EXHIBIT NO. _____

BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO

In the Matter of the Application of Ohio Power Company for an Increase in Electric Distribution Rates.	)))	Case No. 20-585-EL-AIR
In the Matter of the Application of Ohio Power Company for Tariff Approval.	)))	Case No. 20-586-EL-ATA
In the Matter of the Application of Ohio Power Company for Approval to Change Accounting Methods.	)))	Case No. 20-587-EL-AAM

SUPPLEMENTAL DATA REQUIRED AT FILING

VOLUME D

REQUIREMENT C (5)

Filed June 1st, 2020

OHIO POWER COMPANY SCHEDULES A-C WORKPAPERS

WP A-1a-d Comparison of PFN to Filing Schedules
WP A-1e-o Cost of Service Allocation Study Utilized for Pre Filing Notice
WP A-2.a-b Computation of Gross Revenue Conversion Factor
WP B-2.1.a-d Summary of Electric Plant in Service - By Function
WP B-2.2.a-s & WP B-3.1a-s Adjustments to Plant in Service
WP B-2.3.a-f Gross Additions, Retirements and Transfers - Merge
WP B-2.3.a-d Gross Additions, Retirements and Transfers - CSP
WP B-2.3.a-d Gross Additions, Retirements and Transfers - OP
WP B-3.a-e Reserve for Accumulated Depreciation and Amortization - Merge
WP B-3.a-h Reserve for Accumulated Depreciation and Amortization - CSP
WP B-3.a-i Reserve for Accumulated Depreciation and Amortization - OP
WP B-3.2.a Compare Depreciation Expense Using Current and Study Rates - Merge
WP B-3.2.a Compare Depreciation Expense Using Current and Study Rates - CSP
WP B-3.2.a Compare Depreciation Expense Using Current and Study Rates - OP
WP B-3.3.a-h Depreciation Reserve, Accruals, Retirements, and Transfers - Merge
WP B-3.3.a-d Depreciation Reserve, Accruals, Retirements, and Transfers - CSP
WP B-3.3.a-d Depreciation Reserve, Accruals, Retirements, and Transfers - OP
WP B-5.1.a-b Miscellaneous Working Capital Items
WP B-6.a-d Accumulated Deferred Federal Income Taxes
WP B-6.e Other Rate Base Items Summary
WP B-7.1.a-d Jurisdictional Allocation Statistics
WP C-2.1.a-g Operating Revenues and Expenses by Accounts
WP C-3.3a-b Energy Efficiency and Peak Demand Reduction
WP C-3.6a Adjust Incentive Compensation
WP C-3.7a-j Annualize Labor & Payroll Expenses
WP C-3.8a-b Energy Efficiency and Peak Demand Reduction Labor
WP C-3.9 Annualize Pension Expense
WP C-3.10 Annualization of Other Post Employment Benefits (OPEB) Expense
WP C-3.12a & C-3.13a Annualization of Depreciation Expense
WP C-3.12b-c Annualization of Depreciation Expense
WP C-3.19a-b Tax Savings Credit Rider Adjustment
WP C-3.21 To Include Credit Card Processing Fees in the Test Year
WP C-4.1a Income Tax Expense Charged to Operations
WP C-4.1b-e Current Federal Income Tax Expense
WP C-4.1f-h Deferred Federal Income Tax Expense
WP C-4.1i Deferred Investment Tax Credit Expense (Net)
WP C-4.1j-n Calculation of State & Local Income Tax Expense
WP C-9.1a-e Distribution Payroll Analysis by Employee Classification/Payroll

Date Prepared: 5/26/2020

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Comparison of PFN to Filing Schedules
Test Year: Twelve Months Ended November 30, 2020
($000)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):
Schedule A-1, WP A-1b - d

WP A-1a
Witness Responsible:
T.A. Caudill

Line No.	Description	SCHEDULES Jurisdiction Proposed Test Year	PFN Jurisdiction Proposed Test Year	DIFFERENCE* Jurisdiction Proposed Test Year
(A)	(B)	(D)	(D)	(D)
1	Rate Base as of Date Certain	$3,105,270	$3,105,270	$0
2	Current Operating Income	(66,763)	(66,763)	(0)
3	Earned Rate of Return (Line 2/Line 1)	-2.15%	-2.15%	0.00%
4	Requested Rate of Return	7.90%	7.90%	0.00%
5	Required Operating Income (Line 1 x Line 4)	245,316	245,316	0
6	Operating Income Deficiency (Line 5 - Line 2)	312,079	312,079	0
7	Gross Revenue Conversion Factor	1.288412	1.288412	0.000000
8	Revenue Deficiency (Line 6 x Line 7)	402,086	402,086	0
9	Revenue Increase Requested Before Mirror Revenue Offset	$ 402,086	$ 402,086	$ 0
10	Adjusted Operating Revenues	$ 663,790	$ 663,790	$ 0
11	Revenue Requirements (Line 9 + 10)	$ 1,065,876	$ 1,065,876	$ 0

*Note: Errata identified between filing of Pre-Filing Notice (PFN) and filing of Schedules.
Class Cost-of-Service, Rate Design and Tariffs remain consistent with PFN and do not reflect errata.

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Comparison of PFN to Filing Schedules
Test Year: Twelve Months Ended November 30, 2020
($000)

Date Prepared: 5/26/2020

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):
Schedule B-1, WP A-1e thru p

WP A-1b
Witness Responsible:
T.A. Caudill

Line No.	Rate Base Component	SCHEDULES Company Proposed Amount	PFN Company Proposed Amount	DIFFERENCE* Company Proposed Amount
(A)	(B)	(D)	(D)	(D)
1	Plant in service			
2	Production	$ 0	$ 0	$ 0
3	Transmission	0	0	0
4	Distribution	5,132,422	5,132,422	0
5	General	430,803	430,803	0
6	Other: Intangible	155,976	155,976	0
7	Total Plant in service	5,719,202	5,719,202	0
8				
9	Reserve for accumulated depreciation			
10	Production	0	0	0
11	Transmission	0	0	0
12	Distribution	(1,614,327)	(1,614,327)	0
13	General	(99,738)	(99,738)	0
14	Other: Intangible	(73,211)	(73,211)	0
15	Total Reserve for accumulated depreciation	(1,787,277)	(1,787,277)	0
16				
17	Net plant in service (Line 7 + Line 15)	3,931,925	3,931,925	0
18				
19	Construction work in progress 75% complete	n/a	n/a	n/a
20				
21	Working capital allowance	15,330	15,330	0
22				
23	Less: Contributions in aid of construction (a)	0	0	0
24				
25	Other rate base items	(841,985)	(841,985)	0
26				
27	Jurisdictional rate base (17) thru (26)	$ 3,105,270	$ 3,105,270	$ 0

(a) Contributions in Aid of Construction are credited to Construction Work in Progress & Electric Plant in Service per FERC Order No. 490.

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Comparison of PFN to Filing Schedules
For the Test Year Ending November 30, 2020
($000)

Date Prepared: 5/26/2020

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Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):
Schedule C-2.1, WP A-1e thru o

WP A-1c
Witness Responsible:
T.A. Caudill

		SCHEDULES	PFN	DIFFERENCE*
Line No.	**Description**	**Adjusted Revenue & Expenses**	**Adjusted Revenue & Expenses**	**Adjusted Revenue & Expenses**
(A)	**(B)**	**(E)**	**(E)**	**(E)**
1	**OPERATING REVENUES**			
2	Base Revenues	$ 615,707	$ 615,707	$ 0
3	Fuel Revenues	0	0	0
4	Other Operating Revenues	48,083	48,083	0
5	**Total Operating Revenues**	663,790	663,790	0
6				
7	**OPERATING EXPENSES**			
8	Operation and Maintenance Expenses			
9	Production Expenses			
10	Fuel and Purchased Power	0	0	(0)
11	Other	0	0	0
12	Total Production Expenses	0	0	(0)
13	Transmission Expense	0	0	0
14	Distribution Expense	162,132	162,132	(0)
15	Customer Accounts Expenses	76,482	76,482	0
16	Customer Service & Information Expense	52,056	52,056	0
17	Sales Expense	667	667	0
18	Administrative & General Expense	75,571	75,571	0
19	Total Operating and Maintenance Expense	366,909	366,909	0
20	Depreciation and Amortization Expenses			
21	Depreciation	157,938	157,938	0
22	Amort. & Depl. of Utility Plant	29,748	29,748	(0)
23	Amort. of Utility Plant Acq. Adj.	0	0	0
24	Net Amortization of Regulatory Credits/Debits	(0)	0	(0)
25	Total Depreciation and Amtz. Expenses	187,685	187,685	(0)
26	Taxes Other Than Income Taxes	219,263	219,263	(0)
27				
28	TOTAL OPERATING EXPENSE BEFORE INCOME TAXES	773,857	773,857	0

*Note: Errata identified between filing of Pre-Filing Notice (PFN) and filing of Schedules.
Class Cost-of-Service, Rate Design and Tariffs remain consistent with PFN and do not reflect errata.

Date Prepared: 5/26/2020

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Comparison of PFN to Filing Schedules
For the Test Year Ending November 30, 2020
($000)

Data: 1 MOS Actual & 11 MOS Estimated
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WP A-1d
Witness Responsible:
T.A. Caudill

		SCHEDULES	PFN	DIFFERENCE*
Line No.	**Description**	**Unadjusted Revenue & Expenses**	**Adjustments**	**Adjusted Revenue & Expenses**
(A)	**(B)**	**(C)**	**(D)**	**(E)**
1	NEOI BEFORE INCOME TAXES	(110,067)	(110,067)	(0)
2				
3	Income Taxes-State and Local			
4	Current	(2,730)	(2,730)	0
5	Provision for Deferred Income Taxes	262	262	0
6	Total State & Local Income Taxes	(2,468)	(2,468)	0
7	Income Taxes-Federal			
8	Current	(66,227)	(66,227)	0
9	Provision for Deferred Income Taxes	25,394	25,394	0
10	Deferred Investment Tax Credit	(3)	(3)	0
11	Total Federal Income Taxes	(40,837)	(40,837)	0
12				
13	**Total Operating Expenses**	730,553	730,553	0
14				
15	**Net Electric Operating Income**	$ (66,763)	$ (66,763)	$ (0)
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				

*Note: Errata identified between filing of Pre-Filing Notice (PFN) and filing of Schedules.
Class Cost-of-Service, Rate Design and Tariffs remain consistent with PFN and do not reflect errata.

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Cost of Service Allocation Study Utilized for Pre Filing Notice
Date Certain: December 31, 2019 / Test Year: Twelve Months Ended November 30, 2020

Date Prepared: 5/26/2020

Data: 1 MO Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

WP A-1e
Witness Responsible:
T.A. Caudill

Line No.	Description	TOTAL COMPANY PER BOOKS	NON-APPLICABLE	NON JURISDICTIONAL	DISTRIBUTION PER BOOKS	DISTRIBUTION FIXED, KNOWN & MEASURABLE ADJUSTMENTS	DISTRIBUTION AFTER ADJUSTMENT	ALLOCATOR	% Distribution
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(9)	
1	Operating Revenues - Sale of Electricity	2,628,613,066		1,426,012,063	1,202,601,003	(586,894,360)	615,706,643		
2	Other Electric Operating Revenues	129,395,251		81,301,239	48,094,012	(10,709)	48,083,303		
3	Non-Firm Sales Revenues	103,490,239		103,490,239	0	0	0		
4	Other Sales	(4,388,217)		(4,388,217)	0	0	0		
5	Total Operating Revenues	2,857,110,339		1,606,415,324	1,250,695,015	(586,905,069)	663,789,946		
6	Operation and Maintenance Expenses								
7	Power Production	770,972,720		770,972,720	0	0	0		
8	Transmission	428,255,750		428,255,750	0	0	0		
9	Distribution	183,110,348		0	183,110,348	(20,977,884)	162,132,463		
10	Customer Accounts	148,982,021		0	148,982,021	(102,270,909)	46,711,111		
11	Customer Service & Information	105,086,041		0	105,086,041	(53,030,035)	52,056,006		
11	Sales Expense	684,292		0	684,292	(17,719)	666,573		
12	Administrative and General	87,961,975		11,880,722	76,081,253	(509,795)	75,571,458		
13	Total Operation and Maintenance Expense	1,725,053,146		1,211,109,192	513,943,954	(176,806,342)	337,137,612		
14	Depreciation and Amortization Expense	281,561,883		67,795,763	213,766,120	(26,080,842)	187,685,278		
15	Regulatory Debits/Credits	667,083		780,828	(113,745)	113,745	(0)		
16	Taxes Other than Income	459,105,984		88,939,603	370,166,381	(150,903,018)	219,263,362		
17	Other	29,770,922		0	29,770,922	0	29,770,922		
18	Total Other Expenses	771,105,871		157,516,194	613,589,677	(176,870,115)	436,719,562		
19	Net Operating Income Before Income Tax	360,951,322	0	237,789,938	123,161,384	(233,228,611)	(110,067,228)		
20	State & Local Income Tax (409.1)	(1,308,456)	0	1,237,368	(71,088)	(2,658,499)	(2,729,587)		
21	Deferred State Income Tax (410.1 & 411.1)	2,871,551	0	(2,609,816)	261,735	0	261,735		
22	Total State Income Taxes	1,563,094	0	(1,372,448)	190,647	(2,658,499)	(2,467,852)		
23	Federal Income Tax								
24	Current Federal Income Tax	(21,495,281)	0	19,202,318	(2,292,963)	(63,934,337)	(66,227,300)		
25	Deferred Federal Income Tax	54,225,167	0	(28,831,333)	25,393,834	0	25,393,834		
26	Deferred Federal Income Tax (410.1 & 411.1) Non Juris T Amort	(7,324,701)	0	(7,324,701)	0	0	0		
27	Deferred Investment Tax Credit	(312)	0	(2,905)	(3,217)	0	(3,217)		
28	Total Federal Income Taxes	25,404,874	0	(16,956,621)	23,097,654	(63,934,337)	(40,836,683)		
29	Net Operating Income	333,983,354	0	256,119,007	99,873,082	(166,635,775)	(66,762,693)		
30	Electric Plant in Service - Original Cost	8,731,691,005		2,817,019,671	5,914,671,334	(195,469,487)	5,719,201,846		
31	Accumulated Provision for Depreciation & Amortization	(2,700,918,427)		(891,147,183)	(1,809,771,244)	22,494,733	(1,787,276,511)		
32	Working Capital Requirement	18,696,215	0	3,366,574	15,329,641	0	15,329,641		
33	Other Rate Base Offsets	(1,240,108,311)		(398,122,905)	(841,985,406)	0	(841,985,406)		
34	Rate Base	4,809,360,482	0	1,531,116,157	3,278,244,325	(172,974,754)	3,105,269,570		

Source: Company General Ledger and Forecast Model

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Cost of Service Allocation Study Utilized for Pre Filing Notice
Date Certain: December 31, 2019 / Test Year: Twelve Months Ended November 30, 2020

Date Prepared: 5/26/2020

Data: 1 MO Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

WP A-1f
Witness Responsible:
T.A. Caudill

Line No.	Description	TOTAL COMPANY PER BOOKS	NON-APPLICABLE	NON JURISDICTIONAL	DISTRIBUTION PER BOOKS	DISTRIBUTION FIXED, KNOWN & MEASURABLE ADJUSTMENTS	DISTRIBUTION AFTER ADJUSTMENT	ALLOCATOR	% Distribution
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(9)	
1	Development of Rate Base								
2	Electric Plant in Service								
3	Intangible Plant								
4	A301 Organization costs	4,744		1,365	3,379	0	3,379	Direct	
5	A302 Franchises and Consents	4,700		0	4,700	0	4,700	Direct	
6	A303 Miscellaneous Intangible Plant	191,922,372		32,367,816	159,554,556	(4,222,988)	155,331,568	Direct	
7	Total Intangible Plant	191,931,816		32,369,180	159,562,635	(4,222,988)	155,339,648		
8	Production Plant								
9	Steam Production								
10	A310 Land & Land Rights			0	0		0	N/A	
11	A311 Structures and Improvements			0	0		0	N/A	
12	A312 Boiler Plant Equipment			0	0		0	N/A	
13	A313 Engines/Engine Driven Gen.			0	0		0	N/A	
14	A314 Turbogenerator Units			0	0		0	N/A	
15	A315 Accessory Electric Equip.			0	0		0	N/A	
16	A316 Misc. Power Plant Equip.			0	0		0	N/A	
17	A317 ARO Steam Production Plant			0	0		0	N/A	
18	Total Steam Production	0		0	0	0	0		
19	Hydraulic Production								
20	A330 Land & Land Rights(MACSS Cap)			0	0		0	N/A	
21	A331 Structures and Improvements			0	0		0	N/A	
22	A332 Reserviors, Dams, and Waterways			0	0		0	N/A	
23	A333 Water Wheels, Turbines, and Generators			0	0		0	N/A	
24	A334 Accessory Electric Equipment			0	0		0	N/A	
25	A335 Miscellaneous Power Plant Equip.			0	0		0	N/A	
26	A336 Roads, Railroads, and Bridges			0	0		0	N/A	
27	A337 ARO Hydraulic Production			0	0		0	N/A	
28	Total Hydraulic Production	0		0	0	0	0		
29	Total Production Plant	0		0	0	0	0		
30	Transmission Plant								
31	A350 Land and Land Rights	122,793,092		122,793,092	0		0	N/A	
32	A352 Structures and Improvements	97,357,909		97,357,909	0		0	N/A	
33	A353 Station Equipment	1,392,289,030		1,392,289,030	0		0	N/A	
34	A354 Towers and Fixtures	195,376,125		195,376,125	0		0	N/A	
35	A355 Poles and Fixtures	449,327,620		449,327,620	0		0	N/A	
36	A356 O.H. Conductors & Devices	381,370,302		381,370,302	0		0	N/A	
37	A357 Underground Conduit	15,716,771		15,716,771	0		0	N/A	
38	A358 Underground Conductors	29,137,484		29,137,484	0		0	N/A	
39	A359 Roads and Trails	3,120		3,120	0		0	N/A	
40	Total Transmission Plant	2,683,371,454		2,683,371,454	0	0	0		

Source: Company General Ledger and Forecast Model

OHIO POWER COMPANY
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Date Prepared: 5/26/2020

Data: 1 MO Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

WP A-1g
Witness Responsible:
T.A. Caudill

Line No.	Description	TOTAL COMPANY PER BOOKS	NON-APPLICABLE	NON JURISDICTIONAL	DISTRIBUTION PER BOOKS	DISTRIBUTION FIXED, KNOWN & MEASURABLE ADJUSTMENTS	DISTRIBUTION AFTER ADJUSTMENT	ALLOCATOR	% Distribution
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(9)	
1	Distribution Plant								
2	A360 Land and Land Rights	69,584,051		0	69,584,051	0	69,584,051	Direct	
3	A361 Structures and Improvements	44,737,962		0	44,737,962	(291,325)	44,446,637	Direct	
4	A362 Station Equipment	878,789,643		0	878,789,643	(20,879,096)	857,910,546	Direct	
5	A36216 Station Equipment-SmartGrid	8,344,629		0	8,344,629	(4,740,992)	3,603,638	Direct	
6	A363 Storage Battery Equipment	5,117,366		0	5,117,366	0	5,117,366	Direct	
7	A364 Poles,Towers & Fixtures	795,852,068		0	795,852,068	(599,165)	795,252,903	Direct	
8	A365 O.H. Conductors & Devices	894,822,501		0	894,822,501	(1,825,391)	892,997,111	Direct	
9	A366 Underground Conduits	334,308,145		0	334,308,145	(481,716)	333,826,429	Direct	
10	A367 U.G. Conductors & Devices	732,263,412		0	732,263,412	(352)	732,263,060	Direct	
11	A368 Line Transformers	849,973,360		0	849,973,360	(1,744,304)	848,229,056	Direct	
12	A369 Services	345,050,002		0	345,050,002	(953)	345,049,049	Direct	
13	A370 Meters	95,062,401		0	95,062,401	(55,680)	95,006,721	Direct	
14	A37016 AMI Meters	166,561,609		0	166,561,609	(157,911,132)	8,650,477	Direct	
15	A371 Install. on Customer Prem.	59,229,951		0	59,229,951	0	59,229,951	Direct	
16	A372 Leased Prop. on Cust. Premises	103,067		0	103,067	0	103,067	Direct	
17	A373 Street Lights	41,152,255		0	41,152,255	(57)	41,152,199	Direct	
18	Total Distribution Plant	5,320,952,422		0	5,320,952,422	(188,530,162)	5,132,422,260		
19	General Plant								
20	A389 Land and Land Rights	13,632,058		478,185	13,153,873	0	13,153,873	Direct	
21	A390 Structures and Improvements	311,124,415		59,152,813	251,971,602	0	251,971,602	Direct	
22	A391 Office Furniture & Equip.	22,954,490		9,476,978	13,477,512	(142,153)	13,335,358	Direct	
23	A392 Transportation Equipment	128,289		115,558	12,731	0	12,731	Direct	
24	A393 Stores Equipment	1,094,763		144,266	950,497	0	950,497	Direct	
25	A394 Tools, Shop & Garage Equip.	49,800,232		20,257,307	29,542,925	0	29,542,925	Direct	
26	A395 Laboratory Equipment	348,489		239,693	108,796	0	108,796	Direct	
27	A396 Power Operated Equipment	6,768		1,825	4,943	0	4,943	Direct	
28	A397 Communication Equipment	127,448,709		9,459,222	117,989,487	(1,956,153)	116,033,335	Direct	
29	A39716 GridSmart Communic Equip	2,853,377		0	2,853,377	(618,032)	2,235,346	Direct	
30	A398 Misc. Equipment	4,631,304		1,950,070	2,681,234	0	2,681,234	Direct	
31	A399 Other Property - Land	0		0	0	0	0	Direct	
32	A39910 Other Property Land Rights	0		0	0	0	0	Direct	
33	A39919 ARO General Plant	775,842		3,120	772,722	0	772,722	Direct	
34	A39930 Other Tangible Property	0		0	0	0	0	Direct	
35	Total General Plant	534,798,734		101,279,036	433,519,698	(2,716,338)	430,803,361		
36	Total Electric Plant in Service	8,731,054,427		2,817,019,671	5,914,034,756	(195,469,487)	5,718,565,268		
37	Electric Plant Acquisition Adjustment	636,578		0	636,578		636,578	Direct	
38	Total Electric Utility Plant	8,731,691,005		2,817,019,671	5,914,671,334	(195,469,487)	5,719,201,846		

Source: Company General Ledger and Forecast Model

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Cost of Service Allocation Study Utilized for Pre Filing Notice
Date Certain: December 31, 2019 / Test Year: Twelve Months Ended November 30, 2020

Date Prepared: 5/26/2020

Data: 1 MO Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

WP A-1h
Witness Responsible:
T.A. Caudill

Line No.	Description	TOTAL COMPANY PER BOOKS	NON-APPLICABLE	NON JURISDICTIONAL	DISTRIBUTION PER BOOKS	DISTRIBUTION FIXED, KNOWN & MEASURABLE ADJUSTMENTS	DISTRIBUTION AFTER ADJUSTMENT	ALLOCATOR	% Distribution
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(9)	
1	Accumulated Provision for Depreciation								
2	Production	0							
3	Steam & Hydraulic	0		0	0		0	N/A	
4	Total Production Plant	0		0	0	0	0		
5	Transmission								
6	Transmission Plant	(862,861,582)		(862,861,582)	0		0	N/A	
7	ARO Transmission	(3,120)		(3,120)	0		0		
8	Total Transmission Plant	(862,864,702)		(862,864,702)	0	0	0		
9	Distribution	(1,635,569,784)		0	(1,635,569,784)	21,242,549	(1,614,327,235)	Direct	
10	Total Distribution Plant	(1,635,569,784)		0	(1,635,569,784)	21,242,549	(1,614,327,235)		
11	General	(102,227,545)		(11,216,058)	(91,011,487)	98,538	(90,912,949)	Direct	
12	AROGeneral	(320,019)		(3,120)	(316,899)		(316,899)		
13	Total General Plant	(102,547,564)		(11,219,178)	(91,328,386)	98,538	(91,229,848)		
14	Total Accumulated Provision for Depreciation	(2,600,982,049)		(874,083,880)	(1,726,898,169)	21,341,086	(1,705,557,083)		
15	Accumulated Provision for Amortization								
16	Intangible	(89,915,874)		(16,187,498)	(73,728,377)	1,153,647	(72,574,730)	Direct	
17	Total Intangible	(89,915,874)		(16,187,498)	(73,728,377)	1,153,647	(72,574,730)		
18	Steam & Hydraulic	0		0	0		0	N/A	
19	Total Production Plant	0		0	0		0		
20	Transmission Plant				0		0	N/A	
21	Total Transmission Plant	0			0		0		
22	Distribution	0		0	0		0	N/A	
23	Total Distribution Plant	0			0		0		
24	General	(9,383,926)		(875,806)	(8,508,120)		(8,508,120)	Direct	
25	Total General Plant	(9,383,926)		(875,806)	(8,508,120)		(8,508,120)		
26	Total Accumulated Provision for Amortization	(99,299,800)		(17,063,303)	(82,236,497)	1,153,647	(81,082,850)		
27	Amortization of Plant Acquisition Adjustment	(636,578)		0	(636,578)		(636,578)	Direct	
28	Total Acc Prov Depreciation and Amortization	(2,700,918,427)		(891,147,183)	(1,809,771,244)	22,494,733	(1,787,276,511)		
29	Net Electric Plant in Service	6,030,772,578		1,925,872,488	4,104,900,090	(172,974,754)	3,931,925,335		

Source: Company General Ledger and Forecast Model

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Cost of Service Allocation Study Utilized for Pre Filing Notice
Date Certain: December 31, 2019 / Test Year: Twelve Months Ended November 30, 2020

Date Prepared: 5/26/2020

Data: 1 MO Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

WP A-1i
Witness Responsible:
T.A. Caudill

Line No.	Description	TOTAL COMPANY PER BOOKS	NON-APPLICABLE	NON JURISDICTIONAL	DISTRIBUTION PER BOOKS	DISTRIBUTION FIXED, KNOWN & MEASURABLE ADJUSTMENTS	DISTRIBUTION AFTER ADJUSTMENT	ALLOCATOR	% Distribution
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(9)	
1	Working Capital Requirements								
2	Assets								
3	Uncollectibles (144)	862,786		862,786	0		0	N/A	
4	Materials & Supplies Held for Normal Ops (154, 163)	4,501,054		1,855,345	2,645,709		2,645,709	Direct	
5	Prepayments-excluding Pension (165)	13,332,375		648,443	12,683,932		12,683,932	Direct	
6	Other Current Assets			0	0		0	N/A	
7	Total Working Capital Requirements	18,696,215	0	3,366,574	15,329,641	0	15,329,641		
8	Other Rate Base Offsets								
9	Customer Deposits (235)	(55,112,146)		0	(55,112,146)		(55,112,146)	Direct	
10	Customer Advances (252)	0		0	0		0	N/A	
11	Prepayments-Pension (1650010)	190,088,942		24,927,825	165,161,117		165,161,117	Direct	
12	Deferred Taxes (190.1)	68,789,599		(2,265,369)	71,054,968		71,054,968	Direct	
13	Deferred Taxes (281.1)	0		0	0		0	N/A	
14	Deferred Taxes (282.1)	(1,305,361,059)		(397,534,871)	(907,826,188)		(907,826,188)	Direct	
15	Deferred Taxes (283.1)	(95,204,036)		(9,696,395)	(85,507,641)		(85,507,641)	Direct	
16	Deferred Taxes - State (283.1)	(43,308,175)		(13,554,155)	(29,754,021)		(29,754,021)	Direct	
17	Deferred Investment Tax Credits (255)	(1,435)		60	(1,495)		(1,495)	Direct	
18	Total Other Rate Base Offsets	(1,240,108,311)		(398,122,905)	(841,985,406)	0	(841,985,406)		
19	Total Rate Base	4,809,360,482	0	1,531,116,157	3,278,244,325	(172,974,754)	3,105,269,570		

Source: Company General Ledger and Forecast Model

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Cost of Service Allocation Study Utilized for Pre Filing Notice
Date Certain: December 31, 2019 / Test Year: Twelve Months Ended November 30, 2020

Date Prepared: 5/26/2020

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

WP A-1j
Witness Responsible:
T.A. Caudill

Line No.	Description	TOTAL COMPANY PER BOOKS	NON-APPLICABLE	NON JURISDICTIONAL	DISTRIBUTION PER BOOKS	DISTRIBUTION FIXED, KNOWN & MEASURABLE ADJUSTMENTS	DISTRIBUTION AFTER ADJUSTMENT	ALLOCATOR	% Distribution
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(9)	
1	Firm Sales Revenues	629,376,956			629,376,956	0	629,376,956	Direct	
2	Other Generation, Transmission and Other Revenues	1,426,012,063		1,426,012,063		0	0	N/A	
3	Universal Service Fund	81,122,031			81,122,031	(81,122,031)	0	Direct	
4	Universal Service Fund Accounting Reversal	1,374,929			1,374,929	(1,374,929)	0	Direct	
5	GridSMART Phase II	35,238,731			35,238,731	(35,238,731)	0	Direct	
6	Enhanced Service Reliability	21,779,262			21,779,262	(21,779,262)	0	Direct	
7	Economic Development Cost Recovery	8,465,089			8,465,089	(8,465,089)	0	Direct	
8	Economic Development Cost Recovery IRP Automaker Credit	(13,777,752)			(13,777,752)	13,777,752	0	Direct	
9	Economic Development Cost Recovery Over/Under	941,344			941,344	(941,344)	0	Direct	
10	Energy Efficiency/Peak Demand Reduction	111,855,508			111,855,508	(111,855,508)	0	Direct	
11	Energy Efficiency/Peak Demand Reduction Billing Credits	(13,715,716)			(13,715,716)	13,715,716	0	Direct	
12	Kwh Tax	144,527,317			144,527,317	(144,527,317)	0	Direct	
13	Distribution Investment Rider	244,572,609			244,572,609	(244,572,609)	0	Direct	
14	Pilot Throughput Balancing Adjustment Rider	9,474,338			9,474,338	(9,474,338)	0	Direct	
15	Pilot Throughput Balancing Adjustment Rider Deferral 2019	5,058,943			5,058,943	(5,058,943)	0	Direct	
16	Pilot Throughput Balancing Adjustment Rider Amort of Deferral	(869,255)			(869,255)	869,255	0	Direct	
17	Residential Distribution Credit Rider	(13,670,313)			(13,670,313)	0	(13,670,313)	Direct	
18	Smart City Rider	5,843,733			5,843,733	(5,843,733)	0	Direct	
19	Tax Savings Credit Rider	(56,482,172)			(56,482,172)	56,482,172	0	Direct	
20	Tax Savings Credit Rider Amortization	1,485,420			1,485,420	(1,485,420)	0	Direct	
21	Total Firm Sales	2,628,613,066		1,426,012,063	1,202,601,003	(586,894,360)	615,706,643		
22	Other Sales (Rate Refund Provision)	(4,388,217)		(4,388,217)	0	0	0	N/A	0.0%
23	Sales for Resale								
24	447 - Sales for Resale	103,490,239		103,490,239	0		0	N/A	0.0%
25	Total Sales for Resale	103,490,239		103,490,239	0	0	0		
26	Other Operating Revenues								
27	450-Forfeited Discounts	2,696,584		0	2,696,584		2,696,584	Specific	100.0%
28	451-Miscellaneous Service Revenues	8,363,834		99,596	8,264,238		8,264,238	Specific	98.8%
29	Subtotal Other Operating Revenues	11,060,417		99,596	10,960,822	0	10,960,822		
30	Rent from Electric Property								
31	4541-Rent-Assoc Cos	22,230,537		7,818,980	14,411,557		14,411,557	Specific	64.8%
32	4542-Rent-Non-Assoc Cos	1,219,860		1,175,134	44,726		44,726	Specific	3.7%
33	4544-Rent From Elect Prop-ABD-Nonaf	895,276		666,653	228,623		228,623	Specific	25.5%
34	4545-Rent from Elec Prop-Pole Attch	18,266,267		218,658	18,047,609		18,047,609	Specific	98.8%
35	Total Rent from Electric Property	42,611,939		9,879,425	32,732,514	0	32,732,514		
36	Other Electric Revenue								
37	456-Other Electric Revenue - Distribution	67,068		0	67,068		67,068	Direct	
38	4560007 Oth Elect Rev - DSM Program	10,709		0	10,709	(10,709)	(0)	Direct	
39	456.0015 Other Electric Revenues - ABD	3,532,634		583,477	2,949,157		2,949,157	Specific	83.5%
40	456.0041 Misc. Revenue - NonAffiliated	26,140		25,922	218		218	Specific	0.8%
41	456.1027 PJM Tranms Dist/Meter - NonAff	1,373,525		0	1,373,525		1,373,525	Specific	100.0%
42	456.0180 Amort of Defer Equity Inc	0		0	0		0	N/A	
43	456-Other Electric Revenue - Non-Jurisdictional TCRR	(16,621,433)		(16,621,433)	0		0	N/A	
44	456-Other Electric Revenue - Non-Jurisdictional	75,112,711		75,112,711	0		0	N/A	
45	456-PROVISION RTO - Non-Jurisdictional	11,254,268		11,254,268	0		0	N/A	
46	456.1075 PJM-Nonaff Power Factor Credit	967,272		967,272	0		0	N/A	
47	Total Other Electric Revenues	75,722,894		71,322,218	4,400,676	(10,709)	4,389,967		
48	Total Other Operating Revenues	129,395,251		81,301,239	48,094,012	(10,709)	48,083,303		
49	Total Operating Revenues	2,857,110,339		1,606,415,324	1,250,695,015	(586,905,069)	663,789,946		

Source: Company General Ledger and Forecast Model

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Cost of Service Allocation Study Utilized for Pre Filing Notice
Date Certain: December 31, 2019 / Test Year: Twelve Months Ended November 30, 2020

Date Prepared: 5/26/2020

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

WP A-1k
Witness Responsible:
T.A. Caudill

Line No.	Description	TOTAL COMPANY PER BOOKS	NON-APPLICABLE	NON JURISDICTIONAL	DISTRIBUTION PER BOOKS	DISTRIBUTION FIXED, KNOWN & MEASURABLE ADJUSTMENTS	DISTRIBUTION AFTER ADJUSTMENT	ALLOCATOR	% Distribution
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(9)	
1	Power Production Expenses								
2	Steam Generation Expense								
3	500-Supervision & Engineering	0		0	0		0	N/A	
4	501-Fuel	0		0	0		0	N/A	
5	502-Steam	0		0	0		0	N/A	
6	505-Electric	0		0	0		0	N/A	
7	506-Misc. Power	0		0	0		0	N/A	
8	507-Rents	0		0	0		0	N/A	
9	509-Allowances	0		0	0		0	N/A	
10	Total Steam Operation	0		0	0	0	0		
11	510-Supervision & Engineering	0		0	0		0	N/A	
12	511-Structures	0		0	0		0	N/A	
13	512-Boiler Plant	0		0	0		0	N/A	
14	513-Electric Plant	0		0	0		0	N/A	
15	514-Misc Steam Plant	0		0	0		0	N/A	
16	Total Steam Maintenance	0		0	0	0	0		
17	Total Steam Generation Expense	0		0	0	0	0		
18	Production Hydraulic								
19	535-Supervision & Engineering	0		0	0		0	N/A	
20	536- Water for Power	0		0	0		0	N/A	
21	537-Hydraulic Expense	0		0	0		0	N/A	
22	538-Electric	0		0	0		0	N/A	
23	539-Misc Hydraulic	0		0	0		0	N/A	
24	540- Rents	0		0	0		0	N/A	
25	Total Hydraulic Operations	0		0	0	0	0		
26	541-Supervision & Engineering	0		0	0		0	N/A	
27	542-Structures	0		0	0		0	N/A	
28	543-Reservoirs, Etc.	0		0	0		0	N/A	
29	544-Electric Plant	0		0	0		0	N/A	
30	545-Misc Hydraulic Plant	0		0	0		0	N/A	
31	Total Hydraulic Maintenance	0		0	0	0	0		
32	Total Hydraulic Generation Expense	0		0	0	0	0		
							0		
33	546-Supervision & Engineering	0		0	0		0	N/A	
34	547- Fuel	0		0	0		0	N/A	
35	548-Generation Expense	0		0	0		0	N/A	
36	549-Misc Other Power Generation Expense	0		0	0		0	N/A	
37	550-Rents	0		0	0		0	N/A	
38	Total Other Power Operation	0		0	0	0	0		
39	551-Supervision & Engineering	0		0	0		0	N/A	
40	552-Structures	0		0	0		0	N/A	
41	553-Generation & Electric Plant	0		0	0		0	N/A	
42	554-Misc Other Generation	0		0	0		0	N/A	
43	Total Other Power Maintenance	0		0	0		0		
44	Total Other Production Expense	0		0	0	0	0		
45	Other Power Supply Expense								
46	555-Purchased Power Expense	768,191,204		768,191,204	0		0	Specific	0.0%
47	557- Other Expenses	2,781,516		2,781,516	0		0	Specific	0.0%
48	Total Other Power Supply Expense	770,972,720		770,972,720	0	0	0		
49	Total Production O&M Expense	770,972,720		770,972,720	0	0	0	0	

Source: Company General Ledger and Forecast Model

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Cost of Service Allocation Study Utilized for Pre Filing Notice
Date Certain: December 31, 2019 / Test Year: Twelve Months Ended November 30, 2020

Date Prepared: 5/26/2020

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

WP A-1l
Witness Responsible:
T.A. Caudill

Line No.	Description	TOTAL COMPANY PER BOOKS	NON-APPLICABLE	NON JURISDICTIONAL	DISTRIBUTION PER BOOKS	DISTRIBUTION FIXED, KNOWN & MEASURABLE ADJUSTMENTS	DISTRIBUTION AFTER ADJUSTMENT	ALLOCATOR	% Distribution
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(9)	
1	Transmission Expense								
2	560-Supervision & Engineering	7,672,543		7,672,543	0	0	0	N/A	
3	561-Load Dispatching - Company	6,017,606		6,017,606	0	0	0	N/A	
4	561-Load Dispatching - PJM	36,532		36,532	0	0	0	N/A	
5	562-Station Equipment	163,794		163,794	0	0	0	N/A	
6	563-Overhead Lines	5,632		5,632	0	0	0	N/A	
7	564-Underground Lines	2,329		2,329	0	0	0	N/A	
8	565-Transmission of Electricity by Others	431,631,303		431,631,303	0	0	0	N/A	
9	566-Misc Transmission	(42,350,997)		(42,350,997)	0	0	0	N/A	
10	567-Rents	15,344		15,344	0	0	0	N/A	
11	575-Regional Market Expenses	147		147	0	0	0	N/A	
12	Total Transmission Operation Expense	403,194,233	0	403,194,233	0	0	0		
13	568-Supervision & Engineering	454		454	0		0	N/A	
14	569-Structures	283,380		283,380	0		0	N/A	
15	570-Station Equipment	5,184,597		5,184,597	0		0	N/A	
16	571-Overhead Lines	19,518,579		19,518,579	0		0	N/A	
17	572-Underground Lines	15,967		15,967	0		0	N/A	
18	573-Misc Transmission Expenses	58,539		58,539	0		0	N/A	
19	Total Transmission Maintenance Expense	25,061,517		25,061,517	0	0	0		
20	Total Transmission O&M Expense	428,255,750		428,255,750	0	0	0		
21	Distribution Expense								
22	580-Supervision & Engineering	40,069,583		0	40,069,583	(64,438)	40,005,145	Specific	100.0%
23	581-Load Dispatching	0		0	0	0	0	Specific	100.0%
24	582-Station Equipment	242,732		0	242,732	0	242,732	Specific	100.0%
25	583-Overhead Lines	(375,495)		0	(375,495)	(60,180)	(435,675)	Specific	100.0%
26	584-Underground Lines	1,008,755		0	1,008,755	(21,671)	987,083	Specific	100.0%
27	585-Street & Area Lighting	20,533		0	20,533	(2,168)	18,365	Specific	100.0%
28	586-Meters	2,907,274		0	2,907,274	(78,005)	2,829,268	Specific	100.0%
29	587-Customer Installations	43,531		0	43,531	(8,691)	34,840	Specific	100.0%
30	588-Misc Distribution	18,821,042		0	18,821,042	(11,978,773)	6,842,269	Specific	100.0%
31	5890001-Rents Nonassociated	6,467,399		0	6,467,399	(137)	6,467,262	Specific	100.0%
32	5890002-Rents Associated	528,807			528,807	0	528,807	Specific	100.0%
33	Total Distribution Operation	69,734,160		0	69,734,160	(12,214,063)	57,520,097		
34	590-Supervision & Engineering	252,428		0	252,428	(2,246)	250,182	Specific	100.0%
35	591-Structures	2,677		0	2,677	0	2,677	Specific	100.0%
36	592-Station Equipment	3,936,766		0	3,936,766	(258)	3,936,508	Specific	100.0%
37	5930000-Overhead Lines	98,051,271		0	98,051,271	(2,090,259)	95,961,012	Specific	100.0%
38	5930009-ESRP Overhead Lines	6,561,771			6,561,771	(6,561,771)	0	Specific	100.0%
39	594-Underground Lines	3,752,148		0	3,752,148	(10,165)	3,741,983	Specific	100.0%
40	595-Line Transformers	243,891		0	243,891	(13,462)	230,429	Specific	100.0%
41	596-Street & Area Lighting	71,616		0	71,616	(4,627)	66,988	Specific	100.0%
42	597-Meters	65,972		0	65,972	(7,593)	58,379	Specific	100.0%
43	598-Misc Distribution Plant	437,647		0	437,647	(73,439)	364,208	Specific	100.0%
44	Total Distribution Maintenance	113,376,188		0	113,376,188	(8,763,822)	104,612,366		
45	Total Distribution Expense	183,110,348		0	183,110,348	(20,977,884)	162,132,463		

Source: Company General Ledger and Forecast Model

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Cost of Service Allocation Study Utilized for Pre Filing Notice
Date Certain: December 31, 2019 / Test Year: Twelve Months Ended November 30, 2020

Date Prepared: 5/26/2020

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

WP A-1m
Witness Responsible:
T.A. Caudill

Line No.	Description	TOTAL COMPANY PER BOOKS	NON-APPLICABLE	NON JURISDICTIONAL	DISTRIBUTION PER BOOKS	DISTRIBUTION FIXED, KNOWN & MEASURABLE ADJUSTMENTS	DISTRIBUTION AFTER ADJUSTMENT	ALLOCATOR	% Distribution
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(9)	
1	Customer Accounts Expense								
2	901-Supervision & Engineering	298,007		0	298,007	(14,994)	283,013	Specific	100.0%
3	902-Meter Reading	4,821,791		0	4,821,791	(41,729)	4,780,062	Specific	100.0%
4	903-Customer Records & Collection Expense	36,387,980		0	36,387,980	3,021,344	39,409,324	Specific	100.0%
5	904-Uncollectible Accounts	106,024,544		0	106,024,544	(106,024,544)	(0)	Specific	100.0%
6	9040007 Misc Receivables	(682,429)		0	(682,429)	789,014	106,585	Specific	100.0%
7	431-Interest on Customer Deposits	1,759,231		0	1,759,231	0	1,759,231	Specific	100.0%
8	905-Misc Customer Accounts	372,896		0	372,896	0	372,896	Specific	100.0%
9	Total Customer Accounts	148,982,021		0	148,982,021	(102,270,909)	46,711,111		
10	Customer Service & Information Expense								
11	907-Supervision	3,946,830		0	3,946,830	2,040,757	5,987,586	Specific	100.0%
12	9080000-Customer Assistance	3,118,799		0	3,118,799	4,738,235	7,857,033	Specific	100.0%
13	9080009-Customer Assistance-DSM	82,896,824			82,896,824	(44,709,836)	38,186,988	Specific	100.0%
14	9080014-DSM Costs Deferred	15,098,887		0	15,098,887	(15,098,887)	0	Specific	100.0%
15	909-Information & Instruction	(77)		0	(77)	0	(77)	Specific	100.0%
16	910-Misc Customer Service	24,778		0	24,778	(303)	24,475	Specific	100.0%
17	Total Customer Service & Information	105,086,041		0	105,086,041	(53,030,035)	52,056,006		
18	Sales Expense								
19	911-Supervision	177,706		0	177,706	(17,719)	159,987	Specific	100.0%
20	912-Demo & Selling	506,586		0	506,586	0	506,586	Specific	100.0%
21	913-Advertising	0		0	0	0	0	N/A	
22	916-Misc Sales Expense	0		0	0	0	0	N/A	
23	Total Sales Expense	684,292		0	684,292	(17,719)	666,573		
24	Administrative & General Expense								
25	920-Salaries	43,316,217		7,254,340	36,061,877	(84,483)	35,977,394	Specific	83.3%
26	921-Office Supplies	3,713,871		249,250	3,464,621	(1,279)	3,463,342	Specific	93.3%
27	922-Administrative Expense Transferred	(8,000,030)		(46,067)	(7,953,963)	0	(7,953,963)	Specific	99.4%
28	923.00xx Outside Svcs	8,542		119	8,423	0	8,423	Specific	98.6%
29	923.0001 Outside Svcs Empl - Nonassoc	7,072,774		1,277,928	5,794,846	0	5,794,846	Specific	81.9%
30	923.0003 AEPSC Billed to Client Co	3,685,098		1,135,263	2,549,835	0	2,549,835	Specific	69.2%
31	924-Property Insurance	1,881,840		481,760	1,400,080	0	1,400,080	Specific	74.4%
32	925-Injuries & Damages	5,860,423		226,574	5,633,849	338	5,634,187	Specific	96.1%
33	926.00xx Other Employee Benefits	27,443,576		130,525	27,313,052	60,000	27,373,052	Specific	99.5%
34	926.0036,43,51,52,55,58,62 Employee Benefits	(24,845,658)		(1,395,756)	(23,449,901)		(23,449,901)	Specific	94.4%
35	926.0003 & 926.0037 Pension Plan	8,954,567		11,652	8,942,915	(104,520)	8,838,396	Specific	99.9%
36	926.0050 Pension Plan Fringe Loading Offset	(4,376,359)		(10,294)	(4,366,065)	0	(4,366,065)	Specific	99.8%
37	926.0021 OPEB	929,220		1,178	928,042	(1,061,842)	(133,800)	Specific	99.9%
38	926.0053 OPEB Fringe Loading Offset	(996,266)		(2,086)	(994,180)	0	(994,180)	Specific	99.8%
39	926.0060 Amort-Post Retirement Benefit	1,032,203		135,936	896,267	0	896,267	Specific	86.8%
40	927-Franchise Requirements	0		0	0	0	0	N/A	
41	9280000 Reg. Commission Expense	1,118,027		49,578	1,068,450	61,331	1,129,780	Specific	95.6%
42	929-Duplicate Charges	0		0	0	0	0	N/A	
43	930.1-General Advertising Expense	605,403		263	605,140	738,636	1,343,776	Specific	100.0%
44	930.2000 Misc General Expenses	5,445,577		802,157	4,643,420	-25185.86	4,618,234	Specific	85.3%
45	930.2007 Assoc Business Development Exp	2,038,440		488,522	1,549,917	1,000	1,550,917	Specific	76.0%
46	931-Rent	2471039.637		203,679	2,267,361	0	2,267,361	Specific	91.8%
47	Total Admin & General Operation	77,358,506		10,994,520	66,363,986	(416,004)	65,947,982		
48	935-Admin & General Maintenance	10,603,470		886,202	9,717,268	(93,791)	9,623,476	Specific	91.6%
49	Total Admin & General Expense	87,961,975		11,880,722	76,081,253	(509,795)	75,571,458		
50	Total Operation & Maint Exp	1,725,053,146		1,211,109,192	513,943,954	(176,806,342)	337,137,612		

Source: Company General Ledger and Forecast Model

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Cost of Service Allocation Study Utilized for Pre Filing Notice
Date Certain: December 31, 2019 / Test Year: Twelve Months Ended November 30, 2020

Date Prepared: 5/26/2020

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

WP A-1n
Witness Responsible:
T.A. Caudill

Line No.	Description	TOTAL COMPANY PER BOOKS	NON-APPLICABLE	NON JURISDICTIONAL	DISTRIBUTION PER BOOKS	DISTRIBUTION FIXED, KNOWN & MEASURABLE ADJUSTMENTS	DISTRIBUTION AFTER ADJUSTMENT	ALLOCATOR	% Distribution
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(9)	
1	4030001 Depreciation Expense								
2	Transmission	60,708,682		60,708,682	0	0	0	N/A	
3	Distribution (includes Theoretical Reserve)	172,779,629		0	172,779,629	(24,686,043)	148,093,586	Specific	100.0%
4	4030011 - gSMART-OvUnd Depreciation Exp	(9,681)		0	(9,681)	9,681	0	Specific	100.0%
5	4030015 - DIR-OvUnd Depreciation Exp	2,231,244		0	2,231,244	(2,231,244)	0	Specific	100.0%
6	General	14,156,774		3,605,313	10,551,461	(707,443)	9,844,018	Specific	74.5%
7	Subtotal Depreciation Expense	249,866,648	0	64,313,995	185,552,653	(27,615,048)	157,937,605		
8	Other 403 Depreciation Expense - ARO								
9	Production	0		0	0	0	0	N/A	
10	Transmission	(5,680)		(5,680)	0	0	0	Specific	0.0%
11	Distribution	0		0	0	0	0	N/A	
12	General	0		0	0	0	0	N/A	
13	Subtotal Depreciation Expense	(5,680)	0	(5,680)	0	0	0		
14	Total Depreciation Expense (403)	249,860,968	0	64,308,315	185,552,653	(27,615,048)	157,937,605		
15	Amortization Expense								
16	Intangible Plant	31,164,251		3,487,448	27,676,803	1,534,206	29,211,009	Specific	88.8%
17	General Plant	536,663		0	536,663	0	536,663	Specific	100.0%
18	Total Amortization Expense (404)	31,700,915	0	3,487,448	28,213,467	1,534,206	29,747,673		
19	Amortization of Plant Acquisition Adjustment (406)	0		0	0		0	N/A	
20	Total Depreciation & Amortization Expense	281,561,883	0	67,795,763	213,766,120	(26,080,842)	187,685,278		
21	Reg Debits/Credits RTO Deferral (Transmission)	780,828		780,828	0	0	0	N/A	
22	Reg Debits/Credits PTBAR Deferral	24,598		0	24,598	(24,598)	(0)	Specific	100.0%
23	Reg Debits/Credits Ov/Un Tax Savings Credit Rider	(138,343)		0	(138,343)	138,343	0	Specific	100.0%
24	Total Reg Debits/Credits	667,083		780,828	(113,745)	113,745	(0)		

Source: Company General Ledger and Forecast Model

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Cost of Service Allocation Study Utilized for Pre Filing Notice
Date Certain: December 31, 2019 / Test Year: Twelve Months Ended November 30, 2020

Date Prepared: 5/26/2020

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

WP A-1o
Witness Responsible:
T.A. Caudill

Line No.	Description	TOTAL COMPANY PER BOOKS	NON-APPLICABLE	NON JURISDICTIONAL	DISTRIBUTION PER BOOKS	DISTRIBUTION FIXED, KNOWN & MEASURABLE ADJUSTMENTS	DISTRIBUTION AFTER ADJUSTMENT	ALLOCATOR	% Distribution
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(9)	
1	Other Taxes								
2	Franchise Tax	2,227		0	2,227	0	2,227	Specific	100.0%
3	Commercial Activity Taxes	7,242,900		6,495	7,236,405	0	7,236,405	Specific	99.9%
4	Revenue-kWhr Taxes	145,073,481		0	145,073,481	(145,073,481)	0	Specific	100.0%
5	Payroll Taxes	6,621,106		1,176	6,619,930	133,122	6,753,052	Specific	100.0%
6	Capacity Taxes	0		0	0	0	0	N/A	
7	Property Taxes	296,860,624		88,931,932	207,928,692	(5,962,659)	201,966,033	Specific	70.0%
8	Regulatory Fees	3,305,646		0	3,305,646	0	3,305,646	Specific	100.0%
9	Registration Fees	0		0	0	0	0	N/A	
10	Miscellaneous Taxes	0		0	0	0	0	N/A	
11	Total Taxes Other Than Income	459,105,984		88,939,603	370,166,381	(150,903,018)	219,263,362		
12	Factoring Expense	29,770,922		0	29,770,922		29,770,922	Specific	100.0%
13	Accretion Production	0		0	0		0	N/A	0.0%
14	Accretion Nuclear	0		0	0		0	N/A	
15	Accretion Transmission	0		0	0		0	N/A	
16	Accretion Distribution	0		0	0		0	N/A	
17	AFUDC	0		0	0		0	N/A	
18	Total Other	29,770,922		0	29,770,922	0	29,770,922		
19	State & Local Income Tax (409.1)	(1,308,456)		1,237,368	(71,088)	(2,658,499)	(2,729,587)	Direct	
20	Deferred State Income Tax (410.1 & 411.1)	2,871,551		(2,609,816)	261,735	0	261,735	Direct	
21	Total State Income Taxes	1,563,094	0	(1,372,448)	190,647	(2,658,499)	(2,467,852)		
22	Current Federal Income Taxes (409.1)	(21,495,281)		19,202,318	(2,292,963)	(63,934,337)	(66,227,300)	Direct	
23	Deferred Federal Income Tax (410.1 & 411.1)	54,225,167		(28,831,333)	25,393,834		25,393,834	Direct	
24	Deferred Federal Income Tax (410.1 & 411.1) Non Juris T Amort	(7,324,701)		(7,324,701)	0	0		Non Juris	
25	Deferred Investment Tax Credit (411.4 & 411.5)	(312)		(2,905)	(3,217)	0	(3,217)	Direct	
26	Total Federal Income Taxes	25,404,874	0	(16,956,621)	23,097,654	(63,934,337)	(40,836,683)		

Source: Company General Ledger and Forecast Model

Date Prepared: 5/26/2020

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Computation of Gross Revenue Conversion Factor

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

WP A-2a
Witness Responsible:
J.J. Multer

Ohio PUCO/OCC Annual Assessments

Source: Company books and records

	2017	2018	2019	Avg
Previous Year Intrastate Earnings	2,820,498,233.00	2,766,679,171.00	2,917,680,666.00	
OCC Assessment	593,207.61	574,819.43	662,154.64	
Rate = Assessment / Earnings	**0.0210%**	**0.0208%**	**0.0227%**	**0.0215%**
PUCO Assessment	3,719,487.74	3,635,183.79	4,058,825.77	
Rate = Assessment / Earnings	**0.1319%**	**0.1314%**	**0.1391%**	**0.1341%**

Date Prepared: 5/26/2020

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Computation of Gross Revenue Conversion Factor

Data: 1 MOS Actual & 11 MOS Estimated | **WP A-2b**
Type of Filing: ►Original___Updated___Revised | **Witness Responsible:**
Work Paper Reference No(s): | **J.J. Multer**

Calculation of Effective Income Tax Rate

State Income Tax Rate - West Virginia	6.500%	
Apportionment Factor	0.4456%	
Effective West Virginia State Income Tax Rate		0.0290%
State Income Tax Rate - Ohio Municipal	1.370%	
Apportionment Factor	57.2778%	
Effective Ohio Municipal Income Tax Rate		0.7847%
State Income Tax Rate - Illinois	9.500%	
Apportionment Factor	0.4840%	
Effective Illinois State Income Tax Rate		0.0460%
State Income Tax Rate - Kentucky	5.000%	
Apportionment Factor	0.0941%	
Effective Kentucky State Income Tax Rate		0.0047%
State Income Tax Rate - Michigan	6.0000%	
Apportionment Factor	0.0217%	
Effective Michigan State Income Tax Rate		0.0013%
Total Effective State Income Tax Rate		0.8657%

Source: 2018 Tax Return Workpapers

Date Prepared: 5/26/2020

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Summary of Electric Plant In Service - By Function
December 31, 2019

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):
WP B-2.1c & d, Schedule B-2.2

WP B-2.1a
Witness Responsible:
T.A. Caudill

Account		Total Company	Adjustments	Total Ohio - Distribution	Ohio Retail
Source: Company's Property Records.					
Intangible					
301	Organization Costs	4,744		3,379	3,379
302	Franchises and Consents	4,700		4,700	4,700
303	Misc Intangible Plant	191,922,372		159,554,556	159,554,556
Total Intangible Plant		191,931,816		159,562,635	159,562,635
Production Plant					
Steam Production					
310	Land & Land Rights	0			
311	Structures and Improvements	0			
312	Boiler Plant Equipment	0			
313	Engines/Engine Driven Gen.	0			
314	Turbogenerator Units	0			
315	Accessory Electric Equip.	0			
316	Misc. Power Plant Equip.	0			
317	ARO Steam Production Plant	0			
Total Steam Production		0		0	0
Hydraulic Production					
330	Land & Land Rights	0			
331	Structures and Improvements	0			
332	Reserviors, Dams, and Waterways	0			
333	Water Wheels, Turbines, and Generators	0			
334	Accessory Electric Equipment	0			
335	Miscellaneous Power Plant Equip.	0			
336	Roads, Railroads, and Bridges	0			
337	ARO Hydraulic Production	0			
Total Hydraulic Production		0		0	0
Other Production					
341	Structures and Improvements	0			
344	Generators	0			
345	Accessory Plant Equipment	0			
Total Other Production		0		0	0
Total Production Plant		0		0	0
Transmission Plant					
350	Land and Land Rights	122,793,092			
352	Structures and Improvements TRAN	97,357,909			
353	Station Equipment	1,392,289,030			
354	Towers and Fixtures	195,376,125			
355	Poles and Fixtures	449,327,620			
356	O.H. Conductors & Devices	381,370,302			
357	Undergound Conduit	15,716,771			
358	Underground Conductors	29,137,484			
359	Roads and Trails	3,120			
Total Transmission Plant		2,683,371,454		0	0

Date Prepared: 5/26/2020

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Summary of Electric Plant In Service - By Function
December 31, 2019

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):
WP B-2.1c & d, Schedule B-2.2

WP B-2.1b
Witness Responsible:
T.A. Caudill

Account		Total Company	Adjustments	Total Ohio - Distribution	Ohio Retail
Source: Company's Property Records.					
Distribution Plant					
360	Land and Land Rights	69,584,051		69,584,051	69,584,051
361	Structures and Improvements	44,737,962		44,737,962	44,737,962
362	Station Equipment	878,789,643		878,789,643	878,789,643
36216	Station Equipment-SmartGrid	8,344,629		8,344,629	8,344,629
363	Storage Battery Equipment	5,117,366		5,117,366	5,117,366
364	Poles,Towers & Fixtures	795,852,068		795,852,068	795,852,068
365	O.H. Conductors & Devices	894,822,501		894,822,501	894,822,501
366	Underground Conduits	334,308,145		334,308,145	334,308,145
367	U.G. Conductors & Devices	732,263,412		732,263,412	732,263,412
368	Line Transformers	849,973,360		849,973,360	849,973,360
369	Services	345,050,002		345,050,002	345,050,002
370	Meters	95,062,401		95,062,401	95,062,401
37016	AMI Meters	166,561,609		166,561,609	166,561,609
371	Install. on Customer Prem.	59,229,951		59,229,951	59,229,951
372	Leased Prop. on Cust. Premises	103,067		103,067	103,067
373	Street Lights	41,152,255		41,152,255	41,152,255
Total Distribution Plant		5,320,952,422	0	5,320,952,422	5,320,952,422
				Distribution Plant Allocator:	**100.00000%**
General Plant					
389	A389Land and Land Rights	13,632,058		13,153,873	13,153,873
390	A390Structures and Improvements	311,124,415		251,971,602	251,971,602
391	A391Office Furniture & Equip.	22,954,490		13,477,512	13,477,512
392	A392Transportation Equipment	128,289		12,731	12,731
393	A393Stores Equipment	1,094,763		950,497	950,497
394	A394Tools, Shop & Garage Equip.	49,800,232		29,542,925	29,542,925
395	A395Laboratory Equipment	348,489		108,796	108,796
396	A396Power Operated Equipment	6,768		4,943	4,943
397	A397Communication Equipment	127,448,709		117,989,487	117,989,487
39716	GridSmart Communication Equipment	2,853,377		2,853,377	2,853,377
398	A398Misc. Equipment	4,631,304		2,681,234	2,681,234
399	A399Other Tang. Property	0		0	0
39919	ARO General Plant	775,842		772,722	772,722
Total General Plant		534,798,734		433,519,698	433,519,698
Total Electric Plant in Service		***8,731,054,427***		***5,914,034,756***	***5,914,034,756***
Electric Plant Acquisition Adjustment					
302	Franchises and Consents	636,578		636,578	636,578
Total Electric Plant Acquisition Adjustment		***636,578***		***636,578***	***636,578***

Date Prepared: 5/26/2020

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Summary of Electric Plant In Service - By Function
December 31, 2019

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

WP B-2.1c
Witness Responsible:
J.M. Yoder

Source: From Company property records.

Electric Plant in Service	Ohio Power - Distr	Ohio Power - Gen	Ohio Power - Transm	Grand Total	Total Company	Total Distribution
30100 - Organization Costs	3,379.09		1,364.65	4,743.74		
30200 - Franchises and Consents	4,700.00		-	4,700.00	Intangible	
30300 - Intangible Property	159,554,556.28		32,367,815.84	191,922,372.12	191,931,815.86	159,562,635.37
31000 - Land - Coal Fired				-		
31010 - Land Rights - Coal Fired				-		
31100 - Structures, Improvemnt-Coal				-		
31200 - Boiler Plant Equip-Coal				-		
31400 - Turbogenerator Units-Coal				-		
31500 - Accessory Elect Equip-Coal				-		
31600 - Misc Pwr Plant Equip-Coal				-		
31700 - ARO Steam Production Plant				-		
33000 - Land				-		
33100 - Structures and Improvements				-		
33200 - Reservoirs, Dams & Waterway				-		
33300 - Water Wheels, Turbines, Gen				-		
33400 - Accessory Electric Equipmnt				-		
33500 - Misc Power Plant Equipment				-		
33700 - ARO Hydraulic Production				-	-	
35000 - Land			22,725,890.17	22,725,890.17		
35010 - Land Rights			91,155,878.35	91,155,878.35		
35015 - Land - CCD			39,756.50	39,756.50		
35016 - Land Rights - CCD			8,871,566.95	8,871,566.95		
35200 - Structures and Improvements			97,034,469.24	97,034,469.24		
35215 - Structures & Improvement - CCD			323,440.19	323,440.19		
35300 - Station Equipment			1,368,667,453.94	1,368,667,453.94		
35315 - Station Equipment - CCD			12,479,146.93	12,479,146.93		
35316 - Station Equipment - SmartGrid			11,142,429.38	11,142,429.38		
35400 - Towers and Fixtures			173,732,748.96	173,732,748.96		
35415 - Towers and Fixtures - CCD			21,643,376.34	21,643,376.34		
35500 - Poles and Fixtures			447,428,513.16	447,428,513.16		
35515 - Poles and Fixtures - CCD			1,899,107.03	1,899,107.03		
35600 - Overhead Conductors, Device			363,778,454.67	363,778,454.67		
35610 - ROW Clearing OVH Conductors			-	-		
35615 - OVH Conductors, Devices - CCD			17,531,762.38	17,531,762.38		
35616 - OVH Cond-Dev-SmartGrid			60,085.00	60,085.00		
35700 - Underground Conduit			15,716,770.85	15,716,770.85		
35800 - Undergrnd Conductors Device			29,114,995.54	29,114,995.54		
35816 - Ug Cond-Dv-SmartGrid			22,488.80	22,488.80	Transmission	
35910 - ARO for Transmission Plant			3,119.85	3,119.85	2,683,371,454.23	

Date Prepared: 5/26/2020

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Summary of Electric Plant In Service - By Function
December 31, 2019

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):
WP B-2.1c

WP B-2.1d
Witness Responsible:
J.M. Yoder

Source: From Company property records.

Electric Plant in Service	Ohio Power - Distr	Ohio Power - Gen	Ohio Power - Transm	Grand Total	Total Company	Total Distribution
36000 - Land	19,032,907.52			19,032,907.52		
36010 - Land Rights	50,551,143.40			50,551,143.40		
36100 - Structures and Improvements	44,737,961.90			44,737,961.90		
36200 - Station Equipment	878,789,642.61			878,789,642.61		
36216 - Station Equipment - SmartGrid	8,344,629.21			8,344,629.21		
36300 - Storage Battery Equipment	5,117,365.68			5,117,365.68		
36400 - Poles, Towers and Fixtures	795,852,067.82			795,852,067.82		
36500 - Overhead Conductors, Device	894,822,501.29			894,822,501.29		
36600 - Underground Conduit	334,308,145.18			334,308,145.18		
36700 - Undergrnd Conductors,Device	732,263,412.24			732,263,412.24		
36800 - Line Transformers	849,973,359.55			849,973,359.55		
36900 - Services	345,050,002.22			345,050,002.22		
37000 - Meters	95,062,401.32			95,062,401.32		
37016 - AMI Meters	166,561,609.21			166,561,609.21		
37100 - Installs Customer Premises	59,229,950.75			59,229,950.75		
37200 - Leased Prop Cust Premises	103,067.00			103,067.00	Distribution	
37300 - Street Lghtng & Signal Sys	41,152,255.32			41,152,255.32	5,320,952,422.22	
38900 - Land	12,828,844.89		419,474.22	13,248,319.11		
38910 - Land Rights	325,027.75		58,711.00	383,738.75		
39000 - Structures and Improvements	251,971,601.92		59,152,812.74	311,124,414.66		
39100 - Office Furniture, Equipment	13,477,511.64		9,476,978.20	22,954,489.84		
39200 - Transportation Equipment	12,730.51		115,558.19	128,288.70		
39300 - Stores Equipment	950,497.00		144,265.53	1,094,762.53		
39400 - Tools	29,542,924.70		20,257,307.20	49,800,231.90		
39500 - Laboratory Equipment	108,795.59		239,693.20	348,488.79		
39600 - Power Operated Equipment	4,943.36		1,824.71	6,768.07		
39700 - Communication Equipment	117,989,487.31		9,459,221.59	127,448,708.90		
39716 - GridSmart Communic Equip	2,853,377.45		-	2,853,377.45		
39800 - Miscellaneous Equipment	2,681,233.62		1,950,069.89	4,631,303.51		
39900 - Other Property - Land	-		-	-		
39919 - ARO General Plant	772,722.39		3,119.85	775,842.24	General	
39930 - Other Tangible Property	-		-	-	534,798,734.45	433,519,698.13
Grand Total	5,914,034,755.72	-	2,817,019,671.04	8,731,054,426.76		

					Intangible		
Electric Plant Acquisition Adjustment	**Ohio Power - Distr**	**Ohio Power - Gen**	**Ohio Power - Transm**	**Grand Total**	191,931,815.86	159,562,635.37	WP B-2.1c
30200 - Franchises and Consents	636,578.00			636,578.00	636,578.00	636,578.00	
Grand Total	636,578.00	-	-	636,578.00	192,568,393.86	160,199,213.37	

Date Prepared: 5/26/2020

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Adjustments to Plant in Service
December 31, 2019

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

WP B-2.2a
WP B-3.1a
Witness Responsible:
J.M. Yoder

Total Capital - All Lives; gridSMART

	Ohio Office Report - In Service					
Month	Gross Capital Expenditure	Cumulative Gross Capital	Depreciation	Cumulative Depreciation	Net Plant	Cumulative Net Plant
1/31/2017	0	0	0	0	0	0
2/28/2017	0	0	0	0	0	0
3/31/2017	0	0	0	0	0	0
4/30/2017	5,968,851	5,968,851	(4,132,240)	(4,132,240)	1,836,611	1,836,611
5/31/2017	7,517	5,976,368	(40,916)	(4,173,155)	(33,399)	1,803,212
6/30/2017	10,080,136	16,056,503	(254,684)	(4,427,840)	9,825,451	11,628,664
7/31/2017	2,211,180	18,267,683	(132,697)	(4,560,536)	2,078,483	13,707,147
8/31/2017	259,949	18,527,632	(93,913)	(4,654,450)	166,036	13,873,183
9/30/2017	3,421,407	21,949,040	(198,207)	(4,852,657)	3,223,200	17,096,383
10/31/2017	2,147,086	24,096,125	(178,511)	(5,031,168)	1,968,574	19,064,957
11/30/2017	620,648	24,716,774	(134,652)	(5,165,820)	485,996	19,550,953
12/31/2017	1,094,915	25,811,689	(161,267)	(5,327,087)	933,648	20,484,602
2017 Total	25,811,689		(5,327,087)	(42,324,954)	20,484,602	
1/31/2018	195,189	26,006,878	(193,789)	(5,520,876)	1,400	20,486,002
2/28/2018	135,871	26,142,749	(197,252)	(5,718,128)	(61,381)	20,424,621
3/31/2018	3,647,640	29,790,389	(236,389)	(5,954,517)	3,411,251	23,835,872
4/30/2018	4,832,815	34,623,204	(293,865)	(6,248,382)	4,538,949	28,374,822
5/31/2018	7,578,223	42,201,427	(366,171)	(6,614,553)	7,212,052	35,586,873
6/30/2018	4,840,418	47,041,844	(120,194)	(6,734,748)	4,720,223	40,307,097
7/31/2018	13,396,572	60,438,416	(535,527)	(7,270,274)	12,861,045	53,168,141
8/31/2018	7,919,716	68,358,131	(487,820)	(7,758,094)	7,431,896	60,600,038
9/30/2018	8,354,100	76,712,232	(563,645)	(8,321,739)	7,790,456	68,390,493
10/31/2018	11,571,164	88,283,396	(724,633)	(9,046,372)	10,846,531	79,237,024
11/30/2018	11,445,987	99,729,383	(787,841)	(9,834,213)	10,658,146	89,895,170
12/31/2018	22,389,457	122,118,840	(286,023)	(10,120,235)	22,103,435	111,998,604
2018 Total	96,307,151		(4,793,148)	(89,142,131)	91,514,002	

Date Prepared: 5/26/2020

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Adjustments to Plant in Service
December 31, 2019

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

WP B-2.2b
WP B-3.1b
Witness Responsible:
J.M. Yoder

1/31/2019	(328,714)	121,790,126	(722,958)	(10,843,193)	(1,051,672)	110,946,933
2/28/2019	4,880,178	126,670,304	(889,977)	(11,733,170)	3,990,202	114,937,135
3/31/2019	17,733,067	144,403,371	(2,498,084)	(14,231,254)	15,234,983	130,172,117
4/30/2019	7,768,702	152,172,074	(785,736)	(15,016,990)	6,982,967	137,155,084
5/31/2019	3,661,100	155,833,174	(696,099)	(15,713,088)	2,965,002	140,120,085
6/30/2019	5,212,035	161,045,209	(659,451)	(16,372,539)	4,552,584	144,672,670
7/31/2019	5,582,374	166,627,582	(802,105)	(17,174,644)	4,780,269	149,452,939
8/31/2019	2,273,488	168,901,071	(1,091,454)	(18,266,097)	1,182,034	150,634,973
9/30/2019	3,008,022	171,909,093	(1,260,347)	(19,526,444)	1,747,675	152,382,649
10/31/2019	4,279,883	176,188,976	(911,986)	(20,438,430)	3,367,897	155,750,546
11/30/2019	12,494,142	188,683,118	(1,020,409)	(21,458,838)	11,473,734	167,224,280
12/31/2019	6,786,369	195,469,487	(1,035,895)	(22,494,733)	5,750,475	172,974,754
2019 Total	73,350,647		(12,374,497)		60,976,150	
Total All Years	195,469,487		(22,494,733)		172,974,754	
Check Totals	195,469,487		(22,494,733)		172,974,754	
	-		-		-	

Intangible Property - Account 303
5 Year Life
(20%)

	Ohio Office Report - In Service					
Month	Gross Capital Expenditure	Cumulative Gross Capital	Depreciation	Cumulative Depreciation	Net Plant	Cumulative Net Plant
1/31/2018	0	0	0	0	0	0
2/28/2018	0	0	0	0	0	0
3/31/2018	0	0	0	0	0	0
4/30/2018	0	0	0	0	0	0
5/31/2018	0	0	0	0	0	0
6/30/2018	0	0	0	0	0	0
7/31/2018	0	0	0	0	0	0
8/31/2018	491,763	491,763	(31,227)	(31,227)	460,536	460,536
9/30/2018	0	491,763	(24,141)	(55,368)	(24,141)	436,395
10/31/2018	0	491,763	(52,780)	(108,148)	(52,780)	383,615
11/30/2018	29,563	521,326	(52,780)	(160,928)	(23,216)	360,399
12/31/2018	(29,563)	491,763	(53,272)	(214,200)	(82,836)	277,563
2018 Total	491,763		(214,200)		277,563	

Date Prepared: 5/26/2020

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Adjustments to Plant in Service
December 31, 2019

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

WP B-2.2c
WP B-3.1c
Witness Responsible:
J.M. Yoder

1/31/2019	0	491,763	(52,780)	(266,980)	(52,780)	224,783
2/28/2019	0	491,763	(52,780)	(319,760)	(52,780)	172,003
3/31/2019	0	491,763	(52,780)	(372,540)	(52,780)	119,223
4/30/2019	0	491,763	(10,820)	(383,360)	(10,820)	108,403
5/31/2019	747,266	1,239,029	(10,820)	(394,181)	736,446	844,849
6/30/2019	57,009	1,296,038	(23,275)	(417,455)	33,734	878,582
7/31/2019	2,252,816	3,548,854	(21,601)	(439,056)	2,231,215	3,109,798
8/31/2019	44,216	3,593,070	(59,148)	(498,204)	(14,932)	3,094,866
9/30/2019	147	3,593,216	(438,719)	(936,922)	(438,572)	2,656,294
10/31/2019	531,342	4,124,558	(59,887)	(996,809)	471,455	3,127,749
11/30/2019	98,430	4,222,988	(68,743)	(1,065,552)	29,687	3,157,436
12/31/2019	0	4,222,988	(88,095)	(1,153,647)	(88,095)	3,069,341
2019 Total	3,731,225		(939,446)		2,791,779	
Total All Years	4,222,988		(1,153,647)		3,069,341	

Stuctures & Improvements - Account 361
65 Year
Life
(1.77%)

Ohio Office Report - In Service

Month	Gross Capital Expenditure	Cumulative Gross Capital	Depreciation	Cumulative Depreciation	Net Plant	Cumulative Net Plant
1/31/2019	0	0	0	0	0	0
2/28/2019	0	0	0	0	0	0
3/31/2019	0	0	0	0	0	0
4/30/2019	0	0	0	0	0	0
5/31/2019	61,189	61,189	(222)	(222)	60,967	60,967
6/30/2019	208,245	269,435	(952)	(1,174)	207,294	268,261
7/31/2019	14,709	284,143	(270)	(1,444)	14,438	282,699
8/31/2019	4,378	288,522	(232)	(1,675)	4,147	286,846
9/30/2019	2,789	291,311	(228)	(1,903)	2,562	289,408
10/31/2019	0	291,311	(211)	(2,114)	(211)	289,197
11/30/2019	40	291,351	(212)	(2,326)	(172)	289,025
12/31/2019	(26)	291,325	(211)	(2,537)	(238)	288,787
2019 Total	291,325		(2,537)		288,787	
Total All Years	291,325		(2,537)		288,787	

Date Prepared: 5/26/2020

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Adjustments to Plant in Service
December 31, 2019

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

WP B-2.2d
WP B-3.1d
Witness Responsible:
J.M. Yoder

Station Equipment - Account 362
45 Year
Life
(2.47%)

	Ohio Office Report - In Service					
Month	Gross Capital Expenditure	Cumulative Gross Capital	Depreciation	Cumulative Depreciation	Net Plant	Cumulative Net Plant
1/31/2018	0	0	0	0	0	0
2/28/2018	0	0	0	0	0	0
3/31/2018	0	0	0	0	0	0
4/30/2018	0	0	0	0	0	0
5/31/2018	0	0	0	0	0	0
6/30/2018	0	0	0	0	0	0
7/31/2018	0	0	0	0	0	0
8/31/2018	503,049	503,049	(3,089)	(3,089)	499,960	499,960
9/30/2018	126,232	629,281	(1,261)	(4,350)	124,971	624,931
10/31/2018	589,365	1,218,646	(5,016)	(9,366)	584,349	1,209,280
11/30/2018	474,965	1,693,611	(4,961)	(14,327)	470,004	1,679,284
12/31/2018	3,044,258	4,737,869	(29,417)	(43,744)	3,014,840	4,694,124
2018 Total	4,737,869		(43,744)		4,694,124	
1/31/2019	(32,096)	4,705,773	(6,968)	(50,713)	(39,064)	4,655,060
2/28/2019	(137,871)	4,567,902	(5,578)	(56,290)	(143,448)	4,511,612
3/31/2019	1,340,551	5,908,453	(11,663)	(67,953)	1,328,888	5,840,500
4/30/2019	661,756	6,570,209	(10,724)	(78,677)	651,032	6,491,532
5/31/2019	339,422	6,909,632	(10,277)	(88,954)	329,146	6,820,678
6/30/2019	993,041	7,902,673	(13,782)	(102,736)	979,259	7,799,937
7/31/2019	455,933	8,358,606	(11,086)	(113,822)	444,846	8,244,783
8/31/2019	(80,169)	8,278,437	(7,682)	(121,505)	(87,851)	8,156,932
9/30/2019	879,460	9,157,897	(16,136)	(137,640)	863,324	9,020,256
10/31/2019	1,377,372	10,535,269	(21,275)	(158,915)	1,356,097	10,376,353
11/30/2019	7,061,546	17,596,814	(71,356)	(230,272)	6,990,189	17,366,542
12/31/2019	3,282,282	20,879,096	(47,422)	(277,694)	3,234,860	20,601,403
2019 Total	16,141,228		(233,949)		15,907,278	
Total All Years	20,879,096		(277,694)		20,601,403	

