture is not active.
Ohio Valley Electric Corporation	A nonaffiliated electric utility (of which AEP owns a total 43.47% equity interest) that owns electric generating facilities and sells electricity to a Department of Energy uranium enrichment complex and other parties, including certain AEP operating companies located in PJM.
OP Gavin, LLC	An inactive subsidiary of Ohio Power Company formed in 2009 as part of the reacquisition of the Gavin scrubbers from JMG Funding. The company purchased the JMB general partner, which held a 1% interest in the Gavin scrubbers.
Oxbow Lignite Company, LLC	A jointly owned subsidiary of Southwestern Electric Power Company (50%) and nonaffiliated partner Cleco Power LLC (50%) formed in 2009 to own the mine reserves associated with Oxbow mine, and operate, through the mine operator (currently Dolet Hills Lignite Company, LLC) the Oxbow lignite mine in DeSoto, Red River and Natchitoches Parishes, Louisiana.
PATH - WV Land Acquisition Company	A subsidiary of PATH West Virginia Transmission Company, LLC formed in West Virginia in 2009 to hold real estate related to transmission projects in West Virginia.
PATH West Virginia Transmission Company, LLC	Owned by Potomac-Appalachian Transmission Highline, LLC (West Virginia Series) to design and build 224 miles of extra high voltage 765 kV transmission lines in West Virginia.

Entity Legal Name	Entity Description
Pioneer Transmission, LLC	A 50-50-joint venture between AEP Transmission Holding Company, LLC and Duke Energy Transmission Holding Company, LLC formed in 2008 to construct, own, and operate transmission assets within the state of Indiana. The initial project is the construction of approximately 240 miles of transmission lines connecting the I&M Rockport station and The Duke Greentown station.
Potomac-Appalachian Transmission Highline, LLC	A series LLC jointly formed by AEP Transmission Holding Company, LLC and AET PATH Company, LLC, a subsidiary of Allegheny Energy formed in 2007 to design and build 224 miles of extra high voltage 765 kV transmission lines in West Virginia.
Power Tree Carbon Company, LLC	An initiative sponsored by 25 US utilities to plant trees in critical habitats in the lower Mississippi River Valley to capture carbon dioxide and to create environmental benefits. At inception, AEP owned a 12% investment in Power Tree.
Powerspan Corp.	Nonaffiliated company that develops and markets innovative, clean energy technologies for the electric power industry. The investment is being held to track environmental technology development, including a proprietary ElectroCatalytic Oxidation (ECO) technology process designed to remove SO2, NOx, mercury and fine particulate matter. AEP Investments maintains a less than 1% ownership.
Prairie Wind Transmission, LLC	A joint venture between Electric Transmission America, LLC (ETA) and Westar Energy, Inc. to build approximately 110 miles of 765kV transmission line in southern Kansas. The total AEP ownership of the joint venture is effectively 25%.
Price River Coal Company, Inc.	An inactive subsidiary of Indiana Michigan Power Company. The company was formerly engaged in mining coal on Utah properties owned or leased by Blackhawk Coal Company.
Public Service Company of Oklahoma	Public utility operating company subsidiary engaged in the generation and purchase of electric power, and the subsequent sale, transmission and distribution of that power to approximately 527,000 retail customers in eastern and southwestern Oklahoma.
REP General Partner, LLC	An inactive subsidiary of REP Holdco, LLC formed in 2001 to hold 0.5% equity investments in Mutual Energy CPL LP, Mutual Energy WTU LP, and Mutual Energy SWEPCo LLC.
REP Holdco, LLC	An inactive subsidiary of AEP C&I Company, LLC formed in 2001 to hold 99.5% equity investments in Mutual Energy CPL LP, Mutual Energy WTU LP, and Mutual Energy SWEPCo LLC. In 2002 the business of Mutual Energy CPL LP and Mutual Energy WTU LP was sold, and the customers of Mutual Energy SWEPCo LLC were transferred to SWEPCO in January 2007.

Entity Legal Name	Entity Description
RITELine Illinois, LLC	Joint Venture to develop, construct, own and operate Illinois portion of 765kV transmission lines and related facilities connecting AEP's 765kV system in Indiana to Exelon's 765kV system in Illinois.
RITELine Indiana, LLC	Joint Venture to develop, construct, own and operate Indiana portion of 765kV transmission lines and related facilities connecting AEP's 765kV system in Indiana to Exelon's 765kV system in Illinois.
RITELine Transmission Development, LLC	Joint Venture to develop, construct, own and operate approximately 420 miles of 765kV transmission lines and related facilities connecting AEP's 765kV system in Indiana to Exelon's 765kV system in Illinois west of Chicago
Snowcap Coal Company, Inc.	An inactive subsidiary of AEP Coal, Inc.; formerly engaged in coal mining in Colorado; currently completing mine reclamation activities.
Southern Appalachian Coal Company	An inactive coal-mining subsidiary of Appalachian Power Company. The mining operations were sold in 1984.
Southwest Arkansas Utilities Corporation	A subsidiary of Southwestern Electric Power Company formed in Arkansas in 1928 to act as an agent in certain real estate matters.
Southwestern Electric Power Company	Public utility operating company subsidiary engaged in the generation and purchase of electric power, and the subsequent sale, transmission and distribution of that power to approximately 471,000 retail customers in northeastern Texas, northwestern Louisiana and western Arkansas.
Tallgrass Transmission, LLC	A joint venture between Electric Transmission America, LLC (ETA) and Oklahoma Gas & Electric Transmission, LLC to build approximately 170 miles of 765kV transmission line in the Oklahoma panhandle. The total AEP ownership of the joint venture is effectively 25%.
The Arklahoma Corporation	A corporation formed in Arkansas in 1947 in which Southwestern Electric Power Company owns 47.6% of the common stock. Arklahoma owns a 165 KV transmission line between Lake Catherine, Arkansas and Boudinot Tap near Tahlequah, Oklahoma, the Lake Catherine station, and incidental other property.
Transource Energy, LLC	Entity formed with Great Plains Energy for the purpose of pursuing competitive transmission projects in the continental U.S.
Transource Missouri, LLC	Joint venture formed for the purpose of developing, constructing and owning high voltage transmission in Missouri.
Trent Wind Farm, LP	A limited partnership subsidiary of AEP Wind LP II, LLC (99%) and AEP Wind GP, LLC (1%) that owns the Trent Wind Farm, a 150 MW wind powered generating facility near Sweetwater, TX.

Entity Legal Name	Entity Description
United Sciences Testing, Inc	A subsidiary of AEP Pro Serv, Inc. that provides field services and test equipment to perform relative accuracy test audits (RATA) on boiler flue gas monitoring systems for electric generating plants of affiliates and nonaffiliates.
Universal Supercapacitors, LLC	A jointly owned limited partnership of AEP Investments, Inc. (50%) and nonaffiliated entity Universal Resources AG (50%) formed to develop and market an asymmetric supercapacitor energy storage device.
West Virginia Series, Potomac-Appalachian Transmission Highline, LLC	Formed to design and build 224 miles of extra high voltage 765 kV transmission lines in West Virginia.
Wheeling Power Company	Public utility operating company subsidiary engaged in the purchase of electric power, and the subsequent sale, transmission and distribution of that power to 41,000 retail customers in the northern panhandle of West Virginia. The company purchases electric power from Ohio Power Company for distribution to its customers.

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Summary: Correspondence Letter to Attorney Examiner Sarah J. Parrot electronically filed by Mr. Steven T Nourse on behalf of American Electric Power Service Corporation