

BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO

In the Matter of Ohio Power Company's)	
Implementation of the Tax Cuts and Jobs)	Case No. 18-1007-EL-UNC
Act of 2017)	

In the Matter of the Application of Ohio)	
Power Company to Establish the)	Case No. 18-1451-EL-ATA
Tax Savings Credit Rider)	

**MOTION OF OHIO POWER COMPANY
TO CONSOLIDATE PROCEEDINGS**

Ohio Power Company ("AEP Ohio" or the "Company") respectfully moves, pursuant to Ohio Adm. Code 4901-1-12, for an order consolidating the two related above-captioned cases, Case No. 18-1007-EL-UNC ("*AEP Ohio Tax Implementation Case*") and Case No. 18-1451-EL-ATA ("*AEP Ohio Tax Savings Credit Rider Case*"), into a single proceeding for the purpose of considering the adoption of the Joint Stipulation and Recommendation filed in the above-captioned cases on September 26, 2018 ("Stipulation"). Consolidation is appropriate and warranted given the common and interrelated issues between the proceedings. Moreover, consolidation will enable the efficient and expeditious administration and resolution of both cases so that customers realize savings associated with the Tax Cuts and Jobs Act of 2017 as soon as possible. As a related matter, AEP Ohio requests that the intervening parties in the *AEP Ohio Tax Implementation Case* be joined as parties in the *AEP Ohio Tax Savings Credit Rider Case*. The Signatory Parties to the Stipulation have been contacted regarding this motion, and none has opposed consolidation.

For the foregoing reasons and those set forth in the accompanying memorandum in support, AEP Ohio respectfully requests that the Public Utilities Commission of Ohio (“Commission”) grant this motion and consolidate the *AEP Ohio Tax Implementation Case* and the *AEP Ohio Tax Savings Credit Rider Case* and grant party status to the intervening parties in both cases.

Respectfully submitted,

/s/ Steven T. Nourse

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MEMORANDUM IN SUPPORT

AEP Ohio requests that the Commission consolidate the *AEP Ohio Tax Implementation Case* and the *AEP Ohio Tax Savings Credit Rider Case* for purposes of deciding the Joint Stipulation and Recommendation (“Stipulation”) filed in both cases on September 26, 2018. If adopted, the Stipulation disposes of all issues raised in both cases. The sole subject of both proceedings is AEP Ohio’s implementation of the Tax Cuts and Jobs Act of 2017 (TCJA). In order to implement the terms of the Stipulation, which would resolve all of the issues raised by the parties in the *AEP Ohio Tax Implementation Case*, the Signatory Parties to the Stipulation have agreed that the Company will flow certain tax savings back to customers through the Tax Savings Credit Rider, which the Company seeks to establish in the *AEP Ohio Tax Savings Credit Rider Case*. (Stipulation at § 4.B, 4.C, 4.D.)

The Commission has historically recognized the benefit of consolidating cases where there are common issues and efficiencies to be gained.¹ Consolidation is also warranted where there is a demonstrated absence of prejudice and to avoid redundancy.² Consolidation of the *AEP Ohio Tax Implementation Case* and the *AEP Ohio Tax Savings Credit Rider Case* satisfies all of the relevant criteria. All of the issues in the *AEP Ohio Tax Savings Credit Rider Case* are common to those in the *AEP Ohio Tax Implementation Case*. Given the common subject and interrelated nature of both proceedings, efficiencies will be gained and redundancy will be avoided by consolidating the proceedings. Among other things, consolidation avoids potentially duplicative witness testimony, post-hearing briefing, and proceedings. There also will be no

¹ *In the Matter of the Inquiry into the 1989 Long-Term Forecast Report of the Ohio Gas Company*, Case No. 89-0874-GA-GCR, *et al.*, Opinion and Order (June 26, 1989) (“[C]onsolidation of the hearings is appropriate because common issues exist between these proceedings and the consolidation will enhance the efficiency of the proceedings * * *”).

² *In the Matter of the Application of Duke Energy Ohio, Inc. for an Increase in Electric Rates*, Case No. 08-0709-EL-AIR, *et al.*, Entry (Sept. 12, 2008) (“[N]o party would be prejudiced by this action * * *. [C]onsolidation * * * would be reasonable, in the interests of efficiency and the elimination of redundancy.”).

prejudice if the proceedings are consolidated, as all parties to the *AEP Ohio Tax Implementation Case* have signed and support the Stipulation. Nonetheless, in order to ensure that there is no prejudice associated with consolidation and to avoid potentially duplicative motions to intervene, the Company respectfully requests that all parties that have been granted intervention in the *AEP Ohio Tax Implementation Case* be deemed to have intervened as parties of record in the *AEP Ohio Tax Savings Credit Rider Case*.

For the foregoing reasons, AEP Ohio respectfully requests that the Commission issue an order consolidating the *AEP Ohio Tax Implementation Case* and the *AEP Ohio Tax Savings Credit Rider Case* and grant party status to intervenors in both cases. The Signatory Parties to the Stipulation have been contacted, and none has indicated opposition to this motion.

Respectfully submitted,

/s/ Steven T. Nourse

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CERTIFICATE OF SERVICE

I hereby certify that a service copy of the foregoing was sent by, or on behalf of, the undersigned counsel to the following parties of record this 26th day of September, 2018, via electronic transmission.

/s/ Steven T. Nourse

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Summary: Motion to Consolidate Proceedings electronically filed by Mr. Steven T Nourse on behalf of Ohio Power Company