Date Prepared: 5/26/2020

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Adjustments to Plant in Service
December 31, 2019

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

WP B-2.2e
WP B-3.1e
Witness Responsible:
J.M. Yoder

Station Equipment gridSMART - 362.16
45 Year
Life
(2.47%)

	Ohio Office Report - In Service					
Month	Gross Capital Expenditure	Cumulative Gross Capital	Depreciation	Cumulative Depreciation	Net Plant	Cumulative Net Plant
1/31/2018	0	0	0	0	0	0
2/28/2018	0	0	0	0	0	0
3/31/2018	0	0	0	0	0	0
4/30/2018	0	0	0	0	0	0
5/31/2018	0	0	0	0	0	0
6/30/2018	0	0	0	0	0	0
7/31/2018	0	0	0	0	0	0
8/31/2018	72,424	72,424	(428)	(428)	71,995	71,995
9/30/2018	18,174	90,597	(192)	(621)	17,981	89,976
10/31/2018	61,921	152,518	(553)	(1,174)	61,367	151,344
11/30/2018	61,950	214,467	(655)	(1,829)	61,295	212,638
12/31/2018	779,339	993,807	(4,134)	(5,963)	775,205	987,843
2018 Total	993,807		(5,963)		987,843	
1/31/2019	679	994,486	(1,819)	(7,782)	(1,139)	986,704
2/28/2019	(24,224)	970,261	(1,727)	(9,509)	(25,951)	960,753
3/31/2019	95,758	1,066,019	(2,480)	(11,989)	93,278	1,054,030
4/30/2019	74,232	1,140,251	(1,710)	(13,699)	72,521	1,126,552
5/31/2019	43,807	1,184,059	(2,423)	(16,123)	41,384	1,167,936
6/30/2019	104,553	1,288,612	(2,274)	(18,397)	102,279	1,270,215
7/31/2019	326,742	1,615,354	(2,894)	(21,290)	323,848	1,594,063
8/31/2019	(5,624)	1,609,729	(2,327)	(23,617)	(7,951)	1,586,112
9/30/2019	321,681	1,931,411	(4,439)	(28,056)	317,242	1,903,355
10/31/2019	277,105	2,208,516	(4,813)	(32,869)	272,292	2,175,647
11/30/2019	1,726,992	3,935,508	(11,487)	(44,356)	1,715,505	3,891,151
12/31/2019	805,484	4,740,992	(10,438)	(54,794)	795,046	4,686,197
2019 Total	3,747,185		(48,831)		3,698,354	
Total All Years	4,740,992		(54,794)		4,686,197	

Date Prepared: 5/26/2020

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Adjustments to Plant in Service
December 31, 2019

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

WP B-2.2f
WP B-3.1f
Witness Responsible:
J.M. Yoder

Poles Towers & Fixures - Account 364
36 Year
Life
(5.19%)

Ohio Office Report - In Service

Month	Gross Capital Expenditure	Cumulative Gross Capital	Depreciation	Cumulative Depreciation	Net Plant	Cumulative Net Plant
1/31/2018	0	0	0	0	0	0
2/28/2018	0	0	0	0	0	0
3/31/2018	0	0	0	0	0	0
4/30/2018	0	0	0	0	0	0
5/31/2018	1,421	1,421	(14)	(14)	1,407	1,407
6/30/2018	317	1,737	(0)	(14)	316	1,723
7/31/2018	16	1,753	(2)	(17)	14	1,737
8/31/2018	26,043	27,796	(283)	(300)	25,760	27,497
9/30/2018	4,292	32,089	(90)	(389)	4,203	31,700
10/31/2018	3,041	35,130	(84)	(473)	2,957	34,656
11/30/2018	9,088	44,218	(182)	(656)	8,906	43,562
12/31/2018	28	44,246	(60)	(716)	(32)	43,530
2018 Total	44,246		(716)		43,530	
1/31/2019	5,735	49,981	(227)	(943)	5,508	49,038
2/28/2019	12,708	62,688	(175)	(1,118)	12,532	61,570
3/31/2019	37,971	100,659	(731)	(1,849)	37,240	98,810
4/30/2019	24,606	125,265	(503)	(2,353)	24,102	122,912
5/31/2019	58,843	184,108	(677)	(3,029)	58,167	181,079
6/30/2019	21,025	205,133	(707)	(3,736)	20,318	201,397
7/31/2019	26,596	231,729	(824)	(4,560)	25,772	227,169
8/31/2019	34,546	266,276	(1,371)	(5,931)	33,175	260,345
9/30/2019	18,062	284,337	(733)	(6,664)	17,328	277,673
10/31/2019	17,246	301,583	(771)	(7,436)	16,474	294,147
11/30/2019	48,548	350,131	(1,282)	(8,718)	47,266	341,413
12/31/2019	249,034	599,165	(4,821)	(13,539)	244,214	585,627
2019 Total	554,919		(12,823)		542,096	
Total All Years	599,165		(13,539)		585,627	

Date Prepared: 5/26/2020

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Adjustments to Plant in Service
December 31, 2019

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

WP B-2.2g
WP B-3.1g
Witness Responsible:
J.M. Yoder

Overhead Conductors, Device - Account 365
32 Year Life
(3.63%)

	Ohio Office Report - In Service					
Month	Gross Capital Expenditure	Cumulative Gross Capital	Depreciation	Cumulative Depreciation	Net Plant	Cumulative Net Plant
1/31/2018	0	0	0	0	0	0
2/28/2018	0	0	0	0	0	0
3/31/2018	0	0	0	0	0	0
4/30/2018	0	0	0	0	0	0
5/31/2018	817	817	(5)	(5)	812	812
6/30/2018	84	901	(2)	(7)	82	894
7/31/2018	2	903	(1)	(8)	1	895
8/31/2018	96,671	97,574	(993)	(1,001)	95,678	96,573
9/30/2018	18,446	116,020	(338)	(1,339)	18,108	114,681
10/31/2018	16,619	132,639	(361)	(1,700)	16,258	130,939
11/30/2018	153,031	285,670	(2,327)	(4,028)	150,703	281,642
12/31/2018	61,013	346,683	(1,304)	(5,332)	59,709	341,351
2018 Total	346,683		(5,332)		341,351	
1/31/2019	34,574	381,257	(1,396)	(6,728)	33,178	374,529
2/28/2019	10,652	391,908	(968)	(7,696)	9,684	384,212
3/31/2019	428,103	820,012	(3,240)	(10,936)	424,864	809,076
4/30/2019	394,751	1,214,763	(4,387)	(15,323)	390,364	1,199,440
5/31/2019	118,101	1,332,864	(2,873)	(18,195)	115,228	1,314,669
6/30/2019	55,465	1,388,329	(2,690)	(20,885)	52,775	1,367,443
7/31/2019	41,122	1,429,451	(2,989)	(23,874)	38,133	1,405,576
8/31/2019	36,018	1,465,469	(3,140)	(27,015)	32,877	1,438,454
9/30/2019	(70,621)	1,394,848	806	(26,209)	(69,815)	1,368,639
10/31/2019	20,625	1,415,473	(2,469)	(28,678)	18,156	1,386,795
11/30/2019	46,534	1,462,007	(2,885)	(31,564)	43,649	1,430,443
12/31/2019	363,384	1,825,391	(8,053)	(39,617)	355,331	1,785,774
2019 Total	1,478,708		(34,285)		1,444,423	
Total All Years	1,825,391		(39,617)		1,785,774	

Date Prepared: 5/26/2020

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Adjustments to Plant in Service
December 31, 2019

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

WP B-2.2h
WP B-3.1h
Witness Responsible:
J.M. Yoder

Line Transformers - Account 366
64 Year
Life
(1.56%)

	Ohio Office Report - In Service					
Month	Gross Capital Expenditure	Cumulative Gross Capital	Depreciation	Cumulative Depreciation	Net Plant	Cumulative Net Plant
1/31/2018	0	0	0	0	0	0
2/28/2018	0	0	0	0	0	0
3/31/2018	0	0	0	0	0	0
4/30/2018	0	0	0	0	0	0
5/31/2018	0	0	0	0	0	0
6/30/2018	0	0	0	0	0	0
7/31/2018	0	0	0	0	0	0
8/31/2018	17,479	17,479	(86)	(86)	17,393	17,393
9/30/2018	2,661	20,140	(26)	(112)	2,636	20,029
10/31/2018	2,350	22,490	(27)	(139)	2,323	22,352
11/30/2018	1,136	23,627	(22)	(160)	1,115	23,467
12/31/2018	(2,019)	21,608	0	(160)	(2,019)	21,448
2018 Total	21,608		(160)		21,448	
1/31/2019	2,933	24,541	(52)	(212)	2,882	24,329
2/28/2019	1,854	26,395	(25)	(237)	1,829	26,158
3/31/2019	10,095	36,490	(140)	(376)	9,955	36,114
4/30/2019	2,551	39,041	(65)	(442)	2,486	38,599
5/31/2019	53,407	92,448	(210)	(651)	53,198	91,797
6/30/2019	20,462	112,910	(172)	(823)	20,290	112,087
7/31/2019	29,845	142,755	(257)	(1,081)	29,587	141,674
8/31/2019	21,458	164,212	(288)	(1,369)	21,169	162,843
9/30/2019	25,085	189,297	(268)	(1,637)	24,817	187,660
10/31/2019	20,641	209,938	(272)	(1,909)	20,369	208,029
11/30/2019	42,490	252,428	(445)	(2,353)	42,045	250,074
12/31/2019	229,289	481,716	(1,909)	(4,263)	227,379	477,454
2019 Total	460,109		(4,103)		456,006	
Total All Years	481,716		(4,263)		477,454	

Date Prepared: 5/26/2020

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Adjustments to Plant in Service
December 31, 2019

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

WP B-2.2i
WP B-3.1i
Witness Responsible:
J.M. Yoder

Underground Conduit - Account 367
43 Year
Life
(2.60%)

	Ohio Office Report - In Service					
Month	Gross Capital Expenditure	Cumulative Gross Capital	Depreciation	Cumulative Depreciation	Net Plant	Cumulative Net Plant
1/31/2018	0	0	0	0	0	0
2/28/2018	0	0	0	0	0	0
3/31/2018	0	0	0	0	0	0
4/30/2018	0	0	0	0	0	0
5/31/2018	0	0	0	0	0	0
6/30/2018	0	0	0	0	0	0
7/31/2018	0	0	0	0	0	0
8/31/2018	0	0	0	0	0	0
9/30/2018	6	6	(0)	(0)	6	6
10/31/2018	1	7	(0)	(0)	1	7
11/30/2018	0	7	(0)	(0)	0	7
12/31/2018	61	68	(1)	(1)	60	68
2018 Total	68		(1)		68	
1/31/2019	0	68	(0)	(1)	(0)	67
2/28/2019	0	68	(0)	(1)	(0)	67
3/31/2019	0	68	(0)	(1)	(0)	67
4/30/2019	0	68	(0)	(1)	(0)	67
5/31/2019	0	68	(0)	(1)	(0)	67
6/30/2019	0	68	(0)	(2)	(0)	67
7/31/2019	263	332	(2)	(4)	261	328
8/31/2019	21	352	(1)	(4)	20	348
9/30/2019	0	352	(0)	(5)	(0)	348
10/31/2019	(0)	352	(0)	(5)	(0)	347
11/30/2019	0	352	(0)	(5)	(0)	347
12/31/2019	0	352	(0)	(6)	(0)	346
2019 Total	284		(5)		279	
Total All Years	352		(6)		346	

Date Prepared: 5/26/2020

OHIO POWER COMPANY
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December 31, 2019

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

WP B-2.2j
WP B-3.1j
Witness Responsible:
J.M. Yoder

Line Transformers - Account 368

30 Year
Life (3.80%

	Ohio Office Report - In Service					
Month	Gross Capital Expenditure	Cumulative Gross Capital	Depreciation	Cumulative Depreciation	Net Plant	Cumulative Net Plant
1/31/2018	0	0	0	0	0	0
2/28/2018	0	0	0	0	0	0
3/31/2018	0	0	0	0	0	0
4/30/2018	0	0	0	0	0	0
5/31/2018	963	963	(6)	(6)	958	958
6/30/2018	72	1,036	(3)	(8)	69	1,027
7/31/2018	(2)	1,034	(1)	(10)	(3)	1,024
8/31/2018	145,546	146,580	(1,584)	(1,594)	143,962	144,986
9/30/2018	27,221	173,801	(535)	(2,129)	26,687	171,673
10/31/2018	20,120	193,921	(513)	(2,642)	19,607	191,280
11/30/2018	7,366	201,287	(378)	(3,020)	6,988	198,267
12/31/2018	(26,103)	175,184	150	(2,870)	(25,953)	172,314
2018 Total	175,184		(2,870)		172,314	
1/31/2019	(14,984)	160,201	(144)	(3,014)	(15,128)	157,186
2/28/2019	95,905	256,105	(692)	(3,706)	95,213	252,399
3/31/2019	11,469	267,574	(576)	(4,282)	10,893	263,292
4/30/2019	31,804	299,378	(713)	(4,995)	31,091	294,383
5/31/2019	289,038	588,416	(2,540)	(7,535)	286,498	580,881
6/30/2019	48,102	636,518	(1,311)	(8,846)	46,791	627,672
7/31/2019	85,774	722,292	(1,857)	(10,703)	83,917	711,589
8/31/2019	47,024	769,316	(1,674)	(12,377)	45,350	756,939
9/30/2019	82,506	851,821	(2,234)	(14,611)	80,272	837,210
10/31/2019	62,116	913,937	(2,184)	(16,795)	59,932	897,142
11/30/2019	163,441	1,077,378	(3,870)	(20,666)	159,570	1,056,713
12/31/2019	666,925	1,744,304	(12,541)	(33,207)	654,384	1,711,096
2019 Total	1,569,119		(30,337)		1,538,782	
Total All Years	1,744,304		(33,207)		1,711,096	

Date Prepared: 5/26/2020

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
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Data: 1 MOS Actual & 11 MOS Estimated
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Work Paper Reference No(s):

WP B-2.2k
WP B-3.1k
Witness Responsible:
J.M. Yoder

Services - Account 369
41 Year
Life
(3.27%)

	Ohio Office Report - In Service					
Month	Gross Capital Expenditure	Cumulative Gross Capital	Depreciation	Cumulative Depreciation	Net Plant	Cumulative Net Plant
1/31/2018	0	0	0	0	0	0
2/28/2018	0	0	0	0	0	0
3/31/2018	0	0	0	0	0	0
4/30/2018	0	0	0	0	0	0
5/31/2018	0	0	0	0	0	0
6/30/2018	147	147	(1)	(1)	146	146
7/31/2018	392	539	(2)	(3)	390	536
8/31/2018	48	587	(1)	(4)	47	583
9/30/2018	0	587	(1)	(4)	(1)	583
10/31/2018	0	587	(1)	(5)	(1)	582
11/30/2018	0	587	(1)	(6)	(1)	582
12/31/2018	0	587	(1)	(6)	(1)	581
2018 Total	587		(6)		581	
1/31/2019	0	587	(1)	(7)	(1)	580
2/28/2019	0	587	(1)	(8)	(1)	579
3/31/2019	0	587	(1)	(9)	(1)	578
4/30/2019	0	587	(1)	(10)	(1)	577
5/31/2019	0	587	(1)	(11)	(1)	576
6/30/2019	0	587	(1)	(12)	(1)	575
7/31/2019	0	587	(1)	(13)	(1)	574
8/31/2019	0	587	(1)	(14)	(1)	573
9/30/2019	0	587	(1)	(15)	(1)	572
10/31/2019	0	587	(1)	(16)	(1)	571
11/30/2019	61	649	(2)	(18)	60	631
12/31/2019	304	953	(4)	(22)	300	931
2019 Total	366		(16)		350	
Total All Years	953		(22)		931	

Date Prepared: 5/26/2020

OHIO POWER COMPANY
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Work Paper Reference No(s):

WP B-2.2l
WP B-3.1l
Witness Responsible:
J.M. Yoder

Meters - Account - 370
27 Year
Life
(4.07%)

Ohio Office Report - In Service

Month	Gross Capital Expenditure	Cumulative Gross Capital	Depreciation	Cumulative Depreciation	Net Plant	Cumulative Net Plant
1/31/2018	0	0	0	0	0	0
2/28/2018	0	0	0	0	0	0
3/31/2018	0	0	0	0	0	0
4/30/2018	0	0	0	0	0	0
5/31/2018	0	0	0	0	0	0
6/30/2018	0	0	0	0	0	0
7/31/2018	0	0	0	0	0	0
8/31/2018	7,193	7,193	(92)	(92)	7,102	7,102
9/30/2018	902	8,096	96	4	999	8,100
10/31/2018	583	8,679	13	17	596	8,697
11/30/2018	592	9,271	13	30	604	9,301
12/31/2018	(1,286)	7,985	7	37	(1,279)	8,022
2018 Total	7,985		37		8,022	
1/31/2019	2,325	10,310	34	71	2,359	10,381
2/28/2019	1,956	12,266	65	136	2,021	12,402
3/31/2019	1,153	13,419	59	195	1,212	13,614
4/30/2019	2,071	15,491	61	256	2,133	15,747
5/31/2019	19,195	34,686	159	415	19,355	35,102
6/30/2019	2,775	37,461	155	570	2,930	38,031
7/31/2019	5,901	43,362	257	827	6,158	44,190
8/31/2019	7,742	51,104	398	1,226	8,141	52,330
9/30/2019	474	51,579	272	1,498	746	53,077
10/31/2019	14	51,592	177	1,675	191	53,268
11/30/2019	1,053	52,646	29	1,704	1,082	54,350
12/31/2019	3,035	55,680	119	1,823	3,153	57,503
2019 Total	47,695		1,786		49,481	
Total All Years	55,680		1,823		57,503	

Date Prepared: 5/26/2020

OHIO POWER COMPANY
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Work Paper Reference No(s):

WP B-2.2m
WP B-3.1m
Witness Responsible:
J.M. Yoder

Capital - AMI Meters - In Service Account 370.16

5 Year Life
(20%)

	Ohio Office Report - In Service					
Month	Gross Capital Expenditure	Cumulative Gross Capital	Depreciation	Cumulative Depreciation	Net Plant	Cumulative Net Plant
1/31/2017	0	0	0	0	0	0
2/28/2017	0	0	0	0	0	0
3/31/2017	0	0	0	0	0	0
4/30/2017	0	0	0	0	0	0
5/31/2017	0	0	0	0	0	0
6/30/2017	0	0	0	0	0	0
7/31/2017	0	0	0	0	0	0
8/31/2017	0	0	0	0	0	0
9/30/2017	0	0	0	0	0	0
10/31/2017	0	0	0	0	0	0
11/30/2017	0	0	0	0	0	0
12/31/2017	0	0	0	0	0	0
2017 Total						
1/31/2018	0	0	0	0	0	0
2/28/2018	0	0	0	0	0	0
3/31/2018	0	0	0	0	0	0
4/30/2018	0	0	0	0	0	0
5/31/2018	0	0	0	0	0	0
6/30/2018	0	0	0	0	0	0
7/31/2018	0	0	0	0	0	0
8/31/2018	0	0	0	0	0	0
9/30/2018	0	0	0	0	0	0
10/31/2018	0	0	0	0	0	0
11/30/2018	0	0	0	0	0	0
12/31/2018	0	0	0	0	0	0
2018 Total						
Total All Years	-		-		-	

Date Prepared: 5/26/2020

OHIO POWER COMPANY
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Work Paper Reference No(s):

WP B-2.2n
WP B-3.1n
Witness Responsible:
J.M. Yoder

Capital - AMI Meters - In Service Account 370.16

Capital - 22,000 AMI Meters 15 Year Life (8.20%)

	Ohio Office Report - In Service					
Month	Gross Capital Expenditure	Gross Capital	Depreciation	Depreciation	Net Plant	Net Plant
1/31/2017	0	0	0	0	0	0
2/28/2017	0	0	0	0	0	0
3/31/2017	0	0	0	0	0	0
4/30/2017	5,968,851	5,968,851	(4,132,240)	(4,132,240)	1,836,611	1,836,611
5/31/2017	7,517	5,976,368	(40,916)	(4,173,155)	(33,399)	1,803,212
6/30/2017	10,080,136	16,056,503	(254,684)	(4,427,840)	9,825,451	11,628,664
7/31/2017	2,211,180	18,267,683	(132,697)	(4,560,536)	2,078,483	13,707,147
8/31/2017	259,949	18,527,632	(93,913)	(4,654,450)	166,036	13,873,183
9/30/2017	3,421,407	21,949,040	(198,207)	(4,852,657)	3,223,200	17,096,383
10/31/2017	2,147,086	24,096,125	(178,511)	(5,031,168)	1,968,574	19,064,957
11/30/2017	620,648	24,716,774	(134,652)	(5,165,820)	485,996	19,550,953
12/31/2017	1,094,915	25,811,689	(161,267)	(5,327,087)	933,648	20,484,602
2017 Total	25,811,689	161,370,665	(5,327,087)	(42,324,954)	20,484,602	
1/31/2018	195,189	26,006,878	(193,789)	(5,520,876)	1,400	20,486,002
2/28/2018	135,871	26,142,749	(197,252)	(5,718,128)	(61,381)	20,424,621
3/31/2018	3,647,640	29,790,389	(236,389)	(5,954,517)	3,411,251	23,835,872
4/30/2018	4,832,815	34,623,204	(293,865)	(6,248,382)	4,538,949	28,374,822
5/31/2018	7,575,022	42,198,226	(366,147)	(6,614,529)	7,208,875	35,583,697
6/30/2018	4,839,798	47,038,024	(120,188)	(6,734,717)	4,719,610	40,303,306
7/31/2018	13,396,162	60,434,186	(535,519)	(7,270,237)	12,860,643	53,163,949
8/31/2018	6,369,471	66,803,657	(449,302)	(7,719,539)	5,920,169	59,084,118
9/30/2018	8,131,221	74,934,878	(536,800)	(8,256,339)	7,594,421	66,678,539
10/31/2018	10,793,822	85,728,699	(664,200)	(8,920,538)	10,129,622	76,808,161
11/30/2018	10,622,801	96,351,500	(723,333)	(9,643,872)	9,899,468	86,707,629
12/31/2018	17,964,266	114,315,766	(183,447)	(9,827,319)	17,780,818	104,488,447
2018 Total	88,504,077		(4,500,232)		84,003,845	

Date Prepared: 5/26/2020

OHIO POWER COMPANY
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WP B-2.2o
WP B-3.1o
Witness Responsible:
J.M. Yoder

1/31/2019	(346,197)	113,969,569	(655,778)	(10,483,097)	(1,001,974)	103,486,473
2/28/2019	4,920,879	118,890,448	(824,737)	(11,307,834)	4,096,141	107,582,614
3/31/2019	15,727,460	134,617,908	(2,421,993)	(13,729,827)	13,305,467	120,888,081
4/30/2019	6,450,622	141,068,530	(752,193)	(14,482,020)	5,698,429	126,586,510
5/31/2019	1,904,527	142,973,056	(661,772)	(15,143,791)	1,242,755	127,829,265
6/30/2019	3,583,570	146,556,626	(608,186)	(15,751,977)	2,975,384	130,804,650
7/31/2019	2,261,068	148,817,695	(755,367)	(16,507,344)	1,505,701	132,310,351
8/31/2019	1,910,418	150,728,112	(1,007,595)	(17,514,939)	902,823	133,213,174
9/30/2019	1,643,399	152,371,512	(791,986)	(18,306,925)	851,413	134,064,586
10/31/2019	1,814,442	154,185,954	(812,734)	(19,119,659)	1,001,708	135,066,294
11/30/2019	2,819,579	157,005,533	(847,388)	(19,967,047)	1,972,192	137,038,486
12/31/2019	905,599	157,911,132	(851,646)	(20,818,693)	53,953	137,092,440
2019 Total	43,595,366		(10,991,374)		32,603,992	
Total All Years	157,911,132		(20,818,693)		137,092,440	

Capital - AMI Meters - In Service Account 370.16
30 Year
Life
(2.90%)

	Ohio Office Report - In Service					
Month	Gross Capital Expenditure	Cumulative Gross Capital	Depreciation	Cumulative Depreciation	Net Plant	Cumulative Net Plant
1/31/2017	0	0	0	0	0	0
2/28/2017	0	0	0	0	0	0
3/31/2017	0	0	0	0	0	0
4/30/2017	0	0	0	0	0	0
5/31/2017	0	0	0	0	0	0
6/30/2017	0	0	0	0	0	0
7/31/2017	0	0	0	0	0	0
8/31/2017	0	0	0	0	0	0
9/30/2017	0	0	0	0	0	0
10/31/2017	0	0	0	0	0	0
11/30/2017	0	0	0	0	0	0
12/31/2017	0	0	0	0	0	0
2017 Total						

Date Prepared: 5/26/2020

OHIO POWER COMPANY
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WP B-2.2p
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Witness Responsible:
J.M. Yoder

1/31/2018	0	0	0	0	0	0
2/28/2018	0	0	0	0	0	0
3/31/2018	0	0	0	0	0	0
4/30/2018	0	0	0	0	0	0
5/31/2018	0	0	0	0	0	0
6/30/2018	0	0	0	0	0	0
7/31/2018	0	0	0	0	0	0
8/31/2018	0	0	0	0	0	0
9/30/2018	0	0	0	0	0	0
10/31/2018	0	0	0	0	0	0
11/30/2018	0	0	0	0	0	0
12/31/2018	0	0	0	0	0	0
2018 Total						
Total All Years	-		-		-	

Street Lghtng & Signal Sys Total - 373.00
20 Year
Life
(6.20%)

	Ohio Office Report - In Service					
Month	Gross Capital Expenditure					
1/31/2019	0	0	0	0	0	0
2/28/2019	0	0	0	0	0	0
3/31/2019	19	19	(0)	(0)	19	19
4/30/2019	4	23	(0)	(0)	4	23
5/31/2019	16	39	(0)	(0)	16	39
6/30/2019	1	40	(0)	(1)	1	40
7/31/2019	0	41	(0)	(1)	0	40
8/31/2019	12	53	(0)	(1)	12	52
9/30/2019	3	56	(0)	(1)	2	55
10/31/2019	0	56	(0)	(1)	(0)	55
11/30/2019	0	56	(0)	(1)	(0)	54
12/31/2019	1	57	(0)	(1)	1	55
2019 Total	57		(1)		55	
Total All Years	57		(1)		55	

Date Prepared: 5/26/2020

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Adjustments to Plant in Service
December 31, 2019

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

WP B-2.2q
WP B-3.1q
Witness Responsible:
J.M. Yoder

Office Furniture & Equip - Account 391
30 Year
Life
(3.33%)

	Ohio Office Report - In Service					
Month	Gross Capital Expenditure	Cumulative Gross Capital	Depreciation	Cumulative Depreciation	Net Plant	Cumulative Net Plant
1/31/2018	0	0	0	0	0	0
2/28/2018	0	0	0	0	0	0
3/31/2018	0	0	0	0	0	0
4/30/2018	0	0	0	0	0	0
5/31/2018	0	0	0	0	0	0
6/30/2018	0	0	0	0	0	0
7/31/2018	0	0	0	0	0	0
8/31/2018	112,942	112,942	0	0	112,942	112,942
9/30/2018	0	112,942	0	0	0	112,942
10/31/2018	0	112,942	0	0	0	112,942
11/30/2018	29,212	142,153	(2,263)	(2,263)	26,949	139,891
12/31/2018	0	142,153	(213)	(2,476)	(213)	139,677
2018 Total	142,153		(2,476)		139,677	
1/31/2019	0	142,153	(431)	(2,907)	(431)	139,247
2/28/2019	0	142,153	(435)	(3,342)	(435)	138,812
3/31/2019	0	142,153	(439)	(3,781)	(439)	138,373
4/30/2019	0	142,153	(442)	(4,223)	(442)	137,930
5/31/2019	0	142,153	(443)	(4,666)	(443)	137,487
6/30/2019	0	142,153	(446)	(5,112)	(446)	137,041
7/31/2019	0	142,153	(450)	(5,562)	(450)	136,591
8/31/2019	0	142,153	(451)	(6,013)	(451)	136,140
9/30/2019	0	142,153	(454)	(6,467)	(454)	135,686
10/31/2019	0	142,153	(453)	(6,920)	(453)	135,233
11/30/2019	0	142,153	(449)	(7,369)	(449)	134,784
12/31/2019	0	142,153	(445)	(7,814)	(445)	134,339
2019 Total	-		(5,338)		(5,338)	
Total All Years	142,153		(7,814)		134,339	

Date Prepared: 5/26/2020

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Adjustments to Plant in Service
December 31, 2019

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

WP B-2.2r
WP B-3.1r
Witness Responsible:
J.M. Yoder

Communication Equipment - Account 397
35 Year
Life
(2.86%)

Ohio Office Report - In Service

Month	Gross Capital Expenditure	Cumulative Gross Capital	Depreciation	Cumulative Depreciation	Net Plant	Cumulative Net Plant
1/31/2018	0	0	0	0	0	0
2/28/2018	0	0	0	0	0	0
3/31/2018	0	0	0	0	0	0
4/30/2018	0	0	0	0	0	0
5/31/2018	0	0	0	0	0	0
6/30/2018	0	0	0	0	0	0
7/31/2018	0	0	0	0	0	0
8/31/2018	77,087	77,087	(733)	(733)	76,354	76,354
9/30/2018	24,945	102,032	(359)	(1,092)	24,586	100,940
10/31/2018	83,341	185,373	(1,112)	(2,203)	82,230	183,170
11/30/2018	56,284	241,657	(953)	(3,156)	55,331	238,501
12/31/2018	367,292	608,949	(5,518)	(8,674)	361,774	600,275
2018 Total	608,949		(8,674)		600,275	
1/31/2019	1,804	610,753	(1,468)	(10,142)	336	600,611
2/28/2019	(9,326)	601,427	(1,047)	(11,189)	(10,373)	590,238
3/31/2019	69,855	671,281	(1,899)	(13,088)	67,955	658,194
4/30/2019	124,006	795,287	(2,188)	(15,275)	121,818	780,012
5/31/2019	19,845	815,132	(1,812)	(17,087)	18,033	798,045
6/30/2019	3,036	818,168	(1,693)	(18,781)	1,343	799,388
7/31/2019	72,054	890,222	(2,100)	(20,881)	69,954	869,342
8/31/2019	129,762	1,019,984	(2,485)	(23,365)	127,278	996,619
9/30/2019	88,397	1,108,381	(2,804)	(26,170)	85,592	1,082,211
10/31/2019	147,023	1,255,404	(3,710)	(29,879)	143,313	1,225,524
11/30/2019	446,281	1,701,685	(7,949)	(37,828)	438,333	1,663,857
12/31/2019	254,468	1,956,153	(6,265)	(44,093)	248,203	1,912,060
2019 Total	1,347,204		(35,419)		1,311,784	
Total All Years	1,956,153		(44,093)		1,912,060	

Date Prepared: 5/26/2020

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Adjustments to Plant in Service
December 31, 2019

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

WP B-2.2s
WP B-3.1s
Witness Responsible:
J.M. Yoder

Communication Equipment - Account 397.16
15 Year
Life
(6.67%)

	Ohio Office Report - In Service					
Month	Gross Capital Expenditure	Cumulative Gross Capital	Depreciation	Cumulative Depreciation	Net Plant	Cumulative Net Plant
1/31/2018	0	0	0	0	0	0
2/28/2018	0	0	0	0	0	0
3/31/2018	0	0	0	0	0	0
4/30/2018	0	0	0	0	0	0
5/31/2018	0	0	0	0	0	0
6/30/2018	0	0	0	0	0	0
7/31/2018	0	0	0	0	0	0
8/31/2018	0	0	0	0	0	0
9/30/2018	0	0	0	0	0	0
10/31/2018	0	0	0	0	0	0
11/30/2018	0	0	0	0	0	0
12/31/2018	232,172	232,172	(8,811)	(8,811)	223,360	223,360
2018 Total	232,172		(8,811)		223,360	
1/31/2019	16,512	248,684	(1,929)	(10,740)	14,584	237,944
2/28/2019	7,646	256,331	(1,877)	(12,617)	5,770	243,714
3/31/2019	10,633	266,964	(2,202)	(14,818)	8,432	252,146
4/30/2019	2,299	269,263	(2,048)	(16,867)	251	252,397
5/31/2019	6,442	275,706	(2,188)	(19,055)	4,254	256,651
6/30/2019	114,751	390,456	(4,118)	(23,172)	110,633	367,284
7/31/2019	9,551	400,007	(2,664)	(25,836)	6,887	374,171
8/31/2019	123,687	523,694	(5,458)	(31,295)	118,228	492,399
9/30/2019	16,641	540,335	(3,422)	(34,717)	13,219	505,618
10/31/2019	11,957	552,292	(3,381)	(38,098)	8,576	514,194
11/30/2019	39,148	591,441	(4,370)	(42,468)	34,778	548,973
12/31/2019	26,591	618,032	(4,163)	(46,631)	22,428	571,401
2019 Total	385,860		(37,819)		348,041	
Total All Years	618,032		(46,631)		571,401	

2019 Total	1,352,660.12	(114,213.54)	1,238,446.58
Total All Years	1,354,959.31	(116,261.90)	1,238,697.41

Ohio Power Company
Case No. 20-585-EL-AIR
Gross Additions, Retirements and Transfers
From 8/31/2010 to 12/31/19

Date Prepared: 5/26/2020

Data: _X_Actual ___Estimated
Type of Filing: _X_Original ___Updated ___Revised
Work Papers Reference No(s):

WP B-2.3a Merge
Witness:
J.M. Yoder

Accts	8/31/2010 Balance	4 Months end 12/2010 additions	retirements	transfers	2011 additions	2011 retirements	2011 transfers
301	5,584	-	-	-	-	-	-
302	708,047	-	-	-	-	-	-
303	149,270,531	5,601,812	(28,070,031)	-	17,782,265	(13,890,662)	-
360	49,604,541	61	-	(1,178,490)	1,218,949	(26,813)	140,128
361	18,783,307	809	(6,654)	(710)	1,224,483	(21,054)	462,884
362	477,503,656	9,915,214	(908,865)	210,533	25,673,663	(4,464,459)	(916,512)
363	5,062,199	-	-	-	-	-	-
364	557,277,857	7,822,198	(1,412,404)	23,472	22,179,577	(3,835,570)	55,847
365	522,584,958	19,509,583	(2,571,569)	19,301	32,430,939	(7,535,806)	44,451
366	146,012,583	2,693,482	(26,345)	(126,117)	8,976,888	(217,373)	817,468
367	465,379,069	5,906,007	(461,390)	(51,142)	20,871,926	(2,131,419)	-
368	622,812,308	8,663,361	(4,184,365)	-	25,462,029	(9,661,544)	1,753
369	271,456,912	4,564,338	(969,051)	-	10,405,913	(2,831,796)	-
370	143,240,133	2,884,038	(2,653,039)	-	11,712,937	(8,391,048)	-
370.16	7,931,795	305,638	-	-	734,193	-	-
371	48,002,028	948,468	(523,767)	-	1,888,798	(1,471,232)	-
372	103,793	-	-	-	-	-	-
373	33,718,140	282,906	(286,879)	-	1,112,532	(889,328)	-
389	8,567,976	(352,526)	-	-	-	-	-
390	126,335,623	3,781	(31,204)	-	2,131,214	(298,032)	27,028
391	8,542,194	31,967	(27,983)	(12,583)	24,764	(479,451)	-
392	77,801	(1,079)	(5,568)	-	-	(509)	-
393	571,663	-	-	-	46,896	-	-
394	26,877,551	792,023	(169,924)	-	2,328,182	(271,489)	-
395	1,202,274	-	-	-	8,072	-	-
396	633,681	-	-	-	-	-	-
397	48,453,640	1,719,280	(3,167,771)	-	566,784	(69,498)	-
397.16	2,126,328	-	-	-			
398	3,681,483	36,774	(32,665)	(45,437)	247,254	(123,848)	-
399	14,273,536	-	-	-	(435,284)	(13,256,781)	-
399.1	298,648	-	-	-	-	-	-

Source: Company's property records.

Ohio Power Company
Case No. 20-585-EL-AIR
Gross Additions, Retirements and Transfers
From 8/31/2010 to 12/31/19

Date Prepared: 5/26/2020

Data: _X_Actual ___Estimated
Type of Filing: _X_Original ___Updated ___Revised
Work Papers Reference No(s):

WP B-2.3b Merge
Witness:
J.M. Yoder

2012 additions	2012 retirements	2012 transfers	2013 additions	2013 retirements	2013 transfers	2014 additions	2014 retirements	2014 transfers
-	-	-	-	-	(840)	-	-	-
-	-	-	-	-	(66,769)	-	-	-
30,814,913	(22,621,907)	-	37,490,194	(28,096,051)	(63,311,986)	24,901,406	(2,331,566)	-
2,350,183	-	(212,509)	3,644,338	-	86,417	2,143,778	-	-
23,507	(161)	-	5,767	(187)	-	34,607	(56,901)	(17,323)
30,247,252	(3,189,578)	(6,078)	28,110,451	(2,733,012)	279,664	36,860,905	(3,438,764)	1,598,730
-	-	-	7,727	-	-	-	-	-
20,629,161	(5,397,831)	(75)	33,722,532	(5,042,471)	-	35,451,543	(7,310,565)	17,323
47,134,773	(10,996,779)	6,155	34,643,623	(9,888,299)	(232,763)	59,566,915	(12,247,300)	-
19,138,085	(201,805)	-	14,434,805	(1,139,599)	-	14,822,036	(79,206)	-
32,064,755	(3,949,467)	-	21,208,271	(3,907,008)	-	40,154,859	(7,738,933)	-
29,002,431	(10,562,523)	-	41,968,299	(11,670,728)	(1,753)	37,008,479	(12,576,219)	-
11,855,540	(2,517,741)	(48,490)	17,957,162	(2,108,291)	-	9,712,848	(2,252,627)	-
23,043,564	(13,162,975)	467,373	5,695,801	(16,699,694)	-	33,397,314	(16,012,071)	(1,614,943)
8,862,409	(469,931)	(467,373)	1,413,980	(396,496)	-	2,732,803	(347,148)	-
3,261,782	(1,604,289)	-	4,565,136	(1,479,773)	-	2,332,425	(1,587,164)	-
-	-	-	-	-	-	-	-	-
2,949,779	(1,018,976)	-	3,192,075	(800,993)	-	1,229,477	(748,998)	-
-	-	352,526	-	-	(218,442)	-	-	-
2,161,047	(482,630)	(2,951)	891,060	(294,195)	(277,416)	2,464,766	(1,503,211)	(40,274)
16,621	-	(7,321)	565,271	-	(1,517,439)	1,383,292	(343,706)	-
-	-	-	2,028	-	(59,942)	-	-	-
13,047	-	-	(4,914)	-	(184,341)	119,395	-	-
2,827,638	-	-	2,324,024	-	(755,129)	1,154,331	(2)	-
-	(40,139)	(74,293)	-	(26,444)	(685,001)	-	(23,722)	-
-	(11,353)	-	-	-	(611,908)	-	(3,652)	-
7,661,323	-	-	865,085	(1)	(1,098,271)	450,870	-	-
-	-	48,490	-	-	-	3,478,645	-	-
311,825	(26,090)	74,293	83,416	(15,254)	(686,317)	512,364	(6,222)	-
(56,461)	-	-	(38,739)	-	(486,271)	-	-	-
7,393	-	-	157,958	(8,992)	-	12,516	(3,120)	-

Source: Company's property records.

Ohio Power Company
Case No. 20-585-EL-AIR
Gross Additions, Retirements and Transfers
From 8/31/2010 to 12/31/19

Date Prepared: 5/26/2020

Data: _X_Actual ___Estimated
Type of Filing: _X_Original ___Updated ___Revised
Work Papers Reference No(s):

WP B-2.3c Merge
Witness:
J.M. Yoder

2015 additions	2015 retirements	2015 transfers	2016 additions	2016 retirements	2016 transfers	2017 additions	2017 retirements	2017 transfers
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
24,801,269	(49,326,108)	-	32,075,840	(9,870,292)	(500,000)	39,782,537	(6,304,459)	-
3,795,037	(10)	(2,060,464)	1,863,895	-	262,942	755,956	-	(492,576)
136,938	(211,833)	(64,852)	282,851	(23,662)	1,296	2,180,069	(107,025)	-
48,744,642	(4,487,875)	-	33,817,769	(3,668,217)	-	32,184,626	(3,772,994)	40,513
-	-	-	-	-	-	47,440	-	-
41,410,694	(8,665,561)	-	36,672,356	(10,174,643)	-	34,058,147	(10,004,781)	(276,198)
54,671,826	(14,378,716)	-	38,452,139	(12,858,334)	-	39,392,089	(11,174,002)	(492,769)
17,978,245	(147,282)	(3,905)	23,310,993	(89,715)	-	15,478,750	(213,409)	1,376
39,941,954	(6,627,121)	3,905	39,422,294	(7,621,908)	-	28,801,690	(3,562,128)	(1,376)
35,693,203	(16,869,106)	-	35,608,967	(15,100,610)	-	33,258,034	(17,870,278)	963,959
8,005,788	(2,331,967)	-	8,160,908	(2,983,125)	-	8,950,834	(2,811,784)	133,556
16,896,882	(12,160,658)	-	6,056,411	(2,436,175)	993,379	3,364,458	(3,194,267)	(60,322)
238,021	(674,096)	-	2,224,750	(879,982)	(993,379)	20,594,895	(563,880)	60,322
2,353,720	(2,074,132)	-	2,440,324	(2,222,519)	-	4,612,258	(1,502,916)	-
-	(726)	-	-	-	-	-	-	-
1,629,733	(651,383)	-	1,227,225	(1,047,554)	-	1,124,274	(828,200)	-
2,186,496	-	2,058,452	-	-	25,274	-	-	607,895
32,659,930	(1,407,990)	(3,907)	3,021,099	(818,707)	278,085	14,420,837	(4,094,547)	58,002
569,602	(40,870)	-	198,560	(113,293)	500,000	3,973,608	(46,758)	-
-	-	-	115,558	-	-	-	-	-
14,553	-	-	237,691	-	-	159,827	-	-
3,918,801	(201,630)	-	1,922,408	(298,994)	-	1,236,452	(410,836)	-
-	(10,268)	-	109,089	(11,547)	-	-	(84,257)	-
-	-	-	-	-	-	-	-	-
1,150,219	(15)	-	7,890,610	-	-	7,826,027	-	1,038
-	-	-	-	(44,156)	-	-	(3,591,106)	-
102,980	(17,126)	-	379,316	(11,220)	(142,925)	163,380	(6,307)	3,150
-	-	-	-	-	-	-	-	-
-	-	-	148,803	-	-	-	-	-

Source: Company's property records.

Ohio Power Company
Case No. 20-585-EL-AIR
Gross Additions, Retirements and Transfers
From 8/31/2010 to 12/31/19

Date Prepared: 5/26/2020

Data: _X_Actual ___Estimated
Type of Filing: _X_Original ___Updated ___Revised
Work Papers Reference No(s):

WP B-2.3d Merge
Witness:
J.M. Yoder

2018 additions	2018 retirements	2018 transfers	2019 additions	2019 retirements	2019 transfers	9/2010 through 12/2019 additions	9/2010 through 12/2019 retirements	9/2010 through 12/2019 transfers
-	-	-	-	-	-	-	-	(840)
-	-	-	-	-	-	-	-	(66,769)
38,648,302	(17,190,720)	-	54,257,705	(21,990,619)	-	306,156,243	(199,692,415)	(63,811,986)
3,055,664	-	58,552	4,574,530	(59)	-	23,402,391	(26,882)	(3,396,000)
6,721,145	(66,797)	-	15,571,785	(114,328)	-	26,181,961	(608,602)	381,295
93,612,287	(5,138,062)	264,168	108,925,885	(7,990,543)	(140,725)	448,092,694	(39,792,369)	1,330,293
-	-	-	-	-	-	55,167	-	-
32,947,565	(8,859,732)	9,760	43,300,537	(8,746,672)	-	308,194,310	(69,450,230)	(169,871)
53,943,011	(12,041,764)	(152,457)	99,037,547	(12,044,249)	-	478,782,445	(105,736,818)	(808,082)
26,388,505	(187,796)	-	46,758,909	(71,428)	-	189,980,698	(2,373,958)	688,822
34,504,742	(4,531,489)	19,421	48,690,514	(4,122,614)	-	311,567,012	(44,653,477)	(29,192)
51,576,366	(13,738,395)	-	56,189,008	(16,140,044)	140,725	354,430,177	(128,373,812)	1,104,684
8,113,435	(2,408,490)	-	9,606,553	(2,610,422)	-	97,333,319	(23,825,294)	85,066
2,952,697	(42,241,411)	-	2,550,739	(39,566,722)	-	108,554,841	(156,518,060)	(214,513)
80,463,795	(460,468)	-	47,291,103	(1,039,342)	-	164,861,587	(4,831,343)	(1,400,430)
2,225,341	(1,623,504)	-	2,265,020	(1,576,054)	-	26,893,272	(15,665,350)	-
-	-	-	-	-	-	-	(726)	-
1,192,247	(680,541)	-	1,193,534	(746,814)	-	15,133,782	(7,699,666)	-
447,815	-	(43,408)	-	-	-	2,281,785	-	2,782,297
19,076,019	(683,481)	-	118,387,414	(852,949)	-	195,217,167	(10,466,946)	38,567
2,452,974	(60,821)	-	7,389,922	(44,062)	-	16,606,581	(1,156,944)	(1,037,343)
-	-	-	-	-	-	116,507	(6,077)	(59,942)
70,068	(15,232)	-	72,376	(6,267)	-	728,939	(21,499)	(184,341)
6,102,827	(558,104)	15,957	3,188,604	(222,460)	-	25,795,290	(2,133,439)	(739,172)
-	(14,678)	-	-	(596)	-	117,161	(211,651)	(759,294)
-	-	-	-	-	-	-	(15,005)	(611,908)
31,949,913	-	-	23,756,140	(506,664)	-	83,836,251	(3,743,949)	(1,097,233)
351,615	-	-	483,561	-	-	4,313,821	(3,635,262)	48,490
180,583	(50,941)	-	19,507	(667)	-	2,037,399	(290,340)	(797,236)
-	-	-	-	-	-	(530,484)	(13,256,781)	(486,271)
-	-	-	162,637	-	-	489,307	(12,112)	-

Source: Company's property records.

Ohio Power Company
Case No. 20-585-EL-AIR
Gross Additions, Retirements and Transfers
From 8/31/2010 to 12/31/19

Date Prepared: 5/26/2020

Data: _X_Actual ___Estimated
Type of Filing: _X_Original ___Updated ___Revised
Work Papers Reference No(s):

WP B-2.3e Merge
Witness:
J.M. Yoder

12/31/2019 ending_balance		8/31/2010 Balance	Additions	Retirements	Transfer	12/31/2019 ending_balance
4,744						
641,278						
191,922,373						
69,584,050	Distr	3,369,473,279	2,553,463,656	599,556,587	(2,427,928)	5,320,952,420
44,737,961						
887,134,274	General	241,642,398	331,009,724	34,950,005	(2,903,386)	534,798,731
5,117,366						
795,852,066	Intangible	149,984,162	306,156,243	199,692,415	(63,879,595)	192,568,395
894,822,503						
334,308,145	Total	3,761,099,839	3,190,629,623	834,199,007	(69,210,909)	6,048,319,546
732,263,412						
849,973,357						
345,050,003						
95,062,401						
166,561,609						
59,229,950						
103,067						
41,152,256						
13,632,058						
311,124,411						
22,954,488						
128,289						
1,094,762						
49,800,230						
348,490						
6,768						
127,448,709						
2,853,377						
4,631,306						
-						
775,843						

Source: Company's property records.

Ohio Power Company
Case No, 20-585-EL-AIR
Gross Additions, Retirements and Transfers
From 8/31/10 to 12/31/19

Date Prepared: 5/26/2020

Data: _X_Actual ___Estimated
Type of Filing: _X_Original ___Updated ___Revised
Work Papers Reference No(s):

WP B-2.3f Merge
Witness:
J.M. Yoder

Note: Transfers are generally the result of reclassifications between electric plant accounts within the Plant In-Service FERC account. This does not include transfers to or from Production and Transmission within the Plant In-Service FERC 101 account, since this activity nets to zero in total. Occasionally transfers are made between FERC accounts, which are detailed below.

Plant Accts	Journal Entry Date	Jrnl ID	Work Order Number	Amount	FERC Accounts	Description
36000	11/1/10	OAJ065	PTR 220	(264,761.12)	Transferred from account 101 to 105	Shanahan Substation : CSP : 0277
				(264,761.12)		
36000	4/1/11	OAJ065	PTR 220	80,004.00	Transferred from account 105 to 101	Taylor 138kV Substation : CSP : 0097
36000	5/1/11	OAJ065	PTR 220	34,857.00	Transferred from account 105 to 101	Kimberly Substation : CSP : 0118
36000	11/1/11	OAJ065	PTR 250	25,267.00	Transferred from account 105 to 101	Strasburg Substion : OPCo : 3606
				140,128.00		
	12/1/11	Columbus Southern Power Company merged with Ohio Power Company				
36000	8/1/12	OAJ065	PTR 250	(212,916.42)	Transferred from account 101 to 121	East Hillsboro Substation : CSP : 0369
				(212,916.42)		
	12/1/13	Ohio Power Company's gerneration investment was transferred to AEP Generation Resources.				
36000	1/1/15	OAJ065	PTR 250	(2,012.00)	Transferred from account 101 to 121	South Mt. Vernon 69kV Substation : OPCo : 4143
36100	5/1/15	OAJ065	PTR 250	(68,758.74)	Transferred from account 101 to 121	Walnut Test Site : CSP : 3515
				(70,770.74)		
39000	3/1/16	OAJ065	PTR 250	(30,395.00)	Transferred from account 101 to 121	Arcadia Avenue 13kV Substation (Abandoned) : CSP : 0024
36000	3/1/16	OAJ065	PTR 250	(1,582.00)	Transferred from account 101 to 121	New Alexandria Substation : OPCo : 5082
36000	3/1/16	OAJ065	PTR 250	(2,310.00)	Transferred from account 101 to 121	Arcadia Avenue 13kV Substation (Abandoned) : CSP : 0024
36000	4/1/16	OAJ299	PTR 250	266,771.15	Transferred from AEP Ohio Transco (101 to 101)	Buckskin 69kV Substation : CSP : 0126
				232,484.15		
38900	7/1/17	OAJ065	PTR 250	173,321.14	Transferred from account 105 to 101	Groveport Ohio Operations Center (OOC) (Leased) Hamilton Rd : CSP : 0528
				173,321.14		
38900	2/1/18	OAJ065	PTR 250	(43,407.59)	Transferred from account 101 to 121	Line Mechanic Training Center, 4100 Bixby Rd Groveport : CSP : 0511
36000	2/1/18	OAJ065	PTR 250	58,552.17	Transferred from account 105 to 101	Amlin Substation : CSP : 0371
				15,144.58		

Source: Company's property records.

Ohio Power Company
Case No. 20-585-EL-AIR
Gross Additions, Retirements and Transfers
From 8/31/2010 to 12/31/11

Date Prepared: 5/26/2020

WP B-2.3a CSP
Witness:
J. M. Yoder

Data: _X_Actual ___Estimated
Type of Filing: _X_Original ___Updated

COLUMBUS SOUTHERN POWER ONLY

Accts	8/31/2010 Balance	4 Months end 12/2010 additions	retirements	transfers	2011 additions	2011 retirements	2011 transfers
301	575	-	-	-	-	-	-
302	4,700	-	-	-	-	-	-
303	62,017,417	2,195,668	(3,974,504)	-	6,903,890	(316,771)	-
360	28,140,898	32	-	(1,178,489)	820,018	(26,813)	114,861
361	9,781,492	-	-	-	70,391	(20,728)	462,884
362	233,982,385	5,727,811	(304,297)	177,259	11,843,701	(2,321,920)	(916,512)
363	-	-	-	-	-	-	-
364	230,993,652	2,850,289	(526,687)	-	8,834,434	(1,644,217)	-
365	236,037,174	10,262,152	(807,694)	-	11,111,557	(3,136,553)	-
366	93,777,233	2,491,091	(25,165)	(126,117)	7,152,397	(163,904)	817,468
367	372,663,977	4,973,660	(299,404)	(51,142)	16,587,685	(1,654,627)	-
368	303,655,754	4,118,110	(1,630,180)	-	10,727,307	(3,923,058)	-
369	136,298,958	2,108,938	(333,902)	-	4,716,380	(1,200,903)	-
370	73,003,039	1,873,786	(954,449)	-	6,559,823	(3,713,916)	-
370.16	7,931,795	305,638	-	-	734,193	-	
371	25,211,019	324,015	(251,962)	-	347,871	(782,095)	-
372	102,689	-	-	-	-	-	-
373	12,485,208	28,125	(149,863)	-	125,840	(300,745)	-
389	3,600,487	(352,526)	-	-	-	-	-
390	59,849,593	3,853	(26,084)	-	393,497	(42,649)	-
391	5,314,176	-	(27,983)	(12,583)	19,805	(479,451)	-
392	46,058	(1,079)	(5,568)	-	-	(509)	-
393	301,966	-	-	-	8,740	-	-
394	10,514,315	93,929	-	-	666,453	-	-
395	631,927	-	-	-	-	-	-
396	3,036	-	-	-	-	-	-
397	15,166,533	590,198	(3,167,771)	-	436,082	(67,219)	-
397.16	2,126,328	-	-	-	-	-	-
398	1,594,141	19,875	-	(5,951)	201,396	(73,806)	-
399	-	-	-	-	-	-	-
399.1	144,371	-	-	-	-	-	-

Source: Company's property records.

Ohio Power Company
Case No. 20-585-EL-AIR
Gross Additions, Retirements and Transfers
From 8/31/2010 to 12/31/11

Date Prepared: 5/26/2020

WP B-2.3b CSP
Witness:
J. M. Yoder

Data: _X_Actual ___Estimated
Type of Filing: _X_Original ___Updated

9/2010 through 12/2011		
additions	retirements	transfers
-	-	-
-	-	-
9,099,558	(4,291,275)	-
820,050	(26,813)	(1,063,628)
70,391	(20,728)	462,884
17,571,512	(2,626,217)	(739,253)
-	-	-
11,684,723	(2,170,904)	-
21,373,709	(3,944,247)	-
9,643,488	(189,069)	691,351
21,561,345	(1,954,031)	(51,142)
14,845,417	(5,553,238)	-
6,825,318	(1,534,805)	-
8,433,609	(4,668,365)	-
1,039,831	-	-
671,886	(1,034,057)	-
-	-	-
153,965	(450,608)	-
(352,526)	-	-
397,350	(68,733)	-
19,805	(507,434)	(12,583)
(1,079)	(6,077)	-
8,740	-	-
760,382	-	-
-	-	-
-	-	-
1,026,280	(3,234,990)	-
-	-	-
221,271	(73,806)	(5,951)
-	-	-
-	-	-

Source: Company's property records.

Ohio Power Company
Case No. 20-585-EL-AIR
Gross Additions, Retirements and Transfers
From 8/31/2010 to 12/31/11

Date Prepared: 5/26/2020

WP B-2.3c CSP
Witness:
J. M. Yoder

Data: _X_Actual ___Estimated
Type of Filing: _X_Original ___Updated

12/31/2011 ending_balance		8/31/10 Balance	Additions	Retirements	Transfer	12/31/2019 ending_balance
575						
4,700						
66,825,700						
27,870,507	Distr	1,764,065,273	114,695,244	24,173,082	(699,788)	1,853,887,647
10,294,039						
248,188,427	General	99,292,931	2,080,223	3,891,040	(18,534)	97,463,580
-						
240,507,471	Intangible	62,022,692	9,099,558	4,291,275	-	66,830,975
253,466,636						
103,923,003	Total	1,925,380,896	125,875,025	32,355,397	(718,322)	2,018,182,202
392,220,149						
312,947,933						
141,589,471						
76,768,283						
8,971,626						
24,848,848						
102,689						
12,188,565						
3,247,961						
60,178,210						
4,813,964						
38,902						
310,706						
11,274,697						
631,927						
3,036						
12,957,823						
2,126,328						
1,735,655						
-						
144,371						

Source: Company's property records.

Ohio Power Company
Case No. 20-585-EL-AIR
Gross Additions, Retirements and Transfers
From 8/31/2010 to 12/31/11

Date Prepared: 5/26/2020

Data: _X_Actual ___Estimated
Type of Filing: _X_Original ___Updated ___Revised
Work Papers Reference No(s):

WP B-2.3d CSP
Witness:
J. M. Yoder

Note: Transfers are generally the result of reclassifications between electric plant accounts within the Plant In-Service FERC account. This does not include transfers to or from Production and Transmission within the Plant In-Service FERC 101 account, since this activity nets to zero in total. Occasionally transfers are made between FERC accounts, which are detailed below.

Plant Accts	Journal Entry Date	Jrnl ID	Work Order Number	Amount	FERC Accounts	Description
36000	11/1/10			(264,761.12)		
				(264,761.12)		
36000	4/1/11			80,004.00		
36000	5/1/11			34,857.00		
				114,861.00		

12/1/11 Columbus Southern Power Company merged with Ohio Power Company

Source: Company's property records.

Ohio Power Company
Case No. 20-585-EL-AIR
Gross Additions, Retirements and Transfers
From 8/31/2010 to 12/31/11

Date Prepared: 5/26/2020

WP B-2.3a OP
Witness:
J. M. Yoder

Data: _X_Actual ___Estimated
Type of Filing: _X_Original ___Updated

OHIO POWER ONLY

Accts	8/31/2010 Balance	4 Months end 12/2010 additions	retirements	transfers	2011 additions	2011 retirements	2011 transfers
301	5,009	-	-	-	-	-	-
302	703,347	-	-	-	-	-	-
303	87,253,114	3,406,144	(24,095,527)	-	10,878,375	(13,573,891)	-
360	21,463,643	29	-	(1)	398,931	-	25,267
361	9,001,815	809	(6,654)	(710)	1,154,092	(326)	-
362	243,521,271	4,187,403	(604,568)	33,274	13,829,962	(2,142,539)	-
363	5,062,199	-	-	-	-	-	-
364	326,284,205	4,971,909	(885,717)	23,472	13,345,143	(2,191,353)	55,847
365	286,547,784	9,247,431	(1,763,875)	19,301	21,319,382	(4,399,253)	44,451
366	52,235,350	202,391	(1,180)	-	1,824,491	(53,469)	-
367	92,715,092	932,347	(161,986)	-	4,284,241	(476,792)	-
368	319,156,554	4,545,251	(2,554,185)	-	14,734,722	(5,738,486)	1,753
369	135,157,954	2,455,400	(635,149)	-	5,689,533	(1,630,893)	-
370	70,237,094	1,010,251	(1,698,590)	-	5,153,113	(4,677,132)	-
370.16	-	-	-	-			
371	22,791,009	624,453	(271,805)	-	1,540,927	(689,137)	-
372	1,104	-	-	-	-	-	-
373	21,232,932	254,781	(137,016)	-	986,692	(588,583)	-
389	4,967,489	-	-	-	-	-	-
390	66,486,030	(72)	(5,120)	-	1,737,717	(255,383)	27,028
391	3,228,018	31,967	-	-	4,959	-	-
392	31,743	-	-	-	-	-	-
393	269,697	-	-	-	38,156	-	-
394	16,363,236	698,094	(169,924)	-	1,661,729	(271,489)	-
395	570,347	-	-	-	8,072	-	-
396	630,645	-	-	-	-	-	-
397	33,287,107	1,129,082	-	-	130,702	(2,279)	-
397.16	-	-	-	-	-	-	-
398	2,087,342	16,899	(32,665)	(39,486)	45,858	(50,042)	-
399	14,273,536	-	-	-	(435,284)	(13,256,781)	-
399.1	154,277	-	-	-	-	-	-

Source: Company's property records.

Ohio Power Company
Case No. 20-585-EL-AIR
Gross Additions, Retirements and Transfers
From 8/31/2010 to 12/31/11

Date Prepared: 5/26/2020

WP B-2.3b OP
Witness:
J. M. Yoder

Data: _X_Actual ___Estimated
Type of Filing: _X_Original ___Updated

8/2010 through 12/2011		
additions	retirements	transfers
-	-	-
-	-	-
14,284,519	(37,669,418)	-
398,960	-	25,266
1,154,901	(6,980)	(710)
18,017,365	(2,747,107)	33,274
-	-	-
18,317,052	(3,077,070)	79,319
30,566,813	(6,163,128)	63,752
2,026,882	(54,649)	-
5,216,588	(638,778)	-
19,279,973	(8,292,671)	1,753
8,144,933	(2,266,042)	-
6,163,364	(6,375,722)	-
2,165,380	(960,942)	-
-	-	-
1,241,473	(725,599)	-
-	-	-
1,737,645	(260,503)	27,028
36,926	-	-
-	-	-
38,156	-	-
2,359,823	(441,413)	-
8,072	-	-
-	-	-
1,259,784	(2,279)	-
-	-	-
62,757	(82,707)	(39,486)
(435,284)	(13,256,781)	-
-	-	-

Source: Company's property records.

Ohio Power Company
Case No. 20-585-EL-AIR
Gross Additions, Retirements and Transfers
From 8/31/2010 to 12/31/11

Date Prepared: 5/26/2020

WP B-2.3c OP
Witness:
J. M. Yoder

Data: _X_Actual ___Estimated
Type of Filing: _X_Original ___Updated

12/31/2011 ending_balance		8/31/10 Balance	Additions	Retirements	Transfer	12/31/2011 ending_balance
5,009						
703,347						
63,868,215						
21,887,869	Distr	1,605,408,006	112,693,684	31,308,688	202,654	1,686,995,656
10,149,026						
258,824,803	General	142,349,467	5,067,879	14,043,683	(12,458)	133,361,205
5,062,199						
341,603,506	Intangible	87,961,470	14,284,519	37,669,418	-	64,576,571
311,015,221						
54,207,583	Total	1,835,718,943	132,046,082	83,021,789	190,196	1,884,933,432
97,292,902						
330,145,609						
141,036,845						
70,024,736						
-						
23,995,447						
1,104						
21,748,806						
4,967,489						
67,990,200						
3,264,944						
31,743						
307,853						
18,281,646						
578,419						
630,645						
34,544,612						
-						
2,027,906						
581,471						
154,277						

Source: Company's property records.

Ohio Power Company
Case No. 20-585-EL-AIR
Gross Additions, Retirements and Transfers
From 8/31/2010 to 12/31/11

Date Prepared: 5/26/2020

Data: _X_Actual ___Estimated
Type of Filing: _X_Original ___Updated ___Revised
Work Papers Reference No(s):

WP B-2.3d OP
Witness:
J. M. Yoder

Note: Transfers are generally the result of reclassifications between electric plant accounts within the Plant In-Service FERC account. This does not include transfers to or from Production and Transmission within the Plant In-Service FERC 101 account, since this activity nets to zero in total. Occasionally transfers are made between FERC accounts, which are detailed below.

Plant Accts	Journal Entry Date	Jrnl ID	Work Order Number	Amount	FERC Accounts	Description
36000	11/1/11			25,267.00		
				25,267.00		
	12/1/11	Columbus Southern Power Company merged with Ohio Power Company				
36000	8/1/12			(212,916.42)		
				(212,916.42)		
	12/1/13	Ohio Power Company's gerneration investment was transferred to AEP Generation Resources.				
36000	1/1/15			(2,012.00)		
36100	5/1/15			(68,758.74)		
				(70,770.74)		
39000	3/1/16			(30,395.00)		
36000	3/1/16			(3,829.00)		
36000	4/1/16			266,771.15		
38900	10/1/16			5,950.00		
				238,497.15		
38900	7/1/17			173,321.14		
				173,321.14		
38900	2/1/18			(43,407.59)		
36000	2/1/18			58,552.17		
				15,144.58		

Source: Company's property records.

Date Prepared: 5/26/2020

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Summary of Reserve for Accumulated Depreciation and Amortization - By Function
December 31, 2019

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):
WP B-2.1a & b, WP B-3c thru f

WP B-3a Merge
Witness Responsible:
T.A. Caudill

Account		Total Company	Adjustments	Ohio - Distribution	Total Ohio - Distribution
Source: Company's Property Records.					
Intangible					
301	Organization Costs	0		0	0
302	Franchises and Consents	4,700		4,700	4,700
303	Misc Intangible Plant	89,911,174		73,723,677	73,723,677
Total Intangible Plant		89,915,874	0	73,728,377	73,728,377
Transmission Plant					
350	Land and Land Rights	(758,032)		0	
352	Structures and Improvements	38,637,516		0	
353	Station Equipment	376,161,283		0	
354	Towers and Fixtures	154,051,504		0	
355	Poles and Fixtures	133,327,861		0	
356	O.H. Conductors & Devices	183,572,690		0	
357	Undergound Conduit	9,565,847		0	
358	Underground Conductors	14,747,492		0	
359	Roads and Trails	3,120		0	
Total Transmission Plant		909,309,281		0	0
Distribution Plant					
360	Land and Land Rights	0		0	0
361	Structures and Improvements	10,811,227		10,811,227	10,811,227
362	Station Equipment	215,144,997		215,144,997	215,144,997
363	Storage Battery Equipment	3,897,295		3,897,295	3,897,295
364	Poles,Towers & Fixtures	424,216,966		424,216,966	424,216,966
365	O.H. Conductors & Devices	201,558,765		201,558,765	201,558,765
366	Underground Conduits	60,001,202		60,001,202	60,001,202
367	U.G. Conductors & Devices	252,425,003		252,425,003	252,425,003
368	Line Transformers	264,903,447		264,903,447	264,903,447
369	Services	150,676,332		150,676,332	150,676,332
370	Meters	(24,429,326)		(24,429,326)	(24,429,326)
370.16	AMI Meters	27,399,026		27,399,026	27,399,026
371	Install. on Customer Prem.	45,946,108		45,946,108	45,946,108
372	Leased Prop. on Cust. Premises	77,466		77,466	77,466
373	Street Lights	22,749,514		22,749,514	22,749,514
Total Distribution Plant		1,655,378,022	0	1,655,378,022	1,655,378,022
				Distribution Plant Allocator:	**100.00000%**

Date Prepared: 5/26/2020

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Summary of Reserve for Accumulated Depreciation and Amortization - By Function
December 31, 2019

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):
WP B-2.1a & b, WP B-3c thru f

WP B-3b Merge
Witness Responsible:
T.A. Caudill

Account		Total Company	Adjustments	Total Ohio - Distribution	Ohio Retail
Source: Company's Property Records.					
General Plant					
389	A389Land and Land Rights	0		0	0
390	A390Structures and Improvements	56,583,528		53,562,769	53,562,769
391	A391Office Furniture & Equip.	5,625,343		4,554,690	4,554,690
392	A392Transportation Equipment	86,996		78,190	78,190
393	A393Stores Equipment	349,495		303,732	303,732
394	A394Tools, Shop & Garage Equip.	18,680,154		14,204,467	14,204,467
395	A395Laboratory Equipment	272,154		260,013	260,013
396	A396Power Operated Equipment	5,629		4,398	4,398
397	A397Communication Equipment	26,756,039		24,089,691	24,089,691
397.16	A397AMI Communication Equipment	1,803,740		1,803,740	1,803,740
398	A398Misc. Equipment	2,123,667		1,314,019	1,314,019
399	A399Other Tang. Property				0
39919	ARO General Plant	320,019		316,899	316,899
Total General Plant		112,606,763		100,492,607	100,492,607
Total Electric Plant in Service		***2,767,209,940***		***1,829,599,006***	***1,829,599,006***
Electric Plant Acquisition Adjustment					
302	Franchises and Consents	636,578		636,578	636,578
Total Electric Plant Acquisition Adjustment		***636,578***		***636,578***	***636,578***
Retirement Work In Progress					
RWIP	Transmission Plant	(46,444,579)		0	
RWIP	Distribution Plant	(19,808,238)		(19,808,238)	(19,808,238)
RWIP	General Plant	(675,273)		(656,102)	(656,102)
Total Retirement Work In Progress		***(66,928,091)***		***(20,464,340)***	***(20,464,340)***

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
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December 31, 2019

Date Prepared: 5/26/2020

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Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

WP B-3c Merge
Witness Responsible:
J.M. Yoder

Sum of end_bal		company		
external_account_code	depr_group	Ohio Power - Distr	Ohio Power - Gen	Ohio Power - Transm	Grand Total
1080001	350		-758,032.23	-758,032.23
	350		0.00	0.00
	350		0.00	0.00
	350		0.00	0.00
	352		35,547,820.13	35,547,820.13
	352		2,840,034.20	2,840,034.20
	352		245,673.25	245,673.25
	352		0.00	0.00
	353		345,712,556.88	345,712,556.88
	353		22,013,510.72	22,013,510.72
	353		8,212,880.07	8,212,880.07
	353		0.00	0.00
	353		222,335.35	222,335.35
	354		132,754,585.23	132,754,585.23
	354		483,702.61	483,702.61
	354		21,643,376.34	21,643,376.34
	354		-836,611.88	-836,611.88
	354		6,451.84	6,451.84
	355		62,875,107.74	62,875,107.74
	355		0.00	0.00
	355		1,799,971.95	1,799,971.95
	355		0.00	0.00
	355		68,650,755.70	68,650,755.70
	355		2,025.33	2,025.33
	356		142,126,208.23	142,126,208.23
	356		360,307.25	360,307.25
	356		17,531,762.38	17,531,762.38
	356		23,548,161.09	23,548,161.09
	356		4,104.82	4,104.82
	356		2,146.21	2,146.21
	357		9,276,022.12	9,276,022.12
	357		289,825.04	289,825.04
	358		13,862,224.51	13,862,224.51
	358		883,735.62	883,735.62
	358		1,532.05	1,532.05
	359.10		3,119.85	3,119.85
	352		23,355.57	23,355.57
	360	0.00		0.00
	361	10,811,226.72		10,811,226.72
	362	215,033,693.74		215,033,693.74
	362	111,303.64		111,303.64
	OPCo 101/6 363 - OH	0.00		0.00
	OPCo 101/6 363 - OH NAS Battery	3,897,294.97		3,897,294.97
	OPCo 101/6 364 - OH	424,216,966.23		424,216,966.23
	OPCo 101/6 365 - OH	201,558,765.08		201,558,765.08
	OPCo 101/6 366 - OH	60,001,201.64		60,001,201.64
	OPCo 101/6 367 - OH	252,425,003.31		252,425,003.31
	OPCo 101/6 368 - OH	264,903,447.15		264,903,447.15
	OPCo 101/6 369 - OH	150,676,331.99		150,676,331.99
	OPCo 101/6 370 - OH	-24,572,774.44		-24,572,774.44
	OPCo 101/6 370 - WV	143,448.08		143,448.08
	OPCo 101/6 37016 - AMI	27,134,306.06		27,134,306.06
	OPCo 101/6 37016 - AMI Replace	264,719.85		264,719.85
	OPCo 101/6 371 - AMI	49,162.23		49,162.23
	OPCo 101/6 371 - Energy Bridge	657,129.42		657,129.42

Transmission	RWIP WP B-3f	Total Transmission
909,328,647.97		
(19,367.20) [b]		
909,309,280.77	-46,444,579.27	862,864,701.50

Distribution	RWIP WP B-3f	Total Distribution
1,655,378,022.38	-19,808,238.47	1,635,569,783.91

Source: Company's Property Records.

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
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December 31, 2019

Date Prepared: 5/26/2020

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

WP B-3d Merge
Witness Responsible:
J.M. Yoder

Sum of end_bal		company					
external_account_code	depr_group	Ohio Power - Distr		Ohio Power - Gen	Ohio Power - Transm	Grand Total	
1080001	OPCo 101/6 371 - OH	45,239,816.83				45,239,816.83	
	OPCo 101/6 372 - OH	77,465.75				77,465.75	
	OPCo 101/6 373 - OH	22,749,514.13				22,749,514.13	
	OPCo 101/6 389 Non-Depr - OH Distr	0.00	[f]			0.00	[a]
	OPCo 101/6 389 Non-Depr - OH Transm		[f]		0.04	0.04	[a]
	OPCo 101/6 390 - OH Distr	44,593,034.72	[f]			44,593,034.72	[a]
	OPCo 101/6 390 - OH Transm		[f]		2,163,279.02	2,163,279.02	[a]
	OPCo 101/6 390 Groveport Data Cnter	386,855.40	[f]			386,855.40	[a]
	OPCo 101/6 390 New Albany	1,859,089.88	[f]			1,859,089.88	[a]
	OPCo 101/6 391 - OH Distr	4,524,199.69	[f]			4,524,199.69	[a]
	OPCo 101/6 391 - OH Transm		[f]		1,070,156.25	1,070,156.25	[a]
	OPCo 101/6 391 - WV Distr	1,390.23	[f]			1,390.23	[a]
	OPCo 101/6 391 - WV Transm		[f]		496.60	496.60	[a]
	OPCo 101/6 391 Groveport Data Cnter	15,322.51	[f]			15,322.51	[a]
	OPCo 101/6 391 New Albany Data Ctr	13,777.42	[f]			13,777.42	[a]
	OPCo 101/6 392 - OH Distr	78,190.48	[f]			78,190.48	[a]
	OPCo 101/6 392 - OH Transm		[f]		8,805.71	8,805.71	[a]
	OPCo 101/6 393 - OH Distr	303,732.33	[f]			303,732.33	[a]
	OPCo 101/6 393 - OH Transm		[f]		45,762.38	45,762.38	[a]
	OPCo 101/6 394 - OH Distr	14,204,466.76	[f]			14,204,466.76	[a]
	OPCo 101/6 394 - OH Transm		[f]		4,452,793.30	4,452,793.30	[a]
	OPCo 101/6 394 - WV Distr	0.00	[f]			0.00	[a]
	OPCo 101/6 394 - WV Transm		[f]		22,893.71	22,893.71	[a]
	OPCo 101/6 395 - OH Distr	260,012.87	[f]			260,012.87	[a]
	OPCo 101/6 395 - OH Transm		[f]		4,748.19	4,748.19	[a]
	OPCo 101/6 395 - WV Transm		[f]		7,393.05	7,393.05	[a]
	OPCo 101/6 396 - OH Distr	4,397.72	[f]			4,397.72	[a]
	OPCo 101/6 396 - OH Transm		[f]		1,231.09	1,231.09	[a]
	OPCo 101/6 397 - Groveport Data Cnt	1,877.24	[f]			1,877.24	[a]
	OPCo 101/6 397 - KY Distr	6,931.00	[f]			6,931.00	[a]
	OPCo 101/6 397 - KY Transm		[f]		0.00	0.00	[a]
	OPCo 101/6 397 - New Albany	48,464.76	[f]			48,464.76	[a]
	OPCo 101/6 397 - OH Distr	23,496,358.65	[f]			23,496,358.65	[a]
	OPCo 101/6 397 - OH Transm		[f]		2,582,779.28	2,582,779.28	[a]
	OPCo 101/6 397 - WV Distr	536,059.25	[f]			536,059.25	[a]
	OPCo 101/6 397 - WV Transm		[f]		83,568.57	83,568.57	[a]
	OPCo 101/6 39716 - gridSMART	1,803,739.70	[f]			1,803,739.70	[a]
	OPCo 101/6 398 - OH Distr	1,314,019.04	[f]			1,314,019.04	[a]
	OPCo 101/6 398 - OH Transm		[f]		809,648.09	809,648.09	[a]
	OPCo 101/6 398 - WV Distr	0.00	[f]			0.00	[a]
	OPCo 101/6 398 - WV Transm		[f]		0.00	0.00	[a]
	OPCo 101/6 39919 ARO Asbestos		[f]		3,119.85	3,119.85	[a]
	OPCo 101/6 39919 ARO General Plant	316,898.68	[f]			316,898.68	[a]
1080001 Total		1,749,146,840.71		0.00	920,585,323.10	2,669,732,163.81	
1080005 **[Note: A]**	Distribution Plant	-19,808,238.47	[i]			-19,808,238.47	
	Transmission Plant		[i]		-46,444,579.27	-46,444,579.27	
	General Plant	-656,101.86	[i]		-19,171.49	-675,273.35	
1080005 Total		-20,464,340.33		0.00	-46,463,750.76	-66,928,091.09	
1080013	General Plant 390	-1,784,330.91	[g]		-18,325.60	-1,802,656.51	[b]
	Transmission Plant 352				-19,367.20	-19,367.20	[b]
1080013 Total		-1,784,330.91		0.00	-37,692.80	-1,822,023.71	
1110001	OPCo 101/6 301 Monongahela-Distr	0.00	[j]			0.00	[d]
	OPCo 101/6 301 Non-Depr Distr	0.00	[j]			0.00	[d]
	OPCo 101/6 301 Non-Depr Transm		[j]		0.00	0.00	[d]
	OPCo 101/6 302 Monongahela-Distr	4,700.00	[j]			4,700.00	[d]

General Plant - Distribution			
93,768,818.33	[f]		
-1,784,330.91	[g]		
8,508,119.99	[h]	RWIP [i]	Total General
100,492,607.41		-656,101.86	99,836,505.55

General Plant - Total Company			
105,025,493.46	[a]		
-1,802,656.51	[b]		
9,383,925.55	[c]	RWIP	Total General
112,606,762.50		-675,273.35	111,931,489.15

RWIP Reserve	
-19,808,238.47	Distribution
-46,444,579.27	Transmission
-675,273.35	General
-66,928,091.09	

Source: Company's Property Records.

OHIO POWER COMPANY
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Work Paper Reference No(s):

WP B-3e Merge
Witness Responsible:
J.M. Yoder

Sum of end_bal		company				
external_account_code	depr_group	Ohio Power - Distr	Ohio Power - Gen	Ohio Power - Transm	Grand Total	
1110001	OPCo 101/6 303 Cap Soft EAS Transm		[j]	0.00	0.00	[d]
	OPCo 101/6 303 Cap Soft-D FullyDepr	22,944,478.98	[j]		22,944,478.98	[d]
	OPCo 101/6 303 Cap Soft-D Maximo	0.00	[j]		0.00	[d]
	OPCo 101/6 303 Cap Soft-T FullyDepr		[j]	9,427,825.88	9,427,825.88	[d]
	OPCo 101/6 303 Cap Soft-T Maximo		[j]	0.00	0.00	[d]
	OPCo 101/6 303 Cap Software Distr	40,608,022.24	[j]		40,608,022.24	[d]
	OPCo 101/6 303 Cap Software Transm		[j]	5,318,449.24	5,318,449.24	[d]
	OPCo 101/6 303 Dell Lease Distr	1,120,523.52	[j]		1,120,523.52	[d]
	OPCo 101/6 303 Dell Lease Transm		[j]	208,542.00	208,542.00	[d]
	OPCo 101/6 303 EAS Cap Soft Distr	0.00	[j]		0.00	[d]
	OPCo 101/6 303 Franchise / Consent	0.00	[j]		0.00	[d]
	OPCo 101/6 303 gridSMART Cap Softw	1,153,646.53	[j]		1,153,646.53	[d]
	OPCo 101/6 303 Groveport DC 2 - D	0.00	[j]		0.00	[d]
	OPCo 101/6 303 Groveport DC 2 - T		[j]	0.00	0.00	[d]
	OPCo 101/6 303 HCP Bat Strategy		[j]	0.00	0.00	[d]
	OPCo 101/6 303 High Avail Data Ctr	4,609,374.90	[j]		4,609,374.90	[d]
	OPCo 101/6 303 High Avl Data Ctr		[j]	641,825.56	641,825.56	[d]
	OPCo 101/6 303 Oracle Software-D	3,287,630.40	[j]		3,287,630.40	[d]
	OPCo 101/6 303 Oracle Software-T		[j]	590,855.10	590,855.10	[d]
	OPCo 101/6 303 TOps SA Cap Software		[j]	0.00	0.00	[d]
	OPCo 101/6 390 AEP Computer Ctr	0.00	[h]		0.00	[c]
	OPCo 101/6 390 Cambridge Serv Ctr		[h]	317,792.79	317,792.79	[c]
	OPCo 101/6 390 Chillicothe Veh Rep	25,140.00	[h]		25,140.00	[c]
	OPCo 101/6 390 Circleville Ofc	9,637.00	[h]		9,637.00	[c]
	OPCo 101/6 390 Cols Meter/Sta	27,455.00	[h]		27,455.00	[c]
	OPCo 101/6 390 Fremont Ofc Bldg	410,363.77	[h]		410,363.77	[c]
	OPCo 101/6 390 Gahanna 825 Tech Ctr	73,440.96	[h]		73,440.96	[c]
	OPCo 101/6 390 Gallipolis Svc Ctr	94,609.30	[h]		94,609.30	[c]
	OPCo 101/6 390 Gallipolis Tran Svc		[h]	17,186.00	17,186.00	[c]
	OPCo 101/6 390 GO T/D Telecom		[h]	63,426.51	63,426.51	[c]
	OPCo 101/6 390 Groveport Oper Ctr	4,284,663.59	[h]		4,284,663.59	[c]
	OPCo 101/6 390 Lancaster Bldg	604,633.05	[h]		604,633.05	[c]
	OPCo 101/6 390 McConnelsville	4,726.97	[h]		4,726.97	[c]
	OPCo 101/6 390 Morrestown Serv Ctr	0.00	[h]		0.00	[c]
	OPCo 101/6 390 Mt Vernon Bldg	11,390.00	[h]		11,390.00	[c]
	OPCo 101/6 390 New Phila Bldg	9,885.00	[h]		9,885.00	[c]
	OPCo 101/6 390 Newark Serv Ctr	2,514,523.44	[h]		2,514,523.44	[c]
	OPCo 101/6 390 Peebles Strm		[h]	6,188.00	6,188.00	[c]
	OPCo 101/6 390 Pomeroy Bldg	126,346.91	[h]		126,346.91	[c]
	OPCo 101/6 390 Portsmouth Bldg	0.00	[h]		0.00	[c]
	OPCo 101/6 390 Upper Sandusky Bldg		[h]	471,212.26	471,212.26	[c]
	OPCo 101/6 390 Willard Bldg	311,305.00	[h]		311,305.00	[c]
1110001 Total		82,236,496.56	0.00	17,063,303.34	99,299,799.90	
1150001	Distribution Plant	636,578.00	[k]		636,578.00	[e]
1150001 Total		636,578.00	0.00	0.00	636,578.00	
Grand Total		1,809,771,244.03	0.00	891,147,182.88	2,700,918,426.91	

Total Company		Distribution	
Intangible Plant		Intangible Plant	
89,915,874.35	[d]	73,728,376.57	[j]
636,578.00	[e]	636,578.00	[k]
90,552,452.35		74,364,954.57	

Note: A Account 1080005 - RWIP - Project Detail: This account reflects the balance work orders in Retirement Work in Progress. There is not an assigned 3-digit plant account.

Source: Company's Property Records.

Date Prepared: 5/26/2020

COLUMBUS SOUTHERN POWER COMPANY
Case No. 20-585-EL-AIR
Summary of Reserve for Accumulated Depreciation and Amortization - By Function
December 31, 2011

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

WP B-3a CSP
Witness Responsible:
T.A. Caudill

Account		Total Company	Adjustments	Total Ohio - Distribution	Ohio Retail
Source: Company's Property Records.					
Intangible					
301	Organization Costs	0		0	0
302	Franchises and Consents	4,700		4,700	4,700
303	Misc Intangible Plant	57,324,313		24,355,398	24,355,398
Total Intangible Plant		57,329,013		24,360,098	24,360,098
Production Plant					
Steam Production					
310	Land & Land Rights	0			
311	Structures and Improvements	133,324,826			
312	Boiler Plant Equipment	575,829,999			
313	Engines/Engine Driven Gen.	0			
314	Turbogenerator Units	142,906,408			
315	Accessory Electric Equip.	88,489,979			
316	Misc. Power Plant Equip.	20,344,279			
317	ARO Steam Production Plant	12,423,143			
Total Steam Production		973,318,634		0	0
Other Production					
340	Land & Land Rights	0			
341	Structures & Improvements	3,228,381			
342	Fuel Holders, Producers & Access.	885,455			
343		0			
344	Generators	116,414,949			
345	Accessory Electric Equip.	14,485,541			
346	Misc. Power Plant Equip.	0			
347	ARO Other Production	2,317,023			
Total Other Production		137,331,349		0	0

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COLUMBUS SOUTHERN POWER COMPANY
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WP B-3b CSP
Witness Responsible:
T.A. Caudill

Account	Total Company	Adjustments	Total Ohio - Distribution	Ohio Retail
Source: Company's Property Records.				
Other Production				
341 Structures and Improvements	0			
344 Generators	0			
345 Accessory Plant Equipment	0			
Total Other Production	0		0	0
Total Production Plant	1,110,649,983		0	0
Transmission Plant				
350 Land and Land Rights	(42,528)			
352 Structures and Improvements TRAN	9,935,279			
353 Station Equipment TRAN	110,269,821			
352 Structures and Improvements GEN	121,643			
353 Station Equipment GEN	6,868,005			
354 Towers and Fixtures	35,087,867			
355 Poles and Fixtures	32,367,939			
356 O.H. Conductors & Devices	44,134,447			
357 Undergound Conduit	7,582,157			
358 Underground Conductors	9,107,055			
359 Roads and Trails	0			
Total Transmission Plant	255,431,686		0	0

Date Prepared: 5/26/2020

COLUMBUS SOUTHERN POWER COMPANY
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Work Paper Reference No(s):

WP B-3c CSP
Witness Responsible:
T.A. Caudill

Account		Total Company	Adjustments	Total Ohio - Distribution	Ohio Retail
Source: Company's Property Records.					
Distribution Plant					
360	Land and Land Rights	(22)		(22)	(22)
361	Structures and Improvements	5,367,332		5,367,332	5,367,332
362	Station Equipment	84,265,470		84,265,470	84,265,470
363	Storage Battery Equipment	0		0	0
364	Poles,Towers & Fixtures	150,210,175		150,210,175	150,210,175
365	O.H. Conductors & Devices	69,161,216		69,161,216	69,161,216
366	Underground Conduits	31,101,207		31,101,207	31,101,207
367	U.G. Conductors & Devices	176,141,420		176,141,420	176,141,420
368	Line Transformers	143,595,715		143,595,715	143,595,715
369	Services	65,129,125		65,129,125	65,129,125
370	Meters	32,927,629		32,927,629	32,927,629
370.16	AMI Meters	3,160,131		3,160,131	3,160,131
371	Install. on Customer Prem.	21,535,605		21,535,605	21,535,605
372	Leased Prop. on Cust. Premises	68,771		68,771	68,771
373	Street Lights	7,214,663		7,214,663	7,214,663
Total Distribution Plant		789,878,439		789,878,439	789,878,439
				Distribution Plant Allocator:	**100.00000%**

Date Prepared: 5/26/2020

COLUMBUS SOUTHERN POWER COMPANY
Case No. 20-585-EL-AIR
Summary of Reserve for Accumulated Depreciation and Amortization - By Function
December 31, 2011

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

WP B-3d CSP
Witness Responsible:
T.A. Caudill

Account		Total Company	Adjustments	Total Ohio - Distribution	Ohio Retail
Source: Company's Property Records.					
General Plant					
389	A389Land and Land Rights	0		0	0
390	A390Structures and Improvements	28,598,554		28,449,300	28,449,300
391	A391Office Furniture & Equip.	3,295,811		3,069,209	3,069,209
392	A392Transportation Equipment	1,732		1,732	1,732
393	A393Stores Equipment	224,895		182,423	182,423
394	A394Tools, Shop & Garage Equip.	7,358,491		6,633,593	6,633,593
395	A395Laboratory Equipment	429,390		218,731	218,731
396	A396Power Operated Equipment	1,467		963	963
397	A397Communication Equipment	6,254,974		4,782,118	4,782,118
397.16	A397AMI Communication Equipment	532,042		532,042	532,042
398	A398Misc. Equipment	810,173		591,724	591,724
399	A399Other Tang. Property	0		0	0
39919	ARO General Plant	85,880		85,880	85,880
Total General Plant		47,593,408		44,547,716	44,547,716
Total Electric Plant in Service		***2,260,882,529***		***858,786,252***	***858,786,252***
Electric Plant Acquisition Adjustment					
302	Franchises and Consents	0		0	0
Total Electric Plant Acquisition Adjustment		***0***		***0***	***0***
Retirement Work In Progress					
RWIP	Production Plant	123,828			
RWIP	Transmission Plant	(1,015,167)			
RWIP	Distribution Plant	(1,503,193)		(1,503,193)	(1,503,193)
RWIP	General Plant	(55,094)		(51,668)	(51,668)
Total Retirement Work In Progress		***(2,449,626)***		***(1,554,861)***	***(1,554,861)***

Date Prepared: 5/26/2020

COLUMBUS SOUTHERN POWER COMPANY
Case No. 20-585-EL-AIR
Reserve for Accumulated Depreciation and Amortization
December 31, 2011

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

WP B-3e CSP
Witness Responsible:
J.M. Yoder

Sum of end_bal		company			
external_account_code	depr_group	CSP - Distr	CSP - Gen	CSP - Transm	Grand Total
1080001	311		1,310,770.75		1,310,770.75
	311		0.00		0.00
	311		18,343,472.91		18,343,472.91
	311		3,329,654.54		3,329,654.54
	311		60,838.26		60,838.26
	311		3,766,369.00		3,766,369.00
	311		2,461,696.55		2,461,696.55
	311		0.00		0.00
	311		5,317,767.67		5,317,767.67
	311		0.00		0.00
	311		11,895,922.70		11,895,922.70
	311		86,851,907.62		86,851,907.62
	311		-13,573.68		-13,573.68
	312		3,597,231.61		3,597,231.61
	312		0.00		0.00
	312		648,400.29		648,400.29
	312		100,487,802.10		100,487,802.10
	312		25,762,642.86		25,762,642.86
	312		4,221,077.97		4,221,077.97
	312		70,519,105.91		70,519,105.91
	312		38,340,527.75		38,340,527.75
	312		19,112,950.36		19,112,950.36
	312		0.00		0.00
	312		132,791,824.49		132,791,824.49
	312		180,397,745.56		180,397,745.56
	312		-49,310.31		-49,310.31
	314		2,378,633.74		2,378,633.74
	314		42,579,019.85		42,579,019.85
	314		10,042,097.36		10,042,097.36
	314		10,539,085.03		10,539,085.03
	314		0.00		0.00
	314		4,707,084.86		4,707,084.86
	314		19,743,972.36		19,743,972.36
	314		52,931,920.37		52,931,920.37
	314		-15,405.82		-15,405.82
	315		760,131.49		760,131.49
	315		24,924.34		24,924.34
	315		21,354,153.63		21,354,153.63
	315		3,066,166.76		3,066,166.76
	315		449,319.00		449,319.00
	315		2,272,981.76		2,272,981.76
	315		2,194,452.11		2,194,452.11
	315		3,334,913.22		3,334,913.22
	315		6,034,364.29		6,034,364.29
	315		49,005,346.57		49,005,346.57
	315		-6,774.22		-6,774.22
	316		390,762.19		390,762.19
	316		7,551,851.37		7,551,851.37

Date Prepared: 5/26/2020

COLUMBUS SOUTHERN POWER COMPANY
Case No. 20-585-EL-AIR
Reserve for Accumulated Depreciation and Amortization
December 31, 2011

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

WP B-3f CSP
Witness Responsible:
J.M. Yoder

Sum of end_bal		company			
external_account_code	depr_group	CSP - Distr	CSP - Gen	CSP - Transm	Grand Total
1080001	316		1,316,495.69		1,316,495.69
	316		55,293.00		55,293.00
	316		344,668.95		344,668.95
	316		1,699,149.49		1,699,149.49
	316		1,205,609.00		1,205,609.00
	316		7,791,105.03		7,791,105.03
	316		-10,655.83		-10,655.83
	316				0.00
	316				0.00
	317		1,541,960.42		1,541,960.42
	317		1,027,841.78		1,027,841.78
	317		127,697.03		127,697.03
	317		7,778,965.76		7,778,965.76
	317		38,263.00		38,263.00
	317		46,161.51		46,161.51
	317		442,936.14		442,936.14
	317		67,731.13		67,731.13
	317		1,039,199.81		1,039,199.81
	317		36,686.81		36,686.81
	317		318,817.17		318,817.17
	317		30,278.22		30,278.22
	317		-27,762.69		-27,762.69
	317		-45,632.75		-45,632.75
	317				0.00
	317				0.00
	317				0.00
	317				0.00
	317				0.00
	317				0.00
	317				0.00
	341		3,228,380.89		3,228,380.89
	342		885,455.41		885,455.41
	343		0.00		0.00
	344		116,414,948.99		116,414,948.99
	345		14,485,540.98		14,485,540.98
	346		2,317,023.02		2,317,023.02
	350			-42,528.00	-42,528.00
	352		54,363.08	9,624,154.12	9,678,517.20
	352		67,280.23	154,568.17	221,848.40
	352			134,229.03	134,229.03
	352			22,327.56	22,327.56
	353		3,457,826.42	101,221,907.35	104,679,733.77
	353		3,410,178.15	6,951,819.50	10,361,997.65
	353			2,096,094.43	2,096,094.43
	353				0.00
	354			15,702,517.91	15,702,517.91
	354			19,385,349.53	19,385,349.53
	354				0.00

Production-Steam	Acct. 1110001 WP B-3f	Total Prod-Steam
973,318,633.84	0.00	973,318,633.84

Production - Other
137,331,349.29

Date Prepared: 5/26/2020

COLUMBUS SOUTHERN POWER COMPANY
Case No. 20-585-EL-AIR
Reserve for Accumulated Depreciation and Amortization
December 31, 2011

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

WP B-3g CSP
Witness Responsible:
J.M. Yoder

Sum of end_bal		company							
external_account_code	depr_group	CSP - Distr	CSP - Gen	CSP - Transm	Grand Total				
1080001	354				0.00				
	355			29,108,377.78	29,108,377.78				
	355			3,259,561.54	3,259,561.54				
	356			30,053,331.60	30,053,331.60				
	356			14,070,529.09	14,070,529.09				
	356			10,586.71	10,586.71				
	357			7,582,156.81	7,582,156.81				
	358			9,107,054.80	9,107,054.80		Transmission		
	359.10				0.00		255,431,685.81		
	360	-22.00			-22.00				
	361	5,367,332.17			5,367,332.17				
	362	84,265,469.99			84,265,469.99				
	363	0.00			0.00				
	364	150,210,175.36			150,210,175.36				
	365	69,161,215.61			69,161,215.61				
	366	31,101,207.11			31,101,207.11				
	367	176,141,420.34			176,141,420.34				
	368	143,595,714.80			143,595,714.80				
	369	65,129,124.63			65,129,124.63				
	370	32,927,629.24			32,927,629.24				
	370	3,160,131.34			3,160,131.34				
	371	21,535,605.48			21,535,605.48			RWIP	
	372	68,771.32			68,771.32		Distribution	WP B-3f	Total Distribution
	373	7,214,663.24			7,214,663.24		789,878,438.63	-1,503,193.02	788,375,245.61
	389		[f]		0.00	[a]			
	390	24,113,434.77	[f]		24,113,434.77	[a]			
	390		[f]	3,918.41	3,918.41	[a]			
	390		[f]	58,535.12	58,535.12	[a]			
	390		[f]		0.00	[a]			
	391	3,069,209.16	[f]		3,069,209.16	[a]			
	391		[f]	-297,431.35	-297,431.35	[a]			
	391		[f]	77,396.67	77,396.67	[a]			
	391		[f]	446,636.83	446,636.83	[a]			
	391		[f]		0.00	[a]			
	392	1,731.82	[f]		1,731.82	[a]			
	392		[f]		0.00	[a]			
	393	182,422.93	[f]		182,422.93	[a]			
	393		[f]	16,636.31	16,636.31	[a]			
	393		[f]	25,835.86	25,835.86	[a]			
	394	6,633,593.22	[f]		6,633,593.22	[a]			
	394		[f]	21,551.00	21,551.00	[a]			
	394		[f]	703,346.79	703,346.79	[a]			
	394		[f]		0.00	[a]			
	394		[f]		0.00	[a]			
	395	218,731.35	[f]		218,731.35	[a]			
	395		[f]	210,658.38	210,658.38	[a]			
	395		[f]		0.00	[a]			
	396	963.07	[f]		963.07	[a]			

Date Prepared: 5/26/2020

COLUMBUS SOUTHERN POWER COMPANY
Case No. 20-585-EL-AIR
Reserve for Accumulated Depreciation and Amortization
December 31, 2011

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

WP B-3h CSP
Witness Responsible:
J.M. Yoder

Sum of end_bal		company					
external_account_code	depr_group	CSP - Distr		CSP - Gen	CSP - Transm	Grand Total	
1080001	396		[f]	10.23		10.23	[a]
	396		[f]		493.44	493.44	[a]
	397	4,782,118.12	[f]			4,782,118.12	[a]
	397	532,041.80	[f]			532,041.80	[a]
	397		[f]	263,447.51		263,447.51	[a]
	397		[f]	-6,441.76		-6,441.76	[a]
	397		[f]	-10,241.65		-10,241.65	[a]
	397		[f]		1,226,091.48	1,226,091.48	[a]
	397		[f]			0.00	[a]
	398	591,723.62	[f]			591,723.62	[a]
	398		[f]	46,954.36		46,954.36	[a]
	398		[f]		171,494.60	171,494.60	[a]
	398		[f]			0.00	[a]
	398		[f]			0.00	[a]
	398		[f]			0.00	[a]
	398		[f]			0.00	[a]
	399		[f]			0.00	[a]
	399.19	85,880.37	[f]			85,880.37	[a]
	399.19		[f]			0.00	[a]
1080001 Total		830,090,288.86		1,117,966,089.12	251,074,472.05	2,199,130,850.03	
1080005 **[Note: A]**		-1,503,193.02				-1,503,193.02	
				123,827.67		123,827.67	
					-1,015,166.66	-1,015,166.66	
	General Plant	-51,667.55	[i]		-3,426.63	-55,094.18	
1080005 Total		-1,554,860.57		123,827.67	-1,018,593.29	-2,449,626.19	
1080013	390	-473,180.08	[g]			-473,180.08	[b]
1080013 Total		-473,180.08		0.00	0.00	-473,180.08	
1110001	302	4,700.00	[j]			4,700.00	[d]
	303	24,355,397.66	[j]			24,355,397.66	[d]
	303		[j]	30,451,897.83		30,451,897.83	[d]
	303		[j]		2,517,017.65	2,517,017.65	[d]
	303		[j]			0.00	[d]
	303		[j]			0.00	[d]
	303		[j]			0.00	[d]
	312					0.00	
	390	4,809,045.55	[h]			4,809,045.55	[c]
	390		[h]		86,800.51	86,800.51	[c]
	390		[h]			0.00	[c]
	390		[h]			0.00	[c]
	390		[h]			0.00	[c]
	390		[h]			0.00	[c]
	399		[h]			0.00	[c]
1110001 Total		29,169,143.21		30,451,897.83	2,603,818.16	62,224,859.20	
1150001	302		[k]			0.00	[e]
1150001 Total		0.00		0.00	0.00	0.00	
Grand Total		857,231,391.42		1,148,541,814.62	252,659,696.92	2,258,432,902.96	

General Plant - Distribution			
40,211,850.23	[f]		
-473,180.08	[g]		
4,809,045.55	[h]	RWIP [i]	Total General
44,547,715.70		-51,667.55	44,496,048.15

General Plant - Total Company			
43,170,742.46	[a]		
-473,180.08	[b]		
4,895,846.06	[c]	RWIP	Total General
47,593,408.44		-55,094.18	47,538,314.26

RWIP Reserve	
-1,503,193.02	Distribution
123,827.67	Production
-1,015,166.66	Transmission
-55,094.18	General

Total Company		Distribution	
Intangible Plant		Intangible Plant	
57,329,013.14	[d]	24,360,097.66	[j]
0.00	[e]	0.00	[k]
57,329,013.14		24,360,097.66	
Production-Steam			

Note: A Account 1080005 - RWIP - Project Detail: This account reflects the balance work orders in Retirement Work in Progress. There is not an assigned 3-digit plant account.

Date Prepared: 5/26/2020

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Summary of Reserve for Accumulated Depreciation and Amortization - By Function
December 31, 2011

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

WP B-3a OP
Witness Responsible:
T.A. Caudill

Account		Total Company	Adjustments	Total Ohio - Distribution	Ohio Retail
Source: Company's Property Records.					
Intangible					
301	Organization Costs	0		0	0
302	Franchises and Consents	46,977		0	0
303	Misc Intangible Plant	49,744,400		17,606,279	17,606,279
Total Intangible Plant		49,791,377		17,606,279	17,606,279
Production Plant					
Steam Production					
310	Land & Land Rights	0			
311	Structures and Improvements	198,105,832			
312	Boiler Plant Equipment	1,836,294,057			
313	Engines/Engine Driven Gen.	0			
314	Turbogenerator Units	315,922,505			
315	Accessory Electric Equip.	130,610,405			
316	Misc. Power Plant Equip.	38,765,359			
317	ARO Steam Production Plant	29,350,619			
Total Steam Production		2,549,048,776		0	0
Hydraulic Production					
330	Land & Land Rights	0			
331	Structures and Improvements	35,568,696			
332	Reserviors, Dams, and Waterways	4,328,481			
333	Water Wheels, Turbines, and Generators	26,140,362			
334	Accessory Electric Equipment	6,788,842			
335	Miscellaneous Power Plant Equip.	2,495,126			
336	Roads, Railroads, and Bridges	0			
337	ARO Hydraulic Production	3,523			
Total Hydraulic Production		75,325,030		0	0

Date Prepared: 5/26/2020

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Summary of Reserve for Accumulated Depreciation and Amortization - By Function
December 31, 2011

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

WP B-3b OP
Witness Responsible:
T.A. Caudill

Account	Total Company	Adjustments	Total Ohio - Distribution	Ohio Retail
Source: Company's Property Records.				
Other Production				
341 Structures and Improvements	0			
344 Generators	0			
345 Accessory Plant Equipment	0			
Total Other Production	0		0	0
Total Production Plant	2,624,373,807		0	0
Transmission Plant				
350 Land and Land Rights	7,594			
352 Structures and Improvements TRAN	21,572,018			
353 Station Equipment TRAN	192,226,916			
352 Structures and Improvements GEN	98,745			
353 Station Equipment GEN	15,715,679			
354 Towers and Fixtures	100,438,286			
355 Poles and Fixtures	82,188,982			
356 O.H. Conductors & Devices	119,518,952			
357 Undergound Conduit	187,613			
358 Underground Conductors	423,360			
359 Roads and Trails	2,667			
Total Transmission Plant	532,380,811		0	0

Date Prepared: 5/26/2020

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Summary of Reserve for Accumulated Depreciation and Amortization - By Function
December 31, 2011

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

WP B-3c OP
Witness Responsible:
T.A. Caudill

Account		Total Company	Adjustments	Total Ohio - Distribution	Ohio Retail
Source: Company's Property Records.					
Distribution Plant					
360	Land and Land Rights	(382)		(382)	(382)
361	Structures and Improvements	4,161,798		4,161,798	4,161,798
362	Station Equipment	62,796,171		62,796,171	62,796,171
363	Storage Battery Equipment	1,282,564		1,282,564	1,282,564
364	Poles,Towers & Fixtures	178,665,843		178,665,843	178,665,843
365	O.H. Conductors & Devices	80,482,660		80,482,660	80,482,660
366	Underground Conduits	15,929,518		15,929,518	15,929,518
367	U.G. Conductors & Devices	26,386,819		26,386,819	26,386,819
368	Line Transformers	125,978,071		125,978,071	125,978,071
369	Services	51,489,194		51,489,194	51,489,194
370	Meters	10,419,926		10,419,926	10,419,926
370.16	AMI Meters	0		0	0
371	Install. on Customer Prem.	11,309,479		11,309,479	11,309,479
372	Leased Prop. on Cust. Premises	1,515		1,515	1,515
373	Street Lights	9,439,853		9,439,853	9,439,853
Total Distribution Plant		578,343,031		578,343,031	578,343,031
				Distribution Plant Allocator:	**100.00000%**

Date Prepared: 5/26/2020

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Summary of Reserve for Accumulated Depreciation and Amortization - By Function
December 31, 2011

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

WP B-3d OP
Witness Responsible:
T.A. Caudill

Account		Total Company	Adjustments	Total Ohio - Distribution	Ohio Retail
Source: Company's Property Records.					
General Plant					
389	A389Land and Land Rights	(500)		(500)	(500)
390	A390Structures and Improvements	32,260,096		30,695,396	30,695,396
391	A391Office Furniture & Equip.	1,775,793		1,512,474	1,512,474
392	A392Transportation Equipment	3,605		1,487	1,487
393	A393Stores Equipment	108,291		85,566	85,566
394	A394Tools, Shop & Garage Equip.	5,914,443		4,943,156	4,943,156
395	A395Laboratory Equipment	393,222		331,820	331,820
396	A396Power Operated Equipment	149,992		62,060	62,060
397	A397Communication Equipment	12,781,532		12,430,826	12,430,826
397.16	A397AMI Communication Equipment	0		0	0
398	A398Misc. Equipment	545,389		382,155	382,155
399	A399Other Tang. Property	251,664		0	0
39919	ARO General Plant	90,730		88,063	88,063
Total General Plant		54,274,258		50,532,503	50,532,503
Total Electric Plant in Service		***3,839,163,283***		***646,481,814***	***646,481,814***
Electric Plant Acquisition Adjustment					
302	Franchises and Consents	549,841		549,841	549,841
Total Electric Plant Acquisition Adjustment		***549,841***		***549,841***	***549,841***
Retirement Work In Progress					
RWIP	Production Plant	6,968,811			
RWIP	Transmission Plant	(3,215,281)			
RWIP	Distribution Plant	(3,036,335)		(3,036,335)	(3,036,335)
RWIP	General Plant	(486,091)		(434,338)	(434,338)
Total Retirement Work In Progress		***231,104***		***(3,470,673)***	***(3,470,673)***

Date Prepared: 5/26/2020

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Reserve for Accumulated Depreciation and Amortization
December 31, 2011
(Ohio Power Only)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

WP B-3e OP
Witness Responsible:
J. M. Yoder

Sum of end_bal		company			
external_account_code	depr_group	Ohio Power - Distr	Ohio Power - Gen	Ohio Power - Transm	Grand Total
1080001	311		13,171,176.80		13,171,176.80
	311		65,097,135.56		65,097,135.56
	311		640,274.81		640,274.81
	311		1,162.88		1,162.88
	311		20,976,797.66		20,976,797.66
	311		28,013,281.36		28,013,281.36
	311		22,756,744.79		22,756,744.79
	311		20,238,858.79		20,238,858.79
	311		7,124,283.70		7,124,283.70
	311		0.00		0.00
	311		711,821.44		711,821.44
	311		20,093,788.23		20,093,788.23
	311		-719,494.25		-719,494.25
	312		155,597,208.22		155,597,208.22
	312		302,447.54		302,447.54
	312		345,861,734.77		345,861,734.77
	312		386,791,455.69		386,791,455.69
	312		9,433,370.12		9,433,370.12
	312		1,364,472.03		1,364,472.03
	312		141,302,921.18		141,302,921.18
	312		373,006,589.58		373,006,589.58
	312		5,266,772.24		5,266,772.24
	312		125,910,122.33		125,910,122.33
	312		125,867,507.55		125,867,507.55
	312		1,749,289.94		1,749,289.94
	312		48,804,332.58		48,804,332.58
	312		1,406,247.79		1,406,247.79
	312		119,386,021.62		119,386,021.62
	312		11,121.14		11,121.14
	312		-5,800,104.45		-5,800,104.45
	314		18,162,188.45		18,162,188.45
	314		85,307,359.38		85,307,359.38
	314		37,133,921.19		37,133,921.19
	314		64,505,144.15		64,505,144.15
	314		41,420,969.86		41,420,969.86
	314		26,627,511.30		26,627,511.30
	314		18,613,262.28		18,613,262.28
	314		24,882,559.94		24,882,559.94
	314		-730,411.58		-730,411.58
	315		8,983,994.02		8,983,994.02
	315		49,665,732.42		49,665,732.42
	315		14,912,435.73		14,912,435.73
	315		20,151,616.38		20,151,616.38
	315		10,749,482.03		10,749,482.03
	315		9,458,535.86		9,458,535.86
	315		4,737,728.54		4,737,728.54
	315		110,670.45		110,670.45
	315		11,876,872.29		11,876,872.29

Date Prepared: 5/26/2020

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Reserve for Accumulated Depreciation and Amortization
December 31, 2011
(Ohio Power Only)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

WP B-3f OP
Witness Responsible:
J.M. Yoder

Sum of end_bal		company			
external_account_code	depr_group	Ohio Power - Distr	Ohio Power - Gen	Ohio Power - Transm	Grand Total
1080001	315		192,524.87		192,524.87
	315		-229,187.24		-229,187.24
	316		2,366,326.53		2,366,326.53
	316		11,557,594.18		11,557,594.18
	316		4,344,693.86		4,344,693.86
	316		4,807,498.90		4,807,498.90
	316		6,290,497.70		6,290,497.70
	316		2,015,584.93		2,015,584.93
	316		1,479,215.53		1,479,215.53
	316		131,313.05		131,313.05
	316		3,898,670.51		3,898,670.51
	316		2,043,467.79		2,043,467.79
	316		-169,504.22		-169,504.22
	317		401,636.56		401,636.56
	317		-269,824.49		-269,824.49
	317		-402,637.01		-402,637.01
	317		227,994.80		227,994.80
	317		45,213.76		45,213.76
	317		29,620.36		29,620.36
	317		1,537,557.14		1,537,557.14
	317		13,114.06		13,114.06
	317		6,825,120.15		6,825,120.15
	317		129,135.64		129,135.64
	317		1,203,746.23		1,203,746.23
	317		-46,614.94		-46,614.94
	317		6,751,959.14		6,751,959.14
	317		319,229.68		319,229.68
	317		226,704.06		226,704.06
	317		1,327,563.53		1,327,563.53
	317		680,774.79		680,774.79
	317		1,459,438.12		1,459,438.12
	317		659,724.82		659,724.82
	317		883,726.66		883,726.66
	317		7,552,667.93		7,552,667.93
	317		33,247.26		33,247.26
	317		212,490.32		212,490.32
	317		-450,970.04		-450,970.04
	317		0.00		0.00
	331		35,568,696.47		35,568,696.47
	332		4,328,481.14		4,328,481.14
	333		26,140,361.89		26,140,361.89
	334		6,788,841.83		6,788,841.83
	335		2,495,126.07		2,495,126.07
	337		3,522.92		3,522.92
	350			7,593.61	7,593.61
	352		21,110.98		21,110.98
	352		77,633.81		77,633.81
	352			18,828,218.31	18,828,218.31

Production-Steam	Acct. 1110001	Total Prod-Steam
	WP B-3f	
2,549,016,229.25	32,547.00	2,549,048,776.25

Production - Hydro
75,325,030.32

Date Prepared: 5/26/2020

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Reserve for Accumulated Depreciation and Amortization
December 31, 2011
(Ohio Power Only)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

WP B-3g OP
Witness Responsible:
J.M. Yoder

Sum of end_bal		company							
external_account_code	depr_group	Ohio Power - Distr		Ohio Power - Gen	Ohio Power - Transm	Grand Total			
1080001	352				2,743,799.92	2,743,799.92			
	353			3,417,805.44		3,417,805.44			
	353			12,393,890.14		12,393,890.14			
	353			-96,016.58	166,963,743.70	166,867,727.12			
	353				25,263,171.84	25,263,171.84			
	354				98,986,508.24	98,986,508.24			
	354				436,648.20	436,648.20			
	354				1,009,666.45	1,009,666.45			
	354				5,463.04	5,463.04			
	355				21,552,519.90	21,552,519.90			
	355				8,919.60	8,919.60			
	355				60,625,541.43	60,625,541.43			
	355				2,001.17	2,001.17			
	356				99,788,002.55	99,788,002.55			
	356				328,593.87	328,593.87			
	356				19,399,106.95	19,399,106.95			
	356				3,248.50	3,248.50			
	357				187,613.01	187,613.01		RWIP	
	358				423,360.47	423,360.47	Transmission	WP B-3f	Total Transmission
	359.10				2,666.62	2,666.62	532,380,811.17	-3,215,281.04	529,165,530.13
	360	-381.58				-381.58			
	361	4,161,798.31				4,161,798.31			
	362	62,796,171.44				62,796,171.44			
	363	1,282,564.27				1,282,564.27			
	364	178,665,842.78				178,665,842.78			
	365	80,482,660.13				80,482,660.13			
	366	15,929,517.81				15,929,517.81			
	367	26,386,818.93				26,386,818.93			
	368	125,978,070.56				125,978,070.56			
	369	51,489,194.26				51,489,194.26			
	370	10,013,589.70				10,013,589.70			
	370	406,336.63				406,336.63			
	371	11,309,479.20				11,309,479.20		RWIP	
	372	1,515.37				1,515.37	Distribution	WP B-3f	Total Distribution
	373	9,439,853.07				9,439,853.07	578,343,030.88	-3,036,335.00	575,306,695.88
	389	-499.62	[f]			-499.62	[a]		
	390	24,372,673.72	[f]			24,372,673.72	[a]		
	390		[f]	17,916.95		17,916.95	[a]		
	390		[f]	39,153.82		39,153.82	[a]		
	390		[f]		825,186.08	825,186.08	[a]		
	391	1,509,008.38	[f]			1,509,008.38	[a]		
	391	3,465.50	[f]			3,465.50	[a]		
	391		[f]	191,885.05		191,885.05	[a]		
	391		[f]	995.64		995.64	[a]		
	391		[f]	-22,809.70	91,741.37	68,931.67	[a]		
	391		[f]		1,506.44	1,506.44	[a]		
	392	1,486.58	[f]			1,486.58	[a]		
	392		[f]	2,118.34		2,118.34	[a]		

Date Prepared: 5/26/2020

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Reserve for Accumulated Depreciation and Amortization
December 31, 2011
(Ohio Power Only)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

WP B-3h OP
Witness Responsible:
J.M. Yoder

Sum of end_bal		company					
external_account_code	depr_group	Ohio Power - Distr		Ohio Power - Gen	Ohio Power - Transm	Grand Total	
1080001	393	85,566.31	[f]			85,566.31	[a]
	393		[f]	14,539.20		14,539.20	[a]
	393		[f]		8,185.92	8,185.92	[a]
	394	4,943,155.70	[f]			4,943,155.70	[a]
	394		[f]	-8,951.18		-8,951.18	[a]
	394		[f]		975,234.92	975,234.92	[a]
	394		[f]		5,003.78	5,003.78	[a]
	394		[f]			0.00	[a]
	395	331,820.26	[f]			331,820.26	[a]
	395		[f]	29,669.29		29,669.29	[a]
	395		[f]		31,732.16	31,732.16	[a]
	396	62,059.70	[f]			62,059.70	[a]
	396		[f]	83,599.37		83,599.37	[a]
	396		[f]		4,333.28	4,333.28	[a]
	397	5,821.04	[f]			5,821.04	[a]
	397	12,257,535.80	[f]			12,257,535.80	[a]
	397	167,469.57	[f]	33,821.36		201,290.93	[a]
	397		[f]	16,139.06		16,139.06	[a]
	397		[f]		254,717.19	254,717.19	[a]
	397		[f]		46,027.61	46,027.61	[a]
	397		[f]			0.00	[a]
	398	382,565.81	[f]			382,565.81	[a]
	398	-410.58	[f]			-410.58	[a]
	398		[f]	666.64		666.64	[a]
	398		[f]	11,241.82		11,241.82	[a]
	398		[f]	37,198.87		37,198.87	[a]
	398		[f]		114,334.88	114,334.88	[a]
	398		[f]		-208.25	-208.25	[a]
	399		[f]	96,010.00		96,010.00	[a]
	399.19	88,063.37	[f]			88,063.37	[a]
	399.19		[f]		2,666.62	2,666.62	[a]
1080001 Total		622,552,812.42		2,640,698,877.89	518,926,849.38	3,782,178,539.69	
1080005 **[Note: A]**		-3,036,335.00				-3,036,335.00	
				6,968,811.43		6,968,811.43	
					-3,215,281.04	-3,215,281.04	
	General Plant	-434,338.29	[i]	-40,117.39	-11,635.46	-486,091.14	
1080005 Total		-3,470,673.29		6,928,694.04	-3,226,916.50	231,104.25	
1080013	390	-502,503.93	[g]		-22,076.36	-524,580.29	[b]
1080013 Total		-502,503.93		0.00	-22,076.36	-524,580.29	
1110001	302		[j]	46,976.96		46,976.96	[d]
	303	14,134,486.28	[j]			14,134,486.28	[d]
	303	3,464,984.14	[j]			3,464,984.14	[d]
	303	6,809.07	[j]			6,809.07	[d]
	303		[j]	2,457,790.26	6,242,050.79	8,699,841.05	[d]
	303		[j]	23,354,854.39		23,354,854.39	[d]
	303		[j]	83,424.99		83,424.99	[d]
	312			32,547.00		32,547.00	

General Plant - Distribution			
44,209,781.54	[f]		
-502,503.93	[g]		
6,825,225.71	[h]	RWIP [i]	Total General
50,532,503.32		-434,338.29	50,098,165.03

General Plant - Total Company			
47,113,438.07	[a]		
-524,580.29	[b]		
7,685,399.78	[c]	RWIP	Total General
54,274,257.56		-486,091.14	53,788,166.42

RWIP Reserve	
-3,036,335.00	Distribution
6,968,811.43	Production
-3,215,281.04	Transmission
-486,091.14	General

Total Company		Distribution	
Intangible Plant		Intangible Plant	
49,791,376.88	[d]	17,606,279.49	[j]
549,841.00	[e]	549,841.00	[k]
50,341,217.88		18,156,120.49	
Production-Steam			

Date Prepared: 5/26/2020

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Reserve for Accumulated Depreciation and Amortization
December 31, 2011
(Ohio Power Only)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

WP B-3i OP
Witness Responsible:
J. M. Yoder

Sum of end_bal		company					
external_account_code	depr_group	Ohio Power - Distr		Ohio Power - Gen	Ohio Power - Transm	Grand Total	
1110001	390	333,767.13	[h]			333,767.13	[c]
	390	369,546.31	[h]			369,546.31	[c]
	390	543,658.73	[h]			543,658.73	[c]
	390	5,303.00	[h]			5,303.00	[c]
	390	11,390.00	[h]			11,390.00	[c]
	390	9,885.00	[h]			9,885.00	[c]
	390	1,411,123.53	[h]			1,411,123.53	[c]
	390	126,346.91	[h]			126,346.91	[c]
	390	770,500.10	[h]			770,500.10	[c]
	390	311,305.00	[h]			311,305.00	[c]
	390	2,932,400.00	[h]			2,932,400.00	[c]
	390		[h]		301,321.05	301,321.05	[c]
	390		[h]		403,199.01	403,199.01	[c]
	399		[h]	155,654.01		155,654.01	[c]
1110001 Total		24,431,505.20		26,131,247.61	6,946,570.85	57,509,323.66	
1150001	302	549,841.00	[k]			549,841.00	[e]
1150001 Total		549,841.00		0.00	0.00	549,841.00	
Grand Total		643,560,981.40		2,673,758,819.54	522,624,427.37	3,839,944,228.31	

Note: A Account 1080005 - RWIP - Project Detail: This account reflects the balance work orders in Retirement Work in Progress. There is not an assigned 3-digit plant account.

Date Prepared: 5/26/2020

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
COMPARE DEPRECIATION EXPENSE USING CURRENT AND STUDY RATES
BASED ON PLANT IN SERVICE AT DECEMBER 31, 2019

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

WP B-3.2a Merge
Witness Responsible:
J.A. Cash

(USING DISTRIBUTION COMPANY GENERAL PLANT BALANCES)

NO. (1)	TITLE (2)	ORIGINAL COST AT 12/31/19 (3)	CURRENT APPROVED RATE (4)	CURRENT ANNUAL ACCRUAL (5)	STUDY RATE (6)	STUDY ACCRUAL (7)	DIFFERENCE (DECREASE) (8)
DISTRIBUTION PLANT							
361.0	Structures & Improvements	44,737,962	1.77%	791,862	1.74%	779,719	-12,143
362.0	Station Equipment	887,134,272	2.47%	21,912,217	2.05%	18,226,577	-3,685,640
363.0	Storage Battery Equipment	5,117,366	6.67%	341,328	6.67%	341,158	-170
364.0	Poles, Towers, & Fixtures	795,852,068	5.19%	41,304,722	4.92%	39,164,299	-2,140,423
365.0	Overhead Conductor & Devices	894,822,501	3.63%	32,482,057	3.69%	32,996,580	514,523
366.0	Underground Conduit	334,308,145	1.56%	5,215,207	1.67%	5,571,802	356,595
367.0	Underground Conductor	732,263,412	2.60%	19,038,849	2.26%	16,549,153	-2,489,696
368.0	Line Transformers	849,973,360	3.80%	32,298,988	3.63%	30,811,534	-1,487,454
369.0	Services	345,050,002	3.27%	11,283,135	3.12%	10,752,721	-530,414
370.0	Meters	95,062,401	4.07%	3,869,040	9.82%	9,333,399	5,464,359
370.16	AMI Meters **(1)**	166,561,609	7.33%	12,208,966	7.20%	11,992,436	-216,530
371.0	Installations on Custs. Prem.	59,229,951	9.14%	5,413,618	8.53%	5,054,289	-359,329
372.0	Leased Property on Custs. Prem.	103,067	2.50%	2,577	2.27%	2,342	-235
373.0	Street Lighting & Signal Sys.	41,152,255	6.20%	2,551,440	5.64%	2,319,491	-231,949
	Total Distribution Plant	5,251,368,371	3.59%	188,714,006	3.50%	183,895,500	-4,818,506
GENERAL PLANT (Total Company) (2)							
390.0	Structures & Improvements **(3)**	298,947,563	2.17%	6,487,162	2.10%	6,277,899	-209,263
391.0	Office Furniture & Equipment	22,954,490	3.33%	764,385	3.33%	765,150	765
392.0	Transportation Equipment	128,289	2.00%	2,566	2.00%	2,566	0
393.0	Stores Equipment	1,094,763	2.94%	32,186	2.94%	32,199	13
394.0	Tools Shop & Garage Equipment	49,800,232	3.53%	1,757,948	3.53%	1,759,608	1,660
395.0	Laboratory Equipment	348,489	3.57%	12,441	3.57%	12,446	5
396.0	Power Operated Equipment	6,768	3.85%	261	3.85%	260	-1
397.0	Communication Equipment	127,448,709	2.86%	3,645,033	3.00%	3,823,461	178,428
397.16	AMI Communication Equipment **(1)**	2,853,377	6.67%	190,320	7.00%	199,736	9,416
398.0	Miscellaneous Equipment	4,631,304	4.00%	185,252	4.00%	185,252	0
	Total General Plant	508,213,984	2.57%	13,077,554	2.57%	13,058,577	-18,977
	Total Depreciable Plant	5,759,582,355	3.50%	201,791,560	3.42%	196,954,077	-4,837,483

NOTES:

(1) The useful life for AMI Meters and AMI Communication Equipment is 15 years. The net salvage ratio for each account uses the same net salvage ratio calculated for Accounts 370 and 397, respectively.

(2) Used total company general plant balances at December 31, 2019 for purposes of calculating accrual rates in the Depreciation Study.

(3) Account 390 excludes the owned structure investment associated with leased buildings.

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
COMPARE DEPRECIATION EXPENSE USING CURRENT AND STUDY RATES

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

WP B-3.2a CSP
Witness Responsible:
J.A. Cash

(USING DISTRIBUTION COMPANY GENERAL PLANT BALANCES)

NO. (1)	TITLE (2)	ORIGINAL COST AT 12/31/2019 (3)	CURRENT APPROVED RATE (4)	CURRENT ANNUAL ACCRUAL (5)	STUDY RATE (6)	STUDY ACCRUAL (7)	DIFFERENCE (DECREASE) (8)
DISTRIBUTION PLANT							
361.0	Structures & Improvements	44,737,962	1.77%	791,862	1.74%	779,719	-12,143
362.0	Station Equipment	887,134,272	2.47%	21,912,217	2.05%	18,226,577	-3,685,640
363.0	Storage Battery Equipment	5,117,366	6.67%	341,328	6.67%	341,158	-170
364.0	Poles, Towers, & Fixtures	795,852,068	5.19%	41,304,722	4.92%	39,164,299	-2,140,423
365.0	Overhead Conductor & Devices	894,822,501	3.63%	32,482,057	3.69%	32,996,580	514,523
366.0	Underground Conduit	334,308,145	1.56%	5,215,207	1.67%	5,571,802	356,595
367.0	Underground Conductor	732,263,412	2.60%	19,038,849	2.26%	16,549,153	-2,489,696
368.0	Line Transformers	849,973,360	3.80%	32,298,988	3.63%	30,811,534	-1,487,454
369.0	Services	345,050,002	3.27%	11,283,135	3.12%	10,752,721	-530,414
370.0	Meters	95,062,401	4.07%	3,869,040	9.82%	9,333,399	5,464,359
370.16	AMI Meters **(1)**	166,561,609	7.33%	12,208,966	7.20%	11,992,436	-216,530
371.0	Installations on Custs. Prem.	59,229,951	9.14%	5,413,618	8.53%	5,054,289	-359,329
372.0	Leased Property on Custs. Prem.	103,067	2.50%	2,577	2.27%	2,342	-235
373.0	Street Lighting & Signal Sys.	41,152,255	6.20%	2,551,440	5.64%	2,319,491	-231,949
	Total Distribution Plant	5,251,368,371	3.59%	188,714,006	3.50%	183,895,500	-4,818,506
GENERAL PLANT (Total Company) (2)							
390.0	Structures & Improvements **(3)**	298,947,563	2.17%	6,487,162	2.10%	6,277,899	-209,263
391.0	Office Furniture & Equipment	22,954,490	3.33%	764,385	3.33%	765,150	765
392.0	Transportation Equipment	128,289	2.00%	2,566	2.00%	2,566	0
393.0	Stores Equipment	1,094,763	2.94%	32,186	2.94%	32,199	13
394.0	Tools Shop & Garage Equipment	49,800,232	3.53%	1,757,948	3.53%	1,759,608	1,660
395.0	Laboratory Equipment	348,489	3.57%	12,441	3.57%	12,446	5
396.0	Power Operated Equipment	6,768	3.85%	261	3.85%	260	-1
397.0	Communication Equipment	127,448,709	2.86%	3,645,033	3.00%	3,823,461	178,428
397.16	AMI Communication Equipment **(1)**	2,853,377	6.67%	190,320	7.00%	199,736	9,416
398.0	Miscellaneous Equipment	4,631,304	4.00%	185,252	4.00%	185,252	0
	Total General Plant	508,213,984	2.57%	13,077,554	2.57%	13,058,577	-18,977
	Total Depreciable Plant	5,759,582,355	3.50%	201,791,560	3.42%	196,954,077	-4,837,483

NOTES:

(1) The useful life for AMI Meters and AMI Communication Equipment is 15 years. The net salvage ratio for each account uses the same net salvage ratio calculated for Accounts 370 and 397, respectively.

(2) Used total company general plant balances at December 31, 2019 for purposes of calculating accrual rates in the Depreciation Study.

(3) Account 390 excludes the owned structure investment associated with leased buildings.

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
COMPARE DEPRECIATION EXPENSE USING CURRENT AND STUDY RATES

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

WP B-3.2a OP
Witness Responsible:
J.A. Cash

(USING DISTRIBUTION COMPANY GENERAL PLANT BALANCES)

NO. (1)	TITLE (2)	ORIGINAL COST AT 12/31/2019 (3)	CURRENT APPROVED RATE (4)	CURRENT ANNUAL ACCRUAL (5)	STUDY RATE (6)	STUDY ACCRUAL (7)	DIFFERENCE (DECREASE) (8)
DISTRIBUTION PLANT							
361.0	Structures & Improvements	44,737,962	1.77%	791,862	1.74%	779,719	-12,143
362.0	Station Equipment	887,134,272	2.47%	21,912,217	2.05%	18,226,577	-3,685,640
363.0	Storage Battery Equipment	5,117,366	6.67%	341,328	6.67%	341,158	-170
364.0	Poles, Towers, & Fixtures	795,852,068	5.19%	41,304,722	4.92%	39,164,299	-2,140,423
365.0	Overhead Conductor & Devices	894,822,501	3.63%	32,482,057	3.69%	32,996,580	514,523
366.0	Underground Conduit	334,308,145	1.56%	5,215,207	1.67%	5,571,802	356,595
367.0	Underground Conductor	732,263,412	2.60%	19,038,849	2.26%	16,549,153	-2,489,696
368.0	Line Transformers	849,973,360	3.80%	32,298,988	3.63%	30,811,534	-1,487,454
369.0	Services	345,050,002	3.27%	11,283,135	3.12%	10,752,721	-530,414
370.0	Meters	95,062,401	4.07%	3,869,040	9.82%	9,333,399	5,464,359
370.16	AMI Meters **(1)**	166,561,609	7.33%	12,208,966	7.20%	11,992,436	-216,530
371.0	Installations on Custs. Prem.	59,229,951	9.14%	5,413,618	8.53%	5,054,289	-359,329
372.0	Leased Property on Custs. Prem.	103,067	2.50%	2,577	2.27%	2,342	-235
373.0	Street Lighting & Signal Sys.	41,152,255	6.20%	2,551,440	5.64%	2,319,491	-231,949
	Total Distribution Plant	5,251,368,371	3.59%	188,714,006	3.50%	183,895,500	-4,818,506
GENERAL PLANT (Total Company) (2)							
390.0	Structures & Improvements **(3)**	298,947,563	2.17%	6,487,162	2.10%	6,277,899	-209,263
391.0	Office Furniture & Equipment	22,954,490	3.33%	764,385	3.33%	765,150	765
392.0	Transportation Equipment	128,289	2.00%	2,566	2.00%	2,566	0
393.0	Stores Equipment	1,094,763	2.94%	32,186	2.94%	32,199	13
394.0	Tools Shop & Garage Equipment	49,800,232	3.53%	1,757,948	3.53%	1,759,608	1,660
395.0	Laboratory Equipment	348,489	3.57%	12,441	3.57%	12,446	5
396.0	Power Operated Equipment	6,768	3.85%	261	3.85%	260	-1
397.0	Communication Equipment	127,448,709	2.86%	3,645,033	3.00%	3,823,461	178,428
397.16	AMI Communication Equipment **(1)**	2,853,377	6.67%	190,320	7.00%	199,736	9,416
398.0	Miscellaneous Equipment	4,631,304	4.00%	185,252	4.00%	185,252	0
	Total General Plant	508,213,984	2.57%	13,077,554	2.57%	13,058,577	-18,977
	Total Depreciable Plant	5,759,582,355	3.50%	201,791,560	3.42%	196,954,077	-4,837,483

NOTES:

(1) The useful life for AMI Meters and AMI Communication Equipment is 15 years. The net salvage ratio for each account uses the same net salvage ratio calculated for Accounts 370 and 397, respectively.

(2) Used total company general plant balances at December 31, 2019 for purposes of calculating accrual rates in the Depreciation Study.

(3) Account 390 excludes the owned structure investment associated with leased buildings.

Ohio Power Company
Case No, 20-585-EL-AIR
Depreciation Reserve Accruals, Retirements and Transfers
From 8/31/10 to 12/31/19

Data: _X_Actual ___Estimated
Type of Filing: _X_Original ___Updated ___Revised
Work Papers Reference No(s):

WP B-3.3a Merge
Witness:
J. M. Yoder
Date Prepared: 5/26/2020

	8/31/2010	4 Months end 12/2010				
Accts	Balance	Accrual	Salvage	Retirements	Removal Cost	Transfers
301	-	-	-	-	-	-
302	582,375	4,786	-	-	-	-
303	117,893,946	8,467,195	-	(28,070,031)	-	-
360	(2,993)	-	57	-	-	-
361	8,851,584	141,070	-	(6,654)	-	(1,431)
362	133,258,453	4,471,090	60,359	(908,865)	(239,236)	47,295
363	832,366	112,550	-	-	-	-
364	280,333,078	8,403,184	21,795	(1,412,404)	(1,736,006)	13,370,214
365	136,356,733	6,146,968	272,822	(2,571,569)	(982,352)	16,241
366	43,882,270	1,044,422	2,003	(26,345)	(146,361)	(66,301)
367	187,502,536	4,596,581	4,874	(461,390)	(299,729)	(12,145)
368	254,228,095	7,497,567	848,139	(4,184,365)	(1,000,090)	-
369	100,883,426	5,146,113	5,855	(969,051)	(531,658)	-
370	70,263,776	1,899,281	1,595,547	(2,653,039)	(1,021,957)	(13,328,498)
370.16	1,542,080	377,961	-	-	-	-
371	28,723,657	1,671,649	4,905	(523,767)	(182,591)	-
372	15,679	1,381	-	-	-	49,081
373	15,570,641	631,509	980	(286,879)	(104,232)	-
389	1,958	-	75	-	-	-
390	57,332,587	997,279	-	(31,205)	(1,145)	-
391	5,155,486	108,574	-	(27,983)	-	(620)
392	10,619	200	-	(5,568)	-	-
393	309,154	5,773	-	-	-	-
394	12,349,872	337,741	-	(169,924)	(4,781)	-
395	755,670	18,413	-	-	-	-
396	8,492,813	330,806	-	(3,140,790)	-	(18,244)
397	11,481,808	325,042	-	(26,981)	-	-
397.16	127,027	101,254	-	-	-	-
398	1,286,593	55,300	-	(32,665)	-	(1,369)
399	13,674,557	2,625	-	-	-	-
RWIP	(5,242,086)	-	29,964,560	-	(20,641,475)	3,510,633

		Transfers in 2010 WP		Difference
	Total Transfer	OPCO	CSP	
361	(5,007,234)	330,606	(5,336,410)	(1,431)
362	(6,366,762)	(1,795,678)	(4,618,379)	47,295
363	243,893	243,893		-
364	30,720,267	8,177,031	9,173,022	13,370,214
365	(28,751,229)	(28,047,441)	(720,029)	16,241
366	4,111,763	2,348,300	1,829,763	(66,301)
367	32,119,375	(6,079,104)	38,210,623	(12,145)
368	41,704,010	18,981,299	22,722,711	-
369	(72,212,321)	(13,076,010)	(59,136,311)	-
370	21,390,274	24,679,469	10,039,303	(13,328,498)
371	(14,023,587)	(4,177,245)	(9,846,342)	-
372	8,864	547	(40,764)	49,081
373	(3,862,856)	(1,585,668)	(2,277,187)	-
389	-			-
390	(9,757,003)	(6,231,658)	(3,525,345)	-
391	2,088,675	999,934	1,089,361	(620)
392	7,246	1,452	5,794	-
393	134,976	73,536	61,440	-
394	6,426,313	1,769,926	4,656,387	-
395	500,234	298,808	201,426	-
396	(2,791,751)	53,616	(2,827,124)	(18,244)
397	2,774,453	2,774,453		-
398	596,624	259,933	338,061	(1,369)
399				

Source: Company's property records.

Ohio Power Company
Case No, 20-585-EL-AIR
Depreciation Reserve Accruals, Retirements and Transfers
From 8/31/10 to 12/31/19

Data: _X_Actual ___Estimated
Type of Filing: _X_Original ___Updated ___Revised
Work Papers Reference No(s):

WP B-3.3b Merge
Witness:
J. M. Yoder
Date Prepared: 5/26/2020

2011 Accrual	2011 Salvage	2011 Retirements	2011 Removal Cost	2011 Transfers	2012 Accrual	2012 Salvage	2012 Retirements	2012 Removal Cost	2012 Transfers
-	-	-	-	-	-	-	-	-	-
14,357	-	-	-	-	14,357	-	-	-	-
22,668,265	-	(13,890,663)	-	-	23,925,114	-	(22,621,907)	-	-
-	29,345	(451,665)	424,852	-	-	5,600	-	4,800	1
449,501	-	(21,054)	-	116,113	155,954	16	(161)	(789)	874
13,874,895	1,554,341	(4,464,459)	(362,431)	(229,800)	11,477,169	388,430	(3,189,578)	(880,061)	(4,280)
337,649	-	-	-	-	323,228	-	-	-	-
25,735,357	250,396	(3,835,570)	(5,656,463)	13,402,438	23,372,750	97,288	(5,397,831)	(5,438,509)	(1)
19,382,056	810,306	(7,535,806)	(2,290,528)	39,003	15,580,480	1,002,696	(10,996,779)	(2,545,928)	34,854
2,901,455	8,977	(217,372)	(352,024)	-	1,710,032	80,871	(201,805)	(268,361)	-
13,560,544	7,479	(2,131,420)	(239,092)	-	11,236,945	146,748	(3,949,467)	(406,162)	-
22,746,568	2,093,548	(9,661,544)	(2,994,203)	71	14,581,661	2,298,605	(10,562,523)	(3,232,982)	-
15,689,191	49,141	(2,831,796)	(822,903)	-	7,428,647	41,080	(2,517,741)	(1,511,040)	(3,696)
5,756,868	6,610,461	(8,391,048)	(4,037,243)	(13,346,591)	4,666,770	2,301,213	(13,162,975)	(2,946,256)	24
1,240,090	-	-	-	-	2,119,303	(347,813)	(469,931)	(288,550)	(24)
5,024,974	44,362	(1,471,231)	(446,873)	-	3,953,225	133,019	(1,604,289)	(665,681)	-
4,144	-	-	-	-	1,360	-	-	-	-
1,898,364	87,879	(889,327)	(254,419)	-	1,465,987	85,384	(1,018,976)	(375,026)	-
-	(2,532)	-	-	-	201	-	-	-	500
3,082,178	-	(298,031)	(233,873)	10,862	385,051	-	(482,630)	(87,933)	(1,721)
338,408	-	(479,451)	-	-	98,139	-	-	-	296,176
595	-	(509)	-	-	7,647	-	-	-	-
18,259	-	-	-	-	10,196	-	-	-	-
1,034,725	-	(271,489)	(3,210)	-	567,785	-	-	-	-
48,528	-	-	-	-	34,377	-	(40,139)	-	(91,917)
21,626	-	-	-	(5,534,752)	22,703	-	(11,353)	-	-
1,838,506	-	(69,498)	(47,123)	5,534,752	905,811	-	-	-	-
303,761	-	-	-	-	309,534	-	-	-	3,695
171,608	-	(123,848)	(58)	-	139,847	-	(26,090)	-	92,328
7,874	-	(13,256,781)	-	-	7,874	-	-	-	-
-	14,711,712	-	(24,897,888)	376,021	-	2,402,439	-	(20,032,021)	-

Source: Company's property records.

Ohio Power Company
Case No, 20-585-EL-AIR
Depreciation Reserve Accruals, Retirements and Transfers
From 8/31/10 to 12/31/19

Data: _X_Actual ___Estimated
Type of Filing: _X_Original ___Updated ___Revised
Work Papers Reference No(s):

WP B-3.3c Merge
Witness:
J. M. Yoder
Date Prepared: 5/26/2020

2013 Accrual	2013 Salvage	2013 Retirements	2013 Removal Cost	2013 Transfers	2014 Accrual	2014 Salvage	2014 Retirements	2014 Removal Cost	2014 Transfers
-	-	-	-	-	-	-	-	-	-
14,357	-	-	-	(50,299)	12,696	-	-	-	-
30,703,923	-	(28,096,051)	-	(51,428,522)	20,035,901	-	(2,331,566)	-	-
-	-	-	-	(9,997)	-	-	(1,074,567)	1,074,567	-
156,230	-	(187)	(2,397)	9,996	155,943	-	(56,901)	(75)	(3,461)
12,074,583	535,899	(2,733,012)	(661,790)	57,188	12,742,091	137,913	(3,438,764)	(630,148)	71,949
323,829	-	-	-	-	323,743	-	-	-	-
24,487,488	360,731	(5,042,471)	(8,548,682)	-	25,849,957	(394,835)	(7,310,565)	(9,571,872)	3,461
16,307,971	1,044,246	(9,888,299)	(2,951,355)	(31,919)	17,787,963	860,103	(12,247,300)	(4,397,497)	-
1,995,716	38,698	(1,139,599)	(528,022)	-	2,272,170	25,997	(79,206)	(744,412)	-
11,903,653	172,036	(3,907,008)	(574,444)	-	12,732,872	429,214	(7,738,933)	(613,349)	-
15,288,977	1,796,829	(11,670,728)	(3,989,177)	(127)	16,254,000	1,134,353	(12,576,219)	(4,610,020)	-
7,850,648	115,880	(2,108,291)	(1,958,897)	-	8,288,546	152,357	(2,252,627)	(995,747)	-
4,617,083	331,227	(16,699,694)	(4,618,736)	2,061	4,423,627	921,358	(16,012,071)	(4,796,499)	18,131,990
2,348,072	(24,252)	(396,496)	(296,157)	(368)	2,601,005	-	(347,148)	(231,082)	1,700,158
4,194,741	205,052	(1,479,773)	(776,652)	-	4,366,837	120,830	(1,587,164)	(449,447)	-
1,360	-	-	-	-	1,360	-	-	-	-
1,575,964	74,149	(800,993)	(334,067)	-	1,653,747	76,286	(748,998)	(243,219)	-
-	-	-	-	(202)	-	-	-	-	-
369,881	-	(294,195)	(32,103)	(68,044)	356,479	-	(1,503,211)	(403,133)	(3,547)
60,019	-	-	-	(306,758)	24,389	-	(343,706)	-	-
(69)	-	-	-	(9,673)	(213)	-	-	-	-
1,332	-	-	-	(37,714)	3,380	-	-	-	-
646,764	-	-	-	(41,986)	685,416	4,120	(2)	309	-
(6,354)	-	(26,444)	-	(261,999)	(12,085)	-	(23,722)	-	-
9,327	-	-	-	(114,128)	(1,017)	-	(3,652)	-	-
895,670	-	(2)	-	(331,051)	884,326	-	-	-	-
310,688	-	-	-	-	1,770,626	-	-	-	-
112,276	-	(15,254)	-	(151,272)	133,658	-	(6,222)	-	-
12,999	-	(8,992)	-	(247,303)	15,584	-	(3,120)	-	84
-	3,505,018	-	(11,791,262)	(1,690,720)	-	6,402,018	-	(15,795,287)	-

	AGR	Transfers	Total
301	-	-	-
302	(50,299)	-	(50,299)
303	(51,367,135)	(61,387)	(51,428,522)
389	(201)	-	(201)
390	(43,994)	(24,050)	(68,044)
391	(253,444)	(53,314)	(306,758)
392	(7,836)	(1,837)	(9,673)
393	(20,471)	(17,243)	(37,714)
394	(39,894)	(2,092)	(41,986)
395	(64,070)	(197,929)	(261,999)
396	(6,162)	(107,966)	(114,128)
397	(97,459)	(233,592)	(331,051)
398	(128,659)	(22,613)	(151,272)
399	(96,961)	(150,342)	(247,303)

Source: Company's property records.

Ohio Power Company
Case No, 20-585-EL-AIR
Depreciation Reserve Accruals, Retirements and Transfers
From 8/31/10 to 12/31/19

Data: _X_Actual ___Estimated
Type of Filing: _X_Original ___Updated ___Revised
Work Papers Reference No(s):

WP B-3.3d Merge
Witness:
J. M. Yoder
Date Prepared: 5/26/2020

2015 Accrual	2015 Salvage	2015 Retirements	2015 Removal Cost	2015 Transfers	2016 Accrual	2016 Salvage	2016 Retirements	2016 Removal Cost	2016 Transfers
-	-	-	-	-	-	-	-	-	-
12,696	-	-	-	-	12,696	-	-	-	-
22,212,641	-	(49,326,108)	-	-	19,324,875	-	(9,870,292)	-	(120,336)
-	-	(10)	-	-	-	3,415	(1,180,079)	940,440	-
154,918	799	(211,833)	(25,935)	(2,706)	154,408	2,685	(23,662)	(7,461)	64
14,018,060	95,688	(4,487,875)	(1,462,918)	-	15,062,770	175,173	(3,668,217)	(254,379)	-
323,743	-	-	-	-	323,743	-	-	-	-
27,485,413	443,563	(8,665,561)	(10,300,411)	-	29,072,214	407,944	(10,174,643)	(9,896,196)	-
19,084,959	2,033,171	(14,378,716)	(6,185,387)	-	20,077,022	1,940,505	(12,858,334)	(4,888,303)	-
2,546,061	15,016	(147,282)	(958,351)	(171)	2,907,240	140,022	(89,715)	(1,161,890)	-
13,795,093	98,600	(6,627,121)	(1,927,906)	171	15,111,671	285,084	(7,621,908)	(2,951,387)	-
17,069,993	1,688,778	(16,869,106)	(4,975,215)	-	17,599,021	632,890	(15,100,610)	(3,923,649)	-
8,514,300	78,607	(2,331,967)	(2,129,480)	-	8,754,035	59,230	(2,983,125)	(923,999)	-
6,137,259	191,910	(12,160,658)	(2,634,112)	-	5,285,705	187	(2,436,175)	(1,506,746)	(129)
3,396,350	-	(674,096)	(471,713)	-	2,850,288	-	(879,982)	(206,056)	129
4,413,439	146,053	(2,074,132)	(662,972)	-	4,449,204	130,502	(2,222,519)	(570,415)	-
1,358	-	(726)	-	-	1,336	-	-	-	-
1,686,395	37,798	(651,383)	(204,714)	-	1,723,939	41,990	(1,047,554)	(273,665)	-
-	-	-	-	-	-	-	-	236,235	-
848,576	-	(1,407,990)	(194,764)	(3,080)	950,447	-	(818,707)	(130,321)	222,818
63,894	-	(40,870)	-	-	86,243	-	(113,293)	-	29,224
(213)	-	-	-	-	1,659	-	-	-	-
3,733	-	-	-	-	9,445	-	-	(1,996)	-
748,645	-	(201,630)	(406)	-	841,961	-	(298,994)	(113)	204,713
(12,336)	-	(10,268)	-	-	(9,015)	-	(11,547)	-	(159,487)
(1,053)	-	-	-	-	(1,053)	-	-	-	(45,436)
919,498	-	(15)	(5)	-	1,094,894	-	-	-	-
807,637					806,586	-	(44,156)	-	-
119,890	-	(17,126)	-	-	121,345	-	(11,220)	(44,763)	(113,284)
15,100	-	-	-	-	19,402	-	-	-	-
-	6,710,471	-	(13,696,470)	-	-	5,949,672	-	(6,702,071)	-

Source: Company's property records.

Ohio Power Company
Case No, 20-585-EL-AIR
Depreciation Reserve Accruals, Retirements and Transfers
From 8/31/10 to 12/31/19

Data: _X_Actual ___Estimated
Type of Filing: _X_Original ___Updated ___Revised
Work Papers Reference No(s):

WP B-3.3e Merge
Witness:
J. M. Yoder
Date Prepared: 5/26/2020

2017 Accrual	2017 Salvage	2017 Retirements	2017 Removal Cost	2017 Transfers	2018 Accrual	2018 Salvage	2018 Retirements	2018 Removal Cost	2018 Transfers
-	-	-	-	-	-	-	-	-	-
12,696	-	-	-	-	10,561	-	-	-	-
23,011,529	-	(6,304,459)	-	-	27,494,252	-	(17,190,720)	-	1,286
-	-	-	-	236,235	-	13,350	-	400	-
183,763	-	(107,025)	(15,775)	-	403,196	175	(66,797)	(33,985)	-
15,940,719	1,210,723	(3,772,994)	(1,252,923)	-	14,942,172	113,779	(5,138,062)	(1,719,550)	-
325,589	-	-	-	-	333,186	-	-	-	-
30,485,757	305,736	(10,004,781)	(9,927,113)	(134,469)	33,313,415	456,093	(8,859,732)	(8,376,770)	9,347
21,030,095	989,139	(11,174,002)	(4,769,986)	152,048	27,494,299	1,725,984	(12,041,764)	(3,945,626)	(95,200)
3,264,119	93,118	(213,409)	(1,210,272)	496	3,453,018	17,437	(187,796)	(1,264,282)	-
15,906,036	117,043	(3,562,128)	(2,469,541)	(496)	12,525,971	66,013	(4,531,489)	(1,468,048)	(665)
18,237,207	593,516	(17,870,278)	(4,488,452)	138,812	17,540,959	509,807	(13,738,395)	(3,690,713)	-
8,918,848	43,462	(2,811,784)	(931,834)	78,675	7,480,613	37,171	(2,408,490)	(830,918)	-
5,340,506	3,456	(3,194,267)	(608,554)	(1,484)	18,225,578	1,010,853	(42,241,411)	(659,182)	-
2,359,552	-	(563,880)	(589,749)	1,484	4,322,073	-	(460,468)	498,278	-
4,616,232	91,996	(1,502,916)	(429,737)	-	2,999,430	10,604	(1,623,504)	(478,843)	-
1,336	-	-	-	-	275	-	-	-	-
1,741,880	36,412	(828,200)	(187,384)	-	2,085,723	8,481	(680,541)	(202,390)	-
-	-	-	-	(236,235)	-	-	-	-	-
1,340,743	-	(4,094,547)	(879,692)	(20,225)	1,435,755	-	(683,481)	(352,602)	142,118
191,909	-	(46,758)	-	-	254,053	-	(60,821)	-	-
2,098	-	-	-	-	53,157	-	-	-	(40,503)
15,347	-	-	-	-	16,539	-	(15,232)	-	-
922,674	6	(410,836)	(11,088)	-	1,204,504	2,029	(558,104)	(55,399)	3,157
(2,904)	-	(84,257)	-	-	120,426	-	(14,678)	-	(101,615)
(890)	-	-	-	-	35	-	-	-	-
1,271,936	591	-	(1,108,816)	60	2,130,244	-	-	(843,742)	-
715,826	-	(3,591,106)			133,916	-	-	-	-
133,589	-	(6,307)	69,285	748	141,777	-	(50,941)	-	-
24,335	-	-	-	-	24,335	-	-	-	-
-	4,626,702	-	(21,461,356)	-	-	3,966,455	-	(11,100,019)	-

Source: Company's property records.

Ohio Power Company
Case No, 20-585-EL-AIR
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From 8/31/10 to 12/31/19

Data: _X_Actual ___Estimated
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Work Papers Reference No(s):

WP B-3.3f Merge
Witness:
J. M. Yoder
Date Prepared: 5/26/2020

2019 Accrual	2019 Salvage	2019 Retirements	2019 Removal Cost	2019 Transfers	9/2010 through 12/2019 Accrual	Salvage	Retirements	Removal Cost	Transfers
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	109,202	-	-	-	(50,299)
25,413,521	-	(21,990,619)	-	-	223,257,216	-	(199,692,416)	-	(51,547,572)
-	59	(59)	-	(13,751)	-	51,826	(2,706,380)	2,445,059	212,488
719,473	91	(114,328)	(143,009)	-	2,674,456	3,766	(608,602)	(229,426)	119,449
14,099,054	14,765	(7,990,543)	(3,671,795)	(117,881)	128,702,603	4,287,070	(39,792,369)	(11,135,231)	(175,529)
337,669	-	-	-	-	3,064,929	-	-	-	-
35,802,870	319,949	(8,746,672)	(10,155,665)	13,750	264,008,405	2,268,660	(69,450,230)	(79,607,687)	26,664,740
33,496,259	1,346,650	(12,044,249)	(4,632,909)	-	196,388,072	12,025,622	(105,736,818)	(37,589,871)	115,027
3,879,210	3,986	(71,428)	(1,206,728)	-	25,973,443	426,125	(2,373,957)	(7,840,703)	(65,976)
10,091,876	27,162	(4,122,614)	(2,276,757)	-	121,461,242	1,354,253	(44,653,478)	(13,226,415)	(13,135)
17,595,291	160,428	(16,140,044)	(4,471,109)	117,881	164,411,244	11,756,893	(128,373,812)	(37,375,610)	256,637
6,490,181	14,117	(2,610,422)	(978,325)	-	84,561,122	596,900	(23,825,294)	(11,614,801)	74,979
25,935,544	228,534	(39,566,722)	(2,286,097)	-	82,288,221	13,194,746	(156,518,060)	(25,115,382)	(8,542,627)
9,754,783	-	(1,039,342)	(425,473)	-	31,369,477	(372,065)	(4,831,343)	(2,010,502)	1,701,379
1,595,898	6,842	(1,576,054)	(628,783)	-	37,285,629	894,165	(15,665,349)	(5,291,994)	-
(478)	-	-	-	-	13,432	-	(726)	-	49,081
2,360,853	3,613	(746,814)	(219,679)	-	16,824,361	452,972	(7,699,665)	(2,398,795)	-
-	-	-	-	-	201	(2,457)	-	236,235	(235,937)
2,169,936	-	(852,949)	(273,646)	72,226	11,936,325	-	(10,466,946)	(2,589,212)	351,407
383,151	-	(44,062)	-	-	1,608,779	-	(1,156,944)	-	18,022
89,589	-	-	-	(21,820)	154,450	-	(6,077)	-	(71,996)
17,546	-	(6,267)	-	-	101,550	-	(21,499)	(1,996)	(37,714)
1,384,601	-	(222,460)	(4,123)	(4,323)	8,374,816	6,155	(2,133,439)	(78,811)	161,561
210,185	-	(596)	-	(46,082)	389,235	-	(211,651)	-	(661,100)
685	-	-	-	-	381,169	-	(3,155,795)	-	(5,712,560)
2,805,558	-	(506,664)	(398,760)	-	13,071,485	591	(603,160)	(2,398,446)	5,203,761
48,791	-	-	(339)	-	5,308,619	-	(3,635,262)	(339)	3,695
146,509	-	(667)	-	-	1,275,799	-	(290,340)	24,464	(172,849)
31,446	-	-	-	-	161,574	-	(13,268,893)	-	(247,219)
-	3,538,084	-	458,779		-	81,777,131	-	(145,659,070)	2,195,934

Source: Company's property records.

Ohio Power Company
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Work Papers Reference No(s):

WP B-3.3g Merge
Witness:
J. M. Yoder
Date Prepared: 5/26/2020

12/31/2019 ending_balance		8/31/2010 Balance	Accruals	Salvage	Retirements	Removal Cost	Transfer	12/31/2019 ending_balance
-								
641,278								
89,911,174								
-	Distr	1,262,241,381	1,159,026,636	46,940,933	602,236,083	230,991,358	20,396,513	1,655,378,022
10,811,227								
215,144,997	General	105,736,058	42,764,002	81,781,420	34,950,006	150,467,175	795,005	45,659,304
3,897,295								
424,216,966	Intangible	118,476,321	223,366,418	-	199,692,416	-	(51,597,871)	90,552,452
201,558,765								
60,001,202	Total	1,486,453,760	1,425,157,056	128,722,353	836,878,505	381,458,533	(30,406,353)	1,791,589,778
252,425,003								
264,903,447								
150,676,332								
(24,429,326)								
27,399,026								
45,946,108								
77,466								
22,749,514								
-								
56,564,161								
5,625,343								
86,996								
349,495								
18,680,154								
272,154								
5,629								
26,756,039								
1,803,740								
2,123,667								
320,019								
(66,928,091)								

Source: Company's property records.

Ohio Power Company
Case No, 20-585-EL-AIR
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From 8/31/10 to 12/31/19

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Work Papers Reference No(s):

WP B-3.3h Merge
Witness:
J. M. Yoder
Date Prepared: 5/26/2020

Note: Transfers are generally the result of reclassifications between electric plant accounts within the Reserve FERC account. This does not include transfers to or from Production and Transmission within the Reserve FERC 108 account, since this activity nets to zero in total. Occasionally transfers are made between FERC accounts, which are detailed below.

Year	Utility Acct	Adjust/ Transfer	Explanation
2010	361	(873.86)	Transfer to account 122
	370	38,523.86	Depr Group correction
	399	(23,061.16)	Distribution Asbestos Adjustment
		37,650.00	
2011	399	(71,690.68)	Distribution Asbestos Adjustment
		(71,690.68)	
2011	Columbus Southern Power Company merged with Ohio Power Company		
2012	361	873.86	Transfer to account 108
	365	30,572.72	Transfer to account 108
	390	368.12	Depr Group correction
	389	(0.80)	Transfer to account 122
	389	(54.90)	Merger Correction
	399	(74,631.45)	Distribution Asbestos Adjustment
		(42,872.45)	
2013	360	(1.10)	Transfer to account 122
	370	(368.12)	Depr Group correction
	399	(154,703.00)	Transfer to account 122
	399	(53,528.03)	Distribution Asbestos Adjustment
		(208,600.25)	
2013	Ohio Power Company's generation investment was transferred to AEP Generation Resources.		
2014	362	275.87	Distribution BU transfer
	370	19,928,378.30	Meter Quantity correction
	399	(90,670.48)	Distribution Asbestos Adjustment
		275.87	
2015	361	(5,785.37)	Transfer to account 122
	399	(96,820.24)	Distribution Asbestos Adjustment
		(102,605.61)	
2016	303	(91,111.77)	Reverse incorrect amortization
	390	(1,216.70)	Depr Group correction
	394	(209.91)	Depr Group correction
	398	(84.27)	Depr Group correction
	399	(108,532.98)	Distribution Asbestos Adjustment
		(201,155.63)	
2017	390	(20,224.78)	Transfer to account 122
	397	60.30	Distribution BU transfer
	399	(122,177.17)	Distribution Asbestos Adjustment
		(142,341.65)	
2018	303	1,286.26	Transfer Reserve to Distribution BU's from AEPSC Billings
	399	(122,246.48)	Distribution Asbestos Adjustment
		(120,960.22)	
2019	399	(140,040.07)	Distribution Asbestos Adjustment
		(140,040.07)	

Source: Company's property records.

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Work Papers Reference No(s):

WP B-3.3a CSP
Witness:
J. M. Yoder
Date Prepared: 5/26/2020

	8/31/2010	4 Months end 12/2010				
Accts	Balance	Accrual	Salvage	Retirements	Removal Cost	Transfers
301	-	-	-	-	-	-
302	4,700	-	-	-	-	-
303	48,185,797	3,375,357	-	(3,974,504)	-	-
360	(22)	-	-	-	-	-
361	4,930,892	83,469	-	-	-	-
362	77,976,694	2,132,611	21,660	(304,297)	(76,000)	29,365
363	-	-	-	-	-	-
364	141,873,229	3,100,020	88,151	(526,687)	(667,953)	-
365	64,324,446	2,283,571	226,536	(807,694)	(427,886)	-
366	29,240,153	695,583	542	(25,165)	(123,601)	(66,300)
367	164,720,597	3,561,109	4,254	(299,404)	(261,057)	(12,145)
368	135,224,821	3,605,033	218,390	(1,630,180)	(396,716)	-
369	54,775,277	3,085,585	(85)	(333,902)	(233,673)	-
370	34,588,622	984,197	161,445	(954,449)	(417,357)	18,244
370.16	1,542,080	377,961	-	-	-	-
371	19,259,103	909,543	74	(251,962)	(87,082)	-
372	14,213	1,369	-	-	-	49,081
373	6,844,566	224,004	(10)	(149,863)	(27,001)	-
389	-	-	-	-	-	-
390	26,895,424	435,982	-	(26,084)	(945)	(1)
391	3,482,262	81,684	-	(27,983)	-	(620)
392	7,809	-	-	(5,568)	-	-
393	213,015	2,959	-	-	-	-
394	6,895,600	116,205	-	-	(4,781)	-
395	379,622	13,131	-	-	-	-
396	8,371,454	323,599	-	(3,140,790)	-	(18,244)
397	8,984	637	-	(26,981)	-	-
397.16	127,027	101,254	-	-	-	-
398	767,416	27,872	-	-	-	(391)
399	81,120	1,190	-	-	-	-
RWIP	(1,570,451)	-	11,086,824	-	(13,072,768)	1,928,032

		Transfers in 2010 WP		Difference
	Total Transfer	OPCO	CSP	
361	(5,336,410)		(5,336,410)	-
362	(4,589,014)		(4,618,379)	29,365
363	-			-
364	9,173,022		9,173,022	-
365	(720,029)		(720,029)	-
366	1,763,463		1,829,763	(66,300)
367	38,198,478		38,210,623	(12,145)
368	22,722,711		22,722,711	-
369	(59,136,311)		(59,136,311)	-
370	10,057,547		10,039,303	18,244
371	(9,846,342)		(9,846,342)	-
372	8,317		(40,764)	49,081
373	(2,277,187)		(2,277,187)	-
389	-			-
390	(3,525,346)		(3,525,345)	(1)
391	1,088,741		1,089,361	(620)
392	5,794		5,794	-
393	61,440		61,440	-
394	4,656,387		4,656,387	-
395	201,426		201,426	-
396	(2,845,368)		(2,827,124)	(18,244)
397	-			-
398	337,670		338,061	(391)
399	-			

Source: Company's property records.

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WP B-3.3b CSP
Witness:
J. M. Yoder
Date Prepared: 5/26/2020

2011 Accrual	2011 Salvage	2011 Retirements	2011 Removal Cost	2011 Transfers	9/2010 through 12/2011 Accrual	Salvage	Retirements	Removal Cost	Transfers
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
10,054,434	-	(316,771)	-	-	13,429,791	-	(4,291,275)	-	-
-	26,813	(166,261)	139,448	-	-	26,813	(166,261)	139,448	-
257,586	-	(20,728)	-	116,113	341,055	-	(20,728)	-	116,113
6,657,353	540,349	(2,321,920)	(160,545)	(229,800)	8,789,964	562,009	(2,626,217)	(236,545)	(200,435)
-	-	-	-	-	-	-	-	-	-
9,477,780	486,638	(1,644,217)	(1,976,786)	-	12,577,800	574,789	(2,170,904)	(2,644,739)	-
7,183,275	333,355	(3,136,553)	(817,834)	-	9,466,846	559,891	(3,944,247)	(1,245,720)	-
1,831,635	923	(163,904)	(288,660)	-	2,527,218	1,465	(189,069)	(412,261)	(66,300)
10,374,515	2,067	(1,654,627)	(293,888)	-	13,935,624	6,321	(1,954,031)	(554,945)	(12,145)
10,911,473	755,664	(3,923,058)	(1,169,712)	-	14,516,506	974,054	(5,553,238)	(1,566,428)	-
9,387,986	35,996	(1,200,903)	(387,156)	-	12,473,571	35,911	(1,534,805)	(620,829)	-
3,022,002	625,277	(3,713,916)	(1,386,436)	-	4,006,199	786,722	(4,668,365)	(1,803,793)	18,244
1,240,090	-	-	-	-	1,618,051	-	-	-	-
2,674,672	34,727	(782,095)	(221,375)	-	3,584,215	34,801	(1,034,057)	(308,457)	-
4,108	-	-	-	-	5,477	-	-	-	49,081
657,954	33,988	(300,745)	(68,230)	-	881,958	33,978	(450,608)	(95,231)	-
-	-	-	-	-	-	-	-	-	-
1,363,370	-	(42,649)	(26,543)	-	1,799,352	-	(68,733)	(27,488)	(1)
239,919	-	(479,451)	-	-	321,603	-	(507,434)	-	(620)
-	-	(509)	-	-	-	-	(6,077)	-	-
8,921	-	-	-	-	11,880	-	-	-	-
354,677	-	-	(3,210)	-	470,882	-	-	(7,991)	-
36,637	-	-	-	-	49,768	-	-	-	-
200	-	-	-	(5,534,752)	323,799	-	(3,140,790)	-	(5,552,996)
851,924	-	(67,219)	(47,123)	5,534,752	852,561	-	(94,200)	(47,123)	5,534,752
303,761					405,015	-	-	-	-
89,082	-	(73,806)	-	-	116,954	-	(73,806)	-	(391)
3,570	-	-	-	-	4,760	-	-	-	-
-	3,339,502	-	(7,766,032)	3,605,267	-	14,426,326	-	(20,838,800)	5,533,299

Source: Company's property records.

Ohio Power Company
Case No, 20-585-EL-AIR
Depreciation Reserve Accruals, Retirements and Transfers
From 8/31/10 to 12/31/11

Data: _X_Actual ___Estimated
Type of Filing: _X_Original ___Updated ___Revised
Work Papers Reference No(s):

WP B-3.3c CSP
Witness:
J. M. Yoder
Date Prepared: 5/26/2020

12/31/2011 ending_balance		8/31/2010 Balance	Accruals	Salvage	Retirements	Removal Cost	Transfer	12/31/2011 ending_balance
-								
4,700								
57,324,313								
(22)	Distr	735,314,671	84,724,484	3,596,754	24,312,530	9,349,500	(95,442)	789,878,437
5,367,332								
84,265,470	General	45,659,282	4,356,574	14,426,326	3,891,040	20,921,402	5,514,043	45,143,783
-								
150,210,175	Intangible	48,190,497	13,429,791	-	4,291,275	-	-	57,329,013
69,161,216								
31,101,207	Total	829,164,450	102,510,849	18,023,080	32,494,845	30,270,902	5,418,601	892,351,233
176,141,420								
143,595,715								
65,129,125								
32,927,629								
3,160,131								
21,535,605								
68,771								
7,214,663								
-								
28,598,554								
3,295,811								
1,732								
224,895								
7,358,491								
429,390								
1,467								
6,254,974								
532,042								
810,173								
85,880								
(2,449,626)								

Source: Company's property records.

Ohio Power Company
Case No, 20-585-EL-AIR
Depreciation Reserve Accruals, Retirements and Transfers
From 8/31/10 to 12/31/11

Data: _X_Actual ___Estimated
Type of Filing: _X_Original ___Updated ___Revised
Work Papers Reference No(s):

WP B-3.3d CSP
Witness:
J. M. Yoder
Date Prepared: 5/26/2020

Note: Transfers are generally the result of reclassifications between electric plant accounts within the Reserve FERC account. This does not include transfers to or from Production and Transmission within the Reserve FERC 108 account, since this activity nets to zero in total. Occasionally transfers are made between FERC accounts, which are detailed below.

Year	Utility Acct	Adjust/ Transfer	Explanation
2010	370	38,523.86	Depr Group correction
	399	(11,388.70)	Distribution Asbestos Adjustment
		27,135.16	
2011	399	(35,370.68)	Distribution Asbestos Adjustment
		(35,370.68)	

2011 Columbus Southern Power Company merged with Ohio Power Company

Source: Company's property records.

Ohio Power Company
Case No, 20-585-EL-AIR
Depreciation Reserve Accruals, Retirements and Transfers
From 8/31/10 to 12/31/11

Data: _X_Actual ___Estimated
Type of Filing: _X_Original ___Updated ___Revised
Work Papers Reference No(s):

WP B-3.3a OP
Witness:
J. M. Yoder
Date Prepared: 5/26/2020

	8/31/2010	4 Months end 12/2010				
Accts	Balance	Accrual	Salvage	Retirements	Removal Cost	Transfers
301	-	-	-	-	-	-
302	577,675	4,786	-	-	-	-
303	69,708,149	5,091,838	-	(24,095,527)	-	-
360	(2,971)	-	57	-	-	-
361	3,920,692	57,601	-	(6,654)	-	(1,431)
362	55,281,759	2,338,478	38,699	(604,568)	(163,236)	17,930
363	832,366	112,550	-	-	-	-
364	138,459,849	5,303,164	(66,356)	(885,717)	(1,068,053)	13,370,214
365	72,032,287	3,863,397	46,285	(1,763,875)	(554,466)	16,241
366	14,642,117	348,839	1,461	(1,180)	(22,760)	-
367	22,781,939	1,035,473	620	(161,986)	(38,672)	(1)
368	119,003,274	3,892,534	629,748	(2,554,185)	(603,374)	-
369	46,108,149	2,060,528	5,941	(635,149)	(297,985)	-
370	35,675,154	915,084	1,434,102	(1,698,590)	(604,600)	(13,346,742)
370.16	-	-	-	-	-	-
371	9,464,554	762,106	4,831	(271,805)	(95,510)	-
372	1,466	12	-	-	-	-
373	8,726,075	407,505	991	(137,016)	(77,231)	-
389	1,958	-	75	-	-	-
390	30,437,163	561,296	-	(5,120)	(200)	-
391	1,673,224	26,890	-	-	-	-
392	2,810	200	-	-	-	-
393	96,139	2,814	-	-	-	-
394	5,454,272	221,535	-	(169,924)	-	-
395	376,048	5,282	-	-	-	-
396	121,359	7,208	-	-	-	-
397	11,472,825	324,406	-	-	-	-
397.16	-	-	-	-	-	-
398	519,177	27,428	-	(32,665)	-	(979)
399	13,593,437	1,435	-	-	-	-
RWIP	(3,671,635)	-	18,877,735	-	(7,568,707)	1,582,601

	Total Transfer	Transfers in 2010 WP OPCO	Difference
361	329,175	330,606	(1,431)
362	(1,777,748)	(1,795,678)	17,930
363	243,893	243,893	-
364	21,547,245	8,177,031	13,370,214
365	(28,031,200)	(28,047,441)	16,241
366	2,348,300	2,348,300	-
367	(6,079,104)	(6,079,104)	(1)
368	18,981,299	18,981,299	-
369	(13,076,010)	(13,076,010)	-
370	11,332,727	24,679,469	(13,346,742)
371	(4,177,245)	(4,177,245)	-
372	547	547	-
373	(1,585,668)	(1,585,668)	-
389	-		-
390	(6,231,658)	(6,231,658)	-
391	999,934	999,934	-
392	1,452	1,452	-
393	73,536	73,536	-
394	1,769,926	1,769,926	-
395	298,808	298,808	-
396	53,616	53,616	-
397	2,774,453	2,774,453	-
398	258,954	259,933	(979)
399			

Source: Company's property records.

Ohio Power Company
Case No, 20-585-EL-AIR
Depreciation Reserve Accruals, Retirements and Transfers
From 8/31/10 to 12/31/11

Data: _X_Actual ___Estimated
Type of Filing: _X_Original ___Updated ___Revised
Work Papers Reference No(s):

WP B-3.3b OP
Witness:
J. M. Yoder
Date Prepared: 5/26/2020

2011 Accrual	2011 Salvage	2011 Retirements	2011 Removal Cost	2011 Transfers	9/2010 through 12/2011 Accrual	Salvage	Retirements	Removal Cost	Transfers
-	-	-	-	-	-	-	-	-	-
14,357	-	-	-	-	19,143	-	-	-	-
12,613,831	-	(13,573,891)	-	-	17,705,669	-	(37,669,418)	-	-
-	2,532	(285,404)	285,404	-	-	2,589	(285,404)	285,404	-
191,916	-	(326)	-	-	249,517	-	(6,980)	-	(1,431)
7,217,542	1,013,992	(2,142,539)	(201,886)	-	9,556,020	1,052,691	(2,747,107)	(365,122)	17,930
337,648	-	-	-	-	450,198	-	-	-	-
16,257,576	(236,242)	(2,191,353)	(3,679,677)	13,402,438	21,560,740	(302,598)	(3,077,070)	(4,747,730)	26,772,652
12,198,785	476,951	(4,399,253)	(1,472,695)	39,003	16,062,182	523,236	(6,163,128)	(2,027,161)	55,244
1,069,820	8,054	(53,469)	(63,364)	-	1,418,659	9,515	(54,649)	(86,124)	-
3,186,030	5,412	(476,792)	54,796	-	4,221,503	6,032	(638,778)	16,124	(1)
11,835,096	1,337,884	(5,738,486)	(1,824,491)	71	15,727,630	1,967,632	(8,292,671)	(2,427,865)	71
6,301,205	13,145	(1,630,893)	(435,747)	-	8,361,733	19,086	(2,266,042)	(733,732)	-
2,734,864	5,985,184	(4,677,132)	(2,650,807)	(13,346,591)	3,649,948	7,419,286	(6,375,722)	(3,255,407)	(26,693,333)
-	-	-	-	-	-	-	-	-	-
2,350,302	9,635	(689,137)	(225,497)	-	3,112,408	14,466	(960,942)	(321,007)	-
37	-	-	-	-	49	-	-	-	-
1,240,410	53,891	(588,583)	(186,189)	-	1,647,915	54,882	(725,599)	(263,420)	-
(1)	(2,532)	-	-	-	(1)	(2,457)	-	-	-
1,756,759	-	(255,383)	(207,329)	10,862	2,318,055	-	(260,503)	(207,529)	10,862
60,537	-	-	-	-	87,427	-	-	-	-
595	-	-	-	-	795	-	-	-	-
9,338	-	-	-	-	12,152	-	-	-	-
680,049	-	(271,489)	-	-	901,584	-	(441,413)	-	-
11,892	-	-	-	-	17,174	-	-	-	-
21,425	-	-	-	-	28,633	-	-	-	-
986,580	-	(2,279)	-	-	1,310,986	-	(2,279)	-	-
-	-	-	-	-	-	-	-	-	-
82,528	-	(50,042)	(58)	-	109,956	-	(82,707)	(58)	(979)
4,303	-	(13,256,781)	-	-	5,738	-	(13,256,781)	-	-
-	11,372,212	-	(17,131,856)	(3,229,246)	-	30,249,947	-	(24,700,563)	(1,646,645)

Source: Company's property records.

Ohio Power Company
Case No, 20-585-EL-AIR
Depreciation Reserve Accruals, Retirements and Transfers
From 8/31/10 to 12/31/11

Data: _X_Actual ___Estimated
Type of Filing: _X_Original ___Updated ___Revised
Work Papers Reference No(s):

WP B-3.3c OP
Witness:
J. M. Yoder
Date Prepared: 5/26/2020

12/31/2011 ending_balance		8/31/2010 Balance	Accruals	Salvage	Retirements	Removal Cost	Transfer	12/31/2011 ending_balance
-								
596,818								
49,744,400								
(382)	Distr	526,926,710	86,018,502	10,766,817	31,594,092	13,926,040	151,132	578,343,029
4,161,798								
62,796,171	General	60,076,777	4,792,499	30,247,490	14,043,683	24,908,150	(1,636,762)	54,528,171
1,282,564								
178,665,843	Intangible	70,285,824	17,724,812	-	37,669,418	-	-	50,341,218
80,482,660								
15,929,518	Total	657,289,311	108,535,813	41,014,307	83,307,193	38,834,190	(1,485,630)	683,212,418
26,386,819								
125,978,071								
51,489,194								
10,419,926								
11,309,479								
1,515								
9,439,853								
(500)								
32,260,096								
1,798,602								
3,605								
108,291								
5,914,443								
393,222								
149,992								
12,781,532								
-								
545,389								
342,394								
231,104								
683,212,417								

Source: Company's property records.

Ohio Power Company
Case No, 20-585-EL-AIR
Depreciation Reserve Accruals, Retirements and Transfers
From 8/31/10 to 12/31/11

Data: _X_Actual ___Estimated
Type of Filing: _X_Original ___Updated ___Revised
Work Papers Reference No(s):

WP B-3.3d OP
Witness:
J. M. Yoder
Date Prepared: 5/26/2020

Note: Transfers are generally the result of reclassifications between electric plant accounts within the Reserve FERC account. This does not include transfers to or from Production and Transmission within the Reserve FERC 108 account, since this activity nets to zero in total. Occasionally transfers are made between FERC accounts, which are detailed below.

Year	Utility Acct	Adjust/ Transfer	Explanation
2010	361	(873.86)	Transfer to account 122
	399	(11,672.46)	Distribution Asbestos Adjustment
		(12,546.32)	
2011	399	(36,320.00)	Distribution Asbestos Adjustment
		(36,320.00)	

2011 Columbus Southern Power Company merged with Ohio Power Company

Source: Company's property records.

Date Prepared: 5/26/2020

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Miscellaneous Working Capital Items
As of Thirteen Months Ending Decemer 31, 2020
($000)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

WP B-5.1a
Witness Responsible:
J.M. Yoder
L.O. Kelso

Line No.	Description	Distribution Uncollectible a/c144	Transmission Plant M&S a/c154+a/c163	Distribution Plant M&S a/c154+a/c163	Transmission Ppd. a/c Less a/c 1650010	Distribution Ppd. a/c 165 Less a/c 1650010
(A)	(B)	(C)	(D)	(E)	(F)	(G)
1	**[A]** December 2019	603	22,200	30,061	363	6,908
2	**[A]** January 2020	884	19,282	27,629	672	13,165
3	**[A]** February 2020	884	19,282	27,629	672	13,165
4	**[B]** March 2020	884	19,282	27,629	672	13,165
5	**[B]** April 2020	884	19,282	27,629	672	13,165
6	**[B]** May 2020	884	19,282	27,629	672	13,165
7	**[B]** June 2020	884	19,282	27,629	672	13,165
8	**[B]** July 2020	884	19,282	27,629	672	13,165
9	**[B]** August 2020	884	19,282	27,629	672	13,165
10	**[B]** September 2020	884	19,282	27,629	672	13,165
11	**[B]** October 2020	884	19,282	27,629	672	13,165
12	**[B]** November 2020	884	19,282	27,629	672	13,165
13	**[B]** December 2020	884	19,282	27,629	672	13,165
14	13 Month Total	$ 11,216	$ 253,580	$ 361,603	$ 8,430	$ 164,891
15	13 Mo. Ave. Balance	$ 863	$ 19,506	$ 27,816	$ 648	$ 12,684

A- Company General Ledger
B- Company Forecast Model

Date Prepared: 5/26/2020

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Miscellaneous Working Capital Items
As of Thirteen Months Ending Decemer 31, 2020
($000)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):
WP B-2.1b, WP B-5.1b

WP B-5.1b
Witness Responsible:
T.A. Caudill

				Distribution		Distribution
	Allocator:	**0.0%**	**0.0%**	**100.00000%**	**0.0%**	**100.00000%**
		Distribution	**Transmission**	**Distribution**	**Transmission**	**Distribution**
Line No.	**Description**	**Uncollectible a/c144**	**Plant M&S a/c154+a/c163**	**Plant M&S a/c154+a/c163**	**Ppd. a/c Less a/c 1650010**	**Ppd. a/c 165 Less a/c 1650010**
(A)	**(B)**	**(C)**	**(D)**	**(E)**	**(F)**	**(G)**
1	December 2019	$ 0	$ 0	$ 30,061	$ 0	$ 6,908
2	January 2020	0	0	27,629	0	13,165
3	February 2020	0	0	27,629	0	13,165
4	March 2020	0	0	27,629	0	13,165
5	April 2020	0	0	27,629	0	13,165
6	May 2020	0	0	27,629	0	13,165
7	June 2020	0	0	27,629	0	13,165
8	July 2020	0	0	27,629	0	13,165
9	August 2020	0	0	27,629	0	13,165
10	September 2020	0	0	27,629	0	13,165
11	October 2020	0	0	27,629	0	13,165
12	November 2020	0	0	27,629	0	13,165
13	December 2020	0	0	27,629	0	13,165
14	13 Month Total	$ -	$ -	$ 361,603	$ -	$ 164,891
15	13 Mo. Ave. Balance	$ -	$ -	$ 27,816	$ -	$ 12,684

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
ACCUMULATED DEFERRED FEDERAL INCOME TAXES
As of December 31, 2019

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised

WP B-6a
Witness Responsible: Joel Multer

	TOTAL COMPANY ACCUMULATED DFIT			ALLOCATED TO OHIO POWER DISTRIBUTION OPERATIONS								
DESCRIPTION	PER BOOKS BALANCE @ 12-31-2019	FORECAST ADJUSTMENTS	FORECAST BALANCE @ 12-31-2019	DISTRIBUTION ALLOCATION METHOD	FACTOR	DISTRIBUTION BALANCE @ 12-31-2019	NON-UTILITY & JURISDICTION ADJUSTMENTS	DISTRIBUTION BALANCE @ 12-31-2019	GOING LEVEL ADJUSTMENTS	GOING LEVEL	PROFORMA ADJUSTMENTS	PROFORMA
ACCOUNT 190.1												
TAX CREDIT C/F - DEF TAX ASSET	(16,322,715)	-	(16,322,715)	DIRECT		(16,169,500)	-	(16,169,500)	-	(16,169,500)	-	(16,169,500)
TAX CREDIT C/F - DEF TAX ASSET- MJE	18,026,231	-	18,026,231	DIRECT		17,681,841	-	17,681,841	-	17,681,841	-	17,681,841
INT EXP CAPITALIZED FOR TAX	31,867,154	-	31,867,154	DIRECT		17,087,427	-	17,087,427	-	17,087,427	-	17,087,427
EFB - INT EXP CAPD FOR TAX (TC)	(10,837,255)	-	(10,837,255)	DIRECT		(6,116,847)	-	(6,116,847)	-	(6,116,847)	-	(6,116,847)
CIAC - BOOK RECEIPTS	15,102,061	-	15,102,061	DIRECT		13,198,055	-	13,198,055	-	13,198,055	-	13,198,055
CUST ADV INC FOR TAX	4,674,276	-	4,674,276	DIRECT		4,674,276	-	4,674,276	-	4,674,276	-	4,674,276
PROVS POSS REV REFDS-A/L	2,708,248	-	2,708,248	DIRECT		1,368,094	-	1,368,094	-	1,368,094	-	1,368,094
PROV FOR RATE REFUND-TAX REFORM	-	-	-	DIRECT		-	-	-	-	-	-	-
PROV FOR RATE REFUND-EXCESS PROTECTED	-	-	-	DIRECT		-	-	-	-	-	-	-
PROV WORKER'S COMP	34,310	-	34,310	DIRECT		31,504	-	31,504	-	31,504	-	31,504
SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN	26,472	-	26,472	DIRECT		26,472	-	26,472	-	26,472	-	26,472
ACCRD SUP EXEC RETIR PLAN COSTS-SFAS 158	57,807	-	57,807	DIRECT		57,807	-	57,807	-	57,807	-	57,807
ACCRD BK SUP. SAVINGS PLAN EXP	96,272	-	96,272	DIRECT		96,272	-	96,272	-	96,272	-	96,272
ACCRUED PSI PLAN EXP	-	-	-	DIRECT		-	-	-	-	-	-	-
STOCK BASED COMP-CAREER SHARES	154,223	-	154,223	DIRECT		154,223	-	154,223	-	154,223	-	154,223
BK PROV UNCOLL ACCTS - ST	126,615	-	126,615	DIRECT		126,615	-	126,615	-	126,615	-	126,615
ACCRD COMPANYWIDE INCENTV PLAN	4,015,367	-	4,015,367	DIRECT		4,042,107	-	4,042,107	-	4,042,107	-	4,042,107
ACCRUED BOOK VACATION PAY	2,195,319	-	2,195,319	DIRECT		2,240,097	-	2,240,097	-	2,240,097	-	2,240,097
(ICDP)-INCENTIVE COMP DEFERRAL PLAN	19,620	-	19,620	DIRECT		19,620	-	19,620	-	19,620	-	19,620
ACCRD PARTNERSHIP WITH OH-NONCURRENT	-	-	-	DIRECT		-	-	-	-	-	-	-
ACCRD PARTNERSHIP WITH OH-CURRENT	157,500	-	157,500	DIRECT		157,500	-	157,500	-	157,500	-	157,500
ACCRD OH GROWTH FUND-NONCURRENT	697,672	-	697,672	DIRECT		697,672	-	697,672	-	697,672	-	697,672
ACCRD OH GROWTH FUND-CURRENT	319,828	-	319,828	DIRECT		319,828	-	319,828	-	319,828	-	319,828
ACCRUED BK SEVERANCE BENEFITS	110,603	-	110,603	DIRECT		110,603	-	110,603	-	110,603	-	110,603
ACCRUED INTEREST-LONG-TERM - FIN 48	181,818	-	181,818	DIRECT		328,559	-	328,559	-	328,559	-	328,559
ACCRD INTRST-TAX RES-L/T-FIN 48-MJE	146,741	-	146,741	DIRECT		-	-	-	-	-	-	-
ACCRUED INTEREST-SHORT-TERM - FIN 48	-	-	-	DIRECT		-	-	-	-	-	-	-
CCD BILL-DFRD RETIRE BENE-DFL	-	-	-	DIRECT		-	-	-	-	-	-	-
DEFD BK CONTRACT REVENUE	62,678	-	62,678	DIRECT		-	-	-	-	-	-	-
TX DFL JT POLE ATT CSTS	7,797,897	-	7,797,897	DIRECT		7,797,897	-	7,797,897	-	7,797,897	-	7,797,897
EFB - TX DFL POLE ATT CSTS (TC)	(1,479,252)	-	(1,479,252)	DIRECT		(1,479,252)	-	(1,479,252)	-	(1,479,252)	-	(1,479,252)
ADVANCE RENTAL INC (CUR MO)	434,178	-	434,178	DIRECT		434,178	-	434,178	-	434,178	-	434,178
DEFD REV-BONUS LEASE SHORT-TERM	21,244	-	21,244	DIRECT		-	-	-	-	-	-	-
DEFD REV-BONUS LEASE LONG-TERM	26,555	-	26,555	DIRECT		-	-	-	-	-	-	-
REG LIAB-UNREAL MTM GAIN-DEFL	-	-	-	DIRECT		-	-	-	-	-	-	-
SECURITIZATION DEFD EQUITY INCOME - LONG-TERM	-	-	-	DIRECT		-	-	-	-	-	-	-
AMORT - GOODWILL PER BOOKS	181,275	-	181,275	DIRECT		181,275	-	181,275	-	181,275	-	181,275
CAPITALIZED SOFTWARE COSTS-TAX	931,707	-	931,707	DIRECT		931,751	-	931,751	-	931,751	-	931,751
ACCRD SFAS 106 PST RETIRE EXP	(8,655,150)	-	(8,655,150)	DIRECT		(6,518,310)	-	(6,518,310)	-	(6,518,310)	-	(6,518,310)
ACCRD OPEB COSTS - SFAS 158	(2,390,458)	-	(2,390,458)	DIRECT		(2,855,997)	-	(2,855,997)	-	(2,855,997)	-	(2,855,997)
ACCRD SFAS 112 PST EMPLOY BEN	1,593,795	-	1,593,795	DIRECT		1,516,658	-	1,516,658	-	1,516,658	-	1,516,658
ACCRD BOOK ARO EXPENSE - SFAS 143	370,680	-	370,680	DIRECT		362,764	-	362,764	-	362,764	-	362,764
BOOK OPERATING LEASE - ASSET	18,259,492	-	18,259,492	DIRECT		18,033,130	-	18,033,130	-	18,033,130	-	18,033,130
FIN 48 DSIT	-	-	-	DIRECT		-	-	-	-	-	-	-
DSIT ENTRY - NORMALIZED	9,094,717	-	9,094,717	DIRECT		6,248,344	-	6,248,344	-	6,248,344	-	6,248,344
ACCRD SIT TX RESERVE-LNG-TERM-FIN 48	1,703,807	-	1,703,807	DIRECT		1,703,807	-	1,703,807	-	1,703,807	-	1,703,807
ACCRD SIT TX RESERVE-SHRT-TERM-FIN 48	-	-	-	DIRECT		-	-	-	-	-	-	-
REALIZED CAPITAL LOSS	(74)	-	(74)	DIRECT		(32)	-	(32)	-	(32)	-	(32)
IRS AUDIT SETTLEMENT	-	-	-	DIRECT		-	-	-	-	-	-	-
1997-2003 IRS AUDIT SETTLEMENT	109,199	-	109,199	DIRECT		109,199	-	109,199	-	109,199	-	109,199
IRS CAPITALIZATION ADJUSTMENT	1,725,116	-	1,725,116	DIRECT		819,456	-	819,456	-	819,456	-	819,456
AMT CREDIT - DEFERRED	3,403,935	-	3,403,935	DIRECT		3,339,104	-	3,339,104	-	3,339,104	-	3,339,104
NOL - DEFERRED TAX ASSET RECLASS	-	-	-	DIRECT		-	-	-	-	-	-	-
RESTRICTED STOCK PLAN	(5,046)	-	(5,046)	DIRECT		(5,046)	-	(5,046)	-	(5,046)	-	(5,046)
PSI - STOCK BASED COMP	302,514	-	302,514	DIRECT		302,514	-	302,514	-	302,514	-	302,514
TOTAL ACCOUNT 190.1	87,046,976	-	87,046,976			71,053,665	-	71,053,665	-	71,053,665	-	71,053,665
ACCOUNT 190.1X02												
NOL-STATE C/F-DEF STATE TAX ASSET-L/T	-	-	-			-	-	-	-	-	-	-
NOL-STATE C/F-DEF TAX ASSET-L/T - KY	1,305	-	1,305	DIRECT		1,305	-	1,305	-	1,305	-	1,305
NOL-STATE C/F-DEF TAX ASSET-L/T - WV	-	-	-	DIRECT		-	-	-	-	-	-	-
TOTAL ACCOUNT 190.1X02	1,305	-	1,305	DIRECT		1,305	-	1,305	-	1,305	-	1,305
ACCOUNT 190.2												
AMORT ELEC PLT ACQ MARTN FERRY	7,479	-	7,479	DIRECT		7,479	-	7,479	-	7,479	-	7,479
CHARITABLE CONTRIBUTION CARRYFRWD	2,557,054	-	2,557,054	DIRECT		2,253,283	-	2,253,283	-	2,253,283	-	2,253,283
TOTAL ACCOUNT 190.2	2,564,533	-	2,564,533			2,260,762	-	2,260,762	-	2,260,762	-	2,260,762

Source: Tax Provision System

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
ACCUMULATED DEFERRED FEDERAL INCOME TAXES
As of December 31, 2019

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised

WP B-6b
Witness Responsible: Joel Multer

	TOTAL COMPANY ACCUMULATED DFIT			ALLOCATED TO OHIO POWER DISTRIBUTION OPERATIONS								
DESCRIPTION	PER BOOKS BALANCE @ 12-31-2019	FORECAST ADJUSTMENTS	FORECAST BALANCE @ 12-31-2019	DISTRIBUTION ALLOCATION METHOD	FACTOR	DISTRIBUTION BALANCE @ 12-31-2019	NON-UTILITY & JURISDICTION ADJUSTMENTS	DISTRIBUTION BALANCE @ 12-31-2019	GOING LEVEL ADJUSTMENTS	GOING LEVEL	PROFORMA ADJUSTMENTS	PROFORMA
ACCOUNT 255.1												
SEC ALLOC-ITC-10%	147	-	147	DIRECT		87	-	87	-	87	-	87
SEC ALLOC-ITC-10%-46F1	(1,582)	-	(1,582)	DIRECT		(1,582)	-	(1,582)	-	(1,582)	-	(1,582)
TOTAL ACCOUNT 255.1	(1,435)	-	(1,435)			(1,495)	-	(1,495)	-	(1,495)	-	(1,495)
ACCOUNT 282.1												
LIBERALIZED DEPR-REG	(7,253)	-	(7,253)	DIRECT		(6,794)	-	(6,794)	-	(6,794)	-	(6,794)
EFB - LIBERALIZED DEPR (TC)	1,810	-	1,810	DIRECT		2,404	-	2,404	-	2,404	-	2,404
LIBERALIZED DEPR-ADD FRWD	(10,777)	-	(10,777)	DIRECT		(6,125)	-	(6,125)	-	(6,125)	-	(6,125)
SYD BENEFIT NORMLZD	(24,642)	-	(24,642)	DIRECT		(19,443)	-	(19,443)	-	(19,443)	-	(19,443)
CLS LIFE DEPR (ADR)-REG	(150,231)	-	(150,231)	DIRECT		(94,785)	-	(94,785)	-	(94,785)	-	(94,785)
CLS LIFE DEPR (ADR)-ADD FRWD	(9,535)	-	(9,535)	DIRECT		(2,200)	-	(2,200)	-	(2,200)	-	(2,200)
ACRS BENEFIT NORMALIZED	(451,965,236)	-	(451,965,236)	DIRECT		(279,860,320)	-	(279,860,320)	-	(279,860,320)	-	(279,860,320)
481 a BONUS DEPRECIATION	(2,867,833)	-	(2,867,833)	DIRECT		(2,295,180)	-	(2,295,180)	-	(2,295,180)	-	(2,295,180)
SEC 481 - LEAD/LAG TAX DEPREC	(1,939,370)	-	(1,939,370)	DIRECT		(1,201,080)	-	(1,201,080)	-	(1,201,080)	-	(1,201,080)
CAPD INTEREST-SECTION 481(a)-CHANGE IN METHD	(78,247)	-	(78,247)	DIRECT		(51,641)	-	(51,641)	-	(51,641)	-	(51,641)
RELOCATION CST-SECTION 481(a)-CHANGE IN METHD	(128,565)	-	(128,565)	DIRECT		(128,565)	-	(128,565)	-	(128,565)	-	(128,565)
PJM INTEGRATION-SEC 481(a)-INTANG-DFD LABOR	144,600	-	144,600	DIRECT		-	-	-	-	-	-	-
R & D DEDUCTION - SEC 174	(359,989)	-	(359,989)	DIRECT		(281,523)	-	(281,523)	-	(281,523)	-	(281,523)
ACRS NORM - ZIMMER	(18,020)	-	(18,020)	DIRECT		-	-	-	-	-	-	-
BK PLANT IN SERVICE - SFAS 143 - ARO	(483,919)	-	(483,919)	DIRECT		(476,953)	-	(476,953)	-	(476,953)	-	(476,953)
RELOCATION CST-SECTION 481(a)-CHANGE IN METHD	4,449,153	-	4,449,153	DIRECT		-	-	-	-	-	-	-
GAIN/LOSS ON ACRS/MACRS PROPERTY	(72,058,315)	-	(72,058,315)	DIRECT		(57,619,393)	-	(57,619,393)	-	(57,619,393)	-	(57,619,393)
EFB - GAIN/LOSS ON ACRS/MACRS PROPERTY	24,482,192	-	24,482,192	DIRECT		18,997,037	-	18,997,037	-	18,997,037	-	18,997,037
ABFUDC	(16,361,546)	-	(16,361,546)	DIRECT		(8,908,973)	-	(8,908,973)	-	(8,908,973)	-	(8,908,973)
EFB - ABFUDC (TC)	7,912,638	-	7,912,638	DIRECT		4,430,682	-	4,430,682	-	4,430,682	-	4,430,682
ABFUDC-C&SOE GROSS METHOD	(4,292,713)	-	(4,292,713)	DIRECT		(2,595,695)	-	(2,595,695)	-	(2,595,695)	-	(2,595,695)
EFB - ABFUDC C&SOE GR METHOD	2,408,460	-	2,408,460	DIRECT		1,573,423	-	1,573,423	-	1,573,423	-	1,573,423
ABFUDC-SMART HOUSE - LAND	(1,591)	-	(1,591)	DIRECT		(1,591)	-	(1,591)	-	(1,591)	-	(1,591)
TXS CAPD	(803,593)	-	(803,593)	DIRECT		(521,401)	-	(521,401)	-	(521,401)	-	(521,401)
EFB - TXS CAPD (TC)	803,593	-	803,593	DIRECT		521,401	-	521,401	-	521,401	-	521,401
PENS CAPD	(466,636)	-	(466,636)	DIRECT		(325,689)	-	(325,689)	-	(325,689)	-	(325,689)
EFB - PENS CAPD (TC)	466,636	-	466,636	DIRECT		325,689	-	325,689	-	325,689	-	325,689
SEC 481 PENS/OPEB ADJUSTMENT	(2,281)	-	(2,281)	DIRECT		(1,627)	-	(1,627)	-	(1,627)	-	(1,627)
SAV PLAN CAPD	(142,262)	-	(142,262)	DIRECT		(88,321)	-	(88,321)	-	(88,321)	-	(88,321)
EFB - SAVINGS PLAN CAPD (TC)	142,262	-	142,262	DIRECT		88,321	-	88,321	-	88,321	-	88,321
PERCENT REPAIR ALLOWANCE	(56,051,255)	-	(56,051,255)	DIRECT		(44,902,461)	-	(44,902,461)	-	(44,902,461)	-	(44,902,461)
EFB - PERCENT REPAIR ALLOW	42,875,665	-	42,875,665	DIRECT		34,257,230	-	34,257,230	-	34,257,230	-	34,257,230
BOOK/TAX UNIT OF PROPERTY ADJ	(47,634,586)	-	(47,634,586)	DIRECT		(41,474,509)	-	(41,474,509)	-	(41,474,509)	-	(41,474,509)
BK/TX UNIT OF PROPERTY ADJ-SEC 481 ADJ	(142,137,562)	-	(142,137,562)	DIRECT		(104,165,930)	-	(104,165,930)	-	(104,165,930)	-	(104,165,930)
BOOK/TAX MIXED SERVICE COST ADJ	(37,268,665)	-	(37,268,665)	DIRECT		(27,743,574)	-	(27,743,574)	-	(27,743,574)	-	(27,743,574)
BK/TX MIXED SERVICE COST ADJ-SEC 481 ADJ	(18,079,186)	-	(18,079,186)	DIRECT		(18,079,186)	-	(18,079,186)	-	(18,079,186)	-	(18,079,186)
TX ACCEL AMORT - CAPITALIZED SOFTWARE	(1,737,570)	-	(1,737,570)	DIRECT		(1,472,867)	-	(1,472,867)	-	(1,472,867)	-	(1,472,867)
CAPITALIZED RELOCATION COSTS	(17,873,429)	-	(17,873,429)	DIRECT		(16,926,603)	-	(16,926,603)	-	(16,926,603)	-	(16,926,603)
EFB - CAPITALIZED RELOCATION COSTS	5,510,237	-	5,510,237	DIRECT		4,904,647	-	4,904,647	-	4,904,647	-	4,904,647
BOOK OPERATING LEASE - LIAB	(18,354,404)	-	(18,354,404)	DIRECT		(18,128,105)	-	(18,128,105)	-	(18,128,105)	-	(18,128,105)
GAIN ON REACQUIRED DEBT	(2,589,019)	-	(2,589,019)	DIRECT		(1,487,024)	-	(1,487,024)	-	(1,487,024)	-	(1,487,024)
EFB - GAIN ON REACQ DEBT (TC)	2,589,019	-	2,589,019	DIRECT		1,487,024	-	1,487,024	-	1,487,024	-	1,487,024
REMOVAL CST	(93,459,077)	-	(93,459,077)	DIRECT		(61,913,080)	-	(61,913,080)	-	(61,913,080)	-	(61,913,080)
EFB - REMOVAL COST (TC)	18,014,549	-	18,014,549	DIRECT		13,583,731	-	13,583,731	-	13,583,731	-	13,583,731
EXCESS ADFIT 282	(431,992,322)	-	(431,992,322)	DIRECT		(284,545,464)	-	(284,545,464)	-	(284,545,464)	-	(284,545,464)
282 EXCESS ADJUSTMENT	(14,070,925)	-	(14,070,925)	DIRECT		(12,671,674)	-	(12,671,674)	-	(12,671,674)	-	(12,671,674)
TOTAL ACCOUNT 282.1	(1,323,619,740)	-	(1,323,619,740)			(907,826,187)	-	(907,826,187)	-	(907,826,187)	-	(907,826,187)
ACCOUNT 282.2												
NON-UTIL EXCESS TAX VS BK DEPR	(455,565)	-	(455,565)	DIRECT		(455,149)	-	(455,149)	-	(455,149)	-	(455,149)
TOTAL ACCOUNT 282.2	(455,565)	-	(455,565)			(455,149)	-	(455,149)	-	(455,149)	-	(455,149)

Source: Tax Provision System

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
ACCUMULATED DEFERRED FEDERAL INCOME TAXES
As of December 31, 2019

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised

WP B-6c
Witness Responsible: Joel Multer

	TOTAL COMPANY ACCUMULATED DFIT			ALLOCATED TO OHIO POWER DISTRIBUTION OPERATIONS								
DESCRIPTION	PER BOOKS BALANCE @ 12-31-2019	FORECAST ADJUSTMENTS	FORECAST BALANCE @ 12-31-2019	DISTRIBUTION ALLOCATION METHOD	FACTOR	DISTRIBUTION BALANCE @ 12-31-2019	NON-UTILITY & JURISDICTION ADJUSTMENTS	DISTRIBUTION BALANCE @ 12-31-2019	GOING LEVEL ADJUSTMENTS	GOING LEVEL	PROFORMA ADJUSTMENTS	PROFORMA
ACCOUNT 283.1												
NOL-STATE C/F-DEF STATE TAX ASSET-L/T	-	-	-	DIRECT		-	-	-	-	-	-	-
NOL-STATE C/F-DEF TAX ASSET-L/T - KY	(274)	-	(274)	DIRECT		(274)	-	(274)	-	(274)	-	(274)
NOL-STATE C/F-DEF TAX ASSET-L/T - WV	-	-	-	DIRECT		-	-	-	-	-	-	-
DEFD FUEL EXP-CUR DEFL SET UP	-	-	-	DIRECT		-	-	-	-	-	-	-
CARRY CHGS - OH FUEL ADJUST CLAUSE	-	-	-	DIRECT		-	-	-	-	-	-	-
DEF OH AUCTION EXP-INCREM	-	-	-	DIRECT		-	-	-	-	-	-	-
PROP TX-STATE 2-OLD METHOD-TX	(23,916)	-	(23,916)	DIRECT		(3,453)	-	(3,453)	-	(3,453)	-	(3,453)
DEFD TAX GAIN - SEC I REG ASSET	(5,090,980)	-	(5,090,980)	DIRECT		(5,090,980)	-	(5,090,980)	-	(5,090,980)	-	(5,090,980)
DEFD TAX GAIN - DIVIDEND OF PARK GARAGE	(2,194,425)	-	(2,194,425)	DIRECT		(2,194,425)	-	(2,194,425)	-	(2,194,425)	-	(2,194,425)
DEFERRED INTERCOMPANY TAX G/L	174,647	-	174,647	DIRECT		-	-	-	-	-	-	-
MTM BK GAIN-A/L-TAX DEFL	-	-	-	DIRECT		-	-	-	-	-	-	-
ACCRUED BK PENSION EXPENSE	(33,167,903)	-	(33,167,903)	DIRECT		(28,789,651)	-	(28,789,651)	-	(28,789,651)	-	(28,789,651)
ACCRUED BK PENSION COSTS - SFAS 158	37,462,638	-	37,462,638	DIRECT		31,965,750	-	31,965,750	-	31,965,750	-	31,965,750
REG ASSET-DEFERRED RTO COSTS	-	-	-	DIRECT		-	-	-	-	-	-	-
DEFD EXPS (A/C 186)	1	-	1	DIRECT		1	-	1	-	1	-	1
DEFD BK CONTRACT REVENUE	(1,487,813)	-	(1,487,813)	DIRECT		(1,487,813)	-	(1,487,813)	-	(1,487,813)	-	(1,487,813)
BK DEFL-DEMAND SIDE MNGMT EXP	(12,503)	-	(12,503)	DIRECT		(12,503)	-	(12,503)	-	(12,503)	-	(12,503)
REG LIAB-UNUSED SHOPPING INCENTIVES	69,134	-	69,134	DIRECT		69,134	-	69,134	-	69,134	-	69,134
REG ASSET-CARRY CHGS - OHIO TCR RIDER	-	-	-	DIRECT		-	-	-	-	-	-	-
REG ASSET-SFAS 158 - PENSIONS	(37,462,638)	-	(37,462,638)	DIRECT		(31,965,750)	-	(31,965,750)	-	(31,965,750)	-	(31,965,750)
REG ASSET-SFAS 158 - SERP	(57,807)	-	(57,807)	DIRECT		(57,807)	-	(57,807)	-	(57,807)	-	(57,807)
REG ASSET-SFAS 158 - OPEB	2,390,458	-	2,390,458	DIRECT		2,855,997	-	2,855,997	-	2,855,997	-	2,855,997
REG ASSET-DEFD RECOVERABLE DISTR ASSET FOR PWO	(245,000)	-	(245,000)	DIRECT		(245,000)	-	(245,000)	-	(245,000)	-	(245,000)
REG ASSET-UND/REC DIST INVEST RIDER	(2,284,691)	-	(2,284,691)	DIRECT		(2,284,691)	-	(2,284,691)	-	(2,284,691)	-	(2,284,691)
REG ASSET-UND/REC DIST RECOUP REV PROG	(5,507,873)	-	(5,507,873)	DIRECT		(5,507,873)	-	(5,507,873)	-	(5,507,873)	-	(5,507,873)
REG ASSET-UNDER RECOVERED CAPACITY COST	-	-	-	DIRECT		-	-	-	-	-	-	-
REG ASSET-CAPACITY COST CARRYING CHARGES	(3,546,549)	-	(3,546,549)	DIRECT		(3,546,549)	-	(3,546,549)	-	(3,546,549)	-	(3,546,549)
REG ASSET-CAPACITY CST CAR CHRGS-AMORT-A/L	3,546,549	-	3,546,549	DIRECT		3,546,549	-	3,546,549	-	3,546,549	-	3,546,549
REG ASSET-DIR UNRECOGNIZED EQUITY	-	-	-	DIRECT		-	-	-	-	-	-	-
REG ASSET-UNREC AER COSTS-OH	(332,440)	-	(332,440)	DIRECT		(332,440)	-	(332,440)	-	(332,440)	-	(332,440)
REG ASSET-DIST DECOUPLING CARRYING CHARGES	(154,693)	-	(154,693)	DIRECT		(154,693)	-	(154,693)	-	(154,693)	-	(154,693)
REG ASSET-PTBAR CARRYING CHARGES (DIST DECOUP)	(102,993)	-	(102,993)	DIRECT		(102,993)	-	(102,993)	-	(102,993)	-	(102,993)
REG ASSET-PTBAR CARRY CHRGS (DIST DECOUP)-A/L	72,000	-	72,000	DIRECT		72,000	-	72,000	-	72,000	-	72,000
REG ASSET-PTBAR UNDER REC (DIST DECOUP)	(891,827)	-	(891,827)	DIRECT		(891,827)	-	(891,827)	-	(891,827)	-	(891,827)
REG ASSET-UNDER RECOVERY-OHIO BTCR	-	-	-	DIRECT		-	-	-	-	-	-	-
REG ASSET-UNDER RECOVERY-ACRR COSTS-OH	-	-	-	DIRECT		-	-	-	-	-	-	-
REG ASSET-UND/REC gSMART PHASE 2 O&M	(2,878,948)	-	(2,878,948)	DIRECT		(2,878,948)	-	(2,878,948)	-	(2,878,948)	-	(2,878,948)
REG ASSET-UNDER RECOVERY OVEC PPA	(311,788)	-	(311,788)	DIRECT		(311,788)	-	(311,788)	-	(311,788)	-	(311,788)
REG ASSET-GLOBAL SETTLE - CAPACITY COSTS	-	-	-	DIRECT		-	-	-	-	-	-	-
REG ASSET-GLOBAL SET - CAP CAR CSTS	(3,111,848)	-	(3,111,848)	DIRECT		(3,111,848)	-	(3,111,848)	-	(3,111,848)	-	(3,111,848)
REG ASSET-GLOBAL SET-CAP CAR CSTS-AMORT-A/L	3,111,848	-	3,111,848	DIRECT		3,111,848	-	3,111,848	-	3,111,848	-	3,111,848
REG ASSET-SMART CITY RIDER-UND/REC	(383,581)	-	(383,581)	DIRECT		(383,581)	-	(383,581)	-	(383,581)	-	(383,581)
REG ASSET-UNDER RECOV-EXCESS TAX ETRR	(316,974)	-	(316,974)	DIRECT		(316,974)	-	(316,974)	-	(316,974)	-	(316,974)
BOOK LEASES CAPITALIZED FOR TAX	(1,877,188)	-	(1,877,188)	DIRECT		(1,535,606)	-	(1,535,606)	-	(1,535,606)	-	(1,535,606)
CAPITALIZED SOFTWARE COST-BOOK	(23,723,555)	-	(23,723,555)	DIRECT		(20,235,481)	-	(20,235,481)	-	(20,235,481)	-	(20,235,481)
LOSS ON REACQUIRED DEBT	(1,104,547)	-	(1,104,547)	DIRECT		(915,115)	-	(915,115)	-	(915,115)	-	(915,115)
SFAS 106 PST RETIRE EXP - NON-DEDUCT CONT	4,658,813	-	4,658,813	DIRECT		4,089,791	-	4,089,791	-	4,089,791	-	4,089,791
SFAS 106 - MEDICARE SUBSIDY - (PPACA)-REG ASSET	(1,083,814)	-	(1,083,814)	DIRECT		(941,081)	-	(941,081)	-	(941,081)	-	(941,081)
REG ASSET-ACCRUED SFAS 112	(1,593,795)	-	(1,593,795)	DIRECT		(1,516,658)	-	(1,516,658)	-	(1,516,658)	-	(1,516,658)
EXCESS ADFIT 283	(31,664,813)	-	(31,664,813)	DIRECT		(29,038,190)	-	(29,038,190)	-	(29,038,190)	-	(29,038,190)
283 EXCESS ADJUSTMENT	13,925,050	-	13,925,050	DIRECT		12,635,280	-	12,635,280	-	12,635,280	-	12,635,280
TOTAL ACCOUNT 283.1	(95,204,038)	-	(95,204,038)			(85,507,642)	-	(85,507,642)	-	(85,507,642)	-	(85,507,642)
ACCOUNT 283.1X02												
DSIT ENTRY - NORMALIZED	(43,308,175)	-	(43,308,175)	DIRECT		(29,754,021)	-	(29,754,021)	-	(29,754,021)	-	(29,754,021)
TOTAL ACCOUNT 283.1X02	(43,308,175)	-	(43,308,175)			(29,754,021)	-	(29,754,021)	-	(29,754,021)	-	(29,754,021)
ACCOUNT 283.2												
REG ASSET-DEFERRED EQUITY CARRYING CHGS	-	-	-	DIRECT		-	-	-	-	-	-	-
BOOK > TAX BASIS-PRTSHP INVEST	(693,919)	-	(693,919)	DIRECT		(693,919)	-	(693,919)	-	(693,919)	-	(693,919)
TOTAL ACCOUNT 283.2	(693,919)	-	(693,919)			(693,919)	-	(693,919)	-	(693,919)	-	(693,919)
TOTAL ADFIT	(1,373,670,058)	-	(1,373,670,058)			(950,922,681)	-	(950,922,681)	-	(950,922,681)	-	(950,922,681)
RATE BASE REDUCTION	1,373,670,058	-	1,373,670,058			950,922,681	-	950,922,681	-	950,922,681	-	950,922,681

Source: Tax Provision System

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
ACCUMULATED DEFERRED FEDERAL INCOME TAXES
As of December 31, 2019

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised

WP B-6d
Witness Responsible: Joel Multer

	TOTAL COMPANY ACCUMULATED DFIT			ALLOCATED TO OHIO POWER DISTRIBUTION OPERATIONS								
DESCRIPTION	PER BOOKS BALANCE @ 12-31-2019	FORECAST ADJUSTMENTS	FORECAST BALANCE @ 12-31-2019	DISTRIBUTION ALLOCATION METHOD	FACTOR	DISTRIBUTION BALANCE @ 12-31-2019	NON-UTILITY & JURISDICTION ADJUSTMENTS	DISTRIBUTION BALANCE @ 12-31-2019	GOING LEVEL ADJUSTMENTS	GOING LEVEL	PROFORMA ADJUSTMENTS	PROFORMA
ACCOUNT DESCRIPTION												
1823301 - SFAS 109 REG ASSET - Flow-Thru Deferred FIT	66,552,065					29,741,259						
1903001 - Accum Deferred FIT - SFAS 109 Flow-Thru	780,608					570,390						
1904001 - Accum Deferred FIT - SFAS 109 Excess DFIT	130,203,175					88,064,253						
2543001 - SFAS 109 REG LIABILITY - Flow-Thru Deferred FIT	(321)					(360)						
2544001 - SFAS 109 REG LIABILITY - Excess Deferred FIT	(593,860,310)					(401,647,907)						
2544009 - OCI - Excess DFIT	18,555					18,555						
2823001 - Accum Deferred FIT - SFAS 109 Flow-Thru	(52,931,526)					(23,817,401)						
2824001 - Accum Deferred FIT - SFAS 109 Excess DFIT	431,992,322					284,545,464						
2833001 - Accum Deferred FIT - SFAS 109 Flow-Thru	(15,159,796)					(6,777,979)						
2834001 - Accu Defd FIT - FAS 109 Excess	32,405,230					29,303,726						
TOTAL NET FEDERAL SFAS 109 ACCOUNTS	2					-						
ACCOUNT DESCRIPTION												
1823302 - SFAS 109 REG ASSET - FLOW THRU DEFD SIT	2,962,491					2,032,548						
2833002 - Accum Deferred SIT - SFAS 109 Flow-Thru	(2,962,491)					(2,032,548)						
TOTAL NET STATE SFAS 109 ACCOUNTS	-					-						

Source: Tax Provision System

Date Prepared: 5/26/2020

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Other Rate Base Items
As of Decembe 31, 2019

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):
WP B-2.1b

WP B-6e
Witness Responsible:
J.M. Yoder
T.A. Caudill

AMERICAN ELECTRIC POWER COMPANY
BS8239
YTD Dec 2019
02/03/2020 10:25

BALANCE SHEET

Layout : BS8239

18A V1999-12-31 **Account: GL_ACCT_SEC** **Business Unit: SEGMENT_CONS**

		OPCO Integrated Consolidation	OPCo Corp Consl Elim	Ohio Power Co - Distribution	Ohio Power Co - Transmission
		GLA8321	S921	250	160
		Actual	Actual	Actual	Actual
		YTD Dec 2019	YTD Dec 2019	YTD Dec 2019	YTD Dec 2019
	ASSETS				
1650010	Prepaid Pension Benefits	190,088,942	0	165,161,117	24,927,825
	Employee Benefits and Pension Assets	**190,088,942**	**0**	**165,161,117**	**24,927,825**
	LIABILITIES				
2350001	Customer Deposits-Active	55,112,146	0	55,112,146	0
	Utility Customer Deposits	**55,112,146**	**0**	**55,112,146**	**0**
2520000	Customer Adv for Construction	0	0	0	0
	Customer Advances for Construction	**0**	**0**	**0**	**0**

Source: Company's Financial Statements

Date Prepared: 5/26/2020

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Jurisdictional Allocation Statistics
As of Deceber 31, 2019

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

WP B-7.1a
Witness Responsible:
T.A. Caudill

Source: Company's Property Records

Expense Account ID	Functional Class ID	Ohio Power - Distribution	Ohio Power - Transmission	Grand Total
4030001 Depreciation Expense	Distribution Plant - Electric	162,158,474.57	0.00	162,158,474.57
	General Plant	4,310,956.90	1,714,224.02	6,025,180.92
	Transmission Plant - Electric	0.00	58,729,918.61	58,729,918.61
4030001 Depreciation Expense Total		166,469,431.47	60,444,142.63	226,913,574.10
4030026 Depr Exp - New Albany Data	General Plant	436,008.48		436,008.48
4030026 Depr Exp - New Albany Data Total		436,008.48		436,008.48
4030030 Depr Exp - Groveport Data	General Plant	269,955.31		269,955.31
4030030 Depr Exp - Groveport Data Total		269,955.31		269,955.31
4040001 Amortization of Plant	General Plant	667,710.39	0.00	667,710.39
	Intangible Plant	22,569,610.08	2,843,909.74	25,413,519.82
4040001 Amortization of Plant Total		23,237,320.47	2,843,909.74	26,081,230.21
Grand Total		190,412,715.73	63,288,052.37	253,700,768.10

Depreciation - 4030001-4030030	TME Dec. 2019	TME Dec. 2019 Depr.	TME Dec. 2019	TME Dec. 2019	TME Dec. 2019
Function	Total 4030001-4030030	PPSoft Query - 100% Distribution	Total 403 Depreciation	Total 403 Dist. Deprec.	% Distribution
Transmission	58,729,918.61	-	58,729,918.61	-	
Distribution + 4030010 Battery Amortization	162,158,474.57	(13,484.45)	162,144,990.12	162,144,990.12	100%
General	6,731,144.71		6,731,144.71	5,016,920.69	74.5%
4030011 Gridsmart Over/Under & P2		(5,615,503.63)	(5,615,503.63)	(5,615,503.63)	100%
4030015 DIR Over/Under		(18,669,867.08)	(18,669,867.08)	(18,669,867.08)	100%
	227,619,537.89	(24,298,855.16)	203,320,682.73	142,876,540.10	

Amortization - 4040001			TME Dec. 2019
Function	Total	Distribution	% Distribution
Intangible	25,413,519.82	22,569,610.08	88.8%
General	667,710.39	667,710.39	100.0%
Total	26,081,230.21	23,237,320.47	

Total Dep & Amort Expense 12-31-2019 from Queries	229,401,912.94
Total Dep & Amort Expense 12-31-2019 from Income Statement (Acct 4030001-4030030, 4040001)	229,401,912.94
Difference	-

Date Prepared: 5/26/2020

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Jurisdictional Allocation Statistics
As of December 31, 2019

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

WP B-7.1b
Witness Responsible:
J.M. Yoder
T.A. Caudill

Source: Company's Financial Statements

				LATEST VINTAGE ONLY		
		ACTUAL 12 MO. 12/31/19	ACTUAL 12 MO. 12/31/19	ACTUAL 12 MO. 12/31/19	ACTUAL 12 MO. 12/31/19	
Acct.		TOTAL COMPANY	TOTAL DISTRIBUTION	TOTAL COMPANY	TOTAL DISTRIBUTION	TOTAL DISTRIBUTION
No.	Description	PER BOOKS	PER BOOKS	PER BOOKS	PER BOOKS	ALLOCATION
408100818	State Franchise Taxes	605	630			
408100819	State Franchise Taxes	3,030	3,030	3,030	3,030	100.0%
	Franchise Tax	3,635	3,660	3,030	3,030	100.0%
408100600	State Gross Receipts Tax	(489,681)	(489,681)			
408100613	State Gross Receipts Tax	472,103	472,103			
408100618	State Gross Receipts Tax	12,287	10,380			
408100619	State Gross Receipts Tax	6,965,721	6,959,475	6,965,721	6,959,475	100%
	Commercial Activity Tax	6,960,429	6,952,276	6,965,721	6,959,475	99.9%
408101018	State Excise Taxes	0	0			
408101019	State Excise Taxes	146,777,477	146,777,477	146,777,477	146,777,477	100.0%
	Revenue-kWhr Taxes	146,777,477	146,777,477	146,777,477	146,777,477	100.0%
4081002	FICA	12,378,972	12,364,068			
4081003	Federal Unemployment Tax	81,886	81,794			
4081007	State Unemployment Tax	241,848	241,577			
4081033	Fringe Benefit Loading - FICA	(5,674,534)	(5,660,739)			
4081034	Fringe Benefit Loading - FUT	(36,647)	(36,580)			
4081035	Fringe Benefit Loading - SUT	(117,667)	(117,482)			
4081038	Payroll Tax	0	0			
	Payroll Taxes	6,873,858	6,872,637	6,873,858	6,872,637	100.0%
408100516	Real & Personal Property Taxes	139,353	0			
408100517	Real & Personal Property Taxes	(689,534)	(793,304)			
408100518	Real & Personal Property Taxes	268,974,283	188,248,374	268,974,283	188,248,374	70.0%
408102918	Real/Pers Prop Tax-Cap Leases	30,344	29,862			
408102919	Real-Pers Prop Tax-Cap Leases	315,000	310,000	315,000	310,000	98.4%
408103618	Real Prop Tax-Cap Leases	(164,202)	(164,202)			
408103619	Real Prop Tax-Cap Leases	195,748	195,748	195,748	195,748	100.0%
	Property Taxes	268,800,993	187,826,478	269,485,031	188,754,122	70.0%
408101819	St Publ Serv Comm Tax-Fees	4,720,980	4,720,980	4,720,980	4,720,980	100.0%
	Regulatory Fees	4,720,980	4,720,980	4,720,980	4,720,980	100.0%
408101718	St Lic-Rgstrtion Tax-Fees	300	300			
408101719	St Lic-Rgstrtion Tax-Fees	15	15	15	15	100.0%
408101918	State Sales and Use Taxes	0	0			
408101919	State Sales and Use Taxes	37	37	37	37	100.0%
	Miscellaneous Taxes	352	352	52	52	100.0%
	Taxes Other Than Income Taxes	434,137,725	353,153,861	434,826,150	354,087,774	81.4%

Date Prepared: 5/26/2020

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Jurisdictional Allocation Statistics
As of December 31, 2019

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

WP B-7.1c
Witness Responsible:
J.M. Yoder
T.A. Caudill

Source: Company's Financial Statements

Description	ACTUAL 12 MO. 12/31/19 TOTAL COMPANY PER BOOKS		ACTUAL 12 MO. 12/31/19 TOTAL DISTRIBUTION PER BOOKS	TOTAL DISTRIBUTION ALLOCATION
Reg Debits/Credits Amortize PTBAR deferrals	163,071	[a]	163,071	100.0%
Reg Debits/Credits Related to RTO deferrals	945,582	[a]	0	0.0%
Reg Debits/Credits Amortize PIRR balances debt CC and principal	7,424,420	[a]	7,424,420	100.0%
Reg Debits/Credits RSR capacity costs & capacity settlement recovery	57,837,874	[a]	57,837,874	100.0%
Reg Debits/Credits Over/Under Tax Savings Credit Rider	(163,009)	[a]	(163,009)	100.0%
Total Reg Debits/Credits - Account 407	66,207,939		65,262,356	
411.1005 Accretion Expense	0		0	
Other Operating Revenues				
450-Forfeited Discounts	2,467,657		2,467,657	100.0%
451-Miscellaneous Service Revenues	10,115,749		9,995,291	98.8%
454.0001 Rent From Elect Property - Af	18,729,725		12,142,059	64.8%
454.0002 Rent from Elect Property-NAC	1,212,642		44,461	3.7%
454.0004 Rent From elect Prop-ABD-Nonaf	1,075,212		274,573	25.5%
454.0005 Rent from Elct Prop-Pole Attachment	19,938,616		19,699,939	98.8%
Total Rent	40,956,195		32,161,032	
4560001+4560012 Other Electric Rev - Distribution	958,707		958,707	100.0%
4560007 Other Electric Rev - DSM Program	104,213		104,213	100.0%
456.0015 Other Electric Rev - ABD	3,964,185		3,309,429	83.5%
456.0041 Misc Rev - NonAffiliated	102,011		850	0.8%
456.1027 PJM Tranms Dist/Meter - NonAff	1,373,619		1,373,619	100.0%
Total Distribution Other Electric Revenues	6,502,734		5,746,818	

[a] Source: Company's General Ledger

Date Prepared: 5/26/2020

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Jurisdictional Allocation Statistics
As of December 31, 2019

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

WP B-7.1d
Witness Responsible:
J.M. Yoder
T.A. Caudill

Source: Company's Financial Statements

Description	ACTUAL 12 MO. 12/31/19 TOTAL COMPANY PER BOOKS	ACTUAL 12 MO. 12/31/19 TOTAL DISTRIBUTION PER BOOKS	ALLOCATION
Power Production Expenses			
555.0110 Purchased Power - Discounts	(12,749,572)	(12,749,572)	100%
Administrative & General Expense			
920-Salaries	35,728,385	29,744,812	83.3%
921-Office Supplies	4,648,874	4,336,873	93.3%
922-Administrative Expense Transferred	(9,280,100)	(9,226,661)	99.4%
923.00xx Outside Svcs	17,682	17,435	98.6%
923.0001 Outside Svcs Empl - Nonassoc	7,989,192	6,545,683	81.9%
923.0003 AEPSC Billed to Client Co	(3,455,634)	(2,391,061)	69.2%
924-Property Insurance	2,201,442	1,637,863	74.4%
925-Injuries & Damages	5,942,545	5,712,796	96.1%
926.00xx Other Employee Benefits	27,353,957	27,223,859	99.5%
926.0036,43,51,52,55,58,62 Employee Benefits	(28,075,949)	(26,498,725)	94.4%
926.0003 & 926.0037 Pension Plan	7,915,803	7,905,503	99.9%
926.0050 Pension Plan Fringe Loading Offset	(3,859,207)	(3,850,130)	99.8%
926.0021 & 926.0057 OPEB	788,641	787,641	99.9%
926.0053 OPEB Fringe Loading Offset	(827,103)	(825,372)	99.8%
926.0060 Amort-Post Retirement Benefit	1,032,204	896,267	86.8%
927-Franchise Requirements	0		
9280000 Reg. Commission Expense	1,992,399	1,904,048	95.6%
929-Duplicate Charges	0	0	
930.1-General Advertising Expense	4,631,687	4,629,672	100.0%
930.2000 Misc General Expenses	2,357,579	2,010,297	85.3%
930.2007 Assoc Business Development Exp	1,938,344	1,473,810	76.0%
931-Rent	1,102,097	1,011,255	91.8%
Total Admin & General Operation	60,142,836	53,045,865	
935-Admin & General Maintenance	15,236,818	13,963,377	91.6%
Total Admin & General Expense	75,379,654	67,009,242	

Date Prepared: 5/26/2020

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Operating Revenue and Expenses by Accounts
Test Year: Twelve Months Ended November 30, 2020
($000)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

WP C-2.1a
Witness Responsible:
J.M. Yoder
L.O. Kelso

Line No.	FERC INCOME STATEMENT Description	ACTUALS 1 Mos Ended Dec 2019	ESTIMATED 11 Mos Ended Nov 2020	TEST YEAR	ACTUALS Dec 2019	ESTIMATED Jan 2020	ESTIMATED Feb 2020	ESTIMATED Mar 2020	ESTIMATED Apr 2020	ESTIMATED May 2020	ESTIMATED Jun 2020	ESTIMATED Jul 2020	ESTIMATED Aug 2020	ESTIMATED Sep 2020	ESTIMATED Oct 2020	ESTIMATED Nov 2020
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)
Line 1	**Utility Operating Income**															
4400001	Residential Sales-W/Space Htg	21,784	1,003,173	1,024,957	21,784	109,927	95,783	93,066	78,045	77,006	90,166	108,550	106,724	86,874	73,858	83,175
4400002	Residential Sales-W/O Space Ht	40,913	-	40,913	40,913	-	-	-	-	-	-	-	-	-	-	-
4400005	Residential Fuel Rev	44,886	402,168	447,054	44,886	50,756	39,163	43,186	26,462	31,623	35,466	44,795	42,849	30,415	24,877	32,576
4400101	OAD Res Sales-W/Space Htg	9,492	-	9,492	9,492	-	-	-	-	-	-	-	-	-	-	-
4400102	OAD Res Sales-W/O Space HT	22,536	-	22,536	22,536	-	-	-	-	-	-	-	-	-	-	-
	Residential Sales	139,612	1,405,341	1,544,953	139,612	160,682	134,946	136,253	104,508	108,629	125,631	153,345	149,573	117,289	98,735	115,751
4420001	Commercial Sales	8,925	599,315	608,240	8,925	45,965	44,551	49,487	51,242	60,928	58,836	58,315	59,507	55,451	57,972	57,061
4420002	Industrial Sales (Excl Mines)	1,341	274,250	275,592	1,341	17,505	19,392	20,842	27,236	29,685	26,480	24,009	25,066	24,934	29,697	29,406
4420004	Ind Sales-NonAffil(Incl Mines)	28	-	28	28	-	-	-	-	-	-	-	-	-	-	-
4420005	C&I Sales - Affil Cos	28	-	28	28	-	-	-	-	-	-	-	-	-	-	-
4420006	Sales to Pub Auth - Schools	137	-	137	137	-	-	-	-	-	-	-	-	-	-	-
4420007	Sales to Pub Auth - Ex Schools	305	-	305	305	-	-	-	-	-	-	-	-	-	-	-
4420013	Commercial Fuel Rev	7,911	97,597	105,508	7,911	5,578	3,911	12,428	4,794	16,921	11,041	9,618	9,881	3,265	8,603	11,556
4420016	Industrial Fuel Rev	1,233	31,877	33,110	1,233	(41)	893	4,437	1,218	7,450	2,898	1,810	3,512	(805)	4,801	5,706
4420019	Affiliated C&I Sales -Fuel Rev	4	-	4	4	-	-	-	-	-	-	-	-	-	-	-
4420101	OAD Commercial Sales	25,094	-	25,094	25,094	-	-	-	-	-	-	-	-	-	-	-
4420102	OAD Ind Sales (excl Mines)	16,817	-	16,817	16,817	-	-	-	-	-	-	-	-	-	-	-
4420104	OAD Ind Sales-NonAff(Inc Mine)	67	-	67	67	-	-	-	-	-	-	-	-	-	-	-
4420105	OAD C&I Sales - Affil Cos	64	-	64	64	-	-	-	-	-	-	-	-	-	-	-
4420106	OAD Sales to Pub Aut - Schools	2,513	-	2,513	2,513	-	-	-	-	-	-	-	-	-	-	-
4420107	OAD Sales to Pub Aut - Ex Sch	3,171	-	3,171	3,171	-	-	-	-	-	-	-	-	-	-	-
	Commercial Sales	67,639	1,003,039	1,070,679	67,639	69,006	68,747	87,194	84,490	114,984	99,255	93,751	97,965	82,845	101,072	103,728
4440000	Public Street/Highway Lighting	204	10,949	11,153	204	1,066	1,023	1,084	971	1,018	921	898	915	920	1,040	1,094
4440002	Public St & Hwy Light Fuel Rev	62	950	1,013	62	93	73	110	73	109	68	67	73	60	100	123
4440100	OAD Pub Street/Highway Lghtng	809	-	809	809	-	-	-	-	-	-	-	-	-	-	-
4450002	Oth Sales Pblic Auth (Exc Sch)	3	-	3	3	-	-	-	-	-	-	-	-	-	-	-
4450004	Oth Sales Public Auth Fuel Rev	3	-	3	3	-	-	-	-	-	-	-	-	-	-	-
4450102	OAD Oth Sales Pub Aut Ex Sch	2	-	2	2	-	-	-	-	-	-	-	-	-	-	-
	Public Streets and Highway Lighting	1,082	11,900	12,982	1,082	1,159	1,097	1,194	1,044	1,127	989	965	988	980	1,141	1,217
4470027	Whsal/Muni/Pb Ath Fuel Rev	39	-	39	39	-	-	-	-	-	-	-	-	-	-	-
4470033	Whsal/Muni/Pub Auth Base Rev	22	357	379	22	32	31	33	27	31	36	37	38	31	32	28
4470107	PJM NITS Purch-NonAff.	0	-	0	0	-	-	-	-	-	-	-	-	-	-	-
4470110	PJM TO Admin. Exp.-NonAff.	0	-	0	0	-	-	-	-	-	-	-	-	-	-	-
4470134	Sales resale-capacity Nonded	-	11,134	11,134	-	1,194	1,117	1,194	1,156	1,194	865	894	894	865	894	865
4470188	Wind Energy Sales	1,523	16,920	18,443	1,523	2,403	1,945	1,916	1,878	1,481	1,060	995	838	1,095	1,611	1,697
4470189	Energy Efficiency Revenue	213	-	213	213	-	-	-	-	-	-	-	-	-	-	-
4470206	PJM Trans loss credits-OSS	(340)	-	(340)	(340)	-	-	-	-	-	-	-	-	-	-	-
4470228	PJM OVEC Liquidations	6,226	67,396	73,622	6,226	8,332	7,914	7,593	5,508	3,301	5,676	7,524	6,465	4,262	4,826	5,995
	Sales for Resale	7,682	95,808	103,490	7,682	11,962	11,007	10,737	8,569	6,008	7,637	9,450	8,235	6,253	7,364	8,586
4491003	Prov Rate Refund - Retail	(4,388)	-	(4,388)	(4,388)	-	-	-	-	-	-	-	-	-	-	-
	Less Rate Refund Provision	(4,388)	-	(4,388)	(4,388)	-	-	-	-	-	-	-	-	-	-	-
4500000	Forfeited Discounts	222	2,475	2,697	222	225	225	225	225	225	225	225	225	225	225	225
4510001	Misc Service Rev - Nonaffil	664	7,700	8,364	664	700	700	700	700	700	700	700	700	700	700	700
4540001	Rent From Elect Property - Af	1,914	20,317	22,231	1,914	1,847	1,847	1,847	1,847	1,847	1,847	1,847	1,847	1,847	1,847	1,847
4540002	Rent From Elect Property-NAC	120	1,100	1,220	120	100	100	100	100	100	100	100	100	100	100	100
4540004	Rent From Elect Prop-ABD-Nonaf	70	825	895	70	75	75	75	75	75	75	75	75	75	75	75
4540005	Rent from Elec Prop-Pole Attch	1,583	16,683	18,266	1,583	1,517	1,517	1,517	1,517	1,517	1,517	1,517	1,517	1,517	1,517	1,517
4560001	Oth Elect Rev - Affiliated	5	-	5	5	-	-	-	-	-	-	-	-	-	-	-
4560007	Oth Elect Rev - DSM Program	11	-	11	11	-	-	-	-	-	-	-	-	-	-	-
4560012	Oth Elect Rev - Nonaffiliated	62	-	62	62	-	-	-	-	-	-	-	-	-	-	-
4560015	Other Electric Revenues - ABD	335	3,197	3,533	335	291	291	291	291	291	291	291	291	291	291	291
4560041	Miscellaneous Revenue-NonAffil	26	-	26	26	-	-	-	-	-	-	-	-	-	-	-
4561002	RTO Formation Cost Recovery	89	434	523	89	89	83	89	86	89	-	-	-	-	-	-
4561005	PJM Point to Point Trans Svc	323	3,473	3,795	323	630	328	252	259	230	356	369	445	181	226	196
4561006	PJM Trans Owner Admin Rev	10	91	101	10	9	8	8	7	8	9	9	9	8	8	7
4561007	PJM Network Integ Trans Svc	2,567	29,109	31,676	2,567	2,694	2,520	2,694	2,607	2,694	2,607	2,694	2,694	2,607	2,694	2,607
4561027	PJM Transm Dist/Meter - NonAff	115	1,259	1,374	115	114	114	114	114	114	114	114	114	114	114	114
4561029	PJM NITS Revenue Whsl Cus-NAff	924	13,394	14,318	924	1,239	1,159	1,239	1,199	1,239	1,199	1,239	1,239	1,199	1,239	1,199
4561030	PJM TO Serv Rev Whls Cus-NAff	1	17	18	1	2	1	2	1	1	1	2	2	2	1	1
4561033	PJM NITS Revenue - Affiliated	20,402	225,562	245,965	20,402	20,873	19,526	20,873	20,200	20,873	20,200	20,873	20,873	20,200	20,873	20,200
4561034	PJM TO Adm. Serv Rev - Aff	27	315	341	27	33	30	29	26	26	28	31	31	27	26	27
4561035	PJM Affiliated Trans NITS Cost	(20,402)	(225,562)	(245,965)	(20,402)	(20,873)	(19,526)	(20,873)	(20,200)	(20,873)	(20,200)	(20,873)	(20,873)	(20,200)	(20,873)	(20,200)
4561036	PJM Affiliated Trans TO Cost	(27)	(315)	(341)	(27)	(33)	(30)	(29)	(26)	(26)	(28)	(31)	(31)	(27)	(26)	(27)
4561058	NonAffil PJM Trans Enhncmt Rev	569	7,129	7,698	569	648	648	648	648	648	648	648	648	648	648	648
4561059	Affil PJM Trans Enhancmnt Rev	511	5,680	6,191	511	516	516	516	516	516	516	516	516	516	516	516
4561060	Affil PJM Trans Enhancmnt Cost	(511)	(5,680)	(6,191)	(511)	(516)	(516)	(516)	(516)	(516)	(516)	(516)	(516)	(516)	(516)	(516)
4561061	NAff PJM RTEP Rev for Whsl-FR	23	337	360	23	31	31	31	31	31	31	31	31	31	31	31
4561062	PROVISION RTO Cost - Affi	-	(4,033)	(4,033)	-	56	56	56	56	56	(4,594)	56	56	56	56	56
4561063	PROVISION RTO Rev Affiliated	1,082	11,857	12,939	1,082	442	442	442	442	442	7,433	442	442	442	442	442
4561064	PROVISION RTO Rev WhslCus-NAf	58	640	697	58	20	20	20	20	20	436	20	20	20	20	20
4561065	PROVISION RTO Rev - NonAff	135	1,516	1,651	135	56	56	56	56	56	958	56	56	56	56	56
4561075	PJM-Nonaff Power Factor Credit	7	961	967	7	56	48	55	72	95	113	125	125	107	93	71
	Other Operating Revenues	10,914	118,481	129,395	10,914	10,841	10,270	10,460	10,354	10,479	14,066	10,561	10,636	10,227	10,384	10,204
Line 2	Operating Revenues (400)	222,542	2,634,569	2,857,110	222,542	253,650	226,068	245,838	208,965	241,226	247,579	268,072	267,398	217,594	218,695	239,485

Date Prepared: 5/26/2020

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Operating Revenue and Expenses by Accounts
Test Year: Twelve Months Ended November 30, 2020
($000)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

WP C-2.1b
Witness Responsible:
J.M. Yoder
L.O. Kelso

Line No.	FERC INCOME STATEMENT Description	ACTUALS 1 Mos Ended Dec 2019	ESTIMATED 11 Mos Ended Nov 2020	TEST YEAR	ACTUALS Dec 2019	ESTIMATED Jan 2020	ESTIMATED Feb 2020	ESTIMATED Mar 2020	ESTIMATED Apr 2020	ESTIMATED May 2020	ESTIMATED Jun 2020	ESTIMATED Jul 2020	ESTIMATED Aug 2020	ESTIMATED Sep 2020	ESTIMATED Oct 2020	ESTIMATED Nov 2020
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)
Line 3	**Operating Expenses**															
	Fuel Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Steam Power Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Nuclear Power Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Hydraulic Power Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Other Power Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5550001	Purch Pwr-NonTrading-Nonassoc	3	-	3	3	-	-	-	-	-	-	-	-	-	-	-
5550003	Purchased Power - Cogeneration	0	-	0	0	-	-	-	-	-	-	-	-	-	-	-
5550012	Purchased Power Auctions	34,881	532,592	567,473	34,881	56,385	44,041	60,161	32,548	56,103	49,473	56,290	56,315	32,935	38,381	49,960
5550047	Purchase Power Wind Energy	687	45,042	45,730	687	6,023	5,039	4,852	5,111	4,152	2,854	2,498	2,256	2,921	4,398	4,938
5550074	PJM Reactive-Charge	1,279	-	1,279	1,279	-	-	-	-	-	-	-	-	-	-	-
5550084	PJM Spinning Reserve-Credit	(30)	-	(30)	(30)	-	-	-	-	-	-	-	-	-	-	-
5550090	PJM 30m Suppl Rserv Charge LSE	1	-	1	1	-	-	-	-	-	-	-	-	-	-	-
5550095	PurchPwr-Non Trad-Non-Fuel-OSS	6,027	59,452	65,479	6,027	5,405	5,405	5,405	5,405	5,405	5,405	5,405	5,405	5,405	5,405	5,405
5550109	Purchased Power - Solar Energy	23	3,139	3,161	23	141	210	289	329	349	369	390	343	314	245	161
5550123	PJM OpRes-LSE-Charge	2	-	2	2	-	-	-	-	-	-	-	-	-	-	-
5550124	PJM Implicit Congestion-LSE	(186)	-	(186)	(186)	-	-	-	-	-	-	-	-	-	-	-
5550127	Purchased Power Auctions-aff	14,096	-	14,096	14,096	-	-	-	-	-	-	-	-	-	-	-
5550135	Purchase Power Wind Energy TR	850	-	850	850	-	-	-	-	-	-	-	-	-	-	-
5550140	Purch Power - OH ACRR Deferred	5,175	-	5,175	5,175	-	-	-	-	-	-	-	-	-	-	-
5550144	Purch Power-Non Trad-Fuel-OS	5,608	59,151	64,759	5,608	6,177	6,683	6,678	5,088	3,267	5,350	6,224	5,808	3,685	4,478	5,714
5550150	Purch Power Deferred OVEC PPA	(506)	-	(506)	(506)	-	-	-	-	-	-	-	-	-	-	-
5550326	PJM Transm Loss Charges - LSE	1	-	1	1	-	-	-	-	-	-	-	-	-	-	-
5550327	PJM Transm Loss Credits-LSE	904	-	904	904	-	-	-	-	-	-	-	-	-	-	-
5570000	Other Expenses	-	30	30	-	1	1	1	1	4	4	4	4	4	4	4
5570009	Other Pwr Exp- REC's - RETAIL	1	-	1	1	-	-	-	-	-	-	-	-	-	-	-
5570010	OH Auction Exp - Incremental	-	136	136	-	12	12	12	13	13	13	13	13	13	13	13
5570011	Deferred AER - OH	310	-	310	310	-	-	-	-	-	-	-	-	-	-	-
5570012	Other Pwr Exp-REC OH	2,304	-	2,304	2,304	-	-	-	-	-	-	-	-	-	-	-
	Purchased Power	71,431	699,542	770,973	71,431	74,143	61,390	77,398	48,493	69,292	63,467	70,823	70,143	45,275	52,924	66,195
	401 Operation Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5600000	Oper Supervision & Engineering	1,446	6,227	7,673	1,446	561	568	568	566	566	566	566	566	567	566	566
5612000	Load Dispatch-Mntr&Op TransSys	44	5,060	5,105	44	455	454	454	462	463	462	462	462	462	462	462
5614001	PJM Admin-SSC&DS-Internal	1	-	1	1	-	-	-	-	-	-	-	-	-	-	-
5614007	RTO Admin Default LSE.	36	-	36	36	-	-	-	-	-	-	-	-	-	-	-
5615000	Reliability,Plng&Stds Develop	37	876	913	37	79	78	78	80	80	80	80	80	80	80	80
5620001	Station Expenses - Nonassoc	164	-	164	164	-	-	-	-	-	-	-	-	-	-	-
5630000	Overhead Line Expenses	6	-	6	6	-	-	-	-	-	-	-	-	-	-	-
5640000	Underground Line Expenses	2	-	2	2	-	-	-	-	-	-	-	-	-	-	-
5650001	Transmssn Elec by Others-Assoc	222	2,487	2,710	222	226	226	226	226	226	226	226	226	226	226	226
5650012	PJM Trans Enhancement Charge	504	10,595	11,098	504	961	961	961	961	961	965	965	965	965	965	965
5650015	PJM TO Serv Exp - Aff	199	2,288	2,488	199	230	208	207	186	192	215	233	232	202	191	192
5650016	PJM NITS Expense - Affiliated	25,774	357,720	383,494	25,774	33,102	30,967	33,102	32,035	33,102	32,035	33,102	33,102	32,035	33,102	32,035
5650019	Affil PJM Trans Enhncement Exp	3,496	36,597	40,093	3,496	3,327	3,327	3,327	3,327	3,327	3,327	3,327	3,327	3,327	3,327	3,327
5650020	PROVISION RTO Affl Expense	1,382	(11,512)	(10,130)	1,382	(642)	(645)	(645)	(645)	(645)	(5,063)	(645)	(645)	(645)	(645)	(645)
5650021	PJM NITS Expense - Non-Affilia	157	1,722	1,878	157	157	157	157	157	157	157	157	157	157	157	157
5660000	Misc Transmission Expenses	472	1,674	2,146	472	273	140	140	142	142	141	131	141	141	141	141
5660005	OH Transm Rider UnderRecovery	(10,314)	(34,163)	(44,477)	(10,314)	(9,896)	(12,717)	(13,746)	(6,404)	(1,645)	2,599	7,605	7,750	(660)	(6,232)	(818)
5660008	R.King Trans Cnter Exp - Affil	(43)	-	(43)	(43)	-	-	-	-	-	-	-	-	-	-	-
5660010	GreenHat Settlement	23	-	23	23	-	-	-	-	-	-	-	-	-	-	-
5670001	Rents - Nonassociated	14	-	14	14	-	-	-	-	-	-	-	-	-	-	-
5670002	Rents - Associated	0	1	1	0	0	0	0	0	0	0	0	0	0	0	0
	Transmission Operations	23,622	379,572	403,194	23,622	28,832	23,723	24,829	31,092	36,925	35,711	46,209	46,365	36,856	32,340	36,688
5757001	PJM Admin-MAM&SC- Internal	0	-	0	0	-	-	-	-	-	-	-	-	-	-	-
	Regional Market Expense	0	-	0	0	-	-	-	-	-	-	-	-	-	-	-
5800000	Oper Supervision & Engineering	(337)	40,407	40,070	(337)	3,889	3,632	3,633	3,656	3,656	3,656	3,656	3,657	3,657	3,658	3,657
5820000	Station Expenses	243	-	243	243	-	-	-	-	-	-	-	-	-	-	-
5830000	Overhead Line Expenses	643	(1,018)	(375)	643	(96)	(96)	(96)	(95)	(95)	(95)	(89)	(89)	(89)	(89)	(89)
5840000	Underground Line Expenses	484	525	1,009	484	46	46	46	48	48	48	48	48	48	48	48
5850000	Street Lighting & Signal Sys E	21	-	21	21	-	-	-	-	-	-	-	-	-	-	-
5860000	Meter Expenses	431	2,477	2,907	431	220	220	220	223	223	223	229	230	230	230	230
5870000	Customer Installations Exp	44	-	44	44	-	-	-	-	-	-	-	-	-	-	-
5880000	Miscellaneous Distribution Exp	5,480	13,341	18,821	5,480	942	1,199	1,197	1,220	1,213	1,275	1,295	1,290	1,296	1,206	1,209
5890001	Rents - Nonassociated	537	5,931	6,467	537	539	539	539	539	539	539	539	539	539	539	539
5890002	Rents - Associated	47	482	529	47	44	44	44	44	44	44	44	44	44	44	44
	Distribution Expense	7,590	62,144	69,734	7,590	5,583	5,584	5,583	5,636	5,628	5,690	5,723	5,719	5,724	5,635	5,638
	Gas Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9010000	Supervision - Customer Accts	137	161	298	137	14	14	14	15	15	15	15	15	15	15	15
9020000	Meter Reading Expenses	6	4,486	4,493	6	405	405	405	406	406	406	410	410	410	410	410
9020002	Meter Reading - Regular	253	-	253	253	-	-	-	-	-	-	-	-	-	-	-
9020003	Meter Reading - Large Power	36	-	36	36	-	-	-	-	-	-	-	-	-	-	-
9020004	Read-In & Read-Out Meters	40	-	40	40	-	-	-	-	-	-	-	-	-	-	-
9030000	Cust Records & Collection Exp	763	27,164	27,928	763	2,444	2,439	2,439	2,475	2,476	2,476	2,483	2,482	2,483	2,484	2,484
9030001	Customer Orders & Inquiries	2,055	-	2,055	2,055	-	-	-	-	-	-	-	-	-	-	-
9030002	Manual Billing	50	-	50	50	-	-	-	-	-	-	-	-	-	-	-
9030003	Postage - Customer Bills	1,265	4,462	5,728	1,265	405	404	404	406	406	406	406	406	406	406	406
9030004	Cashiering	52	(137)	(85)	52	(13)	(13)	(13)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)
9030005	Collection Agents Fees & Exp	1	-	1	1	-	-	-	-	-	-	-	-	-	-	-
9030006	Credit & Oth Collection Activi	182	-	182	182	-	-	-	-	-	-	-	-	-	-	-
9030007	Collectors	435	-	435	435	-	-	-	-	-	-	-	-	-	-	-
9030009	Data Processing	94	-	94	94	-	-	-	-	-	-	-	-	-	-	-

Date Prepared: 5/26/2020

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Operating Revenue and Expenses by Accounts
Test Year: Twelve Months Ended November 30, 2020
($000)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

WP C-2.1c
Witness Responsible:
J.M. Yoder
L.O. Kelso

		ACTUALS	ESTIMATED													
	FERC INCOME STATEMENT	1 Mos Ended	11 Mos Ended	TEST	ACTUALS	ESTIMATED	ESTIMATED	ESTIMATED	ESTIMATED	ESTIMATED	ESTIMATED	ESTIMATED	ESTIMATED	ESTIMATED	ESTIMATED	ESTIMATED
Line No.	Description	Dec 2019	Nov 2020	YEAR	Dec 2019	Jan 2020	Feb 2020	Mar 2020	Apr 2020	May 2020	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)
9040002	Uncoll Accts - Pct Income Plan	8,290	97,734	106,025	8,290	8,885	8,885	8,885	8,885	8,885	8,885	8,885	8,885	8,885	8,885	8,885
9040007	Uncoll Accts - Misc Receivable	(682)	-	(682)	(682)	-	-	-	-	-	-	-	-	-	-	-
9050000	Misc Customer Accounts Exp	38	335	373	38	30	30	30	31	31	31	31	31	31	31	31
	Customer Account Expense	13,016	134,207	147,223	13,016	12,171	12,165	12,165	12,205	12,206	12,206	12,217	12,217	12,218	12,218	12,219
9070000	Supervision - Customer Service	173	3,245	3,418	173	293	292	292	296	296	296	296	296	296	296	296
9070001	Supervision - DSM	249	281	529	249	18	18	18	28	28	28	28	28	28	28	28
9080000	Customer Assistance Expenses	371	2,748	3,119	371	247	247	247	251	251	251	251	251	251	251	251
9080009	Cust Assistance Expense - DSM	5,592	77,305	82,897	5,592	7,027	7,027	7,027	7,028	7,028	7,028	7,028	7,028	7,028	7,028	7,028
9080014	DSM Costs Deferred	(2,782)	17,881	15,099	(2,782)	2,942	1,633	2,179	220	1,183	1,616	2,696	2,677	1,182	489	1,064
9090000	Information & Instruct Advrtis	(0)	-	(0)	(0)	-	-	-	-	-	-	-	-	-	-	-
9100000	Misc Cust Svc&Informational Ex	25	-	25	25	-	-	-	-	-	-	-	-	-	-	-
9110001	Supervision - Residential	30	-	30	30	-	-	-	-	-	-	-	-	-	-	-
9110002	Supervision - Comm & Ind	147	-	147	147	-	-	-	-	-	-	-	-	-	-	-
9120000	Demonstrating & Selling Exp	128	360	488	128	33	33	33	33	33	33	33	33	33	33	33
9120003	Demo & Selling Exp - Area Dev	-	18	18	-	2	2	2	2	2	2	2	2	2	2	2
	Customer Service Information & Sales	3,934	101,837	105,770	3,934	10,561	9,251	9,797	7,857	8,821	9,254	10,333	10,315	8,819	8,127	8,701
9200000	Administrative & Gen Salaries	4,009	39,307	43,316	4,009	3,527	3,512	3,513	3,592	3,593	3,593	3,595	3,594	3,596	3,596	3,596
9210001	Off Supl & Exp - Nonassociated	(280)	3,890	3,610	(280)	376	377	371	369	370	372	372	372	168	373	370
9210002	Off Supl & Exp - Associated	30	-	30	30	-	-	-	-	-	-	-	-	-	-	-
9210003	Office Supplies & Exp - Trnsf	1	-	1	1	-	-	-	-	-	-	-	-	-	-	-
9210004	Office Utilites	4	-	4	4	-	-	-	-	-	-	-	-	-	-	-
9210005	Cellular Phones and Pagers	4	-	4	4	-	-	-	-	-	-	-	-	-	-	-
9210006	O&M Reconciliation	64	-	64	64	-	-	-	-	-	-	-	-	-	-	-
9210007	Dresden Off Supl & Exp Nonasoc	0	-	0	0	-	-	-	-	-	-	-	-	-	-	-
9210021	EMP TRAVEL - Airfare	0	-	0	0	-	-	-	-	-	-	-	-	-	-	-
9210022	MEALS & ENT-100 Pct DEDUCTIBLE	0	-	0	0	-	-	-	-	-	-	-	-	-	-	-
9210023	EMP TRAVEL-MILEAGE	0	-	0	0	-	-	-	-	-	-	-	-	-	-	-
9210024	EMP TRAVEL-PARKING	0	-	0	0	-	-	-	-	-	-	-	-	-	-	-
9210025	MEALS & ENT-50 Pct DEDUCTIBLE	0	-	0	0	-	-	-	-	-	-	-	-	-	-	-
9210027	EMP TRAVEL-TAXI AND SHUTTLE	0	-	0	0	-	-	-	-	-	-	-	-	-	-	-
9210028	EMP TRAVEL-HOTEL & LODGING	0	-	0	0	-	-	-	-	-	-	-	-	-	-	-
9210030	EMP TRAVEL-OTHER	0	-	0	0	-	-	-	-	-	-	-	-	-	-	-
9210031	SAFETY EQUIPMENT AND SUPPLIES	0	-	0	0	-	-	-	-	-	-	-	-	-	-	-
9210035	RECRUITING AND SCREENING	0	-	0	0	-	-	-	-	-	-	-	-	-	-	-
9210036	SAFETY TRAINING	0	-	0	0	-	-	-	-	-	-	-	-	-	-	-
9210040	DUES-BUSINESS/PROFESSIONAL	0	-	0	0	-	-	-	-	-	-	-	-	-	-	-
9220000	Administrative Exp Trnsf - Cr	(393)	(3,619)	(4,011)	(393)	(329)	(329)	(329)	(329)	(329)	(329)	(329)	(329)	(329)	(329)	(329)
9220001	Admin Exp Trnsf to Cnstrction	(340)	(3,649)	(3,989)	(340)	(332)	(332)	(332)	(332)	(332)	(332)	(332)	(332)	(332)	(332)	(332)
9220004	Admin Exp Trnsf to ABD	(0)	-	(0)	(0)	-	-	-	-	-	-	-	-	-	-	-
9230001	Outside Svcs Empl - Nonassoc	660	6,413	7,073	660	628	570	570	570	598	631	569	569	569	569	569
9230003	AEPSC Billed to Client Co	768	2,918	3,685	768	271	276	272	288	273	272	275	275	269	223	222
9230024	SRV-MAIL/MESSENGER-POSTAGE	0	-	0	0	-	-	-	-	-	-	-	-	-	-	-
9230025	SRV-CONSULTING	8	-	8	8	-	-	-	-	-	-	-	-	-	-	-
9230034	SRV-SOFTWARE LICENSING	1	-	1	1	-	-	-	-	-	-	-	-	-	-	-
9230035	Development Project Expense	0	-	0	0	-	-	-	-	-	-	-	-	-	-	-
9240000	Property Insurance	200	1,682	1,882	200	153	153	118	153	153	153	160	160	160	160	160
9250000	Injuries and Damages	177	5,561	5,738	177	491	491	498	498	516	500	512	510	510	524	510
9250001	Safety Dinners and Awards	13	-	13	13	-	-	-	-	-	-	-	-	-	-	-
9250002	Emp Accdent Prvntion-Adm Exp	5	-	5	5	-	-	-	-	-	-	-	-	-	-	-
9250006	Wrkrs Cmpnstn Pre&Slf Ins Prv	(91)	431	340	(91)	39	39	39	39	39	39	39	39	39	39	39
9250007	Prsnal Injries&Prop Dmage-Pub	0	-	0	0	-	-	-	-	-	-	-	-	-	-	-
9250010	Frg Ben Loading - Workers Comp	(27)	(210)	(236)	(27)	(19)	(19)	(19)	(19)	(19)	(19)	(19)	(19)	(19)	(19)	(19)
9260000	Employee Pensions & Benefits	2	-	2	2	-	-	-	-	-	-	-	-	-	-	-
9260001	Edit & Print Empl Pub-Salaries	2	-	2	2	-	-	-	-	-	-	-	-	-	-	-
9260002	Pension & Group Ins Admin	19	141	160	19	13	13	13	13	13	13	13	13	13	13	13
9260003	Pension Plan	658	8,280	8,939	658	753	753	753	753	753	753	753	753	753	753	753
9260004	Group Life Insurance Premiums	50	499	548	50	45	45	45	45	45	45	45	45	45	45	45
9260005	Group Medical Ins Premiums	1,513	16,300	17,814	1,513	1,482	1,482	1,482	1,482	1,482	1,482	1,482	1,482	1,482	1,482	1,482
9260007	Group L-T Disability Ins Prem	56	595	651	56	54	54	54	54	54	54	54	54	54	54	54
9260009	Group Dental Insurance Prem	67	708	775	67	64	64	64	64	64	64	64	64	64	64	64
9260010	Training Administration Exp	1	-	1	1	-	-	-	-	-	-	-	-	-	-	-
9260012	Employee Activities	17	209	226	17	19	19	19	19	19	19	19	19	19	19	19
9260014	Educational Assistance Pmts	27	145	172	27	13	13	13	13	13	13	13	13	13	13	13
9260021	Postretirement Benefits - OPEB	66	864	929	66	79	79	79	79	79	79	79	79	79	79	79
9260027	Savings Plan Contributions	735	6,341	7,075	735	570	570	570	576	576	576	581	581	581	581	581
9260036	Deferred Compensation	(63)	-	(63)	(63)	-	-	-	-	-	-	-	-	-	-	-
9260037	Supplemental Pension	1	15	16	1	1	1	1	1	1	1	1	1	1	1	1
9260042	SERP Pension - Non-Service	1	17	18	1	2	2	2	2	2	2	2	2	2	2	2
9260043	OPEB - Non-Service	(806)	(8,904)	(9,709)	(806)	(809)	(809)	(809)	(809)	(809)	(809)	(809)	(809)	(809)	(809)	(809)
9260050	Frg Ben Loading - Pension	(292)	(4,084)	(4,376)	(292)	(372)	(372)	(372)	(371)	(371)	(371)	(371)	(371)	(371)	(371)	(371)
9260051	Frg Ben Loading - Grp Ins	(724)	(8,749)	(9,473)	(724)	(796)	(796)	(796)	(795)	(795)	(795)	(795)	(795)	(795)	(795)	(795)
9260052	Frg Ben Loading - Savings	(311)	(3,066)	(3,377)	(311)	(276)	(276)	(276)	(278)	(278)	(278)	(281)	(281)	(281)	(281)	(281)
9260053	Frg Ben Loading - OPEB	(62)	(935)	(996)	(62)	(85)	(85)	(85)	(85)	(85)	(85)	(85)	(85)	(85)	(85)	(85)
9260055	IntercoFringeOffset- Don't Use	(63)	(71)	(134)	(63)	(6)	(6)	(6)	(6)	(6)	(6)	(7)	(7)	(7)	(7)	(7)
9260058	Frg Ben Loading - Accrual	(135)	-	(135)	(135)	-	-	-	-	-	-	-	-	-	-	-
9260060	Amort-Post Retirerment Benefit	86	946	1,032	86	86	86	86	86	86	86	86	86	86	86	86
9260062	Pension Plan - Non-Service	(413)	(1,542)	(1,955)	(413)	(140)	(140)	(140)	(140)	(140)	(140)	(140)	(140)	(140)	(140)	(140)
9280000	Regulatory Commission Exp	1	248	249	1	23	23	23	23	23	23	23	23	23	23	23
9280001	Regulatory Commission Exp-Adm	0	-	0	0	-	-	-	-	-	-	-	-	-	-	-
9280002	Regulatory Commission Exp-Case	172	693	864	172	63	63	63	63	63	63	63	63	63	63	63
9280005	Reg Com Exp-FERC Trans Cases	5	-	5	5	-	-	-	-	-	-	-	-	-	-	-

Date Prepared: 5/26/2020

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Operating Revenue and Expenses by Accounts
Test Year: Twelve Months Ended November 30, 2020
($000)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

WP C-2.1d
Witness Responsible:
J.M. Yoder
L.O. Kelso

		ACTUALS	ESTIMATED													
	FERC INCOME STATEMENT	1 Mos Ended	11 Mos Ended	TEST	ACTUALS	ESTIMATED	ESTIMATED	ESTIMATED	ESTIMATED	ESTIMATED	ESTIMATED	ESTIMATED	ESTIMATED	ESTIMATED	ESTIMATED	ESTIMATED
Line No.	Description	Dec 2019	Nov 2020	YEAR	Dec 2019	Jan 2020	Feb 2020	Mar 2020	Apr 2020	May 2020	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)
9301000	General Advertising Expenses	15	164	179	15	15	15	15	15	15	15	15	15	15	15	15
9301001	Newspaper Advertising Space	1	-	1	1	-	-	-	-	-	-	-	-	-	-	-
9301007	Special Adv Space & Prod Exp	124	-	124	124	-	-	-	-	-	-	-	-	-	-	-
9301010	Publicity	0	-	0	0	-	-	-	-	-	-	-	-	-	-	-
9301012	Public Opinion Surveys	28	-	28	28	-	-	-	-	-	-	-	-	-	-	-
9301015	Other Corporate Comm Exp	272	-	272	272	-	-	-	-	-	-	-	-	-	-	-
9302000	Misc General Expenses	179	5,264	5,443	179	566	566	566	446	446	446	446	446	446	446	446
9302003	Corporate & Fiscal Expenses	3	-	3	3	-	-	-	-	-	-	-	-	-	-	-
9302007	Assoc Business Development Exp	301	1,737	2,038	301	158	158	158	158	158	158	158	158	158	158	158
9310000	Rents	(0)	792	792	(0)	72	72	72	72	72	72	72	72	72	72	72
9310001	Rents - Real Property	34	-	34	34	-	-	-	-	-	-	-	-	-	-	-
9310002	Rents - Personal Property	54	1,203	1,257	54	110	110	110	110	109	109	109	109	109	109	109
9310005	Int on Regulated Fin Leases	389	-	389	389	-	-	-	-	-	-	-	-	-	-	-
	Administration & General Operations	6,826	70,532	77,359	6,826	6,508	6,440	6,402	6,415	6,449	6,467	6,432	6,429	6,221	6,393	6,375
Line 4	Operating Expenses (401)	126,420	1,447,833	1,574,253	126,420	137,798	118,554	136,174	111,700	139,322	132,794	151,737	151,187	115,114	117,638	135,816
		(0)	(0)	(0)	(0)	(0)	(0)	0	(0)	(0)	-	-	0	0	-	(0)
	Steam Plant Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Nuclear Plant Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Hydraulic Plant Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Other Power Plant Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	402 Maintenance Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5680000	Maint Supv & Engineering	0	-	0	0	-	-	-	-	-	-	-	-	-	-	-
5690000	Maintenance of Structures	2	-	2	2	-	-	-	-	-	-	-	-	-	-	-
5691000	Maint of Computer Hardware	2	-	2	2	-	-	-	-	-	-	-	-	-	-	-
5692000	Maint of Computer Software	65	206	271	65	19	18	18	19	19	19	19	19	19	19	19
5693000	Maint of Communication Equip	9	0	9	9	0	0	0	0	0	0	0	0	0	0	0
5700000	Maint of Station Equipment	561	4,623	5,185	561	420	419	419	418	418	418	422	422	422	422	422
5710000	Maintenance of Overhead Lines	3,588	15,930	19,519	3,588	1,636	1,486	1,078	1,364	1,421	2,339	2,236	1,499	1,251	960	660
5720000	Maint of Underground Lines	16	-	16	16	-	-	-	-	-	-	-	-	-	-	-
5730000	Maint of Misc Trnsmssion Plt	59	-	59	59	-	-	-	-	-	-	-	-	-	-	-
	Transmission Maintenance	4,302	20,759	25,062	4,302	2,075	1,923	1,516	1,801	1,858	2,776	2,676	1,940	1,692	1,400	1,101
5900000	Maint Supv & Engineering	38	214	252	38	19	19	19	19	19	19	19	19	19	19	19
5910000	Maintenance of Structures	3	-	3	3	-	-	-	-	-	-	-	-	-	-	-
5920000	Maint of Station Equipment	408	3,528	3,937	408	318	317	317	320	320	320	323	323	323	323	323
5930000	Maintenance of Overhead Lines	8,052	86,739	94,791	8,052	7,790	7,795	7,799	7,818	7,818	8,828	8,851	8,852	7,852	6,668	6,668
5930008	Maint Ovh Lines Strm Exp-OvUnd	(1,323)	4,583	3,260	(1,323)	417	417	417	417	417	417	417	417	417	417	417
5930009	ESRP-OvUnd Maint Ovh Lines	1,156	5,406	6,562	1,156	1,178	843	557	234	(43)	282	758	815	665	63	55
5940000	Maint of Underground Lines	617	3,135	3,752	617	281	282	281	283	283	283	288	288	288	289	289
5950000	Maint of Lne Trnf,Rglators&Dvi	244	-	244	244	-	-	-	-	-	-	-	-	-	-	-
5960000	Maint of Strt Lghtng & Sgnal S	72	-	72	72	-	-	-	-	-	-	-	-	-	-	-
5970000	Maintenance of Meters	60	6	66	60	1	1	1	1	1	1	1	1	1	1	1
5980000	Maint of Misc Distribution Plt	438	-	438	438	-	-	-	-	-	-	-	-	-	-	-
	Distribution Maintenance	9,765	103,611	113,376	9,765	10,003	9,674	9,391	9,092	8,815	10,149	10,657	10,715	9,564	7,780	7,771
	Gas Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9350000	Maintenance of General Plant	-	7,072	7,072	-	631	631	631	636	636	636	654	654	654	654	654
9350001	Maint of Structures - Owned	1,258	-	1,258	1,258	-	-	-	-	-	-	-	-	-	-	-
9350002	Maint of Structures - Leased	228	-	228	228	-	-	-	-	-	-	-	-	-	-	-
9350012	Maint of Data Equipment	23	-	23	23	-	-	-	-	-	-	-	-	-	-	-
9350013	Maint of Cmmncation Eq-Unall	308	514	822	308	46	47	47	47	47	47	47	47	47	47	47
9350015	Maint of Office Furniture & Eq	278	918	1,196	278	83	83	83	83	83	83	83	83	83	83	83
9350016	Maintenance of Video Equipment	0	-	0	0	-	-	-	-	-	-	-	-	-	-	-
9350019	Maint of Gen Plant-SCADA Equ	(0)	-	(0)	(0)	-	-	-	-	-	-	-	-	-	-	-
9350024	Maint of DA-AMI Comm Equip	6	-	6	6	-	-	-	-	-	-	-	-	-	-	-
	Adminstration & General Maintenance	2,100	8,504	10,603	2,100	761	761	761	766	766	766	784	784	784	784	784
Line 5	Maintenance Expenses (402)	16,167	132,874	149,041	16,167	12,839	12,359	11,668	11,659	11,440	13,691	14,117	13,439	12,041	9,965	9,657
4030001	Depreciation Exp	19,723	227,841	247,564	19,723	20,205	20,337	20,448	20,529	20,629	20,724	20,813	20,892	20,986	21,089	21,189
4030010	Amtz of FX Hedge Gains/Losses	(1)	-	(1)	(1)	-	-	-	-	-	-	-	-	-	-	-
4030011	gSMART-OvUnd Depreciation Exp	(10)	-	(10)	(10)	-	-	-	-	-	-	-	-	-	-	-
4030015	DIR-OvUnd Depreciation Exp	2,231	-	2,231	2,231	-	-	-	-	-	-	-	-	-	-	-
4030026	New Albany Data Cente Dep Expr	36	-	36	36	-	-	-	-	-	-	-	-	-	-	-
4030030	Groveport Data Center Depr Exp	46	-	46	46	-	-	-	-	-	-	-	-	-	-	-
Line 6	Depreciation Expense (403)	22,026	227,841	249,867	22,026	20,205	20,337	20,448	20,529	20,629	20,724	20,813	20,892	20,986	21,089	21,189
4031001	Depr - Asset Retirement Oblig	-	(6)	(6)	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Line 7	Depreciation Expense for Asset Retirement Costs (403.1)	-	(6)	(6)	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
4040001	Amort. of Plant	2,201	29,500	31,701	2,201	2,398	2,526	2,583	2,613	2,666	2,720	2,707	2,768	2,829	2,807	2,884
Line 8	Amort. & Depl. Of Utility Plant (404-405)	2,201	29,500	31,701	2,201	2,398	2,526	2,583	2,613	2,666	2,720	2,707	2,768	2,829	2,807	2,884
Line 9	Amort. Of Utility Plant Acq. Adj. (406)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Line 10	Amort. Property Losses, Unrecov Plant and Regulatory Study Costs (407)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Line 11	Amort. Of Conversion Expenses (407)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4073000	Regulatory Debits	104	702	805	104	64	64	64	64	64	64	64	64	64	64	64
Line 12	Regulatory Debits (407.3)	104	702	805	104	64	64	64	64	64	64	64	64	64	64	64
4074000	Regulatory Credits	138	-	138	138	-	-	-	-	-	-	-	-	-	-	-
Line 13	(Less) Regulatory Credits (407.4)	138	-	138	138	-	-	-	-	-	-	-	-	-	-	-
4081002	FICA	1,294	10,968	12,262	1,294	985	985	985	997	997	997	1,004	1,004	1,004	1,004	1,004
4081003	Federal Unemployment Tax	38	65	103	38	6	6	6	6	6	6	6	6	6	6	6
4081005	Real & Personal Property Taxes	-	273,812	273,812	-	24,892	24,892	24,892	24,892	24,892	24,892	24,892	24,892	24,892	24,892	24,892
40810051	Real Personal Property Taxes	22,431	-	22,431	22,431	-	-	-	-	-	-	-	-	-	-	-
4081006	State Gross Receipts Tax	-	6,630	6,630	-	603	603	603	603	603	603	603	603	603	603	603
40810061	State Gross Receipts Tax	613	-	613	613	-	-	-	-	-	-	-	-	-	-	-
4081007	State Unemployment Tax	76	206	282	76	19	19	19	19	19	19	19	19	19	19	19

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Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

WP C-2.1e
Witness Responsible:
J.M. Yoder
L.O. Kelso

Line No.	FERC INCOME STATEMENT Description	ACTUALS 1 Mos Ended Dec 2019	ESTIMATED 11 Mos Ended Nov 2020	TEST YEAR	ACTUALS Dec 2019	ESTIMATED Jan 2020	ESTIMATED Feb 2020	ESTIMATED Mar 2020	ESTIMATED Apr 2020	ESTIMATED May 2020	ESTIMATED Jun 2020	ESTIMATED Jul 2020	ESTIMATED Aug 2020	ESTIMATED Sep 2020	ESTIMATED Oct 2020	ESTIMATED Nov 2020
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)
40810081	State Franchise Taxes	1	-	1	1	-	-	-	-	-	-	-	-	-	-	-
40810081	State Franchise Taxes	2	-	2	2	-	-	-	-	-	-	-	-	-	-	-
4081010	State Excise Taxes	-	132,382	132,382	-	13,763	12,034	12,779	10,153	11,476	12,021	13,458	13,453	11,403	10,531	11,310
40810101	State Excise Taxes	12,691	-	12,691	12,691	-	-	-	-	-	-	-	-	-	-	-
4081018	St Publ Serv Comm Tax/Fees	-	2,740	2,740	-	249	249	249	249	249	249	249	249	249	249	249
40810181	St Publ Serv Comm Tax-Fees	565	-	565	565	-	-	-	-	-	-	-	-	-	-	-
4081029	Real/Pers Prop Tax-Cap Leases	-	575	575	-	52	52	52	52	52	52	52	52	52	52	52
40810291	Real-Pers Prop Tax-Cap Leases	26	-	26	26	-	-	-	-	-	-	-	-	-	-	-
4081033	Fringe Benefit Loading - FICA	(579)	(5,304)	(5,883)	(579)	(477)	(477)	(477)	(482)	(482)	(482)	(486)	(486)	(486)	(486)	(486)
4081034	Fringe Benefit Loading - FUT	(3)	(31)	(34)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
4081035	Fringe Benefit Loading - SUT	(9)	(100)	(109)	(9)	(9)	(9)	(9)	(9)	(9)	(9)	(9)	(9)	(9)	(9)	(9)
40810361	Real Prop Tax-Cap Leases	16	-	16	16	-	-	-	-	-	-	-	-	-	-	-
Line 14	Taxes Other Than Income Taxes (408.1)	37,162	421,944	459,106	37,162	40,081	38,351	39,097	36,477	37,800	38,344	39,786	39,781	37,731	36,859	37,638
4091001	Income Taxes, UOI - Federal	(31,805)	10,310	(21,495)	(31,805)	1,945	929	(183)	(694)	172	2,272	2,178	2,097	108	642	846
	Income Taxes Federal	(31,805)	10,310	(21,495)	(31,805)	1,945	929	(183)	(694)	172	2,272	2,178	2,097	108	642	846
4265009	Factored Cust A/R Exp - Affil	857	16,325	17,182	857	1,489	1,530	1,398	1,455	1,463	1,526	1,531	1,552	1,490	1,455	1,434
4265010	Fact Cust A/R-Bad Debts-Affil	768	11,822	12,589	768	1,347	1,326	1,056	870	931	1,025	1,018	1,167	874	1,191	1,015
	Factored Accounts Rec Expenses	1,625	28,146	29,771	1,625	2,836	2,856	2,455	2,326	2,394	2,551	2,549	2,719	2,364	2,646	2,450
	Tax Effect on Factored Accounts Rec Expenses (21%)	341	5,911	6,252	341	596	600	515	488	503	536	535	571	497	556	514
Line 15	Income Taxes - Federal (409.1)	(31,464)	16,221	(15,243)	(31,464)	2,541	1,529	332	(205)	675	2,807	2,713	2,668	604	1,198	1,360
4091002	Income Taxes, UOI - State	-	458	458	-	87	41	(10)	(33)	7	102	98	95	4	28	38
40910021	Income Taxes UOI - State	438	-	438	438	-	-	-	-	-	-	-	-	-	-	-
40910031	Income Taxes UOI - Local	(2,204)	-	(2,204)	(2,204)	-	-	-	-	-	-	-	-	-	-	-
Line 16	Income Taxes - Other (409.1)	(1,766)	458	(1,308)	(1,766)	87	41	(10)	(33)	7	102	98	95	4	28	38
4101001	Prov Def I/T Util Op Inc-Fed	570,001	48,163	618,165	570,001	4,197	4,474	5,662	5,046	4,587	3,599	3,659	3,800	4,614	4,266	4,261
4101002	Prov Def I/T Util Op Inc-State	985	2,011	2,996	985	203	187	244	177	173	172	172	179	172	162	170
Line 17	Provision for Deferred Income Taxes (410.1)	570,986	50,174	621,161	570,986	4,401	4,660	5,906	5,223	4,760	3,770	3,831	3,980	4,786	4,427	4,431
4111001	Prv Def I/T-Cr Util Op Inc-Fed	544,768	26,496	571,264	544,768	2,409	2,409	2,409	2,409	2,409	2,409	2,409	2,409	2,409	2,409	2,409
4111002	Prv Def I/T-Cr UtilOpInc-State	125	-	125	125	-	-	-	-	-	-	-	-	-	-	-
Line 18	(Less) Provision for Deferred Income Taxes-Cr (411.1)	544,893	26,496	571,389	544,893	2,409	2,409	2,409	2,409	2,409	2,409	2,409	2,409	2,409	2,409	2,409
4114001	ITC Adj, Utility Oper - Fed	0	(0)	(0)	0	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
Line 19	Investment Tax Credit Adj. - Net (411.4)	0	(0)	(0)	0	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
Line 20	(Less) Gains from Disp. Of Utility Plant (411.6)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Line 21	Losses from Disp. Of Utility Plant (411.7)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Line 22	(Less) Gains from Disposition of Allowances (411.8)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Line 23	Losses from Disposition of Allowances (411.9)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Line 24	Accretion Expense (411.10)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Line 25	**TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)**	**196,805**	**2,301,044**	**2,497,849**	**196,805**	**218,003**	**196,011**	**213,852**	**185,617**	**214,951**	**212,608**	**233,457**	**232,463**	**191,748**	**191,664**	**210,667**
Line 26	**Net Util Oper Inc (Enter Tot. line 2 less 25) Carry to Pg 117, line 27**	**25,737**	**333,525**	**359,262**	**25,737**	**35,647**	**30,057**	**31,985**	**23,347**	**26,275**	**34,971**	**34,614**	**34,935**	**25,845**	**27,031**	**28,818**
Line 27	**Net Util Oper Inc (Carried FORWARD FROM PAGE 114)**	**25,737**	**333,524.8**	**359,262**	**25,737**	**35,647**	**30,057**	**31,985**	**23,347**	**26,275**	**34,971**	**34,614**	**34,935**	**25,845**	**27,031**	**28,818**
Line 28	**Other Income and Deductions**															
Line 29	**Other Income**															
Line 30	**Nonutility Operating Income**															
Line 31	Revenues From Merchandising, Jobbing & Contract Work (415)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Line 32	(Less) Costs and Exp. Merchandising, Job. & Contract Work (416)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4170004	Rev from Non-Util Oper NonAfil	216	-	216	216	-	-	-	-	-	-	-	-	-	-	-
Line 33	Revenues From Nonutility Operations (417)	216	-	216	216	-	-	-	-	-	-	-	-	-	-	-
4171001	Exp of NonUtil Oper - Nonassoc	301	-	301	301	-	-	-	-	-	-	-	-	-	-	-
4171009	Office Supplies & Expense	0	-	0	0	-	-	-	-	-	-	-	-	-	-	-
Line 34	(Less) Expenses of Nonutility Operations (417.1)	301	-	301	301	-	-	-	-	-	-	-	-	-	-	-
4180001	Non-Operatng Rental Income	7	-	7	7	-	-	-	-	-	-	-	-	-	-	-
4180005	Non-Opratng Rntal Inc-Depr	(1)	-	(1)	(1)	-	-	-	-	-	-	-	-	-	-	-
Line 35	Nonoperating Rental Income (418)	6	-	6	6	-	-	-	-	-	-	-	-	-	-	-
Line 36	Equity in Earnings of Subsidiary Companies (418.1)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4190001	Interest Inc - Assoc Non CBP	5	-	5	5	-	-	-	-	-	-	-	-	-	-	-
4190002	Int & Dividend Inc - Nonassoc	66	550	616	66	50	50	50	50	50	50	50	50	50	50	50
4190005	Interest Income - Assoc CBP	-	1,447	1,447	-	2	-	152	279	249	148	95	132	145	139	107
Line 37	Interest and Dividend Income (419)	72	1,997	2,069	72	52	50	202	329	299	198	145	182	195	189	157
4191000	Allw Oth Fnds Usd Drng Cnstr	1,104	11,762	12,866	1,104	1,223	965	686	866	1,113	1,120	1,145	1,159	1,156	1,159	1,167
Line 38	Allowance for Other Funds Used During Construction (419.1)	1,104	11,762	12,866	1,104	1,223	965	686	866	1,113	1,120	1,145	1,159	1,156	1,159	1,167
4210000	Misc Non-Operating Income	-	1,760	1,760	-	160	160	160	160	160	160	160	160	160	160	160
4210002	Misc Non-Op Inc-NonAsc-Rents	7	-	7	7	-	-	-	-	-	-	-	-	-	-	-
4210007	Misc Non-Op Inc - NonAsc - Oth	190	-	190	190	-	-	-	-	-	-	-	-	-	-	-
4210009	Misc Non-Op Exp - NonAssoc	0	-	0	0	-	-	-	-	-	-	-	-	-	-	-
4210031	Pwr Sales Outside Svc Territry	(435)	-	(435)	(435)	-	-	-	-	-	-	-	-	-	-	-
4210039	Carrying Charges	101	2,200	2,301	101	200	200	200	200	200	200	200	200	200	200	200
Line 39	Miscellaneous Nonoperating Income (421)	(137)	3,960	3,823	(137)	360	360	360	360	360	360	360	360	360	360	360
4211000	Gain on Dspsition of Property	636	-	636	636	-	-	-	-	-	-	-	-	-	-	-
Line 40	Gain on Disposition of Property (421.1)	636	-	636	636	-	-	-	-	-	-	-	-	-	-	-
Line 41	**TOTAL Other Income (Enter Total of lines 31 thru 40)**	**1,597**	**17,719**	**19,316**	**1,597**	**1,635**	**1,375**	**1,248**	**1,555**	**1,773**	**1,678**	**1,650**	**1,701**	**1,711**	**1,708**	**1,684**

Date Prepared: 5/26/2020

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Operating Revenue and Expenses by Accounts
Test Year: Twelve Months Ended November 30, 2020
($000)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

WP C-2.1f
Witness Responsible:
J.M. Yoder
L.O. Kelso

Line No.	FERC INCOME STATEMENT Description	ACTUALS 1 Mos Ended Dec 2019	ESTIMATED 11 Mos Ended Nov 2020	TEST YEAR	ACTUALS Dec 2019	ESTIMATED Jan 2020	ESTIMATED Feb 2020	ESTIMATED Mar 2020	ESTIMATED Apr 2020	ESTIMATED May 2020	ESTIMATED Jun 2020	ESTIMATED Jul 2020	ESTIMATED Aug 2020	ESTIMATED Sep 2020	ESTIMATED Oct 2020	ESTIMATED Nov 2020
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)
Line 42	Other Income Deductions															
Line 43	Loss on Disposition of Property (421.2)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Line 44	Miscellaneous Amortization (425)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4261000	Donations	5,711	460	6,171	5,711	47	47	47	40	40	40	40	40	40	40	40
4261001	Donations-Regulatory Mandated	83	-	83	83	-	-	-	-	-	-	-	-	-	-	-
Line 45	Donations (426.1)	5,794	460	6,254	5,794	47	47	47	40	40	40	40	40	40	40	40
4263003	Penalties - Quality of Service	1,144	-	1,144	1,144	-	-	-	-	-	-	-	-	-	-	-
Line 47	Penalties (426.3)	1,144	-	1,144	1,144	-	-	-	-	-	-	-	-	-	-	-
4264000	Civic and Political Activity	188	1,247	1,435	188	128	127	127	108	108	108	108	108	108	108	108
4264001	Non-deduct Lobbying per IRS	55	-	55	55	-	-	-	-	-	-	-	-	-	-	-
Line 48	Exp. For Certain Civic, Political & Related Activities (426.4)	243	1,247	1,490	243	128	127	127	108	108	108	108	108	108	108	108
4265002	Other Deductions - Nonassoc	8	55	63	8	5	5	5	5	5	5	5	5	5	5	5
4265004	Social & Service Club Dues	25	56	81	25	5	5	5	5	5	5	5	5	5	5	5
4265007	Regulatory Expenses	-	27	27	-	2	2	2	2	2	2	2	2	2	2	2
4265009	Factored Cust A/R Exp - Affil	857	16,325	17,182	857	1,489	1,530	1,398	1,455	1,463	1,526	1,531	1,552	1,490	1,455	1,434
4265010	Fact Cust A/R-Bad Debts-Affil	768	11,822	12,589	768	1,347	1,326	1,056	870	931	1,025	1,018	1,167	874	1,191	1,015
4265024	Oth Income & Dedcutions Recon	146	-	146	146	-	-	-	-	-	-	-	-	-	-	-
Line 49	Other Deductions (426.5)	1,804	28,284	30,088	1,804	2,849	2,869	2,467	2,338	2,407	2,564	2,562	2,732	2,377	2,658	2,462
Line 50	**TOTAL Other Income Deductions(Total of lines 43 thru 49)**	**8,985**	**29,991**	**38,976**	**8,985**	**3,023**	**3,043**	**2,641**	**2,486**	**2,555**	**2,712**	**2,710**	**2,880**	**2,525**	**2,806**	**2,610**
Line 51	Taxes Applic. To Other Income and Deductions															
4082005	Real & Personal Property Taxes	-	104	104	-	9	9	9	9	9	9	9	9	9	9	9
40820051	Real Personal Property Taxes	10	-	10	10	-	-	-	-	-	-	-	-	-	-	-
Line 52	Taxes Other Than Income Taxes (408.2)	10	104	114	10	9	9	9	9	9	9	9	9	9	9	9
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4092001	Inc Tax, Oth Inc&Ded-Federal	(638)	(5,069)	(5,707)	(638)	(550)	(555)	(439)	(379)	(400)	(454)	(465)	(493)	(416)	(476)	(442)
	Federal Income Taxes NonOperating	(638)	(5,069)	(5,707)	(638)	(550)	(555)	(439)	(379)	(400)	(454)	(465)	(493)	(416)	(476)	(442)
4265009	Factored Cust A/R Exp - Affil	857	16,325	17,182	857	1,489	1,530	1,398	1,455	1,463	1,526	1,531	1,552	1,490	1,455	1,434
4265010	Fact Cust A/R-Bad Debts-Affil	768	11,822	12,589	768	1,347	1,326	1,056	870	931	1,025	1,018	1,167	874	1,191	1,015
	Factored Accounts Rec Expenses	1,625	28,146	29,771	1,625	2,836	2,856	2,455	2,326	2,394	2,551	2,549	2,719	2,364	2,646	2,450
	Tax Effect on Factored Accounts Rec Expenses (21%)	341	5,911	6,252	341	596	600	515	488	503	536	535	571	497	556	514
Line 53	Income Taxes - Federal (409.2)	(979)	(10,980)	(11,959)	(979)	(1,146)	(1,155)	(954)	(868)	(903)	(990)	(1,000)	(1,064)	(912)	(1,032)	(956)
4092002	Inc Tax, Oth Inc & Ded - State	-	(229)	(229)	-	(25)	(25)	(20)	(17)	(18)	(21)	(21)	(22)	(19)	(22)	(20)
40920021	Inc Tax Oth Inc Ded - State	7	-	7	7	-	-	-	-	-	-	-	-	-	-	-
40920031	Inc Tax Oth Inc Ded - Local	156	-	156	156	-	-	-	-	-	-	-	-	-	-	-
Line 54	Income Taxes - Other (409.2)	163	(229)	(66)	163	(25)	(25)	(20)	(17)	(18)	(21)	(21)	(22)	(19)	(22)	(20)
4102001	Prov Def I/T Oth I&D - Federal	4,548	-	4,548	4,548	-	-	-	-	-	-	-	-	-	-	-
Line 55	Provision for Deferred Inc. Taxes (410.2)	4,548	-	4,548	4,548	-	-	-	-	-	-	-	-	-	-	-
4112001	Prv Def I/T-Cr Oth I&D-Fed	6,558	-	6,558	6,558	-	-	-	-	-	-	-	-	-	-	-
Line 56	(Less) Provision for Deferred Income Taxes-Cr (411.2)	6,558	-	6,558	6,558	-	-	-	-	-	-	-	-	-	-	-
4115001	ITC Adj, Non-Util Oper - Fed	(1)	(4)	(5)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
Line 57	Investment Tax Credit Adj.-Net (411.5)	(1)	(4)	(5)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
Line 58	(Less) Investment Tax Credits (420)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Line 59	**TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)**	**(2,818)**	**(11,108)**	**(13,926)**	**(2,818)**	**(1,162)**	**(1,171)**	**(965)**	**(876)**	**(912)**	**(1,001)**	**(1,012)**	**(1,077)**	**(922)**	**(1,044)**	**(967)**
Line 60	**Net Other Income and Deductions (Total of lines 41, 50, 59)**	**(4,570)**	**(1,164)**	**(5,734)**	**(4,570)**	**(227)**	**(497)**	**(428)**	**(55)**	**130**	**(32)**	**(48)**	**(101)**	**108**	**(54)**	**41**
Line 61	Interest Charges															
4270002	Int on LTD - Install Pur Contr	69	-	69	69	-	-	-	-	-	-	-	-	-	-	-
4270006	Int on LTD - Sen Unsec Notes	9,092	107,315	116,407	9,092	8,979	8,979	9,527	9,979	9,979	9,979	9,979	9,979	9,979	9,979	9,979
4270202	Int on LTD - Inst Pur C Contra	(64)	-	(64)	(64)	-	-	-	-	-	-	-	-	-	-	-
Line 62	Interest on Long-Term Debt (427)	9,097	107,315	116,412	9,097	8,979	8,979	9,527	9,979	9,979	9,979	9,979	9,979	9,979	9,979	9,979
4280001	Amrtz Debt Dscnt&Exp-FMB	-	1,235	1,235	-	96	96	121	121	121	113	113	113	113	113	113
4280006	Amrtz Dscnt&Exp-Sn Unsec Note	110	-	110	110	-	-	-	-	-	-	-	-	-	-	-
Line 63	Amort. Of Debt Disc. And Expense (428)	110	1,235	1,345	110	96	96	121	121	121	113	113	113	113	113	113
4281001	Amrtz Loss Rcquired Debt-FMB	69	832	901	69	76	76	76	76	76	76	76	76	76	76	76
4281002	Amrtz LossRcquired Debt-IPC	4	-	4	4	-	-	-	-	-	-	-	-	-	-	-
4281004	Amrtz Loss Rcquired Debt-Dbnt	25	-	25	25	-	-	-	-	-	-	-	-	-	-	-
4281006	Amtz Los Rcq Dbt-Sn Unsec Note	8	-	8	8	-	-	-	-	-	-	-	-	-	-	-
Line 64	Amortization of Loss on Reacquired Debt (428.1)	107	832	938	107	76	76	76	76	76	76	76	76	76	76	76
Line 65	(Less) Amort. Of Premium on Debt-Credit (429)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Line 66	(Less) Amortization of Gain on Reacquired Debt-Credit (429.1)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4300003	Int to Assoc Co - CBP	200	446	646	200	99	223	124	-	-	-	-	-	-	-	-
Line 67	Interest on Debt to Assoc. Companies (430)	200	446	646	200	99	223	124	-	-	-	-	-	-	-	-
4310001	Other Interest Expense	53	842	894	53	77	77	77	77	77	77	77	77	77	77	77
4310002	Interest on Customer Deposits	142	1,617	1,759	142	147	147	147	147	147	147	147	147	147	147	147
4310007	Lines Of Credit	65	317	381	65	28	30	28	28	30	28	28	30	28	28	30
Line 68	Other Interest Expense (431)	260	2,775	3,035	260	252	253	252	252	253	252	252	253	252	252	253
4320000	Allw Brrwed Fnds Used Cnstr-Cr	471	5,187	5,657	471	477	455	450	452	471	475	482	483	482	480	480
Line 69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432	471	5,187	5,657	471	477	455	450	452	471	475	482	483	482	480	480
Line 70	**Net Interest Charges (Total of lines 62 thru 69)**	9,302	107,417	116,719	9,302	9,025	9,172	9,650	9,975	9,958	9,945	9,937	9,938	9,938	9,939	9,941
Line 71	**Income Before Extraordinary Items (Total of lines 27, 60 and 70)**	11,865	224,944	236,809	11,865	26,395	20,387	21,908	13,317	16,447	24,994	24,629	24,896	16,016	17,038	18,918
Line 72	Extraordinary Items															
Line 73	Extraordinary Income (434)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Line 74	(Less) Extraordinary Deductions (435)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Line 75	**Net Extraordinary Items (Total of line 73 less line 74)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Line 76	Income Taxes-Federal and Other (409.3)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Line 77	**Extraordinary Items After Taxes (line 75 less line 76)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Line 78	**Net Income (Total of line 71 and 77)**	**11,865**	**224,944**	**236,809**	**11,865**	**26,395**	**20,387**	**21,908**	**13,317**	**16,447**	**24,994**	**24,629**	**24,896**	**16,016**	**17,038**	**18,918**

Date Prepared: 5/26/2020

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Operating Revenue and Expenses by Accounts
Test Year: Twelve Months Ended November 30, 2020
($000)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

WP C-2.1g
Witness Responsible:
J.M. Yoder
L.O. Kelso

Line No.	FERC INCOME STATEMENT Description	ACTUALS 1 Mos Ended Dec 2019	ESTIMATED 11 Mos Ended Nov 2020	TEST YEAR	ACTUALS Dec 2019	ESTIMATED Jan 2020	ESTIMATED Feb 2020	ESTIMATED Mar 2020	ESTIMATED Apr 2020	ESTIMATED May 2020	ESTIMATED Jun 2020	ESTIMATED Jul 2020	ESTIMATED Aug 2020	ESTIMATED Sep 2020	ESTIMATED Oct 2020	ESTIMATED Nov 2020
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)
	Depreciation & Amortization by Function:															
	4030001 Depreciation Expense															
	Transmission	5,074.50292	55,634.17938	60,708.68230	5,075	5,012	5,033	5,040	5,044	5,042	5,055	5,064	5,064	5,078	5,088	5,114
	Distribution	14,041.67451	180,488	194,529.74103	14,042	16,003	16,102	16,205	16,272	16,342	16,413	16,483	16,554	16,626	16,711	16,777
	Theoretical Reserve - Distribution	-	(21,749)	(21,748.98825)		(1,977)	(1,977)	(1,977)	(1,977)	(1,977)	(1,977)	(1,977)	(1,977)	(1,977)	(1,977)	(1,977)
	Distribution (including Theoretical Reserve)	14,041.67451	158,739.07827	172,780.75278	14,042	14,026	14,125	14,228	14,295	14,364	14,436	14,505	14,577	14,649	14,734	14,800
	General	606.83220	13,467.28006	14,074.11226	607	1,168	1,179	1,180	1,190	1,222	1,233	1,243	1,251	1,259	1,267	1,275
		19,723.00963	**227,840.53771**	**247,563.54734**												
	4031001 Deprec - ARO															
	Generation	-	(5.68005)	(5.68005)	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
		-	**(5.68005)**	**(5.68005)**												
	4040001 Amortization of Plant															
	Intangible	2,141.33601	29,023	31,164.25105	2,141	2,354	2,483	2,539	2,570	2,622	2,676	2,664	2,725	2,785	2,763	2,841
	General	59.97445	477	536.66347	60	43	43	43	43	43	43	43	43	43	43	43
		2,201.31046	**29,499.60406**	**31,700.91452**												
				279,258.78181												

	1 Month Actual	11 Months Foreca	Total 12 Months
4030001 Depreciation Exp	19,723	227,841	247,564
4030010 Amtz of FX Hedge Gains/Losses	(1)	-	(1)
4030011 gSMART-OvUnd Depreciation Exp	(10)	-	(10)
4030015 DIR-OvUnd Depreciation Exp	2,231	-	2,231
4030026 New Albany Data Cente Dep Expr	36	-	36
4030030 Groveport Data Center Depr Exp	46	-	46
	22,026	227,841	249,867
4031001 Depr - Asset Retirement Oblig	-	(6)	(6)
4040001 Amort. of Plant	2,201	29,500	31,701
Total			281,561.883

Reg Debits & Credits 4073000-4074000 By Function	1 Month Actual	11 Months Foreca	Total 12 Months
4073000			
Transmission	79	702	781
Distribution	25		25
Total	104	702	805
4074000			
Distribution	138	-	138

Line No.	TAXES OTHER THAN INCOME TAXES															
408.1x	Franchise Tax	2	-	2	2	-	-	-	-	-	-	-	-	-	-	-
408.1x	Commercial Activity Taxes	613	6,630	7,243	613	603	603	603	603	603	603	603	603	603	603	603
408.1x	Revenue-kWhr Taxes	12,691	132,382	145,073	12,691	13,763	12,034	12,779	10,153	11,476	12,021	13,458	13,453	11,403	10,531	11,310
408.1x	Payroll Taxes	817	5,805	6,621	817	521	521	521	528	528	528	532	532	532	532	532
408.1x	Capacity Taxes	(2)	(1)	-	-	-	-	-	-	-	-	-	-	-	-	-
408.1x	Property Taxes	22,473	274,387	296,861	22,473	24,944	24,944	24,944	24,944	24,944	24,944	24,945	24,945	24,945	24,945	24,945
408.1x	Regulatory Fees	565	2,740	3,306	565	249	249	249	249	249	249	249	249	249	249	249
408.1x	Production Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
408.1x	Miscellaneous Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Taxes Other than Income Taxes	37,160	421,943	459,106	37,162	40,081	38,351	39,097	36,477	37,800	38,344	39,786	39,781	37,731	36,859	37,638

Date Prepared: 5/26/2020

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Energy Efficiency and Peak Demand Reduction
Test Year: Twelve Months Ended November 30, 2020

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):
WP C-3.3b

WP C-3.3a
Witness Responsible:
J.M.Yoder
L.O. Kelso

Energy Efficiency and Peak Demand Reduction (EE/EDR) Expense
Purpose: Remove the effect of the EE/EDR Expense from the Distribution Test Year

Accounts	Description	1 Month Actual 12/31/20		11 Months Forecast 11/30/2020	12 Months Ended 11/30/2020 Total	Impact Inc. (Dec)
		A		**B**		
440-445	50% IRP to customers	1,615,716		12,100,000	13,715,716	13,715,716
		WPC-3.4b				
9070000	Supervision - Customer Service	35			35	(35)
9030001	Customer Orders & Inquiries	-			-	-
9070001	Supervision - DSM	245,251		(2,530)	242,721	(242,721)
9080000	Customer Assistance Expenses	155			155	(155)
9080009	Cust Assistance Expense - DSM	5,115,917		77,000,000	82,115,917	(82,115,917)
9110001	Supervision - Residential	35,745			35,745	(35,745)
9110002	Supervision - Comm & Ind	143,965			143,965	(143,965)
9200000	Administrative & Gen Salaries	-			-	-
9210001	Off Supl & Exp - Nonassociated	1,279			1,279	(1,279)
9230001	Outside Svcs Empl - Nonassoc	-			-	-
9301002	Radio Station Advertising Time	-			-	-
9301015	Special Adv Space & Prod Exp	261,364			261,364	(261,364)
9302000	Misc General Expenses	23,604			23,604	(23,604)
Subtotal		5,827,315		76,997,470	82,824,785	(82,824,785)
9080014	DSM Costs Deferred	(2,781,676)	A	17,880,563	15,098,887	(15,098,887)
Total		3,045,639		94,878,033	97,923,672	(97,923,672)

Sources:
A- Company General Ledger
B- Company Forecast Model

Date Prepared: 5/26/2020

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Energy Efficiency and Peak Demand Reduction
Test Year: Twelve Months Ended November 30, 2020

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
WP C-3.3a

WP C-3.3b
Witness Responsible:
J.M. Yoder

Energy Efficiency and Peak Demand Reduction (EE/EDR) Expense
Purpose: Remove the effect of the EE/EDR Expense from the Distribution Test Year

Month	Account	Monthly O&M EE/EDR Report*	1-Month Total
Dec-19	9070000	35	35
	9030001	-	-
	9070001	245,251	245,251
	9080000	155	155
	9080009	5,115,917	5,115,917
	9110001	35,745	35,745
	9110002	143,965	143,965
	9200000	-	-
	9210001	1,279	1,279
	9230001	-	-
	9301002	-	-
	9301015	261,364	261,364
	9302000	23,604	23,604
		5,827,315	5,827,315

* Company query of general ledger that supports monthly EE/EDR report.

Date Prepared: 5/26/2020

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Adjust Incentive Compensation
Test Year: Twelve Months Ended November 30, 2020

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

WP C-3.6a
Witness Responsible:
J.M. Yoder

ICP Expense
Purpose: Decrease ICP expense to a target of 1.0

YTD Total Company Incentive at 1.0 Compared to Actual Test Period

ICP	Monthly	December 2019	
@ 1.0	@ 1.0	Per Books	Factor
11,926,200	993,850	5,632,882	5.67

FERC Account	Per Books	Coverted to 1.0	Decrease	Fringe 11.65%	Total Decrease	Jurisdictional Decrease
5570	440	78	(362)	(42)	(405)	(405)
5600	1,577	278	(1,299)	(151)	(1,450)	-
5660		-	-	-	-	-
5710	-	-	-	-	-	-
5730	2,006	354	(1,652)	(193)	(1,845)	-
5800	140,768	24,837	(115,931)	(13,506)	(129,438)	(129,438)
5820		-	-	-	-	-
5830	137,225	24,212	(113,014)	(13,166)	(126,180)	(126,180)
5840	51,844	9,147	(42,697)	(4,974)	(47,671)	(47,671)
5850	5,620	992	(4,629)	(539)	(5,168)	(5,168)
5860	172,924	30,510	(142,414)	(16,591)	(159,005)	(159,005)
5870	20,327	3,586	(16,740)	(1,950)	(18,691)	(18,691)
5880	812,636	143,379	(669,257)	(77,968)	(747,225)	(747,225)
5890	149	26	(123)	(14)	(137)	(137)
5900	4,618	815	(3,803)	(443)	(4,246)	(4,246)
5920	281	50	(231)	(27)	(258)	(258)
5930	705,744	124,520	(581,225)	(67,713)	(648,937)	(648,937)
5940	24,105	4,253	(19,852)	(2,313)	(22,165)	(22,165)
5950	29,866	5,270	(24,597)	(2,866)	(27,462)	(27,462)
5960	10,470	1,847	(8,623)	(1,005)	(9,627)	(9,627)
5970	18,046	3,184	(14,862)	(1,731)	(16,593)	(16,593)
5980	147,295	25,988	(121,307)	(14,132)	(135,439)	(135,439)
9010	34,794	6,139	(28,655)	(3,338)	(31,994)	(31,994)
9020	92,146	16,258	(75,888)	(8,841)	(84,729)	(84,729)
9030	181,245	31,978	(149,267)	(17,390)	(166,656)	(166,656)
9070	81,328	14,349	(66,978)	(7,803)	(74,781)	(74,781)
9080	114,144	20,139	(94,004)	(10,952)	(104,956)	(104,956)
9100	1,417	250	(1,167)	(136)	(1,303)	(1,303)
9110	61,012	10,765	(50,247)	(5,854)	(56,101)	(56,101)
9200	208,334	36,758	(171,576)	(19,989)	(191,565)	(191,565)
9250	749	132	(617)	(72)	(688)	(688)
9280	4,176	737	(3,439)	(401)	(3,840)	(3,840)
9301		-	-	-	-	-
9302	2,017	356	(1,661)	(194)	(1,855)	(1,855)
9350	167,080	29,479	(137,601)	(16,030)	(153,631)	(153,631)
Total	3,234,385	570,666	(2,663,719)	(310,323)	(2,974,042)	(2,970,747)

Fringe equates to 7.65% FICA and 4.0% Savings Plan loading

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Annualize Labor & Payroll Expenses
Test Year: Twelve Months Ended November 30, 2019
($000)

Data: 1 MOS Actual &11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s): WP C-3.7b & c, WP C-3.7d & e
WP C-3.7f thru I, WP C-3.7j

WP C-3.7a
Page 1 of 1
Witness Responsible:
L.O. Kelso

Annualization of Base Distribution Payroll:		**Exempt Salaried**			
December 2019 Forecasted Payroll	[1]	Pay Periods	12		
Total Single Period Pay		11,707		ST Budget	(based on Nov fcst)
Total Annualized Payroll			140,484		
Total Test Period Payroll [(1)]			137,849	1 months act and 11 months budget	
Total Adjustment to Base Payroll			2,635	Updated excluding SSW adjustment	
OPCo O&M%		49.82%			
Adjustment to Base Payroll Expense			1,313		
Change in Overtime Expense:					
Total Overtime Recorded in Test Period			12,513	1 months act and 11 months budget	
Adjustment to Base Payroll		2,635			
Test Period Accrued Payroll (exclude overtime)		137,849			
Percentage Adjustment to Base Payroll			0.0191		
Increased Overtime Costs			239		
OPCo O&M%		0.498			
Adjustment to Overtime Expense			119		
Changes to Savings Plan Expenses:					
		Base	Overtime		
Adjustment to Payroll Expense		1,313	119		
Total Adjustment to Payroll Expense			1,432		
Savings Plan Loading Rate			0.042		
Savings Plan Expense			60		
Effect on Social Security Taxes					
Adjustment to Payroll Expense			1,432		
Remove Amount of Salaries Not Subject to Social Security Tax:					
2019 Salaries Over Social Security Taxes		6,113			
2019 Salaries, Paid Overtime and Incentives		160,149			
Percentage Over Social Security Tax		0.038171			
Percentage of Salaries Subject to Social Security Tax			0.962		
Adjustment to Payroll Subject to Social Security Tax			1377		
Social Security Tax Rate		0.062			
Social Security Tax Adjustment for O&M pay increases			85		
Increase in Social Security Base					
2020 Social Security Base		137.7			
2019 Social Security Base		132.9			
Increase in Base		4.8			
2019 Number of Employees in Excess of SS Base		183			
Social Security Tax for increased Base		878			
Social Security Tax Rate		0.062	54		
OPCo O&M%		0.498			
Social Security Base Tax Adjustment for O&M			27		
Social Security Tax Rate					
Total Social Security Tax O&M Adjustment			112		
To Recognize the Effect of Medicare Taxes on Salary Adjustments					
Adjustment to Payroll Expense			1,432		
Medicare Tax Rate		0.0145			
Increase/(Reduction) in Related Medicare Tax			21		

[1] Excluding overtime, severance payments, incentive payments, and other remunerations.

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Annualize Labor & Payroll Expenses
Test Year: Twelve Months Ended November 30, 2020
($000)

Date Prepared: 5/26/2020

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):
Schedule B-7.1a

WP C-3.7b
Witness Responsible:
L.O. Kelso
T.A. Caudill

					1,432
Account	**DIST Alloc. Code**	**Allocation**	**Total Distr.**	**% to apply to adjustment**	**Adjustment**
5570009	NONDIST	0.0000%	-	0.00%	-
5600000	NONDIST	0.0000%	-	0.00%	-
5710000	NONDIST	0.0000%	-	0.00%	-
5730000	NONDIST	0.0000%	-	0.00%	-
5800000	ALLDIST	100.0000%	296	4.55%	65
5820000	ALLDIST	100.0000%		0.00%	-
5830000	ALLDIST	100.0000%	299	4.60%	66
5840000	ALLDIST	100.0000%	118	1.81%	26
5850000	ALLDIST	100.0000%	13	0.20%	3
5860000	ALLDIST	100.0000%	366	5.63%	81
5870000	ALLDIST	100.0000%	44	0.67%	10
5880000	ALLDIST	100.0000%	1,600	24.62%	353
5890001	ALLDIST	100.0000%	0	0.00%	-
5900000	ALLDIST	100.0000%	10	0.15%	2
5910000	ALLDIST	100.0000%		0.00%	-
5920000	ALLDIST	100.0000%	1	0.02%	-
5930000	ALLDIST	100.0000%	1,535	23.62%	338
5940000	ALLDIST	100.0000%	53	0.81%	12
5950000	ALLDIST	100.0000%	63	0.97%	14
5960000	ALLDIST	100.0000%	21	0.32%	5
5970000	ALLDIST	100.0000%	39	0.60%	9
5980000	ALLDIST	100.0000%	283	4.36%	62
9010000	ALLDIST	100.0000%	77	1.18%	17
9020000	ALLDIST	100.0000%	194	2.98%	43
9030000	ALLDIST	100.0000%	389	5.98%	86
9070000	ALLDIST	100.0000%	167	2.58%	37
9080000	ALLDIST	100.0000%	241	3.71%	53
9100000	ALLDIST	100.0000%	3	0.05%	1
9110000	ALLDIST	100.0000%	131	2.02%	29
9200000	A&G1	83.2526%	338	5.21%	75
9210000	A&G2	93.2887%	-	0.00%	-
9230001	A&G5	81.9317%	-	0.00%	-
9250000	A&G8	96.1338%	3	0.04%	1
9260000	A&G9	99.5244%	-	0.00%	-
9280000	A&G16	95.5656%	-	0.00%	-
9302007	A&G19	76.0345%	2	0.04%	1
9350000	A&G21	91.6423%	212	3.26%	47
Total			6,498		1,436
9260027					60
					1,496

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Annualize Labor & Payroll Expenses
Test Year: Twelve Months Ended November 30, 2020
($000)

Date Prepared: 5/26/2020

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s): WP C-3.7d & e
WP C-3.7f thru i, WP C-3.7j

WP C-3.7c
Witness Responsible:
L.O. Kelso

2019 Total O&M and O&M Labor
Actual Period (December 2019)

	ST			ST	OT			OT	OT + ST
FERC	Oct	Nov	Dec	Total	Oct	Nov	Dec	Total	Total
5570			1	1			0.0000	-	1
5600			3	3			0.0000	-	3
5710			0	-			0.0000	-	-
5730			5	5			0.0000	-	5
5800			293	293			2.7182	3	295.73
5830			262	262			36.8650	37	299.16
5840			114	114			3.2711	3	117.70
5850			10	10			2.8167	3	13.13
5860			341	341			24.7496	25	365.78
5870			40	40			4.2874	4	43.81
5880			1,508	1,508			91.6277	92	1,599.95
5890			0	0			0.0000	-	0.23
5900			10	10			0.0000	-	9.91
5920			1	1			0.8376	1	1.34
5930			777	777			757.7250	758	1,534.74
5940			41	41			11.8872	12	52.93
5950			55	55			7.7959	8	62.74
5960			19	19			1.7680	2	20.65
5970			38	38			1.2339	1	39.18
5980			266	266			17.6607	18	283.36
9010			76	76			0.5757	1	76.78
9020			186	186			7.7322	8	193.88
9030			375	375			13.9879	14	388.59
9070			167	167			0.0000	-	167.47
9080			241	241			0.0000	-	240.85
9100			3	3			0.0000	-	2.97
9110			131	131			0.0000	-	131.11
9200			404	404			1.9940	2	406.36
9210			0	-			0.0000	-	-
9220			0	-			0.0000	-	-
9230			0	-			0.0000	-	-
9250			3	3			0.0000	-	2.99
9260			0	-			0.0000	-	-
9280			6	6			0.0000	-	
9302			2	2			0.9304	1	3.24
9350			221	221			10.9093	11	231.41
Grand Total	-	-	5,599	5,599	-	-	1,001	1,001	6,595

Date Prepared: 5/26/2020

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Annualize Labor & Payroll Expenses
Test Year: Twelve Months Ended November 30, 2020
($000)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s): WP C-3.7b & c
WP C-3.7f thru i, WP C-3.7j

WP C-3.7d
Witness Responsible:
L.O. Kelso

cate	Expense
Source	(All)
Transaction Type	Journal
Business Unit	250

Sum of Allocated Monetary Amount

		Fiscal Year	Accounting Period		
		2019			2019 Total
Pay Type	FERC	10	11	12	
Base	5570	2	2	1	5
	5600	3	3	3	9
	5710	-	1	-	1
	5730	1	5	5	11
	5800	333	281	293	907
	5820	-	0	-	0
	5830	285	227	262	775
	5840	90	104	114	309
	5850	14	11	10	36
	5860	(69)	27	341	299
	5870	35	33	40	107
	5880	1,456	1,358	1,508	4,322
	5890	1	0	0	2
	5900	9	8	10	27
	5920	0	0	1	1
	5930	797	752	777	2,327
	5940	64	43	41	147
	5950	58	46	55	159
	5960	19	15	19	53
	5970	42	42	38	122
	5980	200	302	266	767
	9010	79	72	76	227
	9020	184	173	186	543
	9030	392	372	375	1,139
	9070	159	157	167	483

Excluded as it's the removal cost from meters /Transformers

5830	11E	11,464	7,604	2,609	21,677
	11N	225,306	181,172	222,935	629,414
	11S	48,566	38,200	36,749	123,516
	190	(615,341)	(485,737)		(1,101,078)
		285,337	226,977	262,293	774,606
		285.34	226.98	262.29	

Date Prepared: 5/26/2020

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Annualize Labor & Payroll Expenses
Test Year: Twelve Months Ended November 30, 2020
($000)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s): WP C-3.7b & c
WP C-3.7f thru i, WP C-3.7j

WP C-3.7e
Witness Responsible:
L.O. Kelso

		Fiscal Year	Accounting Period			
		2019			2019 Total	
Pay Type	FERC	10	11	12		
	9080	230	207	241	678	
	9100	4	4	3	11	
	9110	144	130	131	405	
	9200	343	339	404	1,086	
	9220					**Excluded as it's the removal cost from meters /Transformers**
	9250	1	2	3	6	
	9280	5	4	6	15	
	9301	0	-	-	0	
	9302	7	1	2	10	
	9350	281	273	221	774	
Base Total		7,200	5,005	5,611	17,817	
OT	5800	5	2	3	10	
	5830	58	55	37	149	
	5840	7	3	3	13	
	5850	4	6	3	13	
	5860	32	26	25	83	
	5870	3	3	4	11	
	5880	67	68	92	227	
	5900	0	0	-	0	
	5920	1	0	1	2	
	5930	548	627	758	1,933	
	5940	24	12	12	48	
	5950	10	10	8	28	
	5960	1	2	2	4	
	5970	1	3	1	5	
	5980	17	15	18	50	
	9010	1	1	1	2	
	9020	2	8	8	18	
	9030	27	23	14	64	
	9200	3	2	2	7	
	9302	1	-	1	2	
	9350	26	40	11	78	
OT Total		837	907	1,001	2,746	
Grand Total		8,037	5,912	6,613	20,562	

Date Prepared: 5/26/2020

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Annualize Labor & Payroll Expenses
Test Year: Twelve Months Ended November 30, 2020
($000)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s): WP WP C-3.7b & c
WP C-3.7d & e, WP C-3.7j

WP C-3.7f
Witness Responsible:
J.M. Yoder

Ohio Power (160,250)

Line No.	Classification	Direct Payroll Distribution	Allocation of Payroll charged for Clearing Accounts	Total
1	Electric			
2	Operation			
3	Production	40,140		
4	Transmission	70,114		
5	Regional Market	-		
6	Distribution	24,821,639		
7	Customer Accounts	9,529,609		
8	Customer Service and Informational	5,234,144		
9	Sales	1,814,053		
10	Administrative and General	567,956		
11	TOTAL Operation (sum lines 3-10)	42,077,655		
12	Maintenance			
13	Production	1,124		
14	Transmission	31,773		
15	Regional Market	-		
16	Distribution	28,319,491		
17	Administrative and General	4,006,893		
18	TOTAL Maintenance (sum lines 13-17)	32,359,281		
19	Total Operation and Maintenance			
20	Production (sum of lines 3 and 13)	41,264		
21	Transmission (sum of lines 4 and 14)	101,887		
22	Regional Market (sum of lines 5 and 15)	-		
23	Distribution (sum of lines 6 and 16)	53,141,130		
24	Customer Accounts (from line 7)	9,529,609		
25	Customer Service and Informational (line 8)	5,234,144		
26	Sales (line 9)	1,814,053		
27	Administrative and General (sum of lines 10 and 17)	4,574,849		
28	TOTAL Oper. And Maint. (sum of lines 20-27)	74,436,936	4,847,341	79,284,277
29	Gas			
30	Operation			
31	Production - Manufactured Gas	-		
32	Production-Nat Gas	-		
33	Other Gas Supply	-		

Date Prepared: 5/26/2020

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Annualize Labor & Payroll Expenses
Test Year: Twelve Months Ended November 30, 2020
($000)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s): WP WP C-3.7b & c
WP C-3.7d & e, WP C-3.7j

WP C-3.7g
Witness Responsible:
J.M. Yoder

Ohio Power (160,250)

Line No.	Classification	Direct Payroll Distribution	Allocation of Payroll charged for Clearing Accounts	Total
34	Storage, LNG Terminaling and Processing	-		
35	Transmission	-		
36	Distribution	-		
37	Customer Accounts	-		
38	Customer Service and Informational	-		
39	Sales	-		
40	Administrative and General	-		
41	TOTAL Operation (sum lines 31-40)	-		
42	Maintenance			
43	Production-Manufactured Gas	-		
44	Production-Nat Gas (Including Expl & Dev)	-		
45	Other Gas Supply	-		
46	Storage, LNG Terminaling and Processing	-		
47	Transmission	-		
48	Distribution	-		
49	Administrative and General	-		
50	Total Maintenance (sum lines 43-49)	-		
51	Total Operational and Maintenance			
52	Production-Manufactured Gas (sum of line 31 and 43)	-		
53	Production-Nat Gas (Including Expl & Dev) (sum lines 32 and 44)	-		
54	Other Gas Supply (sum of lines 33 and 45)	-		
55	Storage, LNG Terminaling and Processing (sum of lines 34 and 46)	-		
56	Transmission (sum of lines 35 and 47)	-		
57	Distribution (sum of lines 36 and 48)	-		
58	Customer Accounts (from line 37)	-		
59	Customer Service and Informational (line 38)	-		
60	Sales (line 39)	-		
61	Administrative and General (sum of lines 40 and 49)	-		
62	TOTAL Operation and Maint (sum of lines 52-61)	-		
63	Other Utility Departments			
64	Operation and Maintenance	-		
65	TOTAL All Utility Dept (sum of lines 28,62 and 64)	74,436,936	4,847,341	79,284,277

Date Prepared: 5/26/2020

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Annualize Labor & Payroll Expenses
Test Year: Twelve Months Ended November 30, 2020
($000)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s): WP WP C-3.7b & c
WP C-3.7d & e, WP C-3.7j

WP C-3.7h
Witness Responsible:
J.M. Yoder

Ohio Power (160,250)

Line No.	Classification	Direct Payroll Distribution	Allocation of Payroll charged for Clearing Accounts	Total
66	Utility Plant			
67	Construction (By Utility Department)			
68	Electric Plant	57,907,614	3,770,950	61,678,564
69	Gas Plant	-		
70	Other (provide details in footnote):	-		
71	TOTAL Construction (sum of lines 68-70)	57,907,614	3,770,950	61,678,564
72	Plant Removal (By Utility Department)			
73	Electric Plant	12,883,464	838,972	13,722,436
74	Gas Plant	-		
75	Other (provide details in footnote):	-		
76	TOTAL Plant Removal (sum of lines 73-75)	12,883,464	838,972	13,722,436
77	Other Accounts (specify, provide details in footnote):			
78	120 - Nuclr Fuel in Proc of Refinmnt	-	-	-
79	122 - Depr and Amortization	-	-	-
80	124 - Other Assets	-	-	-
81	143 - Allowances	-		
82	151 - Fuel Stock	-	-	-
83	152 - Fuel Stock Undistributed	-	-	-
84	154 - Materials and Supplies	-	-	-
85	163 - Stores Expense Undistributed	5,009,846	(5,009,846)	-
86	165 - Other Prepayments	-	-	-
87	182 - Other Regulatory Assets	-	-	-
88	183 - Prelim Survey	-	-	-
89	184 - Clearing Accounts	4,447,417	(4,447,417)	-
90	185 - ODD Temporary Facilities	301,396	-	301,396
91	186 - Misc Deferred Debits	628,371	-	628,371
92	188 - Research & Development	(2,181)	-	(2,181)
93	228 - RAD Waste Accrual	-	-	-
94	242 - Misc Current & Accrued Liab	-	-	-
95	254 - Ohio Reliability	-	-	-
96	401 - Operation Expense - Nonassociated	-	-	-
97	402 - Maintenance Exp	-	-	-

Date Prepared: 5/26/2020

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Annualize Labor & Payroll Expenses
Test Year: Twelve Months Ended November 30, 2020
($000)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s): WP WP C-3.7b & c
WP C-3.7d & e, WP C-3.7j

WP C-3.7i
Witness Responsible:
J.M. Yoder

Ohio Power (160,250)

Line No.	Classification	Direct Payroll Distribution	Allocation of Payroll charged for Clearing Accounts	Total
98	407 - Regulatory Debits	-	-	-
99	417 - Misc Exp	-	-	-
100	418 - Nonoperating Rental Income	-	-	-
101	421 - Misc Nonoperating Income	-	-	-
102	426 - Political Activities	11,952	-	11,952
103	451 - Misc Service Rev - Nonaffil	-	-	-
104	456 - Other Electric Revenue	-	-	-
105	TOTAL Other Accounts (sum of lines 78 - 94)	10,396,801	(9,457,263)	939,538
106	TOTAL SALARIES AND WAGES (sum of lines 65,71,76, and 95)	155,624,815	-	155,624,815
107				
108				0.4982
109				

Date Prepared: 5/26/2020

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Annualize Labor & Payroll Expenses
Test Year: Twelve Months Ended November 30, 2020
($000)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s): WP C-3.7b & c
WP C-3.7d & e, WP C-3.7f thru i

WP C-3.7j
Witness Responsible:
L.O. Kelso

OPCO Integrated Consolidated
GLBU segments -250

				2020 (01) Jan Ctrl	2020 (02) Feb Ctrl	2020 (03) Mar Ctrl	2020 (04) Apr Ctrl	2020 (05) May Ctrl	2020 (06) Jun Ctrl	2020 (07) Jul Ctrl	2020 (08) Aug Ctrl	2020 (09) Sep Ctrl	2020 (10) Oct Ctrl	2020 (11) Nov Ctrl	Sum:
Internal Labor	Straight Time Labor	11B	Labor - Budget Only	11,446	11,448	11,448	11,602	11,602	11,602	11,707	11,707	11,707	11,707	11,707	127,686
Internal Labor		11E	Exempt Labor	-	-										-
Internal Labor		11N	Non Exempt Labor	-	-										-
Internal Labor		11S	Non Exempt Salaried Labor	-	-										-
Internal Labor		125	Payroll Dist Nonproductive	-	-										-
Internal Labor		190	Payroll Trans Other (Gen)	-	-	-	-	-	-	-	-	-	-	-	-
Internal Labor		U3E	Exempt Uncompensated Labor	-	-										-
	Straight Time Labor	Sum:		11,446	11,448	11,448	11,602	11,602	11,602	11,707	11,707	11,707	11,707	11,707	127,686
Internal Labor	Overtime Labor	13B	OT Labor - Budget Only	995	995	995	995	995	995	995	995	995	995	995	10,944
Internal Labor		13E	Exempt OT Labor	-	-										-
Internal Labor		13N	Non Exempt OT Labor	-	-										-
Internal Labor		13S	Non Exempt OT Salaried Labor	-	-										-
	Overtime Labor	Sum:		995	995	995	995	995	995	995	995	995	995	995	10,944
		Sum:		12,441	12,442	12,442	12,597	12,597	12,597	12,702	12,702	12,702	12,702	12,702	138,629

g	(All)
Source	(All)
Transaction Type	Journal

Sum of Allocated Monetary Amount			Fiscal Year	Accounting Period		
			2019			2019 Total
Pay Type	Business Unit	Resource Type	10	11	12	
Base	250	11E	3,585,690.37	3,379,899.61	3,637,681.88	10,603,271.87
		11N	4,046,374.44	3,757,353.90	4,162,829.34	11,966,557.68
		11S	2,231,755.45	2,065,879.54	2,194,640.34	6,492,275.33
		190	(0.00)	87.13	-	87.13
		U3E	155,661.07	146,390.69	170,777.80	472,829.57
	250 Total		10,019,481.33	9,349,610.88	10,165,929.37	29,535,021.58
Base Total			10,019,481.33	9,349,610.88	10,165,929.37	29,535,021.58
OT	250	13E	42,412.41	54,684.37	111,665.71	208,762.49
		13N	920,901.69	1,149,141.39	1,055,065.19	3,125,108.27
		13S	354,073.20	398,307.40	401,207.27	1,153,587.87
	250 Total		1,317,387.30	1,602,133.16	1,567,938.16	4,487,458.62
OT Total			1,317,387.30	1,602,133.16	1,567,938.16	4,487,458.62
Grand Total			11,336,868.63	10,951,744.04	11,733,867.53	34,022,480.20

ST Line Act -Dec	10,165,929.37	10,165.93
ST line Fcst (Jan-Nov)		127,683.00
Total ST Line		137,848.93
OV Act-Dec	1,567,938.16	1,567.94
OV Fcst (jan-nov)		10,945.00
Total OT Line		12,512.94

Date Prepared: 5/26/2020

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Energy Efficiency and Peak Demand Reduction Labor
Test Year: Twelve Months Ended November 30, 2020

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s): WP C-3.8b

WP C-3.8a
Witness Responsible:
J.M. Yoder
A.E. Moore

Energy Efficiency and Peak Demand Reduction (EE/EDR) Labor Expense
Purpose: To include Energy Efficiency and Peak Demand Reduction (EEPDR) labor and fringes in the distribution test year

Account	Monthly O&M EE/EDR Report*	1 Month Actual
9070000		-
9070001	177,294.32	177,294.32
9080009	(654.64)	(654.64)
9110001	35,419.92	35,419.92
9110002	138,672.43	138,672.43
Total 1 Month	350,732.03	350,732.03

		Monthly O&M EE/EDR Report*
11E	Exempt Labor	134,002.45
11S	Non Exempt Salaried Labor	2,591.49
120	Labor Fringes (Straight-time)	60,788.34
122	Labor Fringes (Incentv Accr)	9,991.51
125	Payroll Dist Nonproductive	35,996.43
141	Incentive Accrual Dept Level	88,420.04
153	Stock-Based Compensation Units	2,312.82
154	Restricted Stock Incentives	480.02
210	Contract Labor (General)	7,162.05
413	Fleet Clearing	5,801.60
738	SS Fleet Prod/Svcs	555.76
935	Cell phone and Pager Expense	1,558.10
U3E	Exempt Uncompensated Labor	1,071.42
Total		350,732.03

* Company query of general ledger that supports monthly EE/EDR report.

Date Prepared: 5/26/2020

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Energy Efficiency and Peak Demand Reduction Labor
Test Year: Twelve Months Ended November 30, 2020

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s): WP C-3.8a

WP C-3.8b
Witness Responsible:
L.O. Kelso

Energy Efficiency and Peak Demand Reduction (EE/EDR) Expense
Purpose: To include Energy Efficiency and Peak Demand Reduction (EEPDR) labor and fringes in the distribution test year

		(01) Jan Control	(02) Feb Control	(03) Mar Control	(04) Apr Control	(05) May Control	(06) Jun Control	(07) Jul Control	(08) Aug Control	(09) Sep Control	(10) Oct Control	(11) Nov Control	11 Months Forecast Total
120	Labor Fringes (Straight-time)	100,000	100,000	100,000	103,000	103,000	103,000	102,000	102,000	102,000	102,000	102,000	1,119,000
122	Labor Fringes (Incentv Accr)	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	33,000
11B	Labor - Budget Only	283,000	283,000	283,000	293,000	293,000	293,000	293,000	293,000	293,000	293,000	293,000	3,193,000
141	Incentive Accrual Dept Level	24,000	24,000	24,000	25,000	25,000	25,000	24,000	24,000	24,000	24,000	24,000	267,000
154	Restricted Stock Incentives	-	-	-	-	-	-	-	-	-	-	-	-
738	SS Fleet Prod/Svcs	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	11,000
935	Cell phone and Pager Expense	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	11,000
11B	Labor - Budget Only	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	66,000
Sum:		418,000	418,000	418,000	432,000	432,000	432,000	430,000	430,000	430,000	430,000	430,000	4,700,000
Contractor labor (2 ppl)		8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	9,000	10,000	91,000
Total Labor cost		426,000	426,000	426,000	440,000	440,000	440,000	438,000	438,000	438,000	439,000	440,000	4,791,000

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Annualize Pension Expense
Test Year: Twelve Months Ended November 30, 2020

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

WP C-3.9
Page 1 of 1
Witness Responsible:
J.M. Yoder
L.O. Kelso

Purpose: Adjust pension expense in forecast to reflect the most recent actuarial estimates for the test period

		Actual	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Total	Allocator	Distribution
		Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20			
9260003	Pension Plan	658,421	752,750	752,750	752,750	752,750	752,750	752,750	752,750	752,750	752,750	752,750	752,750	8,938,671	99.87%	8,927,040
9260037	Supplemental Pension	1,230	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	15,896	99.87%	15,876
9260062	Pension Plan - Non-Service	(413,068)	(140,167)	(140,167)	(140,167)	(140,167)	(140,167)	(140,167)	(140,167)	(140,167)	(140,167)	(140,167)	(140,167)	(1,954,901)	99.87%	(1,952,357)
9260042	SERP Pension - Non-Service	1,372	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	17,872	99.87%	17,849
																7,008,407
9260050	FRG Ben Loading-Pension	(292,104)	(371,580)	(371,631)	(371,631)	(371,122)	(371,122)	(371,122)	(371,209)	(371,209)	($371,209)	($371,209)	($371,209)	(4,376,359)	99.76%	(4,366,066)
Gross Pension Expense		(44,150)	243,837	243,785	243,785	244,295	244,295	244,295	244,207	244,207	244,207	244,207	244,207	2,641,179		

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Annualization of Other Post Employment Benefits Expense
Test Year: Twelve Months Ended November 30, 2020

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

WP C-3.10
Page 1 of 1
Witness Responsible:
J.M. Yoder
L.O. Kelso

Purpose: Adjust Other Post Employment Benefits (OPEB) expense in forecast to reflect the most recent actuarial estimates for the test period

		Actual	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Total	Allocator	Distribution
		Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20			
9260021	Postretirement Benefits - OPEB	65,720	78,500	78,500	78,500	78,500	78,500	78,500	78,500	78,500	78,500	78,500	78,500	929,220		
9260043	OPEB - Non-Service	(805,660)	(809,417)	(809,417)	(809,417)	(809,417)	(809,417)	(809,417)	(809,417)	(809,417)	(809,417)	(809,417)	(809,417)	(9,709,243)		
														(8,780,023)	99.87%	(8,768,890)
9260053	FRG Ben Loading-OPEB	(61,698)	(85,019)	(85,029)	(85,029)	(84,923)	(84,923)	(84,923)	(84,945)	(84,945)	($84,945)	($84,945)	($84,945)	(996,266)	99.79%	(994,181)

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Annualization of Depreciation Expense
Test Year: Twelve Months Ended November 30, 2020

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s): WP B-2.2 & B-3.1 a thru s
WP C-3.12b, WP C-3.12c

WP C-3.12a & C-3.13a
Page 1 of 1
Witness Responsible:
J.M. Yoder
L.O. Kelso
J.A. Cash

Annualize Depreciation Expense Adjustment
Purpose: To compare the depreciation expense in the test year to the annualized depreciation expense

Distribution Plant	**description**	**December 31, 2019**	WP B-2.2 & B-3.1 a thru s **Remove gridsmart**	**Adjusted December 31, 2019**	**Current Rates**	**Annualized Depreciation**	**Proposed Rates**	**Proposed Depreciation**
361 - Structures and Improvements	Distribution Plant - Electric	44,737,962	(291,325)	44,446,637	1.77%	786,705	1.74%	774,641
362 - Station Equipment	Distribution Plant - Electric	878,789,643	(20,879,096)	857,910,546	2.47%	21,190,390	2.05%	17,626,162
362.16 - Station Equipment	Distribution Plant - Electric	8,344,629	(4,740,992)	3,603,638	2.47%	89,010	2.05%	74,038
363 - Storage Battery Equipment	Distribution Plant - Electric	5,117,366		5,117,366	6.67%	341,328	6.67%	341,158
364 - Poles, Towers and Fixtures	Distribution Plant - Electric	795,852,068	(599,165)	795,252,903	5.19%	41,273,626	4.92%	39,134,814
365 - Overhead Conductors, Devices	Distribution Plant - Electric	894,822,501	(1,825,391)	892,997,111	3.63%	32,415,795	3.69%	32,929,268
366 - Underground Conduit	Distribution Plant - Electric	334,308,145	(481,716)	333,826,429	1.56%	5,207,692	1.67%	5,563,774
367 - Undergrnd Conductors, Devices	Distribution Plant - Electric	732,263,412	(352)	732,263,060	2.60%	19,038,840	2.26%	16,549,145
368 - Line Transformers	Distribution Plant - Electric	849,973,360	(1,744,304)	848,229,056	3.80%	32,232,704	3.63%	30,748,303
369 - Services	Distribution Plant - Electric	345,050,002	(953)	345,049,049	3.27%	11,283,104	3.12%	10,752,691
370 - Meters	Distribution Plant - Electric	95,062,401	(55,680)	95,006,721	4.07%	3,866,774	9.82%	9,327,933
37016 - AMI Meters	Distribution Plant - Electric	166,561,609	(157,911,132)	8,650,477	7.33%	634,080	7.20%	622,834
371 - Installs on Customer Premises	Distribution Plant - Electric	59,229,951		59,229,951	9.14%	5,413,617	8.53%	5,054,289
372 - Leased Prop Customer Premises	Distribution Plant - Electric	103,067		103,067	2.50%	2,577	2.27%	2,342
373 - Street Lighting,Signal System	Distribution Plant - Electric	41,152,255	(57)	41,152,199	6.20%	2,551,436	5.64%	2,319,488
Total						176,327,679		171,820,882
General Plant								
390 - Structures and Improvements	General Plant	311,124,415		311,124,415	2.17%	6,751,400	2.10%	6,533,613
391 - Office Furniture, Equipment	General Plant	22,954,490	(142,153)	22,812,337	3.33%	759,651	3.33%	760,411
392 - Transportation Equipment	General Plant	128,289		128,289	2.00%	2,566	2.00%	2,566
393 - Stores Equipment	General Plant	1,094,763		1,094,763	2.94%	32,186	2.94%	32,199
394 - Tools, Shop, Garage Equipment	General Plant	49,800,232		49,800,232	3.53%	1,757,948	3.53%	1,759,608
395 - Laboratory Equipment	General Plant	348,489		348,489	3.57%	12,441	3.57%	12,446
396 - Power Operated Equipment	General Plant	6,768		6,768	3.85%	261	3.85%	260
397 - Communication Equipment	General Plant	127,448,709	(1,956,153)	125,492,556	2.86%	3,589,087	3.00%	3,764,777
39716 - AMI Communic Equip	General Plant	2,853,377	(618,032)	2,235,346	6.67%	149,098	7.00%	156,474
398 - Miscellaneous Equipment	General Plant	4,631,304		4,631,304	4.00%	185,252	4.00%	185,252
						13,239,889		13,207,606
Intangible Plant								
303 - Misc Intangible Plant	Intangible Plant	191,922,372	(4,222,988)	187,699,384		28,346,405		
303- Misc Intangible Plant - 11/30/2020 forecasted net additions (excluding Maximo)		22,726,859			20.00%	4,545,372		
						32,891,777		

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Annualization of Depreciation Expense
Test Year: Twelve Months Ended November 30, 2020

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s): WP B-2.2 & B-3.1 a thru s
WP C-3.12a, WP C-3.12c

WP C-3.12b
Page 1 of 1
Witness Responsible:
L.O. Kelso
J.M. Yoder

Calculate Test Year Depreciation Expense for Depreciation Rate Adjustment
Purpose: To compare the depreciation expense in the test year to the annualized depreciation expense based on proposed rates

Function Distribution	Utility Account	1 Month Actual	11 Month Forecast	Total
	36100	69,872		
	36200	1,261,202		
	36216	17,406		
	36300	28,139		
	36400	3,060,680		
	36500	2,927,031		
	36600	349,298		
	36700	906,697		
	36800	1,514,040		
	36900	550,891		
	37000	2,110,932		
	37016	913,855		
	37100	135,463		
	37200	(40)		
	37300	196,209		
	Total	14,041,675	158,739,078	172,780,753
Add back theoretical reserve ($1,977,181 Xs 12)				23,726,172
Remove Smart Grid Rider (Schedule C-3.15) depr. Including general				(12,829,305)
Test Year Distribution Expense				183,677,619

Funtion Total Company General	Utility Account	1 Month Actual	11 Month Forecast	Total
	39000	211,931		
	39100	40,588		
	39200	7,466		
	39300	1,493		
	39400	116,744		
	39500	17,515		
	39600	57		
	39700	276,393		
	39716	5,074		
	39800	12,232		
	Total	689,494	13,467,280	14,156,774

Funtion Total Company Intangible	Utility Account	1 Month Actual	11 Month Forecast	Total
	303	2,141,336	29,022,915	31,164,251

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Annualization of Depreciation Expense
Test Year: Twelve Months Ended November 30, 2020

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s): WP B-2.2 & B-3.1 a thru s
WP C-3.12a, WP C-3.12b

WP C-3.12c
Page 1 of 1
Witness Responsible:
J.M. Yoder
L.O. Kelso
J.A. Cash

OPCo
2019 INTANGIBLE PLANT AND AMORTIZATION
Utility Accounts 303

company_id	func_class_id	depr_group_id	gl_post _mo_yr	depreciation _rate	cost_of _removal_rate	Total Depr Rate	expense_acct_id	reserve_acct_id	depr_summary2_id	end_balance	total_reserve	Total Expense	Annual Expense
Ohio Power - Distr	Intangible Plant	OPCo 101/6 303 Cap Soft-D	12/1/2019	20.00%	0.00%	20.00%	4040001 Amortization of Plant	1110001 Accum Prov for Amort	Capital Software	22,944,479	22,944,479	-	-
Ohio Power - Transm	Intangible Plant	OPCo 101/6 303 Cap Soft-T	12/1/2019	20.00%	0.00%	20.00%	4040001 Amortization of Plant	1110001 Accum Prov for Amort	Capital Software	9,427,826	9,427,826	-	-
Ohio Power - Distr	Intangible Plant	OPCo 101/6 303 Cap Software	12/1/2019	20.00%	0.00%	20.00%	4040001 Amortization of Plant	1110001 Accum Prov for Amort	Capital Software	100,264,977	40,608,022	1,541,893	20,052,995
Ohio Power - Transm	Intangible Plant	OPCo 101/6 303 Cap Software	12/1/2019	20.00%	0.00%	20.00%	4040001 Amortization of Plant	1110001 Accum Prov for Amort	Capital Software	14,233,367	5,318,449	211,742	2,846,673
Ohio Power - Distr	Intangible Plant	OPCo 101/6 303 Dell Lease Distr	12/1/2019	20.00%	0.00%	20.00%	4040001 Amortization of Plant	1110001 Accum Prov for Amort	Capital Software	2,801,309	1,120,524	46,688	560,262
Ohio Power - Transm	Intangible Plant	OPCo 101/6 303 Dell Lease	12/1/2019	20.00%	0.00%	20.00%	4040001 Amortization of Plant	1110001 Accum Prov for Amort	Capital Software	521,355	208,542	8,689	104,271
Ohio Power - Distr	Intangible Plant	OPCo 101/6 303 gridSMART	12/1/2019	20.00%	0.00%	20.00%	4040001 Amortization of Plant	1110001 Accum Prov for Amort	Capital Software	4,222,988	1,153,647	88,095	844,598
Ohio Power - Distr	Intangible Plant	OPCo 101/6 303 High Avail Data	12/1/2019	20.00%	0.00%	20.00%	4040001 Amortization of Plant	1110001 Accum Prov for Amort	Capital Software	6,041,747	4,609,375	100,696	1,208,349
Ohio Power - Transm	Intangible Plant	OPCo 101/6 303 High Avl Data	12/1/2019	20.00%	0.00%	20.00%	4040001 Amortization of Plant	1110001 Accum Prov for Amort	Capital Software	855,002	641,826	14,250	171,000
Ohio Power - Distr	Intangible Plant	OPCo 101/6 303 Oracle	12/1/2019	10.00%	0.00%	10.00%	4040001 Amortization of Plant	1110001 Accum Prov for Amort	Capital Software	13,150,522	3,287,630	109,588	1,315,052
Ohio Power - Transm	Intangible Plant	OPCo 101/6 303 Oracle	12/1/2019	10.00%	0.00%	10.00%	4040001 Amortization of Plant	1110001 Accum Prov for Amort	Capital Software	2,363,421	590,855	19,695	236,342
Ohio Power - Distr	Intangible Plant	OPCo 101/6 303 Cap Soft-D	12/1/2019	6.67%	0.00%	6.67%	4040001 Amortization of Plant	1110001 Accum Prov for Amort	Capital Software	10,128,535	-	-	675,573
Ohio Power - Transm	Intangible Plant	OPCo 101/6 303 Cap Soft-T	12/1/2019	6.67%	0.00%	6.67%	4040001 Amortization of Plant	1110001 Accum Prov for Amort	Capital Software	4,966,845	-	-	331,289
									Dec Balance	**191,922,372**	**89,911,174**	**2,141,336**	**28,346,405**

Date Prepared: 5/26/2020

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Tax Savinags Credit Rider Adjustment
For The Twelve Months Ending November 30, 2020

WP C-3.19a
Page 1 of 1
Witness Responsible:
J.J. Multer
J.M. Yoder

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):
WP C-3.19b

Tax Savings Credit Rider

Purpose: Remove the effect of the Tax Savings Credit Rider from the distribution test year

	Dec-19	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Test Year
Tax Benefit - Amortization of Excess ADIT													
OPCO Dist	1,964,041	473,298	473,298	473,298	473,298	473,298	473,298	473,298	473,298	473,298	473,298	473,298	7,170,319
OPCO Trans	356,710	85,454	85,454	85,454	85,454	85,454	85,454	85,454	85,454	85,454	85,454	85,454	1,296,700
Protected Total	2,320,751	558,752	558,752	558,752	558,752	558,752	558,752	558,752	558,752	558,752	558,752	558,752	8,467,019
Unprotected D	(1,081,206)	1,347,572	1,347,572	1,347,572	1,347,572	1,347,572	1,347,572	1,347,572	1,347,572	1,347,572	1,347,572	1,347,572	13,742,086
Unprotected T	501,925	502,371	502,371	502,371	502,371	502,371	502,371	502,371	502,371	502,371	502,371	502,371	6,028,001
Unprotected Total	(579,281)	1,849,943	1,849,943	1,849,943	1,849,943	1,849,943	1,849,943	1,849,943	1,849,943	1,849,943	1,849,943	1,849,943	19,770,087
Total Tax Benefit	1,741,470	2,408,694	2,408,694	2,408,694	2,408,694	2,408,694	2,408,694	2,408,694	2,408,694	2,408,694	2,408,694	2,408,694	28,237,106
D ADJ Acct 411.1	882,835	1,820,870	1,820,870	1,820,870	1,820,870	1,820,870	1,820,870	1,820,870	1,820,870	1,820,870	1,820,870	1,820,870	20,912,405
T Non Juris Acct 411.1	858,635	587,824	587,824	587,824	587,824	587,824	587,824	587,824	587,824	587,824	587,824	587,824	7,324,701
Total 411.1	1,741,470	2,408,694	2,408,694	2,408,694	2,408,694	2,408,694	2,408,694	2,408,694	2,408,694	2,408,694	2,408,694	2,408,694	28,237,106

Date Prepared: 5/26/2020

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Tax Savinags Credit Rider Adjustment
For The Twelve Months Ending December 31, 2020

WP C-3.19b
Page 1 of 1
Witness Responsible:
J.J. Multer
J.M. Yoder

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):
WP C-3.19a

Tax Savings Credit Rider
Purpose: Remove the effect of the Tax Savings Credit Rider from the distribution test year

Sum of Sum Amount		Year	Journal ID	
		2019	2019 Total	Grand Total
Account	Period	TXPROVAMRT		
4400002	12	(338,768.85)	(338,768.85)	(338,768.85)
4400002 Total		(338,768.85)	(338,768.85)	(338,768.85)
4400102	12	(182,654.52)	(182,654.52)	(182,654.52)
4400102 Total		(182,654.52)	(182,654.52)	(182,654.52)
4420001	12	(68,805.63)	(68,805.63)	(68,805.63)
4420001 Total		(68,805.63)	(68,805.63)	(68,805.63)
4420002	12	(11,438.21)	(11,438.21)	(11,438.21)
4420002 Total		(11,438.21)	(11,438.21)	(11,438.21)
4420101	12	(421,969.91)	(421,969.91)	(421,969.91)
4420101 Total		(421,969.91)	(421,969.91)	(421,969.91)
4420102	12	(457,330.84)	(457,330.84)	(457,330.84)
4420102 Total		(457,330.84)	(457,330.84)	(457,330.84)
4440000	12	(645.24)	(645.24)	(645.24)
4440000 Total		(645.24)	(645.24)	(645.24)
4440100	12	(3,776.63)	(3,776.63)	(3,776.63)
4440100 Total		(3,776.63)	(3,776.63)	(3,776.63)
4450002	12	(29.90)	(29.90)	(29.90)
4450002 Total		(29.90)	(29.90)	(29.90)
4450102	12	-	-	-
4450102 Total		-	-	-
Grand Total		(1,485,419.73)	(1,485,419.73)	(1,485,419.73)

Date Prepared: 5/26/2020

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
To Include Credit Card Processing Fees in the Test Year
Test Year: Twelve Months Ended November 30, 2020

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised

WP C-3.21
Witness Responsible:
A.E. Moore

Purpose and Description:
To Include Credit Card Processing Fees in Test Year

2019	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Annual Actual
ACH	51,037	49,371	50,762	51,275	50,213	44,781	50,115	48,909	48,173	50,522	43,328	48,358	
DC	40,914	42,481	31,885	10,633	10,735	9,683	10,796	11,318	11,268	11,911	10,182	11,146	
CC	108,658	110,942	124,792	144,882	147,491	132,080	151,336	152,563	148,879	159,062	140,890	160,414	
Total	200,609	202,794	207,439	206,790	208,439	186,544	212,247	212,790	208,320	221,495	194,400	219,918	2,481,785
													3,102,231

Date Prepared: 5/26/2020

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
SUMMARY OF INCOME TAX EXPENSE CHARGED TO OPERATIONS
FOR THE TEST YEAR ENDED NOVEMBER 30, 2020

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ► Original__Updated___Revised
Work Paper Reference No(s):
WP C-4.1b thru e, WP C-4.1n thru r

WP C-4.1a
Witness Responsible:
Joel Multer

					ALLOCATED TO OHIO POWER DISTRIBUTION OPERATIONS								
LINE NO.	DESCRIPTION	1 MONTH ACTUAL ENDED 12-31-19	11 MONTHS FORECASTED ENDED 11-30-20	TOTAL COMPANY PER BOOKS	1 MONTH ACTUAL ENDED 12-31-19	11 MONTHS FORECASTED ENDED 11-30-20	PER BOOKS	NON-UTILITY & JURISDICTION ADJUSTMENTS	DISTRIBUTION PER BOOKS ADJUSTED	GOING LEVEL ADJUSTMENTS	GOING LEVEL	PROFORMA ADJUSTMENTS	PROFORMA
	(1)			(2)			(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	Current Federal Income Tax Expense (Net)	(31,805,361)	58,850,257	27,044,896	(27,528,767)	24,897,456	(2,631,311)	(338,349)	(2,292,963)	(63,934,337)	(66,227,300)	0	(66,227,300)
2	Deferred Federal Income Tax Expense (Net)	25,232,657	(26,495,636)	(1,262,979)	21,718,949	(20,029,570)	1,689,379	(23,704,455)	25,393,834	0	25,393,834	0	25,393,834
3	Deferred Investment Tax Credit Expense (Net)	165	(4,464)	(4,299)	165	(3,382)	(3,217)	0	(3,217)	0	(3,217)	0	(3,217)
4	Total Federal Income Tax Expense	(6,572,539)	32,350,157	25,777,618	(5,809,653)	4,864,504	(945,149)	(24,042,803)	23,097,654	(63,934,337)	(40,836,683)	0	(40,836,683)
5	Current State & Local Income Tax Expense (Net)	(1,766,117)	2,095,667	329,550	(1,594,971)	983,427	(611,544)	(540,456)	(71,088)	(2,658,499)	(2,729,587)	0	(2,729,587)
6	Deferred State & Income Tax Expense (Net)	860,797	0	860,797	577,952	0	577,952	316,217	261,735	0	261,735	0	261,735
7	Total State & Local Income Tax Expense	(905,320)	2,095,667	1,190,347	(1,017,019)	983,427	(33,592)	(224,239)	190,647	(2,658,499)	(2,467,852)	0	(2,467,852)
8	Total Income Tax Expense	(7,477,859)	34,445,824	26,967,966	(6,826,672)	5,847,931	(978,741)	(24,267,043)	23,288,301	(66,592,836)	(43,304,535)	0	(43,304,535)

OHIO POWER COMPANY - DISTRIBUTION
Case No. 20-585-EL-AIR
CURRENT FEDERAL INCOME TAX EXPENSE
FOR THE TEST YEAR ENDED NOVEMBER 30, 2020

Data: 1 MO Actual & 11 MOS Estimated
Type of Filing: ► Original Updated Revised
Work Paper Reference No(s):
Schedules C-1, C-2, and C-3

WP C-4.1b
Witness Responsible: Joel Multer

						ALLOCATED TO OHIO POWER DISTRIBUTION OPERATIONS								
	1 MONTH ACTUAL ENDED 12-31-19	11 MONTHS FORECASTED ENDED 11-30-20	TOTAL COMPANY PER BOOKS	DISTRIBUTION ALLOCATION METHOD	FACTOR	1 MONTH ACTUAL ENDED 12-31-19	11 MONTHS FORECASTED ENDED 11-30-20	DISTRIBUTION TOTAL PER BOOKS	DISTRIBUTION DECEMBER ADJUSTMENTS	DISTRIBUTION PER BOOKS ADJUSTED	GOING LEVEL ADJUSTMENTS	GOING LEVEL	PROFORMA ADJUSTMENTS	PROFORMA
NET OPERATING INCOME BEFORE INCOME TAX	18,600,160	373,881,315	392,481,475	DIRECT		11,300,222	113,627,869	124,928,091	5	124,928,086	(233,228,611)	(108,300,525)		(108,300,525)
OTHER INCOME & DEDUCTIONS (EXCLUDES TAX EXPENSE)	(7,398,206)	(12,376,712)	(19,774,918)	DIRECT		(5,698,000)	0	(5,698,000)	0	(5,698,000)	0	(5,698,000)	0	(5,698,000)
ALLOWANCE FOR BORROWED FUNDS USED DURING CONSTR.	470,842	5,186,629	5,657,470	DIRECT		286,482	0	286,482	0	286,482	0	286,482	0	286,482
INTEREST EXPENSE	(9,772,366)	(112,603,950)	(122,376,317)	DIRECT		(6,194,023)	0	(6,194,023)	0	(6,194,023)	(73,879,112)	(80,073,135)	0	(80,073,135)
EXTRAORDINARY ITEMS (NET)	0	0	0	DIRECT		0	0	0	0	0	0	0	0	0
PRE-TAX BOOK INCOME BEFORE STATE INCOME TAX	1,900,434	254,087,281	255,987,710			(305,319)	113,627,869	113,322,550	5	113,322,545	(307,107,723)	(193,785,178)	0	(193,785,178)
CURRENT STATE INCOME TAX EXPENSE	(1,603,183)	2,095,667	492,484			(1,419,548)	983,427	(436,121)	(321,885)	(114,236)	(2,658,499)	(2,772,735)	0	(2,772,735)
PRE-TAX BOOK INCOME BEFORE FEDERAL INCOME TAX	3,503,617	251,991,614	255,495,226			1,114,229	112,644,442	113,758,671	321,890	113,436,781	(304,449,224)	(191,012,443)	0	(191,012,443)
SCHEDULE M ADJUSTMENTS TO ARRIVE AT TAXABLE INCOME:														
EXCESS TAX vs BOOK DEPRECIATION:														
Liberalized Depreciation - Reg	(2,582)	0	(2,582)	DIRECT		(1,743)	0	(1,743)	(1,743)	0	0	0	0	0
Liberalized Depreciation - Add Frwd	(1,168)	0	(1,168)	DIRECT		(675)	0	(675)	(675)	0	0	0	0	0
SYD Benefit Normalized	180	0	180	DIRECT		0	0	0	0	0	0	0	0	0
Relocation Costs - Section 481A	4,552,115	0	4,552,115	DIRECT		3,643,142	0	3,643,142	0	3,643,142	0	3,643,142	0	3,643,142
PJM Integration - Section 481A	23,313	0	23,313	DIRECT		0	0	0	0	0	0	0	0	0
ACRS Benefit Normalized	(52,964,145)	0	(52,964,145)	DIRECT		(50,695,882)	0	(50,695,882)	(11,591,417)	(39,104,465)	0	(39,104,465)	0	(39,104,465)
Tax Depreciation Lookback	21,186,443	0	21,186,443	DIRECT		0	0	0	0	0	0	0	0	0
Excess Tax v. Straight Line Book Depreciation	(16,403,255)	14,268,833	(2,134,422)	DIRECT		(11,547,810)	5,984,714	(5,563,096)	3,881,987	(9,445,083)	0	(9,445,083)	0	(9,445,083)
Bk Plant in Service - SFAS 143 - ARO	(12,213)	0	(12,213)	DIRECT		(12,407)	0	(12,407)	0	(12,407)	0	(12,407)	0	(12,407)
Book/Tax Mixed Service Cost Adjustment	(81,251,657)	0	(81,251,657)	DIRECT		(35,894,084)	0	(35,894,084)	(18,685,730)	(17,208,354)	0	(17,208,354)	0	(17,208,354)
DFIT Reversal - Gain/Loss - ACRS MACRS Property Retirements	(13,421,959)	0	(13,421,959)	DIRECT		(8,202,871)	0	(8,202,871)	(8,202,871)	0	0	0	0	0
Contributions in Aid of Construction - Book Receipts	11,670,653	0	11,670,653	DIRECT		10,224,071	0	10,224,071	9,336,647	887,424	0	887,424	0	887,424
Taxable Grants - Capital Portion	0	0	0	DIRECT		0	0	0	0	0	0	0	0	0
AFUDC / INTEREST CAPITALIZED:														
Allowance For Other Funds Used During Construction	(1,104,491)	(11,761,548)	(12,866,039)	DIRECT		(665,495)	0	(665,495)	0	(665,495)	0	(665,495)	0	(665,495)
Allowance For Borrowed Funds Used During Construction	(470,842)	0	(470,842)	DIRECT		(286,482)	0	(286,482)	0	(286,482)	0	(286,482)	0	(286,482)
DFIT Reversal - ABFUDC	0	0	0	DIRECT		0	0	0	0	0	0	0	0	0
Interest Expense Capitalized For Taxes	1,131,981	0	1,131,981	DIRECT		675,355	0	675,355	0	675,355	0	675,355	0	675,355
DFIT Reversal - Interest Expense Capitalized For Taxes	0	0	0	DIRECT		0	0	0	0	0	0	0	0	0
PERCENT REPAIR ALLOWANCE:														
Percent Repair Allowance	0	0	0	DIRECT		0	0	0	0	0	0	0	0	0
DFIT Reversal - Percent Repair Allowance	0	0	0	DIRECT		0	0	0	0	0	0	0	0	0
Book/Tax Unit of Property Adj	(28,091,726)	0	(28,091,726)	DIRECT		(34,608,054)	0	(34,608,054)	(13,735,400)	(20,872,654)	0	(20,872,654)	0	(20,872,654)
Book/Tax Unit of Property Adj - 481A	(21,792,000)	0	(21,792,000)	DIRECT		(17,892,000)	0	(17,892,000)	(17,892,000)	0	0	0	0	0
Capitalized Relocation Costs	10,260,000	0	10,260,000	DIRECT		8,688,000	0	8,688,000	8,688,000	0	0	0	0	0
REMOVAL COSTS:														
Removal Costs	(6,646,357)	0	(6,646,357)	DIRECT		(3,878,560)	0	(3,878,560)	(512,560)	(3,366,000)	0	(3,366,000)	0	(3,366,000)
DFIT Reversal - Removal Costs	0	0	0	DIRECT		0	0	0	0	0	0	0	0	0
Removal Costs - Flow-Thru	0	0	0	DIRECT		0	0	0	0	0	0	0	0	0
ACCELERATED AMORTIZATION:														
Tax Accelerated Amortization - Capitalized Software	1,034,265	0	1,034,265	DIRECT		876,704	0	876,704	876,704	0	0	0	0	0
PROPERTY TAX ADJUSTMENTS:														
Property Tax - State 2 - Old Method - Tax	(820,363)	399,748	(420,616)	DIRECT		(8,292)	0	(8,292)	0	(8,292)	0	(8,292)	0	(8,292)
REVENUE REFUNDS:														
Provision for Possible Revenue Refund	3,982,639	0	3,982,639	DIRECT		3,013,412	0	3,013,412	0	3,013,412	0	3,013,412	0	3,013,412
Provision for Rate Refund - Tax Refund	(1,485,714)	0	(1,485,714)	DIRECT		(1,485,714)	0	(1,485,714)	0	(1,485,714)	0	(1,485,714)	0	(1,485,714)

OHIO POWER COMPANY - DISTRIBUTION
Case No. 20-585-EL-AIR
CURRENT FEDERAL INCOME TAX EXPENSE
FOR THE TEST YEAR ENDED NOVEMBER 30, 2020

Data: 1 MO Actual & 11 MOS Estimated
Type of Filing: ► Original Updated Revised
Work Paper Reference No(s):

WP C-4.1c
Witness Responsible: Joel Multer

				ALLOCATED TO OHIO POWER DISTRIBUTION OPERATIONS										
	1 MONTH ACTUAL ENDED 12-31-19	11 MONTHS FORECASTED ENDED 11-30-20	TOTAL COMPANY PER BOOKS	DISTRIBUTION ALLOCATION METHOD	FACTOR	1 MONTH ACTUAL ENDED 12-31-19	11 MONTHS FORECASTED ENDED 11-30-20	DISTRIBUTION TOTAL PER BOOKS	DISTRIBUTION DECEMBER ADJUSTMENTS	CURRENT DEC ACTIVITY & 11 MO FORECAST	GOING LEVEL ADJUSTMENTS	GOING LEVEL	PROFORMA ADJUSTMENTS	PROFORMA
BOOK ACCRUALS:														
Prov Worker's Comp	(87,488)	0	(87,488)	DIRECT		(86,807)	0	(86,807)	0	(86,807)	0	(86,807)	0	(86,807)
Prepaid Book Pension Expense	1,100,211	0	1,100,211	DIRECT		1,116,519	0	1,116,519	942,073	174,446	0	174,446	0	174,446
Book Pension Expense - SFAS 158	1,980,975	0	1,980,975	DIRECT		2,995,508	0	2,995,508	0	2,995,508	0	2,995,508	0	2,995,508
Supplemental Executive Retirement Plan	2,602	0	2,602	DIRECT		2,602	0	2,602	0	2,602	0	2,602	0	2,602
Supplemental Executive Retirement Plan - SFAS 158	(35,276)	0	(35,276)	DIRECT		(35,276)	0	(35,276)	0	(35,276)	0	(35,276)	0	(35,276)
Accrued Book Supplemental Savings Plan Exp	29,556	0	29,556	DIRECT		29,556	0	29,556	0	29,556	0	29,556	0	29,556
Accrued PSI Plan Expense	35,440	0	35,440	DIRECT		35,440	0	35,440	35,440	0	0	0	0	0
Book Provision For Uncollectible Accounts	(685,153)	0	(685,153)	DIRECT		(685,153)	0	(685,153)	0	(685,153)	0	(685,153)	0	(685,153)
Accrued Company Wide Incentive Plan	4,460,714	0	4,460,714	DIRECT		5,512,618	0	5,512,618	(1,052,821)	6,565,439	0	6,565,439	0	6,565,439
Accrued Book Vacation Pay	(567,621)	0	(567,621)	DIRECT		(580,078)	0	(580,078)	(286,763)	(293,315)	0	(293,315)	0	(293,315)
Incentive Comp Deferral Plan	(11,497)	0	(11,497)	DIRECT		(11,497)	0	(11,497)	0	(11,497)	0	(11,497)	0	(11,497)
Accrued Interest Expense - Long-Term - FIN 48	63,764	0	63,764	DIRECT		63,764	0	63,764	0	63,764	0	63,764	0	63,764
Reg Asset - Deferred RTO Costs	64,488	0	64,488	DIRECT		0	0	0	0	0	0	0	0	0
Accrued Partnership with Ohio - Noncurrent	(750,000)	0	(750,000)	DIRECT		(750,000)	0	(750,000)	0	(750,000)	0	(750,000)	0	(750,000)
Accrued Partnership with Ohio - Current	2,750,000	0	2,750,000	DIRECT		2,750,000	0	2,750,000	0	2,750,000	0	2,750,000	0	2,750,000
Accrued OH Growth Fund - Noncurrent	(2,000,000)	0	(2,000,000)	DIRECT		(2,000,000)	0	(2,000,000)	0	(2,000,000)	0	(2,000,000)	0	(2,000,000)
Accrued OH Growth Fund - Concurrent	(80,000)	0	(80,000)	DIRECT		(80,000)	0	(80,000)	0	(80,000)	0	(80,000)	0	(80,000)
Accrued Book Severance Benefits	(91,849)	0	(91,849)	DIRECT		(91,849)	0	(91,849)	0	(91,849)	0	(91,849)	0	(91,849)
BOOK DEFERRALS:														
Customer Advance Income for Tax	(1,216,554)	0	(1,216,554)	DIRECT		(1,216,554)	0	(1,216,554)	0	(1,216,554)	0	(1,216,554)	0	(1,216,554)
Defd Book Revenues	(7,095,162)	0	(7,095,162)	DIRECT		(7,084,824)	0	(7,084,824)	0	(7,084,824)	0	(7,084,824)	0	(7,084,824)
Advance Rental Income	(859,849)	0	(859,849)	DIRECT		(859,849)	0	(859,849)	0	(859,849)	0	(859,849)	0	(859,849)
Deferred Revenue - Bonus Lease Long Term	(25,290)	0	(25,290)	DIRECT		0	0	0	0	0	0	0	0	0
Reg Asset - Deferred Equity Carrying Charges	(9,493)	0	(9,493)	DIRECT		0	0	0	0	0	0	0	0	0
Reg Asset - SFAS 158 - Pensions	(1,980,975)	0	(1,980,975)	DIRECT		(2,995,508)	0	(2,995,508)	0	(2,995,508)	0	(2,995,508)	0	(2,995,508)
Reg Asset - SFAS 158 - SERP	35,276	0	35,276	DIRECT		35,276	0	35,276	0	35,276	0	35,276	0	35,276
Reg Asset - SFAS 158 - OPEB	15,518,359	0	15,518,359	DIRECT		14,597,762	0	14,597,762	0	14,597,762	0	14,597,762	0	14,597,762
Reg Asset - Deferred Recoverable Dist Asset for PWO	83,333	0	83,333	DIRECT		83,333	0	83,333	0	83,333	0	83,333	0	83,333
Reg Asset - Under/Rec Dist Invest Rider	2,231,244	0	2,231,244	DIRECT		2,231,244	0	2,231,244	0	2,231,244	0	2,231,244	0	2,231,244
Reg Asset - Under/Rec Dist Recoup Rev Program	(5,058,943)	0	(5,058,943)	DIRECT		(5,058,943)	0	(5,058,943)	0	(5,058,943)	0	(5,058,943)	0	(5,058,943)
Reg Asset - Under/Rec AER Costs OH	310,143	0	310,143	DIRECT		310,143	0	310,143	0	310,143	0	310,143	0	310,143
Reg Asset - Dist Decoupling Carrying Charges	(100,443)	0	(100,443)	DIRECT		(100,443)	0	(100,443)	0	(100,443)	0	(100,443)	0	(100,443)
Reg Asset - PTBAR Carrying Charges - A/L	24,598	0	24,598	DIRECT		24,598	0	24,598	0	24,598	0	24,598	0	24,598
Reg Asset - PTBAR Under Recovery Dist Decoup	869,255	0	869,255	DIRECT		869,255	0	869,255	0	869,255	0	869,255	0	869,255
Reg Asset - Under Recovery ACRR Costs - OH	1,630,266	0	1,630,266	DIRECT		1,630,266	0	1,630,266	0	1,630,266	0	1,630,266	0	1,630,266
Reg Asset - Under Recovery Smart Phase 2 O&M	(9,681)	0	(9,681)	DIRECT		(9,681)	0	(9,681)	0	(9,681)	0	(9,681)	0	(9,681)
Reg Asset - Under Recovery OVEC PPA	(506,075)	0	(506,075)	DIRECT		(506,075)	0	(506,075)	0	(506,075)	0	(506,075)	0	(506,075)
Reg Asset - Smart City Rider	306,382	0	306,382	DIRECT		306,382	0	306,382	0	306,382	0	306,382	0	306,382
Reg Asset - Under Recovery Excess Tax ETRR	(138,343)	0	(138,343)	DIRECT		(138,343)	0	(138,343)	0	(138,343)	0	(138,343)	0	(138,343)
TAX DEFERRALS:														
Goodwill Amortization Per Books	(78,474)	0	(78,474)	DIRECT		(78,474)	0	(78,474)	0	(78,474)	0	(78,474)	0	(78,474)
Tax Deferral Pole Costs	51,730	0	51,730	DIRECT		51,730	0	51,730	0	51,730	0	51,730	0	51,730
Capitalized Software Cost - Book	(6,541,134)	0	(6,541,134)	DIRECT		(5,675,414)	0	(5,675,414)	271,696	(5,947,110)	0	(5,947,110)	0	(5,947,110)
Amortization Electric Plt Acq Martn Ferry	(6,596)	0	(6,596)	DIRECT		(6,596)	0	(6,596)	0	(6,596)	0	(6,596)	0	(6,596)
TAX vs BOOK GAIN / LOSS:														
Deferred Intercompany Tax Gain/Loss	3,000	0	3,000	DIRECT		0	0	0	0	0	0	0	0	0
TAX ACCRUALS:														
Capitalized Software Costs for Tax	3,292,628	0	3,292,628	DIRECT		3,292,738	0	3,292,738	2,044,549	1,248,189	0	1,248,189	0	1,248,189
Book Leases Capitalized for Tax	1,910,355	0	1,910,355	DIRECT		1,876,684	0	1,876,684	1,876,684	0	0	0	0	0

OHIO POWER COMPANY - DISTRIBUTION
Case No. 20-585-EL-AIR
CURRENT FEDERAL INCOME TAX EXPENSE
FOR THE TEST YEAR ENDED NOVEMBER 30, 2020

Data: 1 MO Actual & 11 MOS Estimated
Type of Filing: ► Original Updated Revised
Work Paper Reference No(s):

WP C-4.1d
Witness Responsible: Joel Multer

						ALLOCATED TO OHIO POWER DISTRIBUTION OPERATIONS							
	1 MONTH ACTUAL ENDED 12-31-19	11 MONTHS FORECASTED ENDED 11-30-20	TOTAL COMPANY PER BOOKS	DISTRIBUTION ALLOCATION METHOD	FACTOR	1 MONTH ACTUAL ENDED 12-31-19	11 MONTHS FORECASTED ENDED 11-30-20	DISTRIBUTION TOTAL PER BOOKS	DISTRIBUTION DECEMBER ADJUSTMENTS	CURRENT DEC ACTIVITY & 11 MO FORECAST	GOING LEVEL ADJUSTMENTS	GOING LEVEL	PROFORMA ADJUSTMENTS	PROFORMA
OTHER MISCELLANEOUS:														
Loss on Reacquired Debt	106,543	0	106,543	DIRECT		93,700	0	93,700	0	93,700	0	93,700	0	93,700
Book Tax Basis Partnership Investments	(2,491,657)	0	(2,491,657)	DIRECT		(2,491,657)	0	(2,491,657)	(2,491,657)	0	0	0	0	0
Accrued SFAS 106 - Post Retirement Expense	(1,023,922)	0	(1,023,922)	DIRECT		(931,560)	0	(931,560)	(519,563)	(411,997)	0	(411,997)	0	(411,997)
Accrued OPEB Costs - SFAS 158	(15,518,359)	0	(15,518,359)	DIRECT		(14,597,762)	0	(14,597,762)	0	(14,597,762)	0	(14,597,762)	0	(14,597,762)
Restricted Stock Plan	24,844	0	24,844	DIRECT		24,844	0	24,844	0	24,844	0	24,844	0	24,844
Accrued Book ARO Expense - SFAS 143	(259,771)	0	(259,771)	DIRECT		(259,965)	0	(259,965)	0	(259,965)	0	(259,965)	0	(259,965)
PSI - Stock Based Compensation	166,913	0	166,913	DIRECT		166,913	0	166,913	0	166,913	0	166,913	0	166,913
SFAS 106 - Medicare Subsidy - Normalized	86,017	0	86,017	DIRECT		74,689	0	74,689	0	74,689	0	74,689	0	74,689
Accrued SIT Tax Reserve - Long-Term FIN 48	(319,182)	0	(319,182)	DIRECT		(319,182)	0	(319,182)	(319,182)	0	0	0	0	0
Charitable Contribution Carryforward	19,494,792	0	19,494,792	DIRECT		19,493,903	0	19,493,903	19,493,903	0	0	0	0	0
Book Operating Lease Liability	151,831	0	151,831	DIRECT		200,217	0	200,217	0	200,217	0	200,217	0	200,217
Book Operating Lease Asset	(209,982)	0	(209,982)	DIRECT		(258,289)	0	(258,289)	0	(258,289)	0	(258,289)	0	(258,289)
SFAS 109 - Deferred SIT Liability	135,010	0	135,010	DIRECT		110,874	0	110,874	11,608	99,265	0	99,265	0	99,265
Reg Asset - SFAS 109 - Deferred SIT Liability	(135,010)	0	(135,010)	DIRECT		(110,874)	0	(110,874)	(11,608)	(99,265)	0	(99,265)	0	(99,265)
Reg Asset - Accrued SFAS 112	0	0	0	DIRECT		0	0	0	0	0	0	0	0	0
IRS Capitalization Adjustment	144,440	0	144,440	DIRECT		114,243	0	114,243	114,243	0	0	0	0	0
Deferred FIT Adjustments - Operating	0	0	0	DIRECT		0	0	0	0	0	0	0	0	0
Deferred FIT Adjustments - Other I & D	0	0	0	DIRECT		0	0	0	0	0	0	0	0	0
DFIT on DITC Amortization - Non-Reg Generation	0	0	0	DIRECT		0	0	0	0	0	0	0	0	0
PERMANENT SCHEDULE M'S:														
Nondeductible Lobbying	(705,044)	1,220,081	515,037	DIRECT		(479,193)	0	(479,193)	(575,097)	95,904	0	95,904	0	95,904
Nondeductible Meals, Travel, and Entertainment Expense	93,877	0	93,877	DIRECT		91,878	0	91,878	23,479	68,399	0	68,399	0	68,399
Nontaxable Deferred Comp - CSV	4,208	0	4,208	DIRECT		4,208	0	4,208	0	4,208	0	4,208	0	4,208
Nondeductible Miscellaneous	28,570	0	28,570	DIRECT		28,570	0	28,570	28,570	0	0	0	0	0
Membership Dues	14,328	0	14,328	DIRECT		7,164	0	7,164	7,164	0	0	0	0	0
Nondeductible Parking Expense	429,315	0	429,315	DIRECT		428,810	0	428,810	428,810	0	0	0	0	0
TOTAL SCHEDULE M ADJUSTMENTS	(161,590,700)	4,127,114	(157,463,586)			(126,903,799)	5,984,714	(120,919,084)	(27,817,530)	(93,101,555)	0	(93,101,555)	0	(93,101,555)
NET TAXABLE INCOME (LOSS)	(158,087,083)	256,118,728	98,031,640			(125,789,570)	118,629,156	(7,160,413)	(27,495,640)	20,335,227	(304,449,224)	(284,113,997)	0	(284,113,997)
Net Taxable Income Before Allocation of Parent Loss	(158,087,083)	256,118,728	98,031,640			(125,789,570)	118,629,156	(7,160,413)	(27,495,640)	20,335,227	(304,449,224)	(284,113,997)	0	(284,113,997)
Statutory Federal Income Tax Rate	21%	21%	21%			21%	21%	21%	21%	21%	21%	21%	21%	21%
Provision For Current Federal Income Tax Expense	(33,198,287)	53,784,933	20,586,644			(26,415,810)	24,912,123	(1,503,687)	(5,774,084)	4,270,398	(63,934,337)	(59,663,939)	0	(59,663,939)
Company Allocation of AEP Co., Inc. Tax Loss	0	(307,290)	(307,290)	DIRECT		0	0	0	0	0	0	0	0	0
Prior Year Federal Income Tax Adjustments	0	113,334	113,334			0	0	0	0	0	0	0	0	0
Other Credits & Adjustments	754,923	(42,952)	711,971			(1,502,942)	(14,667)	(1,517,609)	6,056,822	(7,574,431)	0	(7,574,431)	0	(7,574,431)
Current Federal Income Tax	(32,443,364)	53,548,025	21,104,659			(27,918,752)	24,897,456	(3,021,296)	282,738	(3,304,033)	(63,934,337)	(67,238,370)	0	(67,238,370)
Allocation to Other Income & Deductions	638,003	5,302,232	5,940,235			389,985	0	389,985	(621,087)	1,011,072	0	1,011,072	0	1,011,072
CURRENT F.I.T. EXPENSE CHARGED TO OPERATIONS	(31,805,361)	58,850,257	27,044,894			(27,528,767)	24,897,456	(2,631,311)	(338,349)	(2,292,962)	(63,934,337)	(66,227,299)	0	(66,227,299)

OHIO POWER COMPANY - DISTRIBUTION
Case No. 20-585-EL-AIR
CURRENT FEDERAL INCOME TAX EXPENSE
FOR THE TEST YEAR ENDED NOVEMBER 30, 2020

Data: 1 MO Actual & 11 MOS Estimated
Type of Filing: ► Original Updated Revised
Work Paper Reference No(s):
Schedules B-2, B-3, B-5, B-6, and D-1A

WP C-4.1e
Witness Responsible: Joel Multer

	1 MONTH ACTUAL ENDED 12-31-19	11 MONTHS FORECASTED ENDED 11-30-20	TOTAL COMPANY PER BOOKS	ALLOCATED TO OHIO POWER DISTRIBUTION OPERATIONS: DISTRIBUTION ALLOCATION METHOD	FACTOR	1 MONTH ACTUAL ENDED 12-31-19	11 MONTHS FORECASTED ENDED 11-30-20	DISTRIBUTION TOTAL PER BOOKS	DISTRIBUTION DECEMBER ADJUSTMENTS	CURRENT DEC ACTIVITY & 11 MO FORECAST	GOING LEVEL ADJUSTMENTS	GOING LEVEL	PROFORMA ADJUSTMENTS	PROFORMA
Interest Synchronization:														
Rate Base											3,105,269,570	3,105,269,570	-	3,105,269,570
Weighted Cost of Debt											2.379%		0.000%	
Interest Expense											73,879,112	73,879,112	-	73,879,112

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
SUMMARY OF DEFERRED FEDERAL INCOME TAX EXPENSE
FOR THE TEST YEAR ENDED NOVEMBER 30, 2020

Data: 1 MO Actual & 11 MOS Estimated
Type of Filing: ► Original___Updated___Revised
Work Paper Reference No(s):
WP C-4.1b thru e, WP C-4.1i thru l

WP C-4.1f
Witness Responsible: Joel Multer

DESCRIPTION	1 MONTH ACTUAL ENDED 12-31-19	11 MONTHS FORECASTED ENDED 11-30-20	TOTAL COMPANY PER BOOKS	ALLOCATED TO OHIO POWER DISTRIBUTION OPERATIONS: 1 MONTH ACTUAL ENDED 12-31-19	11 MONTHS FORECASTED ENDED 11-30-20	DISTRIBUTION TOTAL PER BOOKS	DISTRIBUTION DECEMBER ADJUSTMENTS	DISTRIBUTION PER BOOKS ADJUSTED	GOING LEVEL ADJUSTMENTS	GOING LEVEL	PROFORMA ADJUSTMENTS	PROFORMA
EXCESS TAX vs BOOK DEPRECIATION:												
Liberalized Depreciation - Reg	6	0	6	4	0	4	4	0	0	0	0	0
Liberalized Depreciation - Add Frwd	212	0	212	122	0	122	122	0	0	0	0	0
SYD Benefit Normalized	(36)	0	(36)	0	0	0	0	0	0	0	0	0
Relocation Costs - Section 481A	2,867,833	0	2,867,833	2,295,180	0	2,295,180	0	2,295,180	0	2,295,180	0	2,295,180
PJM Integration - Section 481A	(4,896)	0	(4,896)	0	0	0	0	0	0	0	0	0
ACRS Benefit Normalized	7,298,694	0	7,298,694	7,585,896	0	7,585,896	2,434,197	5,151,698	0	5,151,698	0	5,151,698
Tax Depreciation Lookback	(4,449,153)	0	(4,449,153)	0	0	0	0	0	0	0	0	0
Excess Tax v. Straight Line Book Depreciation	0	0	0	0	0	0	0	0	0	0	0	0
Bk Plant in Service - SFAS 143 - ARO	2,565	0	2,565	2,605	0	2,605	0	2,605	0	2,605	0	2,605
Book/Tax Mixed Service Cost Adjustment	17,938,568	0	17,938,568	8,413,477	0	8,413,477	4,799,723	3,613,754	0	3,613,754	0	3,613,754
DFIT Reversal - Gain/Loss - ACRS MACRS Property Retirements	2,487,324	0	2,487,324	1,482,695	0	1,482,695	1,722,603	(239,908)	0	(239,908)	0	(239,908)
Contributions in Aid of Construction - Book Receipts	(2,450,837)	0	(2,450,837)	(2,147,055)	0	(2,147,055)	(1,960,696)	(186,359)	0	(186,359)	0	(186,359)
Taxable Grants - Capital Portion	0	0	0	0	0	0	0	0	0	0	0	0
AFUDC / INTEREST CAPITALIZED:												
Allowance For Other Funds Used During Construction	0	0	0	0	0	0	0	0	0	0	0	0
Allowance For Borrowed Funds Used During Construction	41,451	0	41,451	28,008	0	28,008	0	28,008	0	28,008	0	28,008
DFIT Reversal - ABFUDC	0	0	0	0	0	0	0	0	0	0	0	0
Interest Expense Capitalized For Taxes	(95,062)	0	(95,062)	(62,585)	0	(62,585)	0	(62,585)	0	(62,585)	0	(62,585)
DFIT Reversal - Interest Expense Capitalized For Taxes	0	0	0	0	0	0	0	0	0	0	0	0
PERCENT REPAIR ALLOWANCE:												
Percent Repair Allowance	(106,855)	0	(106,855)	(86,099)	0	(86,099)	0	(86,099)	0	(86,099)	0	(86,099)
DFIT Reversal - Percent Repair Allowance	0	0	0	0	0	0	0	0	0	0	0	0
Book/Tax Unit of Property Adj	5,899,262	0	5,899,262	7,267,691	0	7,267,691	2,884,434	4,383,257	0	4,383,257	0	4,383,257
Book/Tax Unit of Property Adj - 481A	4,576,320	0	4,576,320	3,757,320	0	3,757,320	3,757,320	0	0	0	0	0
Capitalized Relocation Costs	(2,110,581)	0	(2,110,581)	(1,792,130)	0	(1,792,130)	(1,824,480)	32,350	0	32,350	0	32,350
REMOVAL COSTS:												
Removal Costs	956,249	0	956,249	536,634	0	536,634	107,638	428,996	0	428,996	0	428,996
DFIT Reversal - Removal Costs	0	0	0	0	0	0	0	0	0	0	0	0
Removal Costs - Flow-Thru	0	0	0	0	0	0	0	0	0	0	0	0
ACCELERATED AMORTIZATION:												
Tax Accelerated Amortization - Capitalized Software	(217,196)	0	(217,196)	(184,108)	0	(184,108)	(184,108)	0	0	0	0	0
PROPERTY TAX ADJUSTMENTS:												
Property Tax - State 2 - Old Method - Tax	12,077	0	12,077	122	0	122	0	122	0	122	0	122
REVENUE REFUNDS:												
Provision for Possible Revenue Refund	(836,354)	0	(836,354)	(632,817)	0	(632,817)	0	(632,817)	0	(632,817)	0	(632,817)
Provision for Rate Refund - Tax Refund	312,000	0	312,000	312,000	0	312,000	0	312,000	0	312,000	0	312,000
EXCESS AMORTIZATION												
Excess ADFIT Protected Transmission	(356,710)	(939,990)	(1,296,700)	0	0	0	0	0	0	0	0	0
Excess ADFIT Protected Distribution	(1,964,041)	(5,206,278)	(7,170,319)	(1,964,041)	(5,206,278)	(7,170,319)	(7,170,319)	0	0	0	0	0
Excess ADFIT Unprotected Transmission	(1,551,902)	(5,526,076)	(7,077,978)	0	0	0	0	0	0	0	0	0
Excess ADFIT Unprotected Distribution	679,286	(14,823,292)	(14,144,006)	679,286	(14,823,292)	(14,144,006)	(14,144,006)	0	0	0	0	0
Excess ADFIT Adjustment	0	0	0	0	0	0	0	0	0	0	0	0

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
SUMMARY OF DEFERRED FEDERAL INCOME TAX EXPENSE
FOR THE TEST YEAR ENDED NOVEMBER 30, 2020

Data: 1 MO Actual & 11 MOS Estimated
Type of Filing: ► Original___Updated___Revised
Work Paper Reference No(s):
WP C-4.1b thru e, WP C-4.1i thru l

WP C-4.1g
Witness Responsible: Joel Multer

DESCRIPTION	1 MONTH ACTUAL ENDED 12-31-19	11 MONTHS FORECASTED ENDED 11-30-20	TOTAL COMPANY PER BOOKS	ALLOCATED TO OHIO POWER DISTRIBUTION OPERATIONS: 1 MONTH ACTUAL ENDED 12-31-19	11 MONTHS FORECASTED ENDED 11-30-20	DISTRIBUTION TOTAL PER BOOKS	DISTRIBUTION DECEMBER ADJUSTMENTS	CURRENT DEC ACTIVITY & 11 MO FORECAST	GOING LEVEL ADJUSTMENTS	GOING LEVEL	PROFORMA ADJUSTMENTS	PROFORMA
BOOK ACCRUALS:												
Prov Worker's Comp	1,288	0	1,288	1,278	0	1,278	0	1,278	0	1,278	0	1,278
Prepaid Book Pension Expense	(231,044)	0	(231,044)	(234,469)	0	(234,469)	(197,835)	(36,634)	0	(36,634)	0	(36,634)
Book Pension Expense - SFAS 158	(416,005)	0	(416,005)	(629,057)	0	(629,057)	0	(629,057)	0	(629,057)	0	(629,057)
Supplemental Executive Retirement Plan	(546)	0	(546)	(546)	0	(546)	0	(546)	0	(546)	0	(546)
Supplemental Executive Retirement Plan - SFAS 158	7,408	0	7,408	7,408	0	7,408	0	7,408	0	7,408	0	7,408
Accrued Book Supplemental Savings Plan Exp	(6,207)	0	(6,207)	(6,207)	0	(6,207)	0	(6,207)	0	(6,207)	0	(6,207)
Accrued PSI Plan Expense	(7,442)	0	(7,442)	(7,442)	0	(7,442)	(7,442)	0	0	0	0	0
Book Provision For Uncollectible Accounts	143,882	0	143,882	143,882	0	143,882	0	143,882	0	143,882	0	143,882
Accrued Company Wide Incentive Plan	(936,750)	0	(936,750)	(1,157,650)	0	(1,157,650)	221,092	(1,378,742)	0	(1,378,742)	0	(1,378,742)
Accrued Book Vacation Pay	119,200	0	119,200	121,816	0	121,816	60,220	61,596	0	61,596	0	61,596
Incentive Comp Deferral Plan	2,414	0	2,414	2,414	0	2,414	0	2,414	0	2,414	0	2,414
Accrued Interest Expense - Long-Term - FIN 48	(13,390)	0	(13,390)	(13,390)	0	(13,390)	0	(13,390)	0	(13,390)	0	(13,390)
Reg Asset - Deferred RTO Costs	(13,543)	0	(13,543)	0	0	0	0	0	0	0	0	0
Accrued Partnership with Ohio - Noncurrent	157,500	0	157,500	157,500	0	157,500	0	157,500	0	157,500	0	157,500
Accrued Partnership with Ohio - Current	(577,500)	0	(577,500)	(577,500)	0	(577,500)	0	(577,500)	0	(577,500)	0	(577,500)
Accrued OH Growth Fund - Noncurrent	420,000	0	420,000	420,000	0	420,000	0	420,000	0	420,000	0	420,000
Accrued OH Growth Fund - Concurrent	16,800	0	16,800	16,800	0	16,800	0	16,800	0	16,800	0	16,800
Accrued Book Severance Benefits	19,288	0	19,288	19,288	0	19,288	0	19,288	0	19,288	0	19,288
BOOK DEFERRALS:												
Customer Advance Income for Tax	255,476	0	255,476	255,476	0	255,476	0	255,476	0	255,476	0	255,476
Defd Book Revenues	1,489,984	0	1,489,984	1,487,813	0	1,487,813	0	1,487,813	0	1,487,813	0	1,487,813
Advance Rental Income	180,568	0	180,568	180,568	0	180,568	0	180,568	0	180,568	0	180,568
Deferred Revenue - Bonus Lease Long Term	5,311	0	5,311	0	0	0	0	0	0	0	0	0
Reg Asset - Deferred Equity Carrying Charges	1,994	0	1,994	0	0	0	0	0	0	0	0	0
Reg Asset - SFAS 158 - Pensions	416,005	0	416,005	629,057	0	629,057	0	629,057	0	629,057	0	629,057
Reg Asset - SFAS 158 - SERP	(7,408)	0	(7,408)	(7,408)	0	(7,408)	0	(7,408)	0	(7,408)	0	(7,408)
Reg Asset - SFAS 158 - OPEB	(3,258,855)	0	(3,258,855)	(3,065,530)	0	(3,065,530)	0	(3,065,530)	0	(3,065,530)	0	(3,065,530)
Reg Asset - Deferred Recoverable Dist Asset for PWO	(17,500)	0	(17,500)	(17,500)	0	(17,500)	0	(17,500)	0	(17,500)	0	(17,500)
Reg Asset - Under/Rec Dist Invest Rider	(468,561)	0	(468,561)	(468,561)	0	(468,561)	0	(468,561)	0	(468,561)	0	(468,561)
Reg Asset - Under/Rec Dist Recoup Rev Program	1,062,378	0	1,062,378	1,062,378	0	1,062,378	0	1,062,378	0	1,062,378	0	1,062,378
Reg Asset - Under/Rec AER Costs OH	(65,130)	0	(65,130)	(65,130)	0	(65,130)	0	(65,130)	0	(65,130)	0	(65,130)
Reg Asset - Dist Decoupling Carrying Charges	21,093	0	21,093	21,093	0	21,093	0	21,093	0	21,093	0	21,093
Reg Asset - PTBAR Carrying Charges - A/L	(5,166)	0	(5,166)	(5,166)	0	(5,166)	0	(5,166)	0	(5,166)	0	(5,166)
Reg Asset - PTBAR Under Recovery Dist Decoup	(182,544)	0	(182,544)	(182,544)	0	(182,544)	0	(182,544)	0	(182,544)	0	(182,544)
Reg Asset - Under Recovery ACRR Costs - OH	(342,356)	0	(342,356)	(342,356)	0	(342,356)	0	(342,356)	0	(342,356)	0	(342,356)
Reg Asset - Under Recovery Smart Phase 2 O&M	2,033	0	2,033	2,033	0	2,033	0	2,033	0	2,033	0	2,033
Reg Asset - Under Recovery OVEC PPA	106,276	0	106,276	106,276	0	106,276	0	106,276	0	106,276	0	106,276
Reg Asset - Smart City Rider	(64,340)	0	(64,340)	(64,340)	0	(64,340)	0	(64,340)	0	(64,340)	0	(64,340)
Reg Asset - Under Recovery Excess Tax ETRR	29,052	0	29,052	29,052	0	29,052	0	29,052	0	29,052	0	29,052
TAX DEFERRALS:												
Goodwill Amortization Per Books	16,480	0	16,480	16,480	0	16,480	0	16,480	0	16,480	0	16,480
Tax Deferral Pole Costs	(10,863)	0	(10,863)	(10,863)	0	(10,863)	0	(10,863)	0	(10,863)	0	(10,863)
Capitalized Software Cost - Book	1,373,638	0	1,373,638	1,191,837	0	1,191,837	(57,056)	1,248,893	0	1,248,893	0	1,248,893
Amortization Electric Plt Acq Martn Ferry	1,385	0	1,385	1,385	0	1,385	0	1,385	0	1,385	0	1,385
TAX vs BOOK GAIN / LOSS:												
Deferred Intercompany Tax Gain/Loss	(630)	0	(630)	0	0	0	0	0	0	0	0	0
TAX ACCRUALS:												
Capitalized Software Costs for Tax	(691,452)	0	(691,452)	(691,475)	0	(691,475)	(429,355)	(262,120)	0	(262,120)	0	(262,120)
Book Leases Capitalized for Tax	(401,175)	0	(401,175)	(394,104)	0	(394,104)	(394,104)	0	0	0	0	0

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
SUMMARY OF DEFERRED FEDERAL INCOME TAX EXPENSE
FOR THE TEST YEAR ENDED NOVEMBER 30, 2020

Data: 1 MO Actual & 11 MOS Estimated
Type of Filing: ► Original___Updated___Revised
Work Paper Reference No(s):
WP C-4.1b thru e, WP C-4.1i thru l

WP C-4.1h
Witness Responsible: Joel Multer

DESCRIPTION	1 MONTH ACTUAL ENDED 12-31-19	11 MONTHS FORECASTED ENDED 11-30-20	TOTAL COMPANY PER BOOKS	ALLOCATED TO OHIO POWER DISTRIBUTION OPERATIONS: 1 MONTH ACTUAL ENDED 12-31-19	11 MONTHS FORECASTED ENDED 11-30-20	DISTRIBUTION TOTAL PER BOOKS	DISTRIBUTION DECEMBER ADJUSTMENTS	CURRENT DEC ACTIVITY & 11 MO FORECAST	GOING LEVEL ADJUSTMENTS	GOING LEVEL	PROFORMA ADJUSTMENTS	PROFORMA
OTHER MISCELLANEOUS:												
Loss on Reacquired Debt	(22,374)	0	(22,374)	(19,677)	0	(19,677)	0	(19,677)	0	(19,677)	0	(19,677)
Book Tax Basis Partnership Investments	523,248	0	523,248	523,248	0	523,248	523,248	0	0	0	0	0
Accrued SFAS 106 - Post Retirement Expense	215,024	0	215,024	195,628	0	195,628	109,108	86,519	0	86,519	0	86,519
Accrued OPEB Costs - SFAS 158	3,258,855	0	3,258,855	3,065,530	0	3,065,530	0	3,065,530	0	3,065,530	0	3,065,530
Restricted Stock Plan	(5,217)	0	(5,217)	(5,217)	0	(5,217)	0	(5,217)	0	(5,217)	0	(5,217)
Accrued Book ARO Expense - SFAS 143	54,552	0	54,552	54,593	0	54,593	0	54,593	0	54,593	0	54,593
PSI - Stock Based Compensation	(35,052)	0	(35,052)	(35,052)	0	(35,052)	0	(35,052)	0	(35,052)	0	(35,052)
SFAS 106 - Medicare Subsidy - Normalized	(18,064)	0	(18,064)	(15,685)	0	(15,685)	0	(15,685)	0	(15,685)	0	(15,685)
Accrued SIT Tax Reserve - Long-Term FIN 48	67,028	0	67,028	67,028	0	67,028	67,028	0	0	0	0	0
Charitable Contribution Carryforward	(2,557,054)	0	(2,557,054)	(2,253,283)	0	(2,253,283)	(1,309,568)	(943,714)	0	(943,714)	0	(943,714)
Book Operating Lease Liability	(31,884)	0	(31,884)	(42,046)	0	(42,046)	0	(42,046)	0	(42,046)	0	(42,046)
Book Operating Lease Asset	44,096	0	44,096	54,241	0	54,241	0	54,241	0	54,241	0	54,241
SFAS 109 - Deferred SIT Liability	0	0	0	0	0	0	0	0	0	0	0	0
Reg Asset - SFAS 109 - Deferred SIT Liability	0	0	0	0	0	0	0	0	0	0	0	0
Reg Asset - Accrued SFAS 112	0	0	0	0	0	0	0	0	0	0	0	0
IRS Capitalization Adjustment	(30,332)	0	(30,332)	(23,991)	0	(23,991)	(23,991)	0	0	0	0	0
Deferred FIT Adjustments - Operating	0	0	0	0	0	0	0	0	0	0	0	0
Deferred FIT Adjustments - Other I & D	0	0	0	0	0	0	0	0	0	0	0	0
DFIT on DITC Amortization - Non-Reg Generation	0	0	0	0	0	0	0	0	0	0	0	0
Tax Credit C/F - Def Tax Asset	(1,703,516)	0	(1,703,516)	(1,512,341)	0	(1,512,341)	(1,547,526)	35,185	0	35,185	0	35,185
NOL-State C/F Def State Tax Asset - LT	(8,857)	0	(8,857)	(8,857)	0	(8,857)	(8,857)	0	0	0	0	0
NOL - State C/F Def Tax Asset - LT WV	3,886	0	3,886	3,886	0	3,886	3,886	0	0	0	0	0
NOL - State C/F-Def Tax Asset-L/T - KY	274	0	274	274	0	274	0	274	0	274	0	274
AMT Credit - Deferred	(3,403,935)	0	(3,403,935)	(3,339,104)	0	(3,339,104)	(8,954,727)	5,615,623	0	5,615,623	0	5,615,623
EFB- ABFUDC & SOE GR Method	(11,254)	0	(11,254)	(6,613)	0	(6,613)	0	(6,613)	0	(6,613)	0	(6,613)
DSIT Entry - Normalized	(176,070)	0	(176,070)	(116,672)	0	(116,672)	(61,562)	(55,110)	0	(55,110)	0	(55,110)
NOL - Deferred Tax Asset Reclass	0	0	0	0	0	0	(2,905,766)	2,905,766	0	2,905,766	0	2,905,766
PERMANENT SCHEDULE M'S:												
Nondeductible Lobbying	0	0	0	0	0	0	0	0	0	0	0	0
Nondeductible Meals, Travel, and Entertainment Expense	0	0	0	0	0	0	0	0	0	0	0	0
Nontaxable Deferred Comp - CSV	0	0	0	0	0	0	0	0	0	0	0	0
Nondeductible Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0
Membership Dues	0	0	0	0	0	0	0	0	0	0	0	0
Nondeductible Parking Expense	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DEFERRED FEDERAL INCOME TAX EXPENSE	23,222,623	(26,495,636)	(3,273,013)	20,010,693	(20,029,570)	(18,877)	(24,490,775)	24,471,898	0	24,471,898	0	24,471,898
DEFERRED FEDERAL INCOME TAX EXPENSE - OPERATING	25,232,657	(26,495,636)	(1,262,979)	21,718,949	(20,029,570)	1,689,379	(23,704,455)	25,393,834	0	25,393,834	0	25,393,834
DEFERRED FEDERAL INCOME TAX EXPENSE - OTHER I&D	(2,010,034)	0	(2,010,034)	(1,708,257)	0	(1,708,257)	(786,320)	(921,936)	0	(921,936)	0	(921,936)
TOTAL DEFERRED FEDERAL INCOME TAX EXPENSE	23,222,623	(26,495,636)	(3,273,013)	20,010,693	(20,029,570)	(18,877)	(24,490,775)	24,471,898	0	24,471,898	0	24,471,898

Date Prepared: 5/26/2020

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
DEFERRED INVESTMENT TAX CREDIT EXPENSE (NET)
FOR THE TEST YEAR ENDED NOVEMBER 30, 2020

Data: 1 MO Actual & 11 MOS Estimated
Type of Filing: ► Original ___Updated___Revised
Work Paper Reference No(s): _____

WP C-4.1i
Witness Responsible: Joel Multer

#VALUE!

DESCRIPTION	1 MONTH ACTUAL ENDED 12-31-19	11 MONTHS FORECASTED ENDED 11-30-20	TOTAL COMPANY PER BOOKS	DISTRIBUTION ALLOCATION METHOD	FACTOR	1 MONTH ACTUAL ENDED 12-31-19	11 MONTHS FORECASTED ENDED 11-30-20	DISTRIBUTION PER BOOKS	NON-UTILITY & JURISDICTION ADJUSTMENTS	DISTRIBUTION PER BOOKS ADJUSTED	GOING LEVEL ADJUSTMENTS	GOING LEVEL	PROFORMA ADJUSTMENTS	PROFORMA
ACCOUNT 255 --- AMORTIZE IN COST OF SERVICE														
SEC ALLOCATION - ITC - 10% - 46(F)(2):														
Sec Alloc - ITC - 10%	165	(4,464)	(4,299)	DIRECT		165	(3,382)	(3,217)	0	(3,217)	0	(3,217)	0	(3,217)
Sec Alloc - ITC - 10% - 46F1	0	0	0	DIRECT		0	0	0	0	0	0	0	0	0
DITC --- AMORTIZE IN COST OF SERVICE	165	(4,464)	(4,299)			165	(3,382)	(3,217)	0	(3,217)	0	(3,217)	0	(3,217)

Date Prepared: 5/26/2020

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
CALCULATION OF STATE & LOCAL INCOME TAX EXPENSE
FOR THE TEST YEAR ENDED NOVEMBER 30, 2020

Data: 1 MO Actual & 11 MOS Estimated
Type of Filing: ► Original___Updated___Revised
Work Paper Reference No(s):
WP C-4.1b thru e

WP C-4.1j
Witness Responsible: Joel Multer

				ALLOCATED TO OHIO POWER DISTRIBUTION OPERATIONS								
	1 MONTH ACTUAL ENDED 12-31-19	11 MONTHS FORECASTED ENDED 11-30-20	TOTAL COMPANY PER BOOKS	1 MONTH ACTUAL ENDED 12-31-19	11 MONTHS FORECASTED ENDED 11-30-20	DISTRIBUTION TOTAL PER BOOKS	DISTRIBUTION DECEMBER ADJUSTMENTS	DISTRIBUTION PER BOOKS ADJUSTED	GOING LEVEL ADJUSTMENTS	GOING LEVEL	PROFORMA ADJUSTMENTS	PROFORMA
West Virginia State Income Taxes												
Pre-Tax Book Income Before S.I.T.	1,900,434	254,087,281	255,987,715	(305,319)	113,627,869	113,322,550	5	113,322,545	(307,107,723)	(193,785,178)		(193,785,178)
Add: Permanent Federal Schedule M Adjustments	(134,747)	(11,761,548)	(11,896,295)	81,436	0	81,436	(87,074)	168,510	0	168,510	0	168,510
Add: Temporary Federal Schedule M Adjustments	(159,852,770)	0	(159,852,770)	(125,565,687)	5,205,190	(120,360,497)	(27,408,571)	(92,951,926)	0	(92,951,926)	0	(92,951,926)
Federal Taxable Income	(158,087,083)	242,325,733	84,238,650	(125,789,570)	118,833,059	(6,956,511)	(27,495,640)	20,539,130	(307,107,723)	(286,568,593)	0	(286,568,593)
Add: State Adjustments	(22,789,626)	0	(22,789,626)	(1,419,548)	(5,205,190)	(6,624,738)	(321,885)	(6,946,623)	0	(6,946,623)	0	(6,946,623)
Add: Bonus Depreciation Adjustment	0	0	0	0	0	0	0	0	0	0	0	0
State Taxable Income Subject to Apportionment	(180,876,709)	242,325,733	61,449,024	(127,209,118)	113,627,869	(13,581,249)	(27,817,525)	13,592,506	(307,107,723)	(293,515,217)	0	(293,515,217)
Apportionment Factor	0.004455	0.004456		0.004468	0.004456	0.004468	0.004510	0.004468	0.004456	0.004456	0.004456	0.004456
Apportioned State Taxable Income	(805,736)	1,079,803	274,067	(568,341)	506,326	(62,015)	(125,453)	63,438	(1,368,472)	(1,305,034)	0	(1,305,034)
State Income Tax Rate	6.50%	6.50%	6.50%	6.50%	6.50%	6.50%	6.50%	6.50%	6.50%	6.50%	6.50%	6.50%
Current State Income Tax	(52,373)	70,187	17,814	(36,942)	32,911	(4,031)	(8,154)	4,123	(88,951)	(84,828)	0	(84,828)
Current Period Trueup	5,471	0	5,471	3,368	0	3,368	853	2,515	0	2,515	0	2,515
Tax Credits and Adjustments	(31,245)	0	(31,245)	(18,787)	0	(18,787)	(18,787)	0	0	0		0
Total Current State Income Tax	(78,148)	70,187	(7,961)	(52,361)	32,911	(19,450)	(26,088)	6,638	(88,951)	(82,313)	0	(82,313)
Federal Temporary Differences	(159,852,770)	0	(159,852,770)									
State Temporary Differences	(22,789,626)	0	(22,789,626)									
Total Temporary Differences	(182,642,396)	0	(182,642,396)									
Apportionment Factor	0.004455	0.004456										
Apportioned Temporary Differences	(813,602)	0	(813,602)									
State Income Tax Rate	6.50%	6.50%	6.50%									
State Income Tax Normalization Factor	56.07%	56.07%	56.07%									
Deferred State Income Tax	29,651	0	29,651									
Tax Return & Other Adjustments	0	0	0									
Other Adjustments	0	0	0									
Total Deferred State Income Tax	29,651	0	29,651	0	0	0	0	0	0	0	0	0
Total Current & Deferred State Income Tax --- West Virginia	(48,497)	70,187	21,691	(52,361)	32,911	(19,450)	(26,088)	6,638	(88,951)	(82,313)	0	(82,313)

Date Prepared: 5/26/2020

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
CALCULATION OF STATE & LOCAL INCOME TAX EXPENSE
FOR THE TEST YEAR ENDED NOVEMBER 30, 2020

Data: 1 MO Actual & 11 MOS Estimated
Type of Filing: ► Original___Updated___Revised
Work Paper Reference No(s):
WP C-4.1b thru e

WP C-4.1k
Witness Responsible: Joel Multer

				ALLOCATED TO OHIO POWER DISTRIBUTION OPERATIONS								
	1 MONTH ACTUAL ENDED 12-31-19	11 MONTHS FORECASTED ENDED 11-30-20	TOTAL COMPANY PER BOOKS	1 MONTH ACTUAL ENDED 12-31-19	11 MONTHS FORECASTED ENDED 11-30-20	DISTRIBUTION PER BOOKS	NON-UTILITY & JURISDICTION ADJUSTMENTS	DISTRIBUTION PER BOOKS ADJUSTED	GOING LEVEL ADJUSTMENTS	GOING LEVEL	PROFORMA ADJUSTMENTS	PROFORMA
Ohio Municipal Income Taxes												
Pre-Tax Book Income Before S.I.T.	1,900,434	254,087,281	255,987,715	(305,319)	113,627,869	113,322,550	5	113,322,545	(307,107,723)	(193,785,178)	0	(193,785,178)
Add: Permanent Federal Schedule M Adjustments	(134,747)	(11,761,548)	(11,896,295)	81,436	0	81,436	(87,074)	168,510	0	168,510	0	168,510
Add: Temporary Federal Schedule M Adjustments	(159,852,770)	0	(159,852,770)	(125,565,687)	5,205,190	(120,360,497)	(27,408,571)	(92,951,926)	0	(92,951,926)	0	(92,951,926)
Federal Taxable Income	(158,087,083)	242,325,733	84,238,650	(125,789,570)	118,833,059	(6,956,511)	(27,495,640)	20,539,130	(307,107,723)	(286,568,593)	0	(286,568,593)
Add: State Adjustments	(22,789,626)	0	(22,789,626)	(1,419,548)	(5,205,190)	(6,624,738)	(321,885)	(6,302,854)	0	(6,302,854)	0	(6,302,854)
Add: Bonus Depreciation - Ohio Cities	0	0	0		0	0	0	0	0	0	0	0
Add: Permanent State Differences - Ohio Cities	(6,944,163)	0	(6,944,163)	(630,274)	0	(630,274)	354,726	(985,000)	0	(985,000)	0	(985,000)
State Taxable Income Subject to Apportionment	(187,820,871)	242,325,733	54,504,862	(127,839,392)	113,627,869	(14,211,523)	(27,462,799)	13,251,276	(307,107,723)	(293,856,447)	0	(293,856,447)
Apportionment Factor	0.574098	0.572778		0.561167	0.572778	0.561167	0.518731	0.561167	0.572778	0.572778	0.572778	0.572778
Apportioned State Taxable Income	(107,827,507)	138,798,849	30,971,342	(71,739,267)	65,083,544	(6,655,723)	(14,245,813)	7,590,090	(175,904,547)	(168,314,457)	0	(168,314,457)
State Income Tax Rate	1.37%	1.37%	1.37%	1.38%	1.37%	1.38%	1.44%	1.383%	1.370%	1.369%	1.369%	1.369%
Current State Income Tax	(1,475,651)	1,899,503	423,852	(992,320)	890,687	(101,633)	(204,660)	103,027	(2,409,892)	(2,306,865)	0	(2,306,865)
Current Period Trueup	(583,839)	0	(583,839)	(341,187)	0	(341,187)	(93,937)	(247,250)	0	(247,250)	0	(247,250)
Tax Credits and Adjustments	11,483	0	11,483	11,318	0	11,318	11,318	0	0	0	0	0
Total Current State Income Tax	(2,048,007)	1,899,503	(148,504)	(1,322,189)	890,687	(431,502)	(287,279)	(144,223)	(2,409,892)	(2,554,115)	0	(2,554,115)
Federal Temporary Differences	(159,852,770)	0	(159,852,770)	(125,565,687)	5,205,190	(120,360,497)	(27,408,571)	(92,951,926)	0	(92,951,926)	0	(92,951,926)
State Temporary Differences	(22,789,626)	0	0	(1,419,548)	(5,205,190)	(6,624,738)	32,841	(6,657,580)	0	(6,657,580)	0	(6,657,580)
Total Temporary Differences	(182,642,396)	0	(159,852,770)	(126,985,235)	0	(126,985,235)	(27,375,730)	(99,609,505)	0	(99,609,505)	0	(99,609,505)
Apportionment Factor	0.574098	0.572778		0.561167	0.572778	0.561167	0.518731	0.561167	0.572778	0.572778	0.572778	0.572778
Apportioned Temporary Differences	(104,854,557)	0	(104,854,557)	(71,259,943)	0	(71,259,943)	(14,200,648)	(57,059,295)	0	(57,059,295)	0	(57,059,295)
State Income Tax Rate	1.37%	1.37%	1.37%	1.38%	1.37%	1.38%	1.44%	1.38%	1.37%	1.37%	1.37%	1.37%
State Income Tax Normalization Factor	56.07%	56.07%	56.07%	58.63%	58.63%	58.63%	155.00%	58.63%	58.63%	58.63%	58.63%	58.63%
Deferred State Income Tax	804,554	0	804,554	577,952	0	577,952	316,217	261,735	0	261,735	0	261,735
Tax Return & Other Adjustments	0	0	0	0	0	0	0	0	0	0	0	0
Other Adjustments	0	0	0	0	0	0	0	0	0	0	0	0
Total Deferred State Income Tax	804,554	0	804,554	577,952	0	577,952	316,217	261,735	0	261,735	0	261,735
Total Current & Deferred State Income Tax --- Ohio Municipal	(1,243,453)	1,899,503	656,050	(744,237)	890,687	146,450	28,938	117,512	(2,409,892)	(2,292,380)	0	(2,292,380)

Date Prepared: 5/26/2020

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
CALCULATION OF STATE & LOCAL INCOME TAX EXPENSE
FOR THE TEST YEAR ENDED NOVEMBER 30, 2020

Data: 1 MO Actual & 11 MOS Estimated
Type of Filing: ► Original___Updated___Revised
Work Paper Reference No(s):
WP C-4.1b thru e

WP C-4.1l
Witness Responsible: Joel Multer

				ALLOCATED TO OHIO POWER DISTRIBUTION OPERATIONS								
	1 MONTH ACTUAL ENDED 12-31-19	11 MONTHS FORECASTED ENDED 11-30-20	TOTAL COMPANY PER BOOKS	1 MONTH ACTUAL ENDED 12-31-19	11 MONTHS FORECASTED ENDED 11-30-20	DISTRIBUTION PER BOOKS	NON-UTILITY & JURISDICTION ADJUSTMENTS	DISTRIBUTION PER BOOKS ADJUSTED	GOING LEVEL ADJUSTMENTS	GOING LEVEL	PROFORMA ADJUSTMENTS	PROFORMA
Illinois State Income Taxes												
Pre-Tax Book Income Before S.I.T.	1,900,434	254,087,281	255,987,715	(305,319)	113,627,869	113,322,550	5	113,322,545	(307,107,723)	(193,785,178)	0	(193,785,178)
Add: Permanent Federal Schedule M Adjustments	(134,747)	(11,761,548)	(11,896,295)	81,436	0	81,436	(87,074)	168,510	0	168,510	0	168,510
Add: Temporary Federal Schedule M Adjustments	(159,852,770)	0	(159,852,770)	(125,565,687)	5,205,190	(120,360,497)	(27,408,571)	(92,951,926)	0	(92,951,926)	0	(92,951,926)
Federal Taxable Income	(158,087,083)	242,325,733	84,238,650	(125,789,570)	118,833,059	(6,956,511)	(27,495,640)	20,539,130	(307,107,723)	(286,568,593)	0	(286,568,593)
Add: State Adjustments	(22,789,626)	0	(22,789,626)	(1,419,548)	(5,205,190)	(6,624,738)	(321,885)	(6,302,854)	0	(6,302,854)	0	(6,302,854)
Add: Bonus Depreciation Adjustment	92,543,371	0	92,543,371	43,427,493	0	43,427,493	26,451,719	16,975,774	0	16,975,774	0	16,975,774
Add: Deductions for Fed/Other States	1,777,608		1,777,608	1,382,179		1,382,179	318,394	1,063,785		1,063,785		1,063,785
State Taxable Income Subject to Apportionment	(86,555,731)	242,325,733	155,770,002	(82,399,446)	113,627,869	31,228,423	(1,047,412)	32,275,835	(307,107,723)	(274,831,888)	0	(274,831,888)
Apportionment Factor	0.004821	0.004840		0.004862	0.004840	0.004862	0.006628	0.004862	0.004840	0.004840	0.004840	0.004840
Apportioned State Taxable Income	(417,292)	1,172,857	755,565	(400,653)	549,959	149,306	(6,943)	156,249	(1,486,401)	(1,330,152)	0	(1,330,152)
State Income Tax Rate	9.50%	9.50%	9.50%	9.50%	9.50%	9.50%	9.50%	9.500%	9.50%	9.50%	9.50%	9.50%
Current State Income Tax	(39,643)	111,421	71,779	(38,062)	52,246	14,184	(660)	14,844	(141,208)	(126,364)	0	(126,364)
Current Period True Up	4,689	0	4,689	3,784	0	3,784	260	3,524	0	3,524	0	3,524
Other Adjustments	209,214	0	209,214	(3,091)	0	(3,091)	(3,091)	0	0	0	0	0
Total Current State Income Tax	174,259	111,421	285,681	(37,369)	52,246	14,877	(3,491)	18,368	(141,208)	(122,840)	0	(122,840)
Federal Temporary Differences	(159,852,770)	0	(159,852,770)									
State Temporary Differences	69,753,745	0	92,543,371									
Total Temporary Differences	(90,099,026)	0	(67,309,400)									
Apportionment Factor	0.004821	0.004840										
Apportioned Temporary Differences	(434,374)	0	(434,374)									
State Income Tax Rate	9.50%	9.50%	9.50%									
State Income Tax Normalization Factor	56.07%	56.07%	56.07%									
Deferred State Income Tax	23,137	0	23,137									
Tax Return & Other Adjustments	0	0	0									
Other Adjustments	0	0	0									
Total Deferred State Income Tax	23,137	0	23,137	0	0	0	0	0	0	0	0	0
Total Current & Deferred State Income Tax --- Illinois	197,396	111,421	308,818	(37,369)	52,246	14,877	(3,491)	18,368	(141,208)	(122,840)	0	(122,840)

Date Prepared: 5/26/2020

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
CALCULATION OF STATE & LOCAL INCOME TAX EXPENSE
FOR THE TEST YEAR ENDED NOVEMBER 30, 2020

Data: 1 MO Actual & 11 MOS Estimated
Type of Filing: ► Original___Updated___Revised
Work Paper Reference No(s):
WP C-4.1b thru e

WP C-4.1m
Witness Responsible: Joel Multer

				ALLOCATED TO OHIO POWER DISTRIBUTION OPERATIONS								
	1 MONTH ACTUAL ENDED 12-31-19	11 MONTHS FORECASTED ENDED 11-30-20	TOTAL COMPANY PER BOOKS	1 MONTH ACTUAL ENDED 12-31-19	11 MONTHS FORECASTED ENDED 11-30-20	DISTRIBUTION PER BOOKS	NON-UTILITY & JURISDICTION ADJUSTMENTS	DISTRIBUTION PER BOOKS ADJUSTED	GOING LEVEL ADJUSTMENTS	GOING LEVEL	PROFORMA ADJUSTMENTS	PROFORMA
Kentucky State Income Taxes												
Pre-Tax Book Income Before S.I.T.	1,900,434	254,087,281	255,987,715	(305,319)	113,627,869	113,322,550	5	113,322,545	(307,107,723)	(193,785,178)	0	(193,785,178)
Add: Permanent Federal Schedule M Adjustments	(134,747)	(11,761,548)	(11,896,295)	81,436	0	81,436	(87,074)	168,510	0	168,510	0	168,510
Add: Temporary Federal Schedule M Adjustments	(159,852,770)	0	(159,852,770)	(125,565,687)	5,205,190	(120,360,497)	(27,408,571)	(92,951,926)	0	(92,951,926)	0	(92,951,926)
Federal Taxable Income	(158,087,083)	242,325,733	84,238,650	(125,789,570)	118,833,059	(6,956,511)	(27,495,640)	20,539,130	(307,107,723)	(286,568,593)	0	(286,568,593)
Add: State Adjustments	(22,789,626)	0	(22,789,626)	(1,419,548)	(5,205,190)	(6,624,738)	(321,885)	(6,302,854)	0	(6,302,854)	0	(6,302,854)
Add: Bonus Depreciation Adjustment	79,670,192	0	79,670,192	44,205,889	0	44,205,889	26,435,362	17,770,527	0	17,770,527	0	17,770,527
								0				
State Taxable Income Subject to Apportionment	(101,206,517)	242,325,733	141,119,216	(83,003,229)	113,627,869	30,624,640	(1,382,163)	32,006,803	(307,107,723)	(275,100,920)	0	(275,100,920)
Apportionment Factor	0.000938	0.000941		0.000960	0.000941	0.000960	0.002077	0.000960	0.000941	0.000941	0.000941	0.000941
Apportioned State Taxable Income	(94,973)	228,029	133,056	(79,675)	106,924	27,249	(2,870)	30,119	(288,988)	(258,869)	0	(258,869)
State Income Tax Rate	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.000%	5.00%	5.00%	5.00%	5.00%
Current State Income Tax	(4,749)	11,401	6,653	(3,984)	5,346	1,362	(144)	1,506	(14,449)	(12,943)	0	(12,943)
Current Period Trueup	1,596	0	1,596	1,006	0	1,006	109	897	0	897	0	897
Tax Credits and Adjustments	(4,912)	0	(4,912)	(4,483)	0	(4,483)	(5,788)	1,305	0	1,305	0	1,305
Total Current State Income Tax	(8,065)	11,401	3,337	(7,461)	5,346	(2,115)	(5,823)	3,708	(14,449)	(10,741)	0	(10,741)
Federal Temporary Differences	(159,852,770)	0	(159,852,770)									
State Temporary Differences	56,880,566	0	79,670,192									
Total Temporary Differences	(102,972,205)	0	(80,182,579)									
Apportionment Factor	0.000938	0.000941										
Apportioned Temporary Differences	(96,630)	0	(96,630)									
State Income Tax Rate	5.00%	5.00%	5.00%									
State Income Tax Normalization Factor	56.07%	56.07%	56.07%									
Deferred State Income Tax	2,709	0	2,709									
Tax Return & Other Adjustments	0	0	0									
Other Adjustments	0	0	0									
Total Deferred State Income Tax	2,709	0	2,709	0	0	0	0	0	0	0	0	0
Total Current & Deferred State Income Tax --- Kentucky	(5,356)	11,401	6,046	(7,461)	5,346	(2,115)	(5,823)	3,708	(14,449)	(10,741)	0	(10,741)

Date Prepared: 5/26/2020

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
CALCULATION OF STATE & LOCAL INCOME TAX EXPENSE
FOR THE TEST YEAR ENDED NOVEMBER 30, 2020

Data: 1 MO Actual & 11 MOS Estimated
Type of Filing: ► Original___Updated___Revised
Work Paper Reference No(s):
WP C-4.1b thru e

WP C-4.1n
Witness Responsible: Joel Multer

				ALLOCATED TO OHIO POWER DISTRIBUTION OPERATIONS								
	1 MONTH ACTUAL ENDED 12-31-19	11 MONTHS FORECASTED ENDED 11-30-20	TOTAL COMPANY PER BOOKS	1 MONTH ACTUAL ENDED 12-31-19	11 MONTHS FORECASTED ENDED 11-30-20	DISTRIBUTION PER BOOKS	NON-UTILITY & JURISDICTION ADJUSTMENTS	DISTRIBUTION PER BOOKS ADJUSTED	GOING LEVEL ADJUSTMENTS	GOING LEVEL	PROFORMA ADJUSTMENTS	PROFORMA
Michigan State Income Taxes												
Pre-Tax Book Income Before S.I.T.	1,900,434	254,087,281	255,987,715	(305,319)	113,627,869	113,322,550	5	113,322,545	(307,107,723)	(193,785,178)	0	(193,785,178)
Add: Permanent Federal Schedule M Adjustments	(134,747)	(11,761,548)	(11,896,295)	81,436	0	81,436	(87,074)	168,510	0	168,510	0	168,510
Add: Temporary Federal Schedule M Adjustments	(159,852,770)	0	(159,852,770)	(125,565,687)	5,205,190	(120,360,497)	(27,408,571)	(92,951,926)	0	(92,951,926)	0	(92,951,926)
Federal Taxable Income	(158,087,083)	242,325,733	84,238,650	(125,789,570)	118,833,059	(6,956,511)	(27,495,640)	20,539,130	(307,107,723)	(286,568,593)	0	(286,568,593)
Add: State Adjustments	(22,789,626)	0	(22,789,626)	(1,419,548)	(5,205,190)	(6,624,738)	(321,885)	(6,302,854)	0	(6,302,854)	0	(6,302,854)
Add: Bonus Depreciation Adjustment	80,234,735	0	80,234,735	45,460,806	0	45,460,806	27,403,617	18,057,189	0	18,057,189	0	18,057,189
State Taxable Income Subject to Apportionment	(100,641,974)	242,325,733	141,683,759	(81,748,312)	113,627,869	31,879,557	(413,908)	32,293,465	(307,107,723)	(274,814,258)	0	(274,814,258)
Apportionment Factor	0.000217	0.000217		0.000218	0.000217	0.000218	0.000524	0.000218	0.000217	0.000217	0.000217	0.000217
Apportioned State Taxable Income	(21,805)	52,585	30,780	(17,856)	24,657	6,801	(217)	7,018	(66,642)	(59,624)	0	(59,624)
State Income Tax Rate	6.0000%	6.0000%	6.0000%	6.0000%	6.0000%	6.0000%	6.0000%	6.0000%	6.0000%	6.0000%	6.0000%	6.0000%
Current State Income Tax	(1,308)	3,155	1,847	(1,071)	1,479	408	(13)	421	(3,999)	(3,578)	0	(3,578)
Current Period Trueup	154	0	154	103	0	103	9	95	0	95	0	95
Tax Credits and Adjustments	5	0	5	801	0	801	801	(0)	0	(0)	0	(0)
Total Current State Income Tax	(1,149)	3,155	2,006	(167)	1,479	1,312	796	515	(3,999)	(3,484)	0	(3,484)
Federal Temporary Differences	(159,852,770)	0	(159,852,770)									
State Temporary Differences	57,445,109	0	80,234,735									
Total Temporary Differences	(102,407,661)	0	(79,618,035)									
Apportionment Factor	0.000217	0.000217										
Apportioned Temporary Differences	(22,188)	0	(22,188)									
State Income Tax Rate	6.0000%	6.0000%	6.0000%									
State Income Tax Normalization Factor	56.07%	56.07%	56.07%									
Deferred State Income Tax	746	0	746									
Tax Return & Other Adjustments	0	0	0									
Other Adjustments	0	0	0									
Total Deferred State Income Tax	746	0	746	0	0	0	0	0	0	0	0	0
Total Current & Deferred State Income Tax --- Michigan	(403)	3,155	2,752	(167)	1,479	1,312	796	515	(3,999)	(3,484)	0	(3,484)
Other State & Local Income Taxes												
FIN48 Current State Deduction	357,926	0	357,926	0	0	0	0	0	0	0	0	0
Allocation to Other Income & Deductions	(162,933)	0	(162,933)	(175,424)	758	(174,666)	(218,571)	43,905	0	43,905	0	43,905
Current & Deferred State Income Tax Expense	0	0	0	0	0	0	0	0	0	0	0	0
Total Current & Deferred State Income Tax --- Other	194,993	0	194,993	(175,424)	758	(174,666)	(218,571)	43,905	0	43,905	0	43,905
Total Current State & Local Income Tax	(1,766,117)	2,095,667	329,550	(1,594,971)	983,427	(611,544)	(540,456)	(71,088)	(2,658,499)	(2,729,587)	0	(2,729,587)
Total Deferred State & Local Income Tax	860,797	0	860,797	577,952	0	577,952	316,217	261,735	0	261,735	0	261,735
Total State & Local Income Tax	(905,320)	2,095,667	1,190,349	(1,017,019)	983,427	(33,592)	(224,239)	190,647	(2,658,499)	(2,467,852)	0	(2,467,852)
						1.16415E-10						

Date Prepared: 5/26/2020

Ohio Power Company
Case No. 20-585-EL-AIR
Distribution Payroll Analysis
by Employee Classifications/Payroll Distribution
For The Twelve Months Ending November 30, 2020
($000)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

WP C-9.1a
Witness Responsible:
J.M. Yoder
L.O. Kelso

Line No.	Description	Test Yr. 11/30/2020	Test Yr. Actual 12/2019	Test Yr. Forecast 1/2020-11/2020
(A)	(B)	(H)		
1	Manhours			
2	Straight-Time Hours	3,939,760	576,579	3,363,180
3	Overtime Hours	66,111	66,111	0
4	Total Manhours	4,005,871	642,690	3,363,180
5	Ratio of Overtime Hours to Straight-Time Hours	1.68%	11.47%	0.00%
6	Labor Dollars			
7	Straight-Time Dollars	137,849	10,166	127,683
8	Overtime Dollars	12,513	1,568	10,945
9	Total Labor Dollars	150,362	11,734	138,628
10	Ratio of Overtime Dollars to Straight-Time Dollars	9.08%	15.42%	8.57%
11	O&M Labor Dollars	68,475	6,601	61,874
12	Ratio of O&M Labor Dollars to Total Labor Dollars	45.54%	56.26%	44.63%
13	Total Employee Benefits	27,723	2,120	25,603
14	Employee Benefits Expensed	9,438	537	8,901
15	Ratio of Benefits Expensed to Total Benefits	34.04%	25.33%	34.77%
16	Total Payroll Taxes	12,630	1,406	11,224
17	Payroll Taxes Expensed	6,620	816	5,804
18	Ratio of Payroll Taxes Expensed to Total Payroll Taxes	52.42%	58.04%	51.71%
19	Average Employee Levels	1,689		
20	Year End Employee Levels	1,689		

* Not Available in this detail
Source: Company General Ledger and Forecast Model

Date Prepared: 5/26/2020

Ohio Power Company
Case No. 20-585-EL-AIR
Distribution Payroll Analysis - Exempt
by Employee Classifications/Payroll Distribution
For The Twelve Months Ending November 30, 2020
($000)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

WP C-9.1b
Witness Responsible:
J.M. Yoder
L.O. Kelso

Line No.	Description	Test Yr. 11/30/2020	Test Yr. Actual 12/2019	Test Yr. Forecast 1/2020-11/2020
(A)	(B)	(H)		
1	Manhours			
2	Straight-Time Hours	*	158,918	*
3	Overtime Hours	*	4,203	*
4	Total Manhours	*	163,121	*
5	Ratio of Overtime Hours to Straight-Time Hours	*		*
6	Labor Dollars			
7	Straight-Time Dollars	*	3,808	*
8	Overtime Dollars	*	112	*
9	Total Labor Dollars	*	3,920	*
10	Ratio of Overtime Dollars to Straight-Time Dollars	*	2.94%	*
11	O&M Labor Dollars	*	2,211	*
12	Ratio of O&M Labor Dollars to Total Labor Dollars	*	56.40%	*
13	Total Employee Benefits	*	*	*
14	Employee Benefits Expensed	*	*	*
15	Ratio of Benefits Expensed to Total Benefits	*	*	*
16	Total Payroll Taxes	*	*	*
17	Payroll Taxes Expensed	*	*	*
18	Ratio of Payroll Taxes Expensed to Total Payroll Taxes	*	*	*
19	Average Employee Levels	*		
20	Year End Employee Levels	*		

* Not Available in this detail
Source: Company General Ledger and Forecast Model

Date Prepared: 5/26/2020

Ohio Power Company
Case No. 20-585-EL-AIR
Distribution Payroll Analysis - Nonexempt
by Employee Classifications/Payroll Distribution
For The Twelve Months Ending November 30, 2020
($000)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

WP C-9.1c
Witness Responsible:
J.M. Yoder
L.O. Kelso

Line No.	Description	Test Yr. 11/30/2020	Test Yr. Actual 12/2019	Test Yr. Forecast 1/2020-11/2020
(A)	(B)	(H)		
1	Manhours			
2	Straight-Time Hours	*	285,452	*
3	Overtime Hours	*	46,866	*
4	Total Manhours	*	332,318	*
5	Ratio of Overtime Hours to Straight-Time Hours	*		*
6	Labor Dollars			
7	Straight-Time Dollars	*	4,163	*
8	Overtime Dollars	*	1,055	*
9	Total Labor Dollars	*	5,218	*
10	Ratio of Overtime Dollars to Straight-Time Dollars	*	25.34%	*
11	O&M Labor Dollars	*	3,327	*
12	Ratio of O&M Labor Dollars to Total Labor Dollars	*	63.76%	*
13	Total Employee Benefits	*	*	*
14	Employee Benefits Expensed	*	*	*
15	Ratio of Benefits Expensed to Total Benefits	*	*	*
16	Total Payroll Taxes	*	*	*
17	Payroll Taxes Expensed	*	*	*
18	Ratio of Payroll Taxes Expensed to Total Payroll Taxes	*	*	*
19	Average Employee Levels	*		
20	Year End Employee Levels	*		

* Not Available in this detail
Source: Company General Ledger and Forecast Model

Date Prepared: 5/26/2020

Ohio Power Company
Case No. 20-585-EL-AIR
Distribution Payroll Analysis - Salaried Nonexempt
by Employee Classifications/Payroll Distribution
For The Twelve Months Ending November 30, 2020
($000)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

WP C-9.1d
Witness Responsible:
J.M. Yoder
L.O. Kelso

Line No.	Description	Test Yr. 11/30/2020	Test Yr. Actual 12/2019	Test Yr. Forecast 1/2020-11/2020
(A)	(B)	(H)		
1	Manhours			
2	Straight-Time Hours	*	132,209	*
3	Overtime Hours	*	15,043	*
4	Total Manhours	*	147,252	*
5	Ratio of Overtime Hours to Straight-Time Hours	*		*
6	Labor Dollars			
7	Straight-Time Dollars	*	2,195	*
8	Overtime Dollars	*	401	*
9	Total Labor Dollars	*	2,596	*
10	Ratio of Overtime Dollars to Straight-Time Dollars	*	18.27%	*
11	O&M Labor Dollars	*	1,063	*
12	Ratio of O&M Labor Dollars to Total Labor Dollars	*	40.95%	*
13	Total Employee Benefits	*	*	*
14	Employee Benefits Expensed	*	*	*
15	Ratio of Benefits Expensed to Total Benefits	*	*	*
16	Total Payroll Taxes	*	*	*
17	Payroll Taxes Expensed	*	*	*
18	Ratio of Payroll Taxes Expensed to Total Payroll Taxes	*	*	*
19	Average Employee Levels	*		
20	Year End Employee Levels	*		

* Not Available in this detail
Source: Company General Ledger and Forecast Model

Date Prepared: 5/26/2020

Ohio Power Company
Case No. 20-585-EL-AIR
Transmission Payroll Analysis
by Employee Classifications/Payroll Distribution
For The Twelve Months Ending November 30, 2020
($000)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

WP C-9.1e
Witness Responsible:
J.M. Yoder
L.O. Kelso

Line No.	Description	Test Yr. 11/30/2020	Test Yr. Actual 12/2019	Test Yr. Forecast 1/2020-11/2020
(A)	(B)	(H)		
1	Manhours			
2	Straight-Time Hours	6,294	714	5,580
3	Overtime Hours	17	17	0
4	Total Manhours	6,311	731	5,580
5	Ratio of Overtime Hours to Straight-Time Hours	0.26%	2.31%	0.00%
6	Labor Dollars			
7	Straight-Time Dollars	84	(120)	204
8	Overtime Dollars	1	1	0
9	Total Labor Dollars	85	(119)	204
10	Ratio of Overtime Dollars to Straight-Time Dollars	1.19%	-0.83%	0.00%
11	O&M Labor Dollars	(113)	(120)	7
12	Ratio of O&M Labor Dollars to Total Labor Dollars	-132.95%	100.84%	3.34%
13	Total Employee Benefits	(1,090)	(100)	(991)
14	Employee Benefits Expensed	(1,297)	(103)	(1,194)
15	Ratio of Benefits Expensed to Total Benefits	118.95%	103.11%	120.55%
16	Total Payroll Taxes	18	2	16
17	Payroll Taxes Expensed	1	0	1
18	Ratio of Payroll Taxes Expensed to Total Payroll Taxes	4.79%	19.91%	3.34%
19	Average Employee Levels	2		
20	Year End Employee Levels	2		

Source: Company General Ledger and Forecast Model

OHIO POWER COMPANY RATE DESIGN WORKPAPERS

WPE-1a Miscellaneous Service Revenue Increases
WPE-1b-h Cost Support for Proposed Schedule of Charges
WPE-1i Distribution Losses
WPE-1j Calculation of Losses to Metered Delivery Voltage
WPE-1k - WPE-1ag Rate Design
WPE-3.2a-g Class Cost of Service Study – Allocation Factors
WPE-3.2h-n Class Cost of Service Study – Allocators
WPE-3.2o Loss Adjusted Coincident Peak Demands – Distribution Allocator Calculations
WPE-3.2p Customer & Demand Allocation Factors
WPE-3.2q Forecasted Number of Customers
WPE-3.2r-s Allocation of Meter Costs
WPE-3.2t Meter Reading Expense - Account 902
WPE-3.2u Allocation of Account 903
WPE-3.2v Miscellaneous Revenue (Account 451)
WPE-3.2w Revenue Allocation
WPE-3.2x Forfeited Discounts (Account 450)
WPE-3.2y-aa Allocation of Customer Deposits
WPE-3.2ab-ad Primary and Secondary % Split of Account 364 – Poles
WPE-3.2ae-af Primary and Secondary % Split of Account 365 - Overhead Conductors
WPE-3.2ag Primary and Secondary % Split of Accounts 366, 367 - Underground Conductors
WPE-3.2ah Primary and Secondary % Split of Account 368 – Transformers
WPE-3.2ai Electric Operation & Maintenance Labor Expense
WPE-4.1a-n Billing Determinants

Miscellaneous Service Revenue Increases

	Tariff Sheet	Test Year Charges	Current Rate	Current Revenue	Proposed Rate	Proposed Revenue
			01/01/19 - 12/31/19			
Reconnect Charges						
At meter - regular business hours	5 - 1	135,515	$53	$7,182,295	$27	$3,658,905
At meter - overtime	5 - 1	4,728	$98	$463,344	$58	$274,224
At meter - Sunday or holiday	5 - 1	78	$119	$9,282	$71	$5,538
At pole - regular business hours	5 - 1	95	$154	$14,630	$161	$15,295
At pole - overtime	5 - 1	11	$192	$2,112	$222	$2,442
At pole - Sunday or holiday	5 - 1	3	$221	$663	$261	$783
*Remove & reset meter	5 - 1		$73	$0		$0
Install locking device	5 - 1	99	$73	$7,227	$78	$7,722
At customer's request for non-credit reasons	5 - 1	5,168	$153	$790,704	$168	$868,224
Inspections for over 6 Months		10,607	$0		$27	$286,389
Collection Trip Charge	5 - 1	60,282	$16	$964,512	$18	$1,085,076
Meter Test Charges						
All meters	5 - 2		$0	$0	$0	$0
Single phase meters	Revised		$64	$0	$75	$0
All other meters	Revised		$85	$0	$100	$0
Minimum Fraudulent or Tampering Charge	5 - 2	296	$49	$14,504	$52	$15,392
Returned Check Charge	5 - 1	26,629	$9	$239,661	$12	$319,548
Temporary Service						
Read-in/Read-out existing meter	Revised	1	$57	$57	$61	$61
Overhead - 120/240 V, 1 ph, 200A	Revised	562	$237	$133,194	$383	$215,246
Underground - 120/240 V, 1 ph, 200A	Revised	2,124	$134	$284,616	$144	$305,856
Connect Phone Line			$57		$66	
Perform Manual Meter Read			$43	$0	$50	$0
Check Phone Line & Perform Manual Read		6	$47	$282	$55	$330
Repair/Replace Surge Protector			$119		$119	
Repair/Replace Interval Board			$121		$137	
Repair/Replace Modem Board			$210		$236	
Repair/Replace Interval and Modem Boards			$260		$276	
Total Miscellaneous Service Revenue				$10,107,083		$7,061,031
				Total Revenue Differential		**-$3,046,052**

AEP Ohio Power Company
Terms and Conditions of Service
Cost Support for Proposed Schedule of Charges
Using 2019 Cost Information

WPE-1b
Date Prepared: March 26, 2020
Witness Responsible: Andrea E Moore

1. Reconnect at meter for non-pay during regular business hours (8:00 a.m. to 4:00 p.m.) when disconnect is made at meter.

Current charge: $53:00 Proposed charge: $27.00

		Schedule Reference
Weighted Average travel time per trip: 25 Minutes		
Labor: MRO Specialist @ $29.84 per hour plus fringes at 41% x .42 hour =	$17.67	
Average time to disconnect and reconnect: 12 minutes		
Labor: $29.84 per hour plus fringes at 41% x .2 hour =	8.41	
Vehicle cost for class 34: $7.50 per hour x .611 hour =	4.58	
Total cost justified reconnect charge	$30.67	Schedule E-1 Page 16
Cost justified disconnect charge	30.67	
Total rounded cost justified charge	$61.00	
AMI Meter Adjustment Rounded 55% Credit	-$34.00	
Total AMI Adjusted cost justified Rounded Charge	$27.00	Schedule E-1 Page 31

2. Reconnect at meter for non-pay during overtime hours after 4:00 p.m.and Saturday.

Current charge: 98.00 Proposed charge: $58.00

Average travel time per trip: 1 hour		
Labor: MRO Specialist @ $29.84 per hour x 1.5 (time and a half) x 2 hr. (min) = (Two hour union contractual call out minimum)	$89.52	
Vehicle cost for class 34: $7.50 per hour x 1 hour =	7.50	
Total cost justified reconnect charge	$97.02	Schedule E-1 Page 16
Cost justified disconnect charge (during regular hours)	30.67	
Total rounded cost justified charge	$128.00	
AMI Meter Adjustment Rounded 55% Credit	-$70.00	
Total AMI Adjusted cost justified Rounded Charge	$58.00	Schedule E-1 Page 32

AEP Ohio Power Company
Terms and Conditions of Service
Cost Support for Proposed Schedule of Charges
Using 2019 Cost Information

WPE-1c
Date Prepared: March 26, 2020
Witness Responsible: Andrea E Moore

3. Reconnect at meter on Sunday or holiday when double time is required.

Current charge: 119.00 Proposed charge: 71.00

		Schedule Reference
Average travel time: 1 hour		
Labor: $29.84 per hour x 2 (double time) x 2 hr. (min.) =	$119.36	
(Two hour union contractual call out minimum)		
Vehicle cost for class 34: $7.50 per hour x 1 hour =	7.50	
Total cost justified reconnect charge	$126.86	Schedule E-1 Page 16
Cost justified disconnect charge (during regular hours)	30.67	
Total rounded cost justified charge	$158.00	
AMI Meter Adjustment Rounded 55% Credit	-$87.00	
Total AMI Adjusted cost justified Rounded Charge	$71.00	Schedule E-1 Page 32

4. Reconnect for non-pay during regular business hours (8:00 a.m. to 4:00 p.m.) when disconnect is made at pole.

Current charge: 154.00 Proposed charge: $161.00

Average travel and time to disconnect or reconnect: 1 hour		
Labor: Line Mechanic A @ $38.61 per hour plus fringes at 41% x 1 hour =	$54.44	
Vehicle cost for class 68: $25.81 per hour x 1 hour =	25.81	
Cost justified reconnect charge	$80.25	
Cost justified disconnect charge	80.25	
Total rounded cost justified charge	$161.00	Schedule E-1 Page 32

AEP Ohio Power Company
Terms and Conditions of Service
Cost Support for Proposed Schedule of Charges
Using 2019 Cost Information

WPE-1d
Date Prepared: March 26, 2020
Witness Responsible: Andrea E Moore

5. Reconnect for non-pay during overtime hours when disconnect is made at pole.
(Disconnect during regular hours/reconnect during overtime hours)

Current charge: 192.00 Proposed charge: $222.00

		Schedule Reference
Average travel and time to disconnect or reconnect: 1 hour		
Reconnect: Line Mechanic A @ $38.61/hr. x 1.5 (overtime) x 2 hr. (min) =	$115.83	
(Two hour union contractual call out minimum)		
Vehicle cost for class 68: $25.81 per hour x 1 hour =	25.81	
Cost justified reconnect charge	$141.64	
Disconnect: Line Mechanic A @ $38.61/hr. plus fringes at 41% (reg. time)	$54.44	
Vehicle cost for class 68: $25.81 per hour x 1 hour =	25.81	
Total rounded cost justified charge	$222.00	Schedule E-1 Page 32

6. Reconnect at pole on Sunday or holidays when double time is required.
(Disconnect during regular hours/reconnect during overtime hours)

Current charge: 221.00 Proposed charge: $261.00

Average travel time: 1 hour		
Labor: $38.61 per hour x 2 (double time) x 2 hr. (min.) =	$154.44	
(Two hour union contractual call out minimum)		
Vehicle cost for class 68: $25.81 per hour x 1 hour =	25.81	
Total cost justified reconnect charge	$180.25	
Disconnect: Line Mechanic A @ $38.61/hr.x 1 hour plus fringes at 41% (reg. time)	$54.44	
Vehicle cost for class 68: $25.81 per hour x 1 hour =	25.81	
Total rounded cost justified charge	$261.00	Schedule E-1 Page 32

		Schedule Reference
7. Install locking device and reconnect service.		
Current charge: $73.00 Proposed charge: $78.00		
Average travel time per trip: 30 Minutes		
Labor: MRO Specialist @ $29.84 per hour plus fringes at 41% x .50 hour =	$21.04	
Average time to install lock and reconnect meter 15 minutes		
Labor: $29.84 per hour plus fringes at 41% x .25 hour =	10.52	
Locking device (Jiffy Lock)	10.55	
Vehicle cost for class 34: $7.50 per hour x .75 hour =	5.63	
Cost justified disconnect charge	30.67	
Total cost justified reconnect charge	$78.00	Schedule E-1 Page 32
8. Disconnect and Reconnect at customer's request for non-credit related reasons.		
Current charge: $77.00 Proposed charge: $160.00		
Disconnect/Reconnect is made at pole, weatherhead, secondary bushings of transformer or other similar manner. Customer will be assessed charge for each trip.		
Cost justified reconnect charge from item #4.	$80.00	
Cost justified disconnect charge from item #4.	$80.00	
	$160.00	Schedule E-1 Page 32
9. Collection trip charge accessed the customer for each time an employees is dispatched to the customer's premise for the purpose of performing collection activities.		
Current charge: $16.00 Proposed charge: $18.00		
Average travel time per trip: 19 Minutes		
Labor: MRO Specialist @ $29.84 per hour plus fringes at 41% x .317 hour =	$13.34	
Average time to complete collection task at customer site: 2 minutes		
Labor: MRO Specialist @ $29.84 per hour plus fringes at 41% x .033 hour =	$1.39	
Vehicle cost for class 34: $7.50 per hour x .4 hour =	3.00	
Total cost justified reconnect charge	$18.00	Schedule E-1 Page 31

AEP Ohio Power Company
Terms and Conditions of Service
Cost Support for Proposed Schedule of Charges
Using 2019 Cost Information

WPE-1f
Date Prepared: March 26, 2020
Witness Responsible: Andrea E Moore

		Schedule Reference
10. Meter test charge for single phase meters for each subsequent test conducted within thirty-six (36) months of the last previous test.		
Current charge: $64.00 Proposed charge: $75.00		
Average travel time per trip: 38 minutes		
Labor: MRO Electrician A @ $39.61 per hour plus fringes at 41% x .633 hour	$35.35	
Vehicle cost for class 44: $10.53 per hour x 1.13 hours =	11.90	
Average time at meter single phase: 30 minutes		
Labor : MRO Electrician A @ $39.61 per hour plus fringes at 41% x .5 hour =	27.93	
Total rounded cost justified charge for single phase meters	$75.00	Schedule E-1 Page 21
11. Meter test charge for other than single phase meters for each subsequent test conducted within thirty-six (36) months of the last previous test.		
Current charge: $85.00 Proposed charge: $100.00		
Average travel time per trip: 38 minutes		
Labor: MRO Electrician A @ $39.61 per hour plus fringes at 41% x .633 hour =	$35.35	
Vehicle cost for class 44: $10.53 per hour x 1.5 hours =	15.80	
Average time at meter other than single phase: 52.5 mins		
Labor : MRO Electrician A @ $39.31 per hour plus fringes at 41% x 52.5 mins =	48.87	
Total rounded cost justified charge for other than single phase	$100.00	Schedule E-1 Page 21
12. Minimum charge to investigate tampering or fraudulent practice.		
Current charge: $49.00 Proposed charge: $52.00		
Average travel time per trip: 30 Minutes		
Labor: MRO Specialist @ $29.84 per hour plus fringes at 41% x .5 hour =	$21.04	
Average time to investigate and inspect equipment 20 minutes		
Labor: $29.84 per hour plus fringes at 41% x .333 hour =	14.01	
Locking device (Jiffy Lock)	10.55	
Vehicle cost for class 34: $7.50 per hour x .833 hour =	6.25	
Total cost justified tampering of fraud charge	$52.00	Schedule E-1 Page 21

13. Returned check charge.

		Schedule Reference
Current charge: $9.00 Proposed charge: $12.00		
Bank fee per returned check	$6.50	
Labor: Direct Collection Associate @ $20.90 per hour plus fringes at 50% x 1/12 hours (average processing time).	2.72	
Labor: Payment Option Coordinator @ $33.00 per hour plus fringes at 50% x 1/20 hours (average process time)	2.57	
Total rounded cost justified charge processing and review	$12.00	Schedule E-1 Page 30

14. Temporary service requiring only reading-in and reading-out an existing meter.

Current charge: $57.00 Proposed charge: $61.00		
Same as disconnect and reconnect at meter during normal business hours.		
Total cost justified charge from item #1.	$61.00	Schedule E-1 Page 19

15. Connect Phone Line

Current charge: $57.00 Proposed charge: $66.00		
Average travel time per trip: 30 minutes		
Labor: MRO Electrician A @ $39.61 per hour plus fringes at 41% x .5 hour =	$27.93	
Vehicle cost for class 44: $10.53 per hour x 1 hour =	$10.53	
Average time at meter single phase: 30 minutes		
Labor : MRO Electrician A @ $39.61 per hour plus fringes at 41% x .5 hour =	$27.93	
Total rounded cost justified charge for single phase meters	$66.00	Schedule E-1 Page 22

16. Perform Manual Meter Read

Current charge: $43.00 Proposed charge: $50.00		
Average travel time per trip: 30 minutes		
Labor: MRO Electrician A @ $39.61 per hour plus fringes at 41% x .5 hour =	$27.93	
Vehicle cost for class 44: $10.53 per hour x 3/4 hour =	$7.90	
Average time at meter single phase: 15 minutes		
Labor : MRO Electrician A @ $39.61 per hour plus fringes at41% x .25 hour =	$13.96	
Total rounded cost justified charge for single phase meters	$50.00	Schedule E-1 Page 22

AEP Ohio Power Company
Terms and Conditions of Service
Cost Support for Proposed Schedule of Charges
Using 2019 Cost Information

WPE-1h
Date Prepared: March 26, 2020
Witness Responsible: Andrea E Moore

17. Check Phone Line and Perform Manual Meter Read Due to Loss of Communication			Schedule Reference
Current charge: $47.00	Proposed charge: $55.00		
Average travel time per trip: 30 minutes			
Labor: MRO Electrician A @ $39.61 per hour plus fringes at 41% x .5 hour =		$27.93	
Vehicle cost for class 44: $10.53 per hour x 50 min =		$8.77	
Average time at meter single phase: 20 minutes			
Labor : MRO Electrician A @ $39.61 per hour plus fringes at 41% x .333 hour =		$18.60	
Total rounded cost justified charge for single phase meters		$55.00	Schedule E-1 Page 22
18. Repair/Replace Surge Protector			
Current charge: $119.00	Proposed charge: $119.00	$119.00	Schedule E-1 Page 22
19. Repair/Replace Interval Board			
Current charge: $121.00	Proposed charge: $137.00	$137.00	Schedule E-1 Page 22
20. Repair/Replace Modem Board			
Current charge: $210.00	Proposed charge: $236.00	$236.00	Schedule E-1 Page 22
21. Repair/Replace Interval and Modem Boards			
Current charge: $260.00	Proposed charge: $276.00	$276.00	Schedule E-1 Page 22
22. Temporary service - 120/240V, 1 ph, 200A with 100 foot service lateral from permanent overhead source. Install and remove service.			
Current charge: $237.00	Proposed charge: $383.00	$383.00	Schedule E-1 Page 19
23. Temporary service - 120/240 V, 1 ph, 200 A with 100 foot service lateral from permanent underground source. Instal and remove service.			
Current charge: $134	Proposed charge: $144.00	$144.00	Schedule E-1 Page 19
24. Inspection			
Current Charge: $0.00	Proposed Charge: $27.00	$27.00	Schedule E-1 Page 14

AEP Ohio
Distribution Losses

WPE-1i
Date Prepared: May 1, 2020
Witness Responsible: David M Roush

Class (1)	Secondary Metered (2)	Loss Adj to Pri (3)	Loss Adj to Dist (4)	Loss Adj to Gen (5)
		1.03258320	1.01755182	1.03322492
	Metered			
Secondary	26,153,618,528	27,005,787,029	27,479,787,624	28,392,801,249
		Metered		
Primary		6,007,747,751	6,113,194,632	6,316,305,008
			Metered	
Transmission			11,178,302,911	11,549,701,082
Total				46,258,807,339

Secondary Distribution Losses	5.1%
Primary Distribution Losses	1.8%

AEP - Ohio
Calculation of Losses to Metered Delivery Voltage

WPE-1j
Date Prepared: May 1, 2020
Witness Responsible: David M Roush

AEP Ohio	Loss Multiplier	Loss Divider	At Generation/ Interconnection	Variable Transmission	Transmission	Primary	Secondary	At LSE Level	Loss Divider	Loss Multiplier
				3.0%	0.4%	1.8%	5.1%			
			1,000.00	970.44				970.44		
Subtransmission/Transmission	1.0341	0.9670	1,000.00		967.00			970.44	0.9965	**1.0036**
Primary	1.0531	0.9496	1,000.00			949.60		970.44	0.9785	**1.0220**
Secondary	1.0897	0.9177	1,000.00				917.69	970.44	0.9456	**1.0575**

Ohio Power Company
Twelve Months Ending November 30, 2020
Rate Design

Input Data From Class COS	Total		Non-Demand	Demand Metered			Lighting		Total
Function	Retail	Residential	Metered	Secondary	Primary	Sub/Trans	Outdoor	Street	Retail
DISTPRI	600,784,161	325,092,793	12,756,425	180,155,263	81,196,667	-	808,235	774,778	600,784,161
DISTSEC	227,183,143	149,995,907	7,605,692	68,303,972	-	-	681,142	596,431	227,183,143
CUSTOMER	189,825,585	124,955,732	10,399,010	8,593,900	15,884,274	11,853,742	12,332,502	5,806,425	189,825,585
TOTAL	1,017,792,889	600,044,432	30,761,127	257,053,135	97,080,941	11,853,742	13,821,878	7,177,633	1,017,792,889

Less: Misc Rev in 44x Accounts as Shown in E-4.1								
DLC Credits	(30,312)	(30,312)						
Cell Phone Charge at $12	57,245	-	144	43,421	11,808	1,872		
AMI Opt-Out Charge at $24	288	288						
Manual Meter Read Charge at $43	255,832	516	1,032	203,200	47,988	1,032	2,064	
Manual Meter Read Increase to $50	41,647	84	168	33,079	7,812	168	336	
AFS, Facility Charges & Prompt Pay	3,777,207		8,456	384,117	3,384,634			
Standard AFS Reduction for OP	(16,843)				(16,843)			

Less: Increase in Misc Rev not Shown in E-4.1 (Disconnect charges, bad check fee, etc)								
Current Misc Service Revenue %	100%	90.30%	6.14%	3.41%	0.10%	0.00%	0.04%	0.01%
Less: Misc Service Revenue Increase	3,046,052	2,750,442	186,966	103,767	3,159	55	1,316	347

Rate Design Target Revenues	Total		Non-Demand	Demand Metered			Lighting	
Function	Retail	Residential	Metered	Secondary	Primary	Sub/Trans	Outdoor	Street
DISTPRI	597,023,796	325,092,793	12,747,969	179,771,146	77,828,876	-	808,235	774,778
DISTSEC	227,183,143	149,995,907	7,605,692	68,303,972	-	-	681,142	596,431
CUSTOMER	186,454,833	122,234,714	10,210,700	8,210,433	15,813,507	11,850,615	12,328,786	5,806,078
TOTAL	1,010,661,772	597,323,414	30,564,361	256,285,551	93,642,383	11,850,615	13,818,162	7,177,286

Current Base D Excl Misc	625,325,153
Overall Base D Increase %	62%

	CCOS	Rate Design	Difference	E-4 Revenues
Residential	597,323,414	597,323,468	54	597,294,044
C&I	392,342,910	392,342,196	-714	396,454,285
Area/Outdoor Lighting	13,818,162	13,818,162	0	13,820,562
Street Lighting	7,177,286	7,177,286	-1	7,177,286
	1,010,661,772	1,010,661,112	-661	1,014,746,176

New Base Distribution Revenue for Riders 1,010,669,568

Ohio Power Company
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Rate Design

Rates Input Panel

Rate Zone	Tariff Code	Tariff Description	Service Charge	Energy Charge All kWh	Energy Charge Up to 4500 kWh	Billing Demand (>10 GS, >30 EHG, <2000 Sub/Tran)	Off-Peak Excess Demand	Excess KVA	Excess KVAR
CSP									
	015	RS-RR	14.00	0.0276373					
	015	RS-RR-1	14.00	0.0276373					
	010	RS-RSDM	14.00			4.48			
	019	RS-RLM	14.00	0.0276373					
	030	RS-TOD	14.00	0.0276373					
	032	RS-ES	14.00	0.0276373					
	040	RS-TOD2 (RS-TOU)	14.00	0.0276373					
	040	RS-CPP (RS-TOU)	14.00	0.0276373					
	215	GS-1 Metered	10.45		0.0215502	7.29	7.29	1.39	
	213	GS-1 Unmetered	6.30	0.0215502					
	215	GS-2-Sec	10.45		0.0215502	7.29	7.29	1.39	
	220	GS-2-LM-TOD	10.45	0.0215502					
	228	GS-2-TOD	10.45	0.0215502					
	217	GS-2-Pri	154.30		0.0150584	6.64	6.64	1.35	
	215	GS-3-Sec	10.45		0.0215502	7.29	7.29	1.39	
	217	GS-3-Pri	154.30		0.0150584	6.64	6.64	1.35	
	237	GS-4-Tran	825.00			2.35			0.78
	284	GS-TOU	10.45	0.0215502					
OP									
	015	RS	14.00	0.0276373					
	032	RS-ES	14.00	0.0276373					
	030	RS-TOD	14.00	0.0276373					
	215	GS-1 Metered	10.45		0.0215502	7.29	7.29	1.39	
	213	GS-1 Unmetered	6.30	0.0215502					
	225	GS-1-ES	10.45	0.0215502					
	215	GS-2-Sec	10.45		0.0215502	7.29	7.29	1.39	
	214	GS-2-AF	10.45	0.0215502					
	223	GS-2-ES	10.45	0.0215502					
	229	GS-TOD	10.45	0.0215502					
	217	GS-2-Pri	154.30		0.0150584	6.64	6.64	1.35	
	237	GS-2-Sub	825.00			2.35			0.78
	237	GS-2-Tran	825.00			2.35			0.78
	215	GS-3-Sec	10.45		0.0215502	7.29	7.29	1.39	
	217	GS-3-Pri	154.30		0.0150584	6.64	6.64	1.35	
	237	GS-3-Sub	825.00			2.35			0.78
	237	GS-3-Tran	825.00			2.35			0.78
	217	GS-4-Pri	154.30		0.0150584	6.64	6.64	1.35	
	237	GS-4-Sub	825.00			2.35			0.78
	237	GS-4-Tran	825.00			2.35			0.78
	209	EHG	10.45	0.0145809		7.29			
	631	EHS	10.45	0.0215502					
	635	SS	10.45	0.0215502					
	716	Flood Pumps	6.30	0.0215502					

Ohio Power Company
Twelve Months Ending November 30, 2020
Rate Design

Rates Input Panel

DLC Credit		-8.00	
Cell Phone Charge		12.00	
AMI Opt-Out Charge		24.00	
Manual Meter Read Charge		50.00	
Flood Pump Prompt Pay			-0.0010000
CSP Unmetered Special Service		3.00	
315	Cnty & Ind Fair-Sec	10.45	0.0215502
316	Cnty & Ind Fair-Pri	154.30	0.0150584

Standard AFS	
Current $2.50	2.50
Current $2.54	2.54
Current $3.07	2.54
Current $4.19	4.19

Outdoor Lighting		Current	Proposed
OP	9,000 lumen high pressure sodium	4.76	7.73
	22,000 lumen high pressure sodium	5.66	9.68
	22,000 lumen high pressure sodium floodlight	5.64	9.68
	50,000 lumen high pressure sodium floodlight	6.26	11.71
	17,000 lumen metal halide floodlight	7.14	11.75
	29,000 lumen high metal halide floodlight	6.57	11.26
	2,500 lumen incandescent	6.91	10.88
	4,000 lumen incandescent	7.45	10.88
	7,000 lumen mercury	5.43	9.53
	20,000 lumen mercury	6.95	14.03
	20,000 lumen mercury floodlight	8.77	14.03
	50,000 lumen mercury floodlight	10.05	15.67
	7,000 lumen mercury lam on 12 ft. post	9.40	16.53
	9,000 lumen high pressure sodium lamp on 12 ft. pos	8.93	16.03
CSP	100 watt high pressure sodium	5.29	7.73
	150 watt high pressure sodium	5.71	8.90
	200 watt high pressure sodium	6.93	9.68
	250 watt high pressure sodium	7.14	9.68
	400 watt high pressure sodium	8.71	11.71
	100 watt high pressure sodium - post top	11.33	16.03
	150 watt high pressure sodium - post top	11.76	18.33
	100 watt high pressure sodium - cut off	8.37	7.73
	250 watt high pressure sodium - cut off	11.33	9.68
	400 watt high pressure sodium - cut off	12.61	11.71
	100 watt mercury	5.90	9.20
	175 watt mercury	6.37	9.53
	400 watt mercury	9.35	14.03
	175 watt mercury - post top	11.89	16.53
	100 watt high pressure sodium - floodlight	5.67	7.73
	250 watt high pressure sodium - floodlight	7.33	9.68
	400 watt high pressure sodium - floodlight	8.51	11.71
	1000 watt high pressure sodium - floodlight	11.54	17.99
	250 W Metal Halide Floodlight	8.36	11.75
	400 W Metal Halide Floodlight	9.11	11.26
	1,000 W Metal Halide Floodlight	11.49	17.91

Ohio Power Company
Twelve Months Ending November 30, 2020
Rate Design

Rates Input Panel

Street Lighting	Current	Proposed
CSP		
Electric Energy Rate		
Customer Charge		6.30
Energy Charge		0.0124681
Wood Pole		
100 watt high pressure sodium	6.57	4.99
150 watt high pressure sodium	7.46	5.15
200 watt high pressure sodium	9.59	6.89
250 watt high pressure sodium	10.58	12.49
400 watt high pressure sodium	11.92	10.49
100 watt high pressure sodium - cut off	9.43	4.99
250 watt high pressure sodium - cut off	15.14	12.49
400 watt high pressure sodium - cut off	19.34	10.49
100 watt mercury	6.00	7.32
175 watt mercury	6.89	4.93
400 watt mercury	11.17	7.62
Special		
100 watt high pressure sodium	0.66	4.99
100 watt high pressure sodium	2.81	4.99
100 watt high pressure sodium	3.70	4.99
150 watt high pressure sodium	3.86	5.15
150 watt high pressure sodium	4.95	5.15
200 watt high pressure sodium	5.59	6.89
200 watt high pressure sodium	9.60	6.89
250 watt high pressure sodium	8.09	12.49
400 watt high pressure sodium	12.98	10.49
250 watt mercury vapor	2.16	5.17
OP		
Electric Energy Rate		
Customer Charge		6.30
Energy Charge		0.0124681
Wood Pole		
7,000 lumen mercury vapor	3.67	4.93
11,000 lumen mercury vapor	4.24	5.17
20,000 lumen mercury vapor	4.54	7.62
50,000 lumen mercury vapor	8.23	15.93
9,000 lumen high pressure sodium	3.25	4.99
16,000 lumen high pressure sodium	3.31	5.15
22,000 lumen high pressure sodium	3.80	6.89
50,000 lumen high pressure sodium	4.11	10.49
9,000 lumen high pressure sodium (post 1988)	8.98	4.99
16,000 lumen high pressure sodium (post 1988)	9.04	5.15
22,000 lumen high pressure sodium (post 1988)	9.54	6.89
50,000 lumen high pressure sodium (post 1988)	9.86	10.49

Ohio Power Company
Twelve Months Ending November 30, 2020
Rate Design

Rates Input Panel

Metal Pole		
7,000 lumen mercury vapor	7.11	4.93
11,000 lumen mercury vapor	8.35	5.17
20,000 lumen mercury vapor	8.96	7.62
50,000 lumen mercury vapor	13.08	15.93
9,000 lumen high pressure sodium	8.09	4.99
16,000 lumen high pressure sodium	8.13	5.15
22,000 lumen high pressure sodium	8.64	6.89
50,000 lumen high pressure sodium	8.95	10.49
9,000 lumen high pressure sodium (post 1988)	23.22	4.99
16,000 lumen high pressure sodium (post 1988)	23.28	5.15
22,000 lumen high pressure sodium (post 1988)	23.77	6.89
50,000 lumen high pressure sodium (post 1988)	24.09	10.49
Multiple Lamp on Metal Pole		
20,000 lumen mercury vapor	6.96	7.62
9,000 lumen high pressure sodium	5.66	4.99
16,000 lumen high pressure sodium	5.71	5.15
22,000 lumen high pressure sodium	6.22	6.89
50,000 lumen high pressure sodium	6.53	10.49
9,000 lumen high pressure sodium (post 1988)	13.23	4.99
16,000 lumen high pressure sodium (post 1988)	13.28	5.15
22,000 lumen high pressure sodium (post 1988)	13.79	6.89
50,000 lumen high pressure sodium (post 1988)	14.10	10.49
Post Top		
7,000 lumen mercury vapor	7.04	8.59
9,000 lumen high pressure sodium	6.77	9.54
9,000 lumen high pressure sodium (post 1988)	8.31	9.54
Special		
9,000 lumen high pressure sodium	11.07	4.99
50,000 lumen high pressure sodium	8.43	10.49
16,000 lumen high pressure sodium (Tiffin)	22.63	5.15
9,000 lumen high pressure sodium	3.26	4.99
9,000 lumen high pressure sodium	3.39	4.99
9,000 lumen high pressure sodium	11.61	4.99
Receptacle charge	1.84	2.24

Ohio Power Company
Twelve Months Ending November 30, 2020
Rate Design

Residential Class Rate Design

I. Proposed Revenue From Cost of Service

	Primary Demand	Secondary Demand	Customer	Total Distribution
Total	325,092,793	149,995,907	122,234,714	$597,323,414

II. Billing Determinant Summary

	Energy	Demand	Bills
Standard Residential	13,798,248,786	-	15,396,282
RS-DM	87,729	289	15
RS-CPP	714,886	-	714
RS-TOD2	3,637,325	-	4,812
RS-TOD/ES	3,791,045	-	2,872
RDMS/RLM	2,772,724	-	601
Total	13,809,252,495	289	15,405,296

III. Service Charge

Customer Revenue Requirement	122,234,714					
Secondary Demand Revenue Requirement	149,995,907					
Percentage to Include in Service Charge	62.5%					
Demand included in Service Charge	93,747,442					
Service Charge Target Revenue	215,982,156	/	15,405,296	Bills =	$14.02	/ mo.
				Use:	$14.00	/ mo.

IV. Service Charge Revenue Verification

	Units	Rate	Revenue
Standard Residential	15,396,282	$14.00	$215,547,948
RS-DM	15	$14.00	210
RS-CPP	714	$14.00	9,996
RS-TOD2	4,812	$14.00	67,368
RS-TOD/ES	2,872	$14.00	40,208
RDMS/RLM	601	$14.00	8,414
Total Service Charge Revenue			$215,674,144

V. Demand Charge

			SNCP Total*			
Total Demand Revenue Requirement	$597,323,414					
Less; Service Charge Revenues	215,674,144					
Remaining Demand Costs	381,649,270	/	85,190,655	kW =	4.48	/kW
RS-DM Customer Proposed Demand Revenue	$4.48	x	289	kW =	$1,295	

* From Load Research Data

Residential Class Rate Design

VI. Energy Charge

Proposed Revenue Requirement	$597,323,414				
Less: Service Charge Revenue	215,674,144				
Demand Charge Revenue	1,295				
Energy Revenue Target	381,647,975				
All kWh (Excl. RS-DM)	13,809,164,766				
All kWh Charge	$0.0276373	/kWh			
Proposed Energy Charge Revenue	$0.0276373	x	13,809,164,766 kWh =	$381,648,029	

VII. Revenue Verification

	Units	Distribution Rate	Revenue	Target	Difference
RS-DM Demand Charge	289	$4.48	$1,295		
RS-DM Energy Charge	87,729	$0.00000	0		
Energy Charge	13,809,164,766	$0.0276373	381,648,029		
Service Charges	15,405,296	$14.00	215,674,144		
Total Revenue			597,323,468	597,323,414	54

Commercial & Industrial Class Rate Design

I. Proposed Revenue From Cost of Service

	Primary Demand	Secondary Demand	Customer	Total Distribution	Metered kWh	
Non-Demand Metered	12,747,969	7,605,692	10,210,700	30,564,361	761,807,011	GS1 (Met, Un, ES), SS, EHS, FL
Demand Metered Secondary	179,771,146	68,303,972	8,210,433	256,285,551	11,375,400,429	GS2 (SEC, ES, TOD, AF), GS3-Sec, EHG
Demand Metered Primary	77,828,876	0	15,813,507	93,642,383	6,006,382,495	GS2/3/4 Pri
Demand Metered Sub/Transmission	0	0	11,850,615	11,850,615	11,160,466,382	GS2/3/4 Sub/tran
Total	270,347,991	75,909,664	46,085,255	392,342,910	29,304,056,317	

Total Secondary	192,519,115	75,909,664	18,421,133	286,849,912
Total Primary	77,828,876	0	15,813,507	93,642,383
Total Sub/Transmission	0	0	11,850,615	11,850,615
Total	270,347,991	75,909,664	46,085,255	392,342,910

II. Billing Determinant Summary

Standard	Secondary	Primary	Sub/Transmission
First 10 kW Billing Demand	7,005,441	156,225	
Over 10 kW Billing Demand	26,179,569	13,408,220	
First 2,000 kW Billing Demand			3,861,838
Off-Peak Excess Billing Demand	30,135	59,742	
Excess KVA Billing Demand	862,705	542,955	
Excess KVAR Billing Demand			955,457
Billing Energy - First 4,500 kWh	3,200,175,619	69,415,230	
Billing Energy - Over 4,500 kWh	8,848,610,832	5,938,332,433	
Total Billing Energy	12,048,786,451	6,007,747,663	11,178,301,858
Bills	2,245,417	15,830	2,460

Specialty	Unmetered	EHG	EHS	SS	Flood Pumps	Rec Lighting	GS-1-ES	GS-2-TOD/ES
Billing Demand <= 30 kW		61,770						
Billing Demand > 30 kW		13,627						
Total Billing Energy	17,929,518	14,189,396	427,640	28,246,818	724,360	7,631,139	20,223	18,867,062
Bills	14,551	4,315	12	1,428	298	4,556	35	4,571

III. Reactive Charges

Proposed Reactive Charges	CSP Current Rate	OP Current Rate	Overall Increase	Proposed Rate
Excess KVA				
Secondary	0.863	3.82	62%	1.39
Primary	0.835	3.82	62%	1.35
Excess KVAR				
Sub & Tran	0.48	0.48	62%	0.78

Proposed Reactive Revenue	Proposed Rate	Billing Units	Reactive Revenue
Excess KVA			
Secondary	1.39	862,705	1,199,160
Primary	1.35	542,955	732,989
Excess KVAR			
Sub & Tran	0.78	955,457	745,256
Total			2,677,405

Commercial & Industrial Class Rate Design

IV. Monthly Service Charges

Lesser of Current CSP & OP Service Charges	$	3.90
Overall Increase		62%
Proposed Service Charge	$	6.30
Unmetered and Flood Pump Bills		14,849
Unmetered/FL Service Charge Revenues	$	93,549

Standard Customer Charge	Customer Revenue	Bills	Full Cost Rate	Proposed Rate
Secondary*	18,327,584	2,260,334	8.06	10.45
Primary	15,813,507	15,830	998.96	154.30 **
Sub & Tran***	11,105,359	2,460	4,514.37	825.00 ***
Total	45,246,450			

* Sec Revenue Excluding Unmetered and Food Pumps, Proposed Rate = Overall Increase times Current CSP GS-1 Service Charge
** Proposed Rate = Overall Increase times Current OP GS-2 Service Charge
*** Sub & Tran Revenue Excluding Reactive Revenue, Proposed Rate = Overall Increase times Current OP Service Charge

Proposed Customer Revenue	Proposed Rate	Bills	Customer Revenue
Secondary - Standard	10.45	2,260,334	23,620,490
Secondary - Unmetered/FL	6.30	14,849	93,549
Primary	154.30	15,830	2,442,569
Sub & Tran	825.00	2,460	2,029,500
Total			28,186,108

V. Energy Charges

Standard Non-Demand Metered Energy Charge

	Target Revenue	Less: Reactive	Less: Customer	Energy Target	Billing Energy	Proposed Rate
Secondary	286,849,912	1,199,160	23,714,039	261,936,713	12,136,822,607	0.021582
Primary	93,642,383	732,989	2,442,569	90,466,825	6,007,747,663	0.0150584

Energy Charge Revenue

	Proposed Rate	Billing Energy	Energy Revenue
Standard Secondary - First 4,500 kWh	0.021582	3,200,175,619	69,066,190
Unmetered	0.021582	17,929,518	386,955
EHG	0.021582	14,189,396	306,236
EHS	0.021582	427,640	9,229
SS	0.021582	28,246,818	609,623
Flood Pumps	0.021582	724,360	15,633
Rec Lighting	0.021582	7,631,139	164,695
GS-1-ES	0.021582	20,223	436
GS-2-TOD/ES	0.021582	18,867,062	407,189
Standard Primary - First 4,500 kWh	0.0150584	69,415,230	1,045,282
Total			72,011,468

Commercial & Industrial Class Rate Design

VI. Demand Charges

	Secondary	Primary	Sub & Tran	Total
Total Distribution Revenue	286,849,912	93,642,383	11,850,615	392,342,910
Less: Customer	23,714,039	2,442,569	2,029,500	28,186,108
Reactive	1,199,160	732,989	745,256	2,677,405
Energy	70,966,186	1,045,282		72,011,468
Demand Charge Target	190,970,527	89,421,543	9,075,859	289,467,929
Billing Demand (>10 + OP Exc)	26,209,704	13,467,962	3,861,838	First 2,000 kW
Full Cost Demand Charge	7.29	6.64	2.35	

Proposed Demand Revenue	Proposed Rate	Billing Demand	Proposed Revenue
Secondary	7.29	26,209,704	191,068,742
Primary	6.64	13,467,962	89,427,268
Sub & Tran	2.35	3,861,838	9,075,319
Total			289,571,329

VII. EHG Design

EHG Demand > 30 kW	13,627
Proposed Demand Charge	7.29
Demand Billing	99,341
EHG Energy	14,189,396
Credit to Energy Charge	0.0070011
Standard Rate	0.021582
Proposed EHG Energy Charge	0.0145809

VIII. Revenue Verification

	Billing Units	Distribution Rate		Revenue
Total Secondary				
Billing Demand > 10 kW	26,179,569	7.29		190,849,058
Billing Demand - Off-Peak Excess	30,135	7.29		219,684
Billing Demand > 30 kW - EHG	13,627	7.29		99,341
Reactive Demand (KVA)	862,705	1.39		1,199,160
Energy	73,846,760	0.0215502	*	1,591,412
Energy <= 4,500 kWh	3,200,175,619	0.0215502	*	68,964,425
Energy - EHG	14,189,396	0.0145809		206,894
Customer Bills - Unmetered/FL	14,849	6.30		93,549
Customer Bills - Standard	2,260,334	10.45		23,620,490
Total				286,844,013
Total Primary				
Billing Demand > 10 kW	13,408,220	6.64		89,030,581
Billing Demand - Off-Peak Excess	59,742	6.64		396,687
Reactive Demand (KVA)	542,955	1.35		732,989
Energy <= 4,500 kWh	69,415,230	0.0150584		1,045,282
Customer Bills	15,830	154.30		2,442,569
Total				93,648,108
Total Subtransmission & Transmission				
Reactive Demand (KVAR)	955,457	0.78		745,256
First 2,000 kW	3,861,838	2.35		9,075,319
Customer Bills	2,460	825.00		2,029,500
Total				11,850,075
Total Revenue				392,342,196
		* Revised after revenue verification		
Target Revenue				392,342,910
Difference				-714

Ohio Power Company
Twelve Months Ending November 30, 2020
Rate Design

Outdoor/Area Lighting Rate Design

Rate Zone	Type	Watts	Description	Units	Current Rates	Current Billing	Proposed Rates	Proposed Billing
OP	HPS	100	9,000 lumen high pressure sodium	346,830	4.76	1,650,911	7.73	2,680,996
CSP	HPS	100	100 watt high pressure sodium	159,968	5.29	846,231	7.73	1,236,553
CSP	HPS-CO	100	100 watt high pressure sodium - cut off	265	8.37	2,218	7.73	2,048
CSP	HPS-FL	100	100 watt high pressure sodium - floodlight	19,331	5.67	109,607	7.73	149,429
CSP	HPS	150	150 watt high pressure sodium	21,298	5.71	121,612	8.90	189,552
OP	HPS	200	22,000 lumen high pressure sodium	64,965	5.66	367,702	9.68	628,861
OP	HPS-FL	200	22,000 lumen high pressure sodium floodlight	39,263	5.64	221,443	9.68	380,066
CSP	HPS	200	200 watt high pressure sodium	36,136	6.93	250,422	9.68	349,796
CSP	HPS	250	250 watt high pressure sodium	1,555	7.14	11,103	9.68	15,052
CSP	HPS-CO	250	250 watt high pressure sodium - cut off	369	11.33	4,181	9.68	3,572
CSP	HPS-FL	250	250 watt high pressure sodium - floodlight	25,841	7.33	189,415	9.68	250,141
CSP	HPS	400	400 watt high pressure sodium	43,732	8.71	380,906	11.71	512,102
CSP	HPS-CO	400	400 watt high pressure sodium - cut off	563	12.61	7,099	11.71	6,593
OP	HPS-FL	400	50,000 lumen high pressure sodium floodlight	101,009	6.26	632,316	11.71	1,182,815
CSP	HPS-FL	400	400 watt high pressure sodium - floodlight	71,628	8.51	609,554	11.71	838,764
CSP	HPS-FL	1000	1000 watt high pressure sodium - floodlight	74	11.54	854	17.99	1,331
OP	HPS-PT	100	9,000 lumen high pressure sodium lamp on 12 ft. post	27,863	8.93	248,817	16.03 *	446,644
CSP	HPS-PT	100	100 watt high pressure sodium - post top	35,674	11.33	404,186	16.03	571,854
CSP	HPS-PT	150	150 watt high pressure sodium - post top	126,039	11.76	1,482,219	18.33	2,310,295
OP	MH-FL	250	17,000 lumen metal halide floodlight	9,478	7.14	67,673	11.75	111,367
CSP	MH-FL	250	250 W Metal Halide Floodlight	4,545	8.36	37,996	11.75	53,404
OP	MH-FL	400	29,000 lumen high metal halide floodlight	85,185	6.57	559,665	11.26	959,183
CSP	MH-FL	400	400 W Metal Halide Floodlight	29,632	9.11	269,948	11.26	333,656
CSP	MH-FL	1000	1,000 W Metal Halide Floodlight	1,035	11.49	11,892	17.91	18,537
CSP	MV	100	100 watt mercury	2,564	5.90	15,128	9.20	23,589
OP	MV	175	7,000 lumen mercury	10,392	5.43	56,429	9.53	99,036
CSP	MV	175	175 watt mercury	27,540	6.37	175,430	9.53	262,456
OP	MV	400	20,000 lumen mercury	947	6.95	6,582	14.03	13,286
CSP	MV	400	400 watt mercury	6,017	9.35	56,259	14.03	84,419
OP	MV-FL	400	20,000 lumen mercury floodlight	833	8.77	7,305	14.03	11,687
OP	MV-FL	1000	50,000 lumen mercury floodlight	655	10.05	6,583	15.67	10,264
OP	MV-PT	175	7,000 lumen mercury lam on 12 ft. post	2,334	9.40	21,940	16.53	38,581
CSP	MV-PT	175	175 watt mercury - post top	2,189	11.89	26,027	16.53	36,184
OP	INC		2,500 lumen incandescent	487	6.91	3,365	10.88	5,299
OP	INC		4,000 lumen incandescent	69	7.45	514	10.88	751
			Facilities Charges:			1,846,269		-
			Total Base Distribution Revenue before Riders			10,709,799		13,818,162

Scale Factor: 1.56

Target Revenue 13,818,162

Difference 0

* Revised after revenue verification

Street Lighting Rate Design

Rate Zone	Type	Pole	Watts	Description	Units	Current Rates	Current Billing	Proposed Rates	Proposed Billing
CSP				Electric Energy Rate (088/901)					
				Customer Charge	419	3.90	1,634	6.30 1/	2,640
				Energy Charge	28,831,494	0.0106106	305,919	0.0124681 2/	359,474
OP				Electric Energy Rate (522/901)					
				Customer Charge	5,810	5.51	32,013	6.30 1/	36,603
				Energy Charge	7,671,149	0.0094381	72,401	0.0124681 2/	95,645
OP	HPS	Metal	100	9,000 lumen high pressure sodium	4,042	8.09	32,700	4.99	20,170
OP	HPS	Metal	100	9,000 lumen high pressure sodium (post 1988)	-	23.22	-	4.99	-
OP	HPS	Multiple	100	9,000 lumen high pressure sodium	3,312	5.66	18,746	4.99	16,527
OP	HPS	Multiple	100	9,000 lumen high pressure sodium (post 1988)	-	13.23	-	4.99	-
CSP	HPS	Special	100	100 watt high pressure sodium	2,987	0.66	1,971	4.99	14,905
CSP	HPS	Special	100	100 watt high pressure sodium	24	2.81	67	4.99	120
CSP	HPS	Special	100	100 watt high pressure sodium	5,359	3.70	19,828	4.99	26,741
OP	HPS	Special	100	9,000 lumen high pressure sodium	1,794	11.07	19,860	4.99	8,952
OP	HPS	Special	100	9,000 lumen high pressure sodium	3,485	3.26	11,361	4.99	17,390
OP	HPS	Special	100	9,000 lumen high pressure sodium	3,105	3.39	10,526	4.99	15,494
OP	HPS	Special	100	9,000 lumen high pressure sodium	119	11.61	1,382	4.99	594
OP	HPS	Wood	100	9,000 lumen high pressure sodium	690,355	3.25	2,243,654	4.99	3,444,871
OP	HPS	Wood	100	9,000 lumen high pressure sodium (post 1988)	24,808	8.98	222,776	4.99	123,792
CSP	HPS	Wood Pole	100	100 watt high pressure sodium	179,211	6.57	1,177,416	4.99	894,263
CSP	HPS	Wood Pole	100	100 watt high pressure sodium - cut off	73	9.43	688	4.99	364
OP	HPS	Metal	150	16,000 lumen high pressure sodium	1,766	8.13	14,358	5.15 *	9,095
OP	HPS	Metal	150	16,000 lumen high pressure sodium (post 1988)	-	23.28	-	5.15	-
OP	HPS	Multiple	150	16,000 lumen high pressure sodium	157	5.71	896	5.15	809
OP	HPS	Multiple	150	16,000 lumen high pressure sodium (post 1988)	-	13.28	-	5.15	-
CSP	HPS	Special	150	150 watt high pressure sodium	240	3.86	926	5.15	1,236
CSP	HPS	Special	150	150 watt high pressure sodium	2,521	4.95	12,479	5.15	12,983
OP	HPS	Special	150	16,000 lumen high pressure sodium (Tiffin)	136	22.63	3,078	5.15	700
OP	HPS	Wood	150	16,000 lumen high pressure sodium	59,504	3.31	196,958	5.15	306,446
OP	HPS	Wood	150	16,000 lumen high pressure sodium (post 1988)	-	9.04	-	5.15	-
CSP	HPS	Wood Pole	150	150 watt high pressure sodium	13,047	7.46	97,331	5.15	67,192
OP	HPS	Metal	200	22,000 lumen high pressure sodium	15,562	8.64	134,456	6.89 *	107,222
OP	HPS	Metal	200	22,000 lumen high pressure sodium (post 1988)	595	23.77	14,143	6.89	4,100
OP	HPS	Multiple	200	22,000 lumen high pressure sodium	1,247	6.22	7,756	6.89	8,592
OP	HPS	Multiple	200	22,000 lumen high pressure sodium (post 1988)	-	13.79	-	6.89	-
CSP	HPS	Special	200	200 watt high pressure sodium	1,124	5.59	6,283	6.89	7,744
CSP	HPS	Special	200	200 watt high pressure sodium	216	9.60	2,074	6.89	1,488
OP	HPS	Wood	200	22,000 lumen high pressure sodium	81,506	3.80	309,723	6.89	561,576
OP	HPS	Wood	200	22,000 lumen high pressure sodium (post 1988)	6,801	9.54	64,882	6.89	46,859
CSP	HPS	Wood Pole	200	200 watt high pressure sodium	16,284	9.59	156,164	6.89	112,197
CSP	HPS	Special	250	250 watt high pressure sodium	336	8.09	2,718	12.49	4,197
CSP	HPS	Wood Pole	250	250 watt high pressure sodium	1,112	10.58	11,765	12.49	13,889
CSP	HPS	Wood Pole	250	250 watt high pressure sodium - cut off	71	15.14	1,075	12.49	887
OP	HPS	Metal	400	50,000 lumen high pressure sodium	7,413	8.95	66,346	10.49	77,762
OP	HPS	Metal	400	50,000 lumen high pressure sodium (post 1988)	533	24.09	12,840	10.49	5,591
OP	HPS	Multiple	400	50,000 lumen high pressure sodium	-	6.53	-	10.49	-
OP	HPS	Multiple	400	50,000 lumen high pressure sodium (post 1988)	-	14.10	-	10.49	-
CSP	HPS	Special	400	400 watt high pressure sodium	634	12.98	8,229	10.49	6,651
OP	HPS	Special	400	50,000 lumen high pressure sodium	83	8.43	700	10.49	871
OP	HPS	Wood	400	50,000 lumen high pressure sodium	7,139	4.11	29,341	10.49	74,888
OP	HPS	Wood	400	50,000 lumen high pressure sodium (post 1988)	1,454	9.86	14,336	10.49	15,252
CSP	HPS	Wood Pole	400	400 watt high pressure sodium	4,097	11.92	48,836	10.49	42,978
CSP	HPS	Wood Pole	400	400 watt high pressure sodium - cut off	276	19.34	5,338	10.49	2,895
OP	HPS-PT	Post Top	100	9,000 lumen high pressure sodium	9,559	6.77	64,714	9.54	91,193
OP	HPS-PT	Post Top	100	9,000 lumen high pressure sodium (post 1988)	20,820	8.31	173,014	9.54	198,623
CSP	MV	Wood Pole	100	100 watt mercury	221	6.00	1,326	7.32	1,618
OP	MV	Metal	175	7,000 lumen mercury vapor	2,727	7.11	19,389	4.93	13,444
OP	MV	Wood	175	7,000 lumen mercury vapor	38,776	3.67	142,308	4.93	191,166
CSP	MV	Wood Pole	175	175 watt mercury	2,156	6.89	14,855	4.93	10,629
OP	MV	Metal	250	11,000 lumen mercury vapor	-	8.35	-	5.17	-
CSP	MV	Special	250	250 watt mercury vapor	9	2.16	19	5.17	47
OP	MV	Wood	250	11,000 lumen mercury vapor	4,390	4.24	18,614	5.17	22,696
OP	MV	Metal	400	20,000 lumen mercury vapor	1,295	8.96	11,603	7.62 *	9,868
OP	MV	Multiple	400	20,000 lumen mercury vapor	-	6.96	-	7.62	-
OP	MV	Wood	400	20,000 lumen mercury vapor	5,572	4.54	25,297	7.62	42,459
CSP	MV	Wood Pole	400	400 watt mercury	1,230	11.17	13,739	7.62	9,373

Ohio Power Company
Twelve Months Ending November 30, 2020
Rate Design

WPE-1w
Date Prepared: May 1, 2020
Witness Responsible: David M Roush

Street Lighting Rate Design

Rate Zone	Type	Pole	Watts	Description	Units	Current Rates	Current Billing	Proposed Rates	Proposed Billing
OP	MV	Metal	1000	50,000 lumen mercury vapor	413	13.08	5,402	15.93 *	6,579
OP	MV	Wood	1000	50,000 lumen mercury vapor	-	8.23	-	15.93	-
OP	MV-PT	Post Top	175	7,000 lumen mercury vapor	-	7.04	-	8.59	-
OP	Receptacle			Receptacle charge	3,102	1.84	5,708	2.24	6,948
				Facilities Charges:			468,116		-
				Total Base Distribution Revenue before Riders			6,360,078		7,177,286

Scale Factor: 1.22

Target Revenue 7,177,286

Difference -1

1/ Same as unmetered service charge
2/ Increase limited

* Revised after revenue verification

Temporary Disconnect - One Time Charge $17.18 (Same as Current)

Outdoor/Area Lighting LED Rate Design

Lamp Type & Size (1)	Estimated Installed Cost (2)	Monthly Facility Cost (3)=(2)*FCCR	Consumption in kWh Annual (4)	Consumption in kWh Monthly (5)	Common Distribution Facility Cost (6)	Lighting Cost Estimate (7)=(3+6)
LED On Existing Pole						
55 Watts, 6,270 Lumen	$345.81	$5.05	237	20	$2.48	$7.53
146 watts, 20,400 Lumens	$665.82	$9.72	631	53	$2.48	$12.20
297 watts, 37,800 Lumens	$1,000.73	$14.61	1,285	107	$2.48	$17.09
65 watts, 7,000 Lumens - Post Top	$627.95	$9.17	281	23	$2.48	$11.65
LED On New Wood Pole with Overhead Circuitry						
55 Watts, 6,270 Lumen	$1,158.08	$16.91	237	20	$2.48	$19.39
146 watts, 20,400 Lumens	$1,478.09	$21.58	631	53	$2.48	$24.06
297 watts, 37,800 Lumens	$1,813.00	$26.47	1,285	107	$2.48	$28.95
Post Top LED on New Fiberglass Pole						
65 watts, 7,000 Lumens	$1,550.27	$22.63	281	23	$2.48	$25.11

	Fixed Cost CC Rate Using 15-Yr Inv Life
Return	7.90%
Depreciation	4.64%
F.I.T.	0.91%
Prop Taxes, Adm & Gen'l	4.04%
Annual Total	17.49%
Monthly Total FCCRR	1.46%

Primary Demand Costs	808,235
Secondary Demand Costs	681,142
Cust Acctg & Cust Service Costs (C)	1,755,398
Outdoor Lighting Non-Fixture Costs	3,244,774
Lamps	1,306,305
Fixed Costs per Lamp	$2.48

Costs in Addition to Fixture	
Cost of 30" Arm	$91.23
Cost of Flood Light Bracket	$69.36
Cost of Ground (Rod + Lug)	$94.10
Overhead Wire Span up to 150'	$278.20
Cost of New 30' Wood Pole	$534.07
Underground Wire Lateral + Riser + Fuse	$288.72
Cost of Post Top Pole	$633.60

Street Lighting LED Rate Design

Lamp Type & Size (1)	Estimated Installed Cost (2)	Monthly Facility Cost (3)=(2)*FCCR	Consumption in kWh Annual (4)	Consumption in kWh Monthly (5)	Common Distribution Facility Cost (6)	Lighting Cost Estimate (7)=(3+6)
LED On Existing Pole						
39 Watts, 5,000 Lumen	$521.69	$7.62	170	14	$0.97	$8.59
71 watts, 8,000 Lumens	$566.11	$8.27	306	26	$0.97	$9.24
122 watts, 14,000 Lumens	$705.17	$10.30	525	44	$0.97	$11.27
194 watts, 23,000 Lumens	$898.31	$13.12	839	70	$0.97	$14.09
65 watts, 7,000 Lumens - Post Top	$869.13	$12.69	281	23	$0.97	$13.66
85 watts, 8,300 Lumens - Post Top	$1,883.11	$27.49	369	31	$0.97	$28.46
LED On New Wood Pole with Overhead Circuitry						
39 Watts, 5,000 Lumen	$1,393.42	$20.34	170	14	$0.97	$21.31
71 watts, 8,000 Lumens	$1,437.84	$20.99	306	26	$0.97	$21.96
122 watts, 14,000 Lumens	$1,576.90	$23.02	525	44	$0.97	$23.99
194 watts, 23,000 Lumens	$1,770.04	$25.84	839	70	$0.97	$26.81
LED On New Aluminum Pole with Overhead Circuitry						
39 Watts, 5,000 Lumen	$2,550.50	$37.24	170	14	$0.97	$38.21
71 watts, 8,000 Lumens	$2,594.92	$37.89	306	26	$0.97	$38.86
122 watts, 14,000 Lumens	$2,733.98	$39.92	525	44	$0.97	$40.89
194 watts, 23,000 Lumens	$2,927.12	$42.74	839	70	$0.97	$43.71
Post Top LED on New Fiberglass Pole						
65 watts, 7,000 Lumens - Post Top	$1,791.45	$26.16	281	23	$0.97	$27.13
85 watts, 8,300 Lumens - Post Top	$2,805.43	$40.96	369	31	$0.97	$41.93

	Fixed Cost CC Rate Using 15-Yr Inv Life
Return	7.90%
Depreciation	4.64%
F.I.T.	0.91%
Prop Taxes, Adm & Gen'l	4.04%
Annual Total	17.49%
Monthly Total FCCRR	1.46%

Primary Demand Costs	774,778
Secondary Demand Costs	596,431
Cust Acctg & Cust Service Costs (C)	314,285
Less: Energy Only Revenues	(494,361)
Street Lighting Non-Fixture Costs	1,191,132
Lamps	1,229,696
Fixed Costs per Lamp	$0.97

Costs in Addition to Fixture

Cost of 8' Mastarm	$176.51
Cost of Ground (Rod + Lug)	$94.10
Overhead Wire Span up to 150'	$278.20
Cost of New 35' Wood Pole	$593.53
Cost of New 35' Aluminum Pole	$1,750.61
Underground Wire Lateral + Riser + Fuse	$288.72
Cost of Post Top Pole	$633.60

Ohio Power Company
Twelve Months Ending November 30, 2020
Rate Design

Enhanced Service Reliability Rider - Rate in Effect December 2019

	2016 Vegetation Spend	Base Vegetation Spend	Incremental 2016 Vegetation Spend	Carrying Charge Rate	2016 Vegetation Revenue Requirement
O&M	$ 45,570,412	$ 20,570,412	$ 25,000,000		$ 25,000,000
Capital	$ 4,629,588	$ 3,629,588	$ 1,000,000	15.02%	$ 75,100
Total	$ 50,200,000	$ 24,200,000	$ 26,000,000		$ 25,075,100
			Carrying Costs		$ 5,256,670
			Over/(Under) Recovery		$ 8,260,739
			Total Revenue Requirement		$ 22,071,031
			Base Distribution Revenue		$ 633,702,536
			ESR Rider		3.48287%

Enhanced Service Reliability Rider - For Base Case Rate Comparisons

	2016 Vegetation Spend	Base Vegetation Spend		Incremental 2016 Vegetation Spend	Carrying Charge Rate	2016 Vegetation Revenue Requirement
O&M	$ 45,570,412	$ 45,091,262	*	$ 479,150		$ 479,150
Capital	$ 4,629,588	$ 4,629,588	*	$ -	15.02%	$ -
Total	$ 50,200,000	$ 49,720,850		$ 479,150		$ 479,150
				Carrying Costs		$ 5,256,670
				Over/(Under) Recovery		$ 8,260,739
				Total Revenue Requirement		$ (2,524,919)
				Proposed Base Dist Revenue		$1,010,669,568
				ESR Rider		-0.24983%

* New test year O&M level in base rates. Capital through December 31, 2019 reflected in base rates.

Economic Development Cost Recovery Rider - Rate in Effect December 2019

	Description			Source
1	Estimated Delta Revenue October 2019 - March 2020	$	6,889,876	Schedule No. 2 Line 8
2	Estimated Carrying Costs October 2019 - March 2020	$	(39,184)	Schedule No. 2 Line 10
3	Total (Over) / Under Collection as of June 2019	$	(2,464,477)	Schedule No. 2 Line 12
4	Estimated (Over) / Under Collection July - September 2019	$	10,017	Schedule No. 2 Line 12
5	Total Revenue Requirement	$	4,396,232	Sum of Lines 1 through 7
6	One-Half Annual Base Distribution Revenue	$	324,755,090	One-Half Actual 2018 Base Distribution Revenue
7	Economic Development Cost Recovery Rider		1.35371%	Line 5 divided by Line 6

Economic Development Cost Recovery Rider - For Base Case Rate Comparisons

	Description			Source
1	Estimated Delta Revenue October 2019 - March 2020	$	6,889,876	Schedule No. 2 Line 8
1a	Estimated Delta Revenue Previously in EE/PDR	$	7,674,500	
2	Estimated Carrying Costs October 2019 - March 2020	$	(39,184)	Schedule No. 2 Line 10
3	Total (Over) / Under Collection as of June 2019	$	(2,464,477)	Schedule No. 2 Line 12
4	Estimated (Over) / Under Collection July - September 2019	$	10,017	Schedule No. 2 Line 12
5	Total Revenue Requirement	$	12,070,732	Sum of Lines 1 through 7
6	One-Half Annual Proposed Base Distribution Revenue	$	505,334,784	One-Half Proposed TY Base Distribution Revenue
7	Economic Development Cost Recovery Rider		2.38866%	Line 5 divided by Line 6

AEP Ohio Distribution Investment Rider - Rate in Effect December 2019

Line		Return	Depreciation	Property Tax	Total
1	Distribution Plant as of 8/31/2010	$ 3,345,925,000	$ 3,345,925,000	$ 3,345,925,000	
2	Accumulated Depreciation as of 8/31/2010	$ 1,253,173,000	$ -	$ 1,253,173,000	
3=1-2	Net Distribution Plant	$ 2,092,752,000	$ 3,345,925,000	$ 2,092,752,000	
4					
5	June 2019 Distribution Plant	$ 5,102,144,011	$ 5,102,144,011	$ 5,102,144,011	
6	Accumulated Depreciation June 2019	$ 1,609,275,435		$ 1,609,275,435	
7=5-6	Net Distribution Plant	$ 3,492,868,576	$ 5,102,144,011	$ 3,492,868,576	
8					
9=7-3	Change in Distribution Net Plant	$ 1,400,116,576	$ 1,756,219,011	$ 1,400,116,576	
10					
11	Remove Plant Held for Future Use	$ 18,085	$ -	$ 18,085	
12					
13	gridSMART I Net Plant Adjustment (Not subject to 2019 Rider Revenue Cap)	$ 11,879,534	$ 20,903,740	$ 11,879,534	
14					
15	gridSMART II Net Plant Adjustment (Recovered through GS Rider)	$ 142,490,375	$ 158,398,393	$ 142,490,375	
16					
17	Incremental Veg Mgmt Net Plant Adjustment (Recovered through Rider)	$ 30,329,346	$ 39,722,980	$ 30,329,346	
18					
19	EEPDR Net Plant Adjustment (Recovered through EEPDR Rider)	$ 1,615,151	$ 2,172,975	$ 1,615,151	
20					
21	Incremental ADIT/Theoretical Reserve Offset	$ 512,638,196	$ -	$ 245,285,219	
22					
23=9-11-13-15-17-19-21	Adjusted Change in Distribution Plant	$ 701,145,891	$ 1,535,020,923	$ 968,498,868	
24					
25	Carrying Charge Rate	9.21%	3.58%	5.66%	18.45%
26					
27=23*25	Initial Rider Revenue	$ 64,575,537	$ 54,953,749	$ 54,817,036	$ 174,346,321
28					
29	Revenue Offset Provided in Distribution Stipulation	23,091,381	19,650,753	19,601,866	$ 62,344,000
30					
31=27+29	Revised Rider Revenue	$ 87,666,917	$ 74,604,502	$ 74,418,902	$ 236,690,321
32					
33	Gross Up Factor (CAT)	$ 87,894,851	$ 74,798,474	$ 74,612,391	100.26%
34					
35=27*29	Revised Grossed Up Revenue	$ 87,894,851	$ 74,798,474	$ 74,612,391	$ 237,305,716
36					
37	Remove Excess ADIT Amortization Not subject to Cap				$ (594,504)
38					
39	2019 Rider Revenue Cap				$ 245,000,000
40					
41=35+36	2019 Rider Revenue before inclusion of GS Phase I assets(lesser of line 35+37 & 39)				$ 236,711,212
42					
43	Total gridSMART Assets (Previously Collected through GS Phase I Rider)	$ 12,282,970	$ 23,110,158	$ 12,282,970	$ 2,660,721
44					
45	Normalized ADIT Pass Back Not subject to Cap				$ (6,085,978)
46					
47	Add back ADIT Amortization not subject to cap				$ 594,504
48					
49=41+43+45+47	2019 Rider Revenue				$ 233,880,460
50					
51	(Over)/Under (Based on July 2019 Actuals)	5,871,416	4,996,572	4,984,141	$ 15,852,129
52					
53=49+51	2019 Fully Adjusted Revenue Requirement				$ 249,732,589
54					
55	Annual Base Distribution Revenue (12 months ending June 2019)				$638,518,193
56					
57=53/55	AEP Ohio Percentage of Base Distribution Revenue				39.11127%

AEP Ohio Distribution Investment Rider - For Base Case Rate Comparisons

Line		Return	Depreciation	Property Tax	Total
1	Distribution Plant as of 12/31/2019	$ 5,132,422,260	$ 5,132,422,260	$ 5,132,422,260	
2	Accumulated Depreciation as of 12/31/2019	$ 1,614,327,235	$ -	$ 1,614,327,235	
3=1-2	Net Distribution Plant	$ 3,518,095,025	$ 5,132,422,260	$ 3,518,095,025	
4					
5	June 2019 Distribution Plant	$ 5,102,144,011	$ 5,102,144,011	$ 5,102,144,011	
6	Accumulated Depreciation June 2019	$ 1,609,275,435		$ 1,609,275,435	
7=5-6	Net Distribution Plant	$ 3,492,868,576	$ 5,102,144,011	$ 3,492,868,576	
8					
9=7-3	Change in Distribution Net Plant	$ (25,226,449)	$ (30,278,249)	$ (25,226,449)	
10					
11	Remove Plant Held for Future Use	$ 18,085	$ -	$ 18,085	
12					
13	gridSMART I Net Plant Adjustment (Not subject to 2019 Rider Revenue Cap)	$ -	$ -	$ -	
14					
15	gridSMART II Net Plant Adjustment (Recovered through GS Rider)	$ 142,490,375	$ 158,398,393	$ 142,490,375	
16					
17	Incremental Veg Mgmt Net Plant Adjustment (Recovered through Rider)	$ -	$ -	$ -	
18					
19	EEPDR Net Plant Adjustment (Recovered through EEPDR Rider)	$ -	$ -	$ -	
20					
21	Incremental ADIT (282)/Theoretical Reserve Offset	$ (66,859,992)	$ -	$ 245,285,219	
22					
23=9-11-13-15-17-19-21	Adjusted Change in Distribution Plant	$ (100,874,916)	$ (188,676,642)	$ (413,020,127)	
24					
25	Carrying Charge Rate	9.21%	3.58%	5.66%	18.45%
26					
27=23*25	Initial Rider Revenue	$ (9,290,580)	$ (6,754,624)	$ (23,376,939)	$ (39,422,143)
28					
29	Revenue Offset Provided in Distribution Stipulation	-	-	-	$ -
30					
31=27+29	Revised Rider Revenue	$ (9,290,580)	$ (6,754,624)	$ (23,376,939)	$ (39,422,143)
32					
33	Gross Up Factor (CAT)	$ (9,314,735)	$ (6,772,186)	$ (23,437,719)	100.26%
34					
35=27*29	Revised Grossed Up Revenue	$ (9,314,735)	$ (6,772,186)	$ (23,437,719)	$ (39,524,640)
36					
37	Remove Excess ADIT Amortization Not subject to Cap				$ (594,504)
38					
39	2019 Rider Revenue Cap				
40					
41=35+36	2019 Rider Revenue before inclusion of GS Phase I assets(lesser of line 35+37 & 39)				$ (40,119,145)
42					
43	Total gridSMART Assets (Previously Collected through GS Phase I Rider)	$ -	$ -	$ -	$ -
44					
45	Normalized ADIT Pass Back Not subject to Cap				$ (6,085,978)
46					
47	Add back ADIT Amortization not subject to cap				$ 594,504
48					
49=41+43+45+47	2019 Rider Revenue				$ (45,610,618)
50					
51	(Over)/Under (Based on July 2019 Actuals)	5,871,416	4,996,572	4,984,141	15,852,129
52					
53=49+51	2019 Fully Adjusted Revenue Requirement				$ (29,758,489)
54					
55	Annual Proposed TY Base Distribution Revenue				$1,010,669,568
56					
57=53/55	AEP Ohio Percentage of Base Distribution Revenue				-2.94443%

Ohio Power Company
Twelve Months Ending November 30, 2020
Rate Design

Tax Savings Credit Rider - Rates in Effect December 2019

	Tax Expense Credit ($/kWh)	Unprotected Amortization Credit ($/kWh)	Total Credit ($/kWh)
Residential	$0.001488	$0.000230	$0.001718
Other	$0.000490	$0.000620	$0.001110

Tax Savings Credit Rider - For Base Case Rate Comparisons

.	Tax Expense Credit ($/kWh)	Unprotected Amortization Credit ($/kWh)	Total Credit ($/kWh)
Residential	$0.000000	$0.000230	$0.000230
Other	$0.000000	$0.000620	$0.000620

Ohio Power Company
Twelve Months Ending November 30, 2020
Rate Design

WPE-1ae
Date Prepared: May 1, 2020
Witness Responsible: David M Roush

Billing Determinants

		Bills	1st Block or On-Peak	2nd Block or Off-Peak	Total Billing kWh	<= 10 KW Demand Sub.Tran < 2000	Over 10 kW Demand	On-Peak or Billing Demand	Off-Peak Excess Demand	Excess KVA Demand	Excess KVAR Demand	Metered kWh
CSP												
	RS-RR	6,433,427	-	-	6,326,518,339			-	-	-	-	6,326,518,339
	RS-RR-1	1,791,234	-	-	731,057,974			-	-	-	-	731,057,974
	RS-RSDM (010)	15	-	-	87,729			289	-	-	-	87,729
	RS-RLM (019)	601	-	-	2,772,724			-	-	-	-	2,772,724
	RS-TOD	81	-	-	49,521			-	-	-	-	49,521
	RS-ES	25	-	-	15,095			-	-	-	-	15,095
	RS-TOD2	4,812	-	-	3,637,325			-	-	-	-	3,637,325
	RS-CPP	714	587,622	127,264	714,886			-	-	-	-	714,886
	GS-1 Metered	653,601	338,383,257	3,758,432	342,141,689			-	-	-	-	342,141,689
	GS-1 Unmetered	6,861	-	-	16,084,901			-	-	-	-	16,084,901
	GS-2-Sec	304,403	940,358,469	1,139,576,323	2,079,934,792	2,725,126	4,764,388	7,489,514	570	196,922	-	2,079,934,792
	GS-2-ES	52	93,255	100,640	193,895			-	-	-	-	193,895
	GS-2-TOD	196	172,041	452,321	624,362			-	-	-	-	624,362
	GS-2-Pri	1,210	4,883,749	137,349,132	142,232,881	11,088	528,275	539,363	1,659	21,499	-	142,232,881
	GS-3-Sec	64,765	282,481,225	3,819,302,693	4,101,783,918	632,753	9,246,935	9,879,688	27,769	281,133	-	4,101,983,474
	GS-3-Pri	6,162	27,299,587	2,522,818,381	2,550,117,968	60,928	5,508,029	5,568,957	47,265	239,542	-	2,549,335,470
	GS-4-Tran	474	-	-	2,821,198,166	892,139		5,867,193	-	-	249,223	2,808,970,681
	OL	-	-	-	-			-	-	-	-	51,381,988
	SL	419	-	-	-			-	-	-	-	40,076,914
OP												
	RS	7,171,621	-	-	6,740,672,473			-	-	-	-	6,740,672,473
	RS-ES	2,355	-	-	3,232,878			-	-	-	-	3,232,878
	RS-TOD	411	-	-	493,551			-	-	-	-	493,551
	GS-1 Metered	821,629	369,986,098	2,330,665	372,316,763			-	-	-	-	372,316,763
	GS-1 Unmetered	7,690	-	-	1,844,617			-	-	-	-	1,844,617
	GS-1-ES	35	4,267	15,955	20,223			-	-	-	-	20,223
	GS-2-Sec	341,198	1,009,042,300	1,769,747,414	2,778,789,714	3,060,791	7,471,988	10,532,779	790	284,289	-	2,778,789,714
	GS-2-AF	4,556	-	-	7,631,139			-	-	-	-	7,631,139
	GS-2-ES	34	34,987	37,173	72,160			-	-	-	-	72,160
	GS-2-TOD	4,289	7,392,117	10,482,969	17,976,645			-	-	-	-	17,976,645
	GS-2-Pri	4,199	18,066,394	506,557,586	524,623,980	41,619	1,775,457	1,817,076	7,733	123,798	-	524,623,980
	GS-2-Sub	492	-	-	287,586,467	597,573		994,502	10,538		34,934	287,586,467
	GS-2-Tran	14	-	-	23,290,546	28,000		90,720	-		3,128	23,290,546
	GS-3-Sec	59,821	259,924,270	2,113,895,305	2,373,819,575	586,771	4,696,258	5,283,029	1,006	100,361	-	2,374,004,852
	GS-3-Pri	4,217	18,976,500	2,547,432,142	2,566,408,642	42,170	5,195,124	5,237,294	1,273	142,164	-	2,565,825,972
	GS-3-Sub	878	-	-	1,120,783,583	1,195,926		2,418,595	145,477		95,730	1,119,364,579
	GS-3-Tran	69	-	-	56,938,541	82,200		189,589	1,681		3,488	56,458,206
	GS-4-Pri	42	189,000	224,175,192	224,364,192	420	401,335	401,755	1,812	15,952		224,364,192
	GS-4-Sub	388	-	-	3,079,505,757	776,000		7,485,453	87,969	-	505,257	3,075,797,105
	GS-4-Tran	145	-	-	3,788,998,798	290,000		7,648,811	231,808	-	63,697	3,788,998,798
	EHG	4,315	-	-	14,189,396			13,627	-	-	-	14,189,396
	EHS	12	-	-	427,640			-	-	-	-	427,640
	SS	1,428	-	-	28,246,818			-	-	-	-	28,246,818
	Flood Pumps	298	-	-	724,360			-	-	-	-	724,360
	OL	-	-	-	-			-	-	-	-	57,286,420
	SL	5,810	-	-	-			-	-	-	-	58,798,151
Total		17,704,998	3,277,875,138	14,798,159,587	43,132,124,623			71,458,234	567,350	1,405,660	955,457	43,320,852,285

EHG - Total Demand 75,397

Lighting Cost Support

LED Deployment Costs - Street Lighting

LED Lamp					At 102,000 Lamps			Eng &	Integr &	Total	Unit	Monthly kWh												
CID	Watt	Lumen	kWh	Cost	Count	Cost	Extended	Install	Proj Mg	Cost	Cost	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
710055914	39	5000	170	130	73,819	$ 130	9,596,470	8,382,837	555,228	18,534,534	$ 251.08	17	15	15	13	12	11	11	12	14	16	16	18	170
710055917	65	7000	281	450	3,436	$ 450	1,546,200	1,350,657	89,459	2,986,317	$ 869.13	29	25	24	21	19	18	19	21	23	26	27	29	281
710056116	71	8000	306	153	10,391	$ 153	1,589,823	1,388,763	91,983	3,070,570	$ 295.50	31	27	26	23	21	19	21	23	25	28	30	32	306
710058099	85	8300	369	975	1,227	$ 975	1,196,325	1,045,030	69,216	2,310,571	$ 1,883.11	38	33	32	27	25	23	25	27	30	34	36	39	369
710055915	122	14000	525	225	10,668	$ 225	2,400,300	2,096,742	138,875	4,635,917	$ 434.56	54	47	45	39	36	33	35	39	42	49	51	55	525
710055916	194	23000	839	325	2,459	$ 325	799,175	698,106	46,238	1,543,519	$ 627.70	86	75	72	62	58	53	56	62	67	78	82	88	839
Total					102,000		17,128,293	14,962,135	991,000	33,081,428	$ 324.33													
Smart Sensor					102,000	$ 76.90	7,843,800	-	3,627,169	11,470,969	$ 112.46													
Total					102,000		24,972,093	14,962,135	4,618,169	44,552,397	$ 436.79													

LED Deployment Costs - Outdoor/Area Lighting

LED Lamp					At 123,000 Lamps			Eng &	Integr &	Total	Unit	Monthly kWh												
CID	Watt	Lumen	kWh	Cost	Count	Cost	Extended	Install	Proj Mg	Cost	Cost	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
710055856	55	6270	237	115	67,862	$ 115	7,804,130	2,858,291	227,871	10,890,292	$ 160.48	24	21	20	18	16	15	16	18	19	22	23	25	237
710055917	65	7000	281	450	19,391	$ 450	8,725,950	3,195,911	254,787	12,176,648	$ 627.95	29	25	24	21	19	18	19	21	23	26	27	29	281
710055912	146	20400	631	360	16,827	$ 360	6,057,720	2,218,662	176,878	8,453,260	$ 502.36	65	56	54	47	43	40	42	47	51	58	62	66	631
710055913	297	37800	1285	600	18,920	$ 600	11,352,000	4,157,712	331,464	15,841,176	$ 837.27	132	115	111	95	88	81	86	95	103	119	125	135	1285
Total					123,000		33,939,800	12,430,577	991,000	47,361,377	$ 385.05													
	146	20400	631																					
Smart Sensor					123,000	$ 86.60	10,651,800	(0)	3,977,869	14,629,669	$ 118.94													
Total					123,000		44,591,600	12,430,577	4,968,869	61,991,046	$ 503.99													

U's	Cost	Notes
ALB-W-30-A-1-A	$91.23	AL Arm 30"
ALB-W-1-S-1-F	$69.36	Flood light bracket
GND-CR-SL	$75.61	Ground Rod
GND-LG-AL	$18.49	Ground Lug
Total Ground Cost	$94.10	
CNC-SNI-2	$13.57	
CNC-SNB-2	$14.01	
CON-4-AAA-2-P	$0.93	
SAA-DI-4	$55.56	
Overhead wire span up to 150 feet	$278.20	
UGND-TAG-L	$3.56	Cable Marker
URSG-D-100	$36.07	Riser\Grip
LTD-SFSHA	$56.27	Fuse Holder
URSR-2-LPM	$126.38	Pole Mount
UCON-4-AL-2-600-L	$1.31	UG Conductor
Underground wire lateral up to 30 feet	$288.72	
POL-30-5	$534.07	30 Foot Wood Pole
LTP-ES-F-17-R-BKT	$633.60	17ft Fiberglass Post top
POL-35-5	$593.53	35 Foot Wood Pole
SLB-W-8-S-1-S	$176.51	SL Upsweep Arm 8ft
LTP-ES-A-35-R-6	$1,750.61	35 Foot Aluminum Pole

LED Detail Costs

Street Lighting Detail

Existing Lamp				LED Lamp				Extended	At 102,000 Lamps			Eng &	Integr &	Total
Type	Watt	Lumen	Count	CID	Watt	Lumen	Cost	Cost	Count	Cost	Extended	Install	Proj Mg	LED Only
HPS	100	9500	72,018	710055914	39	5000	130	9,362,340	73,781	130	9,591,530	8,378,521	554,942	18,524,993
HPS-PT	100	9500	3,317	710055917	65	7000	450	1,492,650	3,398	450	1,529,100	1,335,720	88,470	2,953,290
HPS	150	16000	5,180	710056116	71	8000	153	792,540	5,305	153	811,665	709,016	46,961	1,567,642
HPS-PT	150	16000	1,198	710058099	71	8000	975	1,168,050	1,227	975	1,196,325	1,045,030	69,216	2,310,571
HPS	200	22000	9,785	710055915	122	14000	225	2,201,625	10,026	225	2,255,850	1,970,560	130,518	4,356,928
HPS	250	25000	151	710055915	122	14000	225	33,975	155	225	34,875	30,464	2,018	67,357
HPS	400	29000	1,526	710055916	194	23000	325	495,950	1,564	325	508,300	444,017	29,409	981,726
HPS	1000	47000	115	710055916	194	23000	325	37,375	118	325	38,350	33,500	2,219	74,069
MV	100		22	710055914	39	5000	130	2,860	23	130	2,990	2,612	173	5,775
MV	150		3	710056116	71	8000	153	459	3	153	459	401	27	887
MV	175	9500	4,952	710056116	71	8000	153	757,656	5,073	153	776,169	678,010	44,907	1,499,086
MV-PT	175	9500	37	710055917	65	7000	450	16,650	38	450	17,100	14,937	989	33,027
MV	200		3	710055915	122	14000	225	675	3	225	675	590	39	1,304
MV	250	22000	464	710055915	122	14000	225	104,400	475	225	106,875	93,359	6,184	206,417
MV	400	25000	678	710055916	194	23000	325	220,350	695	325	225,875	197,309	13,069	436,253
MV	1000		5	710055916	194	23000	325	1,625	5	325	1,625	1,419	94	3,139
MH	100		1	710055914	39	5000	130	130	1	130	130	114	8	251
MH	150		1	710056116	71	8000	153	153	1	153	153	134	9	296
MH	200		2	710055915	122	14000	225	450	2	225	450	393	26	869
MH	250		7	710055915	122	14000	225	1,575	7	225	1,575	1,376	91	3,042
MH	400		74	710055916	194	23000	325	24,050	76	325	24,700	21,576	1,429	47,705
MH	1000		1	710055916	194	23000	325	325	1	325	325	284	19	628
IN/LS/FL/Unk	100		5	710055914	39	5000	130	650	5	130	650	568	38	1,255
IN/LS/FL/Unk	150		9	710055914	39	5000	130	1,170	9	130	1,170	1,022	68	2,260
IN/LS/FL/Unk	200		1	710056116	71	8000	153	153	1	153	153	134	9	296
IN/LS/FL/Unk	250		8	710056116	71	8000	153	1,224	8	153	1,224	1,069	71	2,364
Total			99,563					16,719,060	102,000		17,128,293	14,962,135	991,000	33,081,428

Outdoor Lighting Detail

		Existing Lamp				LED Lamp				Extended	At 123,000 Lamps			Eng &	Integr &	Total
Zone	Tariff	Type	Watt	Lumen	Count	CID	Watt	Lumen	Cost	Cost	Count	Cost	Extended	Install	Proj Mg	LED Only
OP	94	HPS		9000	30,043	710055856			115	3,454,945	32,339	115	3,718,985	1,362,092	108,590	5,189,667
OP	97	HPS		22000	5,512	710055856			115	633,880	5,933	115	682,295	249,893	19,922	952,110
OP	98	HPS	400		44	710055856			115	5,060	47	115	5,405	1,980	158	7,542
CSP	100	HPS	100		14,076	710055856			115	1,618,740	15,150	115	1,742,250	638,105	50,872	2,431,227
CSP	101	HPS	150		1,878	710055856			115	215,970	2,021	115	232,415	85,123	6,786	324,324
CSP	102	HPS	300		3,068	710055856			115	352,820	3,302	115	379,730	139,078	11,088	529,895
CSP	103	HPS	250		135	710055856			115	15,525	145	115	16,675	6,107	487	23,269
CSP	104	HPS	400		3,788	710055856			115	435,620	4,077	115	468,855	171,720	13,690	654,265
OP	105	HPS		16000	-	710055856			115	-	-	115	-	-	-	-
CSP	106	HPS-FL	100		1,531	710055912			360	551,160	1,648	360	593,280	217,291	17,323	827,894
CSP	107	HPS-FL	250		2,117	710055912			360	762,120	2,279	360	820,440	300,489	23,956	1,144,885
OP	107	HPS-FL		22000	3,290	710055912			360	1,184,400	3,541	360	1,274,760	466,886	37,221	1,778,867
CSP	108	HPS-FL	400		6,037	710055913			600	3,622,200	6,498	600	3,898,800	1,427,950	113,840	5,440,590
OP	109	HPS-FL		50000	8,590	710055913			600	5,154,000	9,248	600	5,548,800	2,032,268	162,018	7,743,087
CSP	110	HPS-PT	100		3,298	710055917			450	1,484,100	3,550	450	1,597,500	585,090	46,645	2,229,235
CSP	111	HPS-PT	150		11,875	710055917			450	5,343,750	12,777	450	5,749,650	2,105,831	167,883	8,023,363
OP	111	HPS-PT		9000	2,445	710055917			450	1,100,250	2,632	450	1,184,400	433,791	34,583	1,652,774
CSP	115	HPS	100		8	710055856			115	920	9	115	1,035	379	30	1,444
CSP	116	HPS	150		10	710055856			115	1,150	11	115	1,265	463	37	1,765
CSP	117	HPS	200		10	710055856			115	1,150	11	115	1,265	463	37	1,765
CSP	119	HPS	400		7	710055913			600	4,200	8	600	4,800	1,758	140	6,698
CSP	125	HPS-FL	100		26	710055912			360	9,360	28	360	10,080	3,692	294	14,066
CSP	126	HPS-FL	250		31	710055912			360	11,160	33	360	11,880	4,351	347	16,578
CSP	127	HPS-FL	400		54	710055913			600	32,400	58	600	34,800	12,746	1,016	48,562
CSP	141	HPS-CutOff	100		128	710055856			115	14,720	138	115	15,870	5,812	463	22,146
CSP	142	HPS-CutOff	250		118	710055856			115	13,570	127	115	14,605	5,349	426	20,381
CSP	143	HPS-CutOff	400		135	710055856			115	15,525	145	115	16,675	6,107	487	23,269
CSP	90	MV	100		228	710055856			115	26,220	245	115	28,175	10,319	823	39,317
CSP	91	MV	175		2,373	710055856			115	272,895	2,554	115	293,710	107,572	8,576	409,858
CSP	92	MV	400		511	710055856			115	58,765	550	115	63,250	23,166	1,847	88,262
OP	93	MV		7000	871	710055856			115	100,165	937	115	107,755	39,466	3,146	150,367
CSP	94	MV-PT	175		191	710055917			450	85,950	206	450	92,700	33,952	2,707	129,358
OP	95	MV		20000	80	710055856			115	9,200	86	115	9,890	3,622	289	13,801
CSP	95	MV-PT	250		19	710055917			450	8,550	20	450	9,000	3,296	263	12,559
CSP	97	MV	175		3	710055856			115	345	3	115	345	126	10	481
CSP	98	MV	400		4	710055856			115	460	4	115	460	168	13	642
OP	99	MV-PT		9500	191	710055917			450	85,950	206	450	92,700	33,952	2,707	129,358
OP	114	MV-FL		20000	69	710055912			360	24,840	74	360	26,640	9,757	778	37,175
OP	119	MV-FL		50000	54	710055913			600	32,400	58	600	34,800	12,746	1,016	48,562
OP	110	MH-FL		17000	849	710055912			360	305,640	914	360	329,040	120,512	9,608	459,160
OP	116	MH-FL		29000	7,328	710055912			360	2,638,080	7,886	360	2,838,960	1,039,780	82,894	3,961,634
OP	117	MH-FL		110000	145	710055913			600	87,000	156	600	93,600	34,281	2,733	130,614
CSP	131	MH-FL	250		394	710055912			360	141,840	424	360	152,640	55,905	4,457	213,002
CSP	132	MH-FL	400		2,600	710055913			600	1,560,000	2,798	600	1,678,800	614,867	49,019	2,342,686
CSP	133	MH-FL	1000		64	710055913			600	38,400	69	600	41,400	15,163	1,209	57,772
CSP	134	MH-FL	1000		10	710055913			600	6,000	11	600	6,600	2,417	193	9,210
CSP	137	MH-FL	400		15	710055913			600	9,000	16	600	9,600	3,516	280	13,396
CSP	145	MH-FL-CutOff	400		-	710055913			600	-	-	600	-	-	-	-
														-	-	-
OP	90	INC		2500	20	710055856			115	2,300	22	115	2,530	927	74	3,530
OP	91	INC		4000	6	710055856			115	690	6	115	690	253	20	963
		Total			114,279					31,533,385	123,000		33,939,800	12,430,577	991,000	47,361,377

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Allocation Factor	Total Retail	RS: Residential	GS: Non-Demand Metered	GS: Demand Metered - SEC	GS: Demand Metered - PRI	GS: Demand Metered - SUB/TRAN	x	OL: Outdoor Lighting	SL: Street Lighting
	1	2	3	4	5	6	7	8	9
DIST_CPD DISTPRI	1.00000000	0.54679817	0.02117178	0.29539781	0.13395185	-		0.00137869	0.00130171
DIST_CPD DISTSEC	-	-	-	-	-	-		-	-
DIST_CPD CUSTOMER	-	-	-	-	-	-		-	-
DIST_CPD TOTAL	1.00000000	0.54679817	0.02117178	0.29539781	0.13395185	-		0.00137869	0.00130171
DISTSEC DISTPRI	-	-	-	-	-	-		-	-
DISTSEC DISTSEC	1.00000000	0.66568374	0.03330402	0.29531496	-	-		0.00305939	0.00263789
DISTSEC CUSTOMER	-	-	-	-	-	-		-	-
DISTSEC TOTAL	1.00000000	0.66568374	0.03330402	0.29531496	-	-		0.00305939	0.00263789
CUST_TOTAL DISTPRI	-	-	-	-	-	-		-	-
CUST_TOTAL DISTSEC	-	-	-	-	-	-		-	-
CUST_TOTAL CUSTOMER	1.00000000	0.83707057	0.08065327	0.04232524	0.00085400	0.00013285		0.03817981	0.00078427
CUST_TOTAL TOTAL	1.00000000	0.83707057	0.08065327	0.04232524	0.00085400	0.00013285		0.03817981	0.00078427
DIST_PCUST DISTPRI	-	-	-	-	-	-		-	-
DIST_PCUST DISTSEC	-	-	-	-	-	-		-	-
DIST_PCUST CUSTOMER	1.00000000	0.83718178	0.08066398	0.04233086	0.00085411	-		0.03818489	0.00078437
DIST_PCUST TOTAL	1.00000000	0.83718178	0.08066398	0.04233086	0.00085411	-		0.03818489	0.00078437
DIST_SERV DISTPRI	-	-	-	-	-	-		-	-
DIST_SERV DISTSEC	-	-	-	-	-	-		-	-
DIST_SERV CUSTOMER	1.00000000	0.83789744	0.08073294	0.04236705	-	-		0.03821753	0.00078504
DIST_SERV TOTAL	1.00000000	0.83789744	0.08073294	0.04236705	-	-		0.03821753	0.00078504
DIST_METERS DISTPRI	-	-	-	-	-	-		-	-
DIST_METERS DISTSEC	-	-	-	-	-	-		-	-
DIST_METERS CUSTOMER	1.00000000	0.01978371	0.02984256	0.10471136	0.47073661	0.37492576		-	-
DIST_METERS TOTAL	1.00000000	0.01978371	0.02984256	0.10471136	0.47073661	0.37492576		-	-
DIST_OL DISTPRI	-	-	-	-	-	-		-	-
DIST_OL DISTSEC	-	-	-	-	-	-		-	-
DIST_OL CUSTOMER	1.00000000	-	-	-	-	-		1.00000000	-
DIST_OL TOTAL	1.00000000	-	-	-	-	-		1.00000000	-
DIST_SL DISTPRI	-	-	-	-	-	-		-	-
DIST_SL DISTSEC	-	-	-	-	-	-		-	-
DIST_SL CUSTOMER	1.00000000	-	-	-	-	-		-	1.00000000
DIST_SL TOTAL	1.00000000	-	-	-	-	-		-	1.00000000
CUST_902 DISTPRI	-	-	-	-	-	-		-	-
CUST_902 DISTSEC	-	-	-	-	-	-		-	-
CUST_902 CUSTOMER	1.00000000	0.85108629	0.08200359	0.06455101	0.00195382	0.00040529		-	-
CUST_902 TOTAL	1.00000000	0.85108629	0.08200359	0.06455101	0.00195382	0.00040529		-	-
CUST_903 DISTPRI	-	-	-	-	-	-		-	-
CUST_903 DISTSEC	-	-	-	-	-	-		-	-
CUST_903 CUSTOMER	1.00000000	0.88858125	0.05515445	0.02894397	0.00058401	0.00009085		0.02610914	0.00053633
CUST_903 TOTAL	1.00000000	0.88858125	0.05515445	0.02894397	0.00058401	0.00009085		0.02610914	0.00053633
CUST_451 DISTPRI	-	-	-	-	-	-		-	-
CUST_451 DISTSEC	-	-	-	-	-	-		-	-
CUST_451 CUSTOMER	1.00000000	0.90295289	0.06137993	0.03406596	0.00103705	0.00001804		0.00043215	0.00011399
CUST_451 TOTAL	1.00000000	0.90295289	0.06137993	0.03406596	0.00103705	0.00001804		0.00043215	0.00011399

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	1	2	3	4	5	6	7	8	9
DIST_POLES DISTPRI	0.63354639	0.34642200	0.01341330	0.18714821	0.08486471	-		0.00087346	0.00082469
DIST_POLES DISTSEC	0.36645361	0.24394221	0.01220438	0.10821923	-	-		0.00112112	0.00096667
DIST_POLES CUSTOMER	-	-	-	-	-	-		-	-
DIST_POLES TOTAL	1.00000000	0.59036421	0.02561768	0.29536745	0.08486471	-		0.00199459	0.00179136
DIST_OHLINES DISTPRI	0.82485249	0.45102783	0.01746359	0.24365962	0.11049052	-		0.00113722	0.00107372
DIST_OHLINES DISTSEC	0.17514751	0.11659285	0.00583312	0.05172368	-	-		0.00053584	0.00046202
DIST_OHLINES CUSTOMER	-	-	-	-	-	-		-	-
DIST_OHLINES TOTAL	1.00000000	0.56762068	0.02329671	0.29538330	0.11049052	-		0.00167306	0.00153574
DIST_UGLINES DISTPRI	0.84449636	0.46176906	0.01787949	0.24946237	0.11312185	-		0.00116430	0.00109929
DIST_UGLINES DISTSEC	0.15550364	0.10351625	0.00517890	0.04592255	-	-		0.00047575	0.00041020
DIST_UGLINES CUSTOMER	-	-	-	-	-	-		-	-
DIST_UGLINES TOTAL	1.00000000	0.56528531	0.02305838	0.29538492	0.11312185	-		0.00164004	0.00150949
DIST_TRANSF DISTPRI	0.18330000	0.10022810	0.00388079	0.05414642	0.02455337	-		0.00025271	0.00023860
DIST_TRANSF DISTSEC	0.81670000	0.54366391	0.02719939	0.24118373	-	-		0.00249860	0.00215437
DIST_TRANSF CUSTOMER	-	-	-	-	-	-		-	-
DIST_TRANSF TOTAL	1.00000000	0.64389202	0.03108018	0.29533015	0.02455337	-		0.00275132	0.00239297
RB_GUP_EPIS_D DISTPRI	0.63846497	0.34911147	0.01351744	0.18860115	0.08552357	-		0.00088024	0.00083110
RB_GUP_EPIS_D DISTSEC	0.25453069	0.16943694	0.00847689	0.07516672	-	-		0.00077871	0.00067142
RB_GUP_EPIS_D CUSTOMER	0.10700434	0.05673080	0.00603033	0.00496311	0.00950725	0.00757221		0.01412977	0.00807086
RB_GUP_EPIS_D TOTAL	1.00000000	0.57527922	0.02802467	0.26873099	0.09503082	0.00757221		0.01578872	0.00957338
RB_GUP_EPIS_G DISTPRI	0.54223447	0.29321215	0.01199665	0.16302465	0.07257496	-		0.00072415	0.00070191
RB_GUP_EPIS_G DISTSEC	0.19145466	0.12603331	0.00669171	0.05765799	-	-		0.00056781	0.00050385
RB_GUP_EPIS_G CUSTOMER	0.26631087	0.18523873	0.01442568	0.01399394	0.02346674	0.01660252		0.00958937	0.00299389
RB_GUP_EPIS_G TOTAL	1.00000000	0.60448419	0.03311404	0.23467657	0.09604170	0.01660252		0.01088132	0.00419965

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Allocation Factor	Total Retail	RS: Residential	GS: Non-Demand Metered	GS: Demand Metered - SEC	GS: Demand Metered - PRI	GS: Demand Metered - SUB/TRAN	x	OL: Outdoor Lighting	SL: Street Lighting
	1	2	3	4	5	6	7	8	9
RB_GUP-Land_D DISTPRI	0.63349600	0.34639445	0.01341223	0.18713333	0.08485796	-		0.00087339	0.00082463
RB_GUP-Land_D DISTSEC	0.25802898	0.17176570	0.00859340	0.07619982	-	-		0.00078941	0.00068065
RB_GUP-Land_D CUSTOMER	0.10847502	0.05751052	0.00611322	0.00503133	0.00963792	0.00767628		0.01432397	0.00818179
RB_GUP-Land_D TOTAL	1.00000000	0.57567067	0.02811885	0.26836448	0.09449588	0.00767628		0.01598677	0.00968707
RB_GUP-Land_G DISTPRI	0.54223447	0.29321215	0.01199665	0.16302465	0.07257496	-		0.00072415	0.00070191
RB_GUP-Land_G DISTSEC	0.19145466	0.12603331	0.00669171	0.05765799	-	-		0.00056781	0.00050385
RB_GUP-Land_G CUSTOMER	0.26631087	0.18523873	0.01442568	0.01399394	0.02346674	0.01660252		0.00958937	0.00299389
RB_GUP-Land_G TOTAL	1.00000000	0.60448419	0.03311404	0.23467657	0.09604170	0.01660252		0.01088132	0.00419965
RB_GUP DISTPRI	0.62859189	0.34337631	0.01336141	0.18597705	0.08419506	-		0.00086423	0.00081784
RB_GUP DISTSEC	0.24805921	0.16498381	0.00829374	0.07337036	-	-		0.00075707	0.00065423
RB_GUP CUSTOMER	0.12334890	0.06991548	0.00689168	0.00588966	0.01093947	0.00849870		0.01366393	0.00754997
RB_GUP TOTAL	1.00000000	0.57827560	0.02854683	0.26523707	0.09513453	0.00849870		0.01528523	0.00902205
NP DISTPRI	0.63037693	0.34434366	0.01340057	0.18651190	0.08443402	-		0.00086663	0.00082016
NP DISTSEC	0.24645573	0.16391265	0.00824117	0.07289979	-	-		0.00075212	0.00065000
NP CUSTOMER	0.12316734	0.06993598	0.00687991	0.00588559	0.01092282	0.00847991		0.01357216	0.00749097
NP TOTAL	1.00000000	0.57819229	0.02852165	0.26529728	0.09535684	0.00847991		0.01519091	0.00896113
RATEBASE DISTPRI	0.63439667	0.34627387	0.01352784	0.18793193	0.08496770	-		0.00087026	0.00082507
RATEBASE DISTSEC	0.24544220	0.16312247	0.00823317	0.07269178	-	-		0.00074755	0.00064723
RATEBASE CUSTOMER	0.12016113	0.06983843	0.00699075	0.00258785	0.01115147	0.00897032		0.01341462	0.00720768
RATEBASE TOTAL	1.00000000	0.57923477	0.02875176	0.26321157	0.09611917	0.00897032		0.01503243	0.00867998

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Allocation Factor	Total Retail	RS: Residential	GS: Non-Demand Metered	GS: Demand Metered - SEC	GS: Demand Metered - PRI	GS: Demand Metered - SUB/TRAN	x	OL: Outdoor Lighting	SL: Street Lighting
	1	2	3	4	5	6	7	8	9
MISC_SERV_REV DISTPRI	0.60244365	0.54796210	0.02960604	0.02390822	0.00093330	-		0.00002409	0.00000990
MISC_SERV_REV DISTSEC	0.29407073	0.26594664	0.01856619	0.00952859	-	-		0.00002131	0.00000799
MISC_SERV_REV CUSTOMER	0.10348563	0.08904414	0.01320770	0.00062915	0.00010375	0.00001804		0.00038674	0.00009610
MISC_SERV_REV TOTAL	1.00000000	0.90295289	0.06137993	0.03406596	0.00103705	0.00001804		0.00043215	0.00011399
TOTOHLINES DISTPRI	0.73473744	0.40175309	0.01555570	0.21703983	0.09841944	-		0.00101297	0.00095641
TOTOHLINES DISTSEC	0.26526256	0.17658097	0.00883431	0.07833600	-	-		0.00081154	0.00069973
TOTOHLINES CUSTOMER	-	-	-	-	-	-		-	-
TOTOHLINES TOTAL	1.00000000	0.57833406	0.02439000	0.29537583	0.09841944	-		0.00182452	0.00165615
TOTUGLINES DISTPRI	0.84449636	0.46176906	0.01787949	0.24946237	0.11312185	-		0.00116430	0.00109929
TOTUGLINES DISTSEC	0.15550364	0.10351625	0.00517890	0.04592255	-	-		0.00047575	0.00041020
TOTUGLINES CUSTOMER	-	-	-	-	-	-		-	-
TOTUGLINES TOTAL	1.00000000	0.56528531	0.02305838	0.29538492	0.11312185	-		0.00164004	0.00150949
TOTOXEXP DISTPRI	0.54537672	0.29821099	0.01154659	0.16110309	0.07305422	-		0.00075190	0.00070992
TOTOXEXP DISTSEC	0.20550838	0.13680359	0.00684425	0.06068970	-	-		0.00062873	0.00054211
TOTOXEXP CUSTOMER	0.24911490	0.04968333	0.00974555	0.02091999	0.08355344	0.06654613		0.01123970	0.00742677
TOTOXEXP TOTAL	1.00000000	0.48469790	0.02813639	0.24271277	0.15660766	0.06654613		0.01262034	0.00867880

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Allocation Factor	Total Retail	RS: Residential	GS: Non-Demand Metered	GS: Demand Metered - SEC	GS: Demand Metered - PRI	GS: Demand Metered - SUB/TRAN	x	OL: Outdoor Lighting	SL: Street Lighting
	1	2	3	4	5	6	7	8	9
TOTMXEXP DISTPRI	0.74402105	0.40682934	0.01575225	0.21978219	0.09966300	-		0.00102577	0.00096850
TOTMXEXP DISTSEC	0.25128783	0.16727822	0.00836889	0.07420906	-	-		0.00076879	0.00066287
TOTMXEXP CUSTOMER	0.00469112	0.00001107	0.00001669	0.00005857	0.00026332	0.00020973		0.00348985	0.00064188
TOTMXEXP TOTAL	1.00000000	0.57411863	0.02413783	0.29404982	0.09992632	0.00020973		0.00528441	0.00227325
EXP_OM_DIST DISTPRI	0.67354755	0.36829457	0.01426020	0.19896447	0.09022294	-		0.00092861	0.00087676
EXP_OM_DIST DISTSEC	0.23504655	0.15646667	0.00782799	0.06941276	-	-		0.00071910	0.00062003
EXP_OM_DIST CUSTOMER	0.09140589	0.01763341	0.00346822	0.00745962	0.02981234	0.02374404		0.00623928	0.00304897
EXP_OM_DIST TOTAL	1.00000000	0.54239464	0.02555641	0.27583686	0.12003529	0.02374404		0.00788699	0.00454576
TOTOX234 DISTPRI	0.00153628	0.00084003	0.00003253	0.00045381	0.00020579	-		0.00000212	0.00000200
TOTOX234 DISTSEC	0.00061245	0.00040770	0.00002040	0.00018087	-	-		0.00000187	0.00000162
TOTOX234 CUSTOMER	0.99785127	0.88253350	0.05793359	0.03272869	0.00075330	0.00014279		0.02326283	0.00049658
TOTOX234 TOTAL	1.00000000	0.88378123	0.05798651	0.03336337	0.00095909	0.00014279		0.02326682	0.00050020
EXP_OM_CUSTACCT DISTPRI	0.21883098	0.11834983	0.00544662	0.06677298	0.02742129	-		0.00039839	0.00044187
EXP_OM_CUSTACCT DISTSEC	0.08261590	0.05376864	0.00321533	0.02495850	-	-		0.00033395	0.00033948
EXP_OM_CUSTACCT CUSTOMER	0.69855312	0.59493569	0.04013308	0.02935049	0.00871134	0.00215291		0.01973608	0.00353353
EXP_OM_CUSTACCT TOTAL	1.00000000	0.76705416	0.04879503	0.12108197	0.03613263	0.00215291		0.02046841	0.00431487
UNCOLFAC DISTPRI	0.63846497	0.34911147	0.01351744	0.18860115	0.08552357	-		0.00088024	0.00083110
UNCOLFAC DISTSEC	0.25453069	0.16943694	0.00847689	0.07516672	-	-		0.00077871	0.00067142
UNCOLFAC CUSTOMER	0.10700434	0.05673080	0.00603033	0.00496311	0.00950725	0.00757221		0.01412977	0.00807086
UNCOLFAC TOTAL	1.00000000	0.57527922	0.02802467	0.26873099	0.09503082	0.00757221		0.01578872	0.00957338

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	1	2	3	4	5	6	7	8	9
EXP_OM_CUSTSERV DISTPRI	0.49966300	0.23699805	0.01435457	0.17590239	0.07220939	-		0.00009416	0.00010444
EXP_OM_CUSTSERV DISTSEC	0.18201032	0.10764568	0.00847233	0.06573314	-	-		0.00007893	0.00008024
EXP_OM_CUSTSERV CUSTOMER	0.31832669	0.24936754	0.02203308	0.01844697	0.01864251	0.00433656		0.00466485	0.00083519
EXP_OM_CUSTSERV TOTAL	1.00000000	0.59401127	0.04485998	0.26008250	0.09085190	0.00433656		0.00483794	0.00101987
EXP_OM DISTPRI	0.52755770	0.28234154	0.01198857	0.16092265	0.07100522	-		0.00065824	0.00064148
EXP_OM DISTSEC	0.18724134	0.12216014	0.00674413	0.05735630	-	-		0.00051825	0.00046253
EXP_OM CUSTOMER	0.28520095	0.20467324	0.01596484	0.01486954	0.02237177	0.01487253		0.00957125	0.00287778
EXP_OM TOTAL	1.00000000	0.60917493	0.03469754	0.23314850	0.09337698	0.01487253		0.01074773	0.00398179
LABOR_M DISTPRI	0.54223447	0.29321215	0.01199665	0.16302465	0.07257496	-		0.00072415	0.00070191
LABOR_M DISTSEC	0.19145466	0.12603331	0.00669171	0.05765799	-	-		0.00056781	0.00050385
LABOR_M CUSTOMER	0.26631087	0.18523873	0.01442568	0.01399394	0.02346674	0.01660252		0.00958937	0.00299389
LABOR_M TOTAL	1.00000000	0.60448419	0.03311404	0.23467657	0.09604170	0.01660252		0.01088132	0.00419965

OHIO POWER COMPANY
CLASS COST-OF-SERVICE STUDY - ALLOCATION FACTORS
TWELVE MONTHS ENDING NOVEMBER 30, 2020

Allocation Factor	Total Retail	RS: Residential	GS: Non-Demand Metered	GS: Demand Metered - SEC	GS: Demand Metered - PRI	GS: Demand Metered - SUB/TRAN	x	OL: Outdoor Lighting	SL: Street Lighting
	1	2	3	4	5	6	7	8	9
RSALE DISTPRI	0.55986106	0.30277445	0.01394335	0.17085577	0.07013507	-		0.00102027	0.00113214
RSALE DISTSEC	0.21131696	0.13751700	0.00822945	0.06384574	-	-		0.00085509	0.00086968
RSALE CUSTOMER	0.22882198	0.15752223	0.01338845	0.01228136	0.01769540	0.00408433		0.01552231	0.00832790
RSALE TOTAL	1.00000000	0.59781369	0.03556125	0.24698286	0.08783047	0.00408433		0.01739767	0.01032972
FORF_DISC DISTPRI	0.72652064	0.00046134	0.08799888	0.52540766	0.11134483	-		0.00089135	0.00041660
FORF_DISC DISTSEC	0.24954952	0.00020953	0.05193751	0.19633542	-	-		0.00074704	0.00032002
FORF_DISC CUSTOMER	0.02392984	0.00024002	0.08449684	0.03776706	0.02809280	(0.14329219)		0.01356088	0.00306443
FORF_DISC TOTAL	1.00000000	0.00091088	0.22443323	0.75951013	0.13943763	(0.14329219)		0.01519927	0.00380105
CUST_DEP DISTPRI	-	-	-	-	-	-		-	-
CUST_DEP DISTSEC	-	-	-	-	-	-		-	-
CUST_DEP CUSTOMER	1.00000000	0.64844763	0.03788562	0.23188651	0.06002083	0.02083078		0.00092863	-
CUST_DEP TOTAL	1.00000000	0.64844763	0.03788562	0.23188651	0.06002083	0.02083078		0.00092863	-

Source: Worksheet WP E 3.2h-n

OHIO POWER COMPANY
CLASS COST-OF-SERVICE STUDY - ALLOCATORS
TWELVE MONTHS ENDING NONRMBER 30, 2020

ALLOCATOR	FUNCTION		1 Total	2 RS: Residential	3 GS: Non-Demand Metered	4 GS: Demand Metered - SEC	5 GS: Demand Metered - PRI	6 GS: Demand Metered - SUB/TRAN	7 x	8 OL: Outdoor Lighting	9 SL: Street Lighting
INPUTS FROM WORKPAPERS											
CPD		**6 CP**	6,057,038	3,311,977	128,238	1,789,236	811,352	-		8,351	7,885
DIST_CPD	DISTPRI		1.00000000	0.54679817	0.02117178	0.29539781	0.13395185	-		0.00137869	0.00130171
DIST_CPD	DISTSEC		-	-	-	-	-	-		-	-
DIST_CPD	CUSTOMER		-	-	-	-	-	-		-	-
DIST_CPD	TOTAL		1.00000000	0.54679817	0.02117178	0.29539781	0.13395185	-		0.00137869	0.00130171
SECDEM			10,685,798	7,113,362	355,880	3,155,676	-	-		32,692	28,188
DISTSEC	DISTPRI		-	-	-	-	-	-		-	-
DISTSEC	DISTSEC		1.00000000	0.66568374	0.03330402	0.29531496	-	-		0.00305939	0.00263789
DISTSEC	CUSTOMER		-	-	-	-	-	-		-	-
DISTSEC	TOTAL		1.00000000	0.66568374	0.03330402	0.29531496	-	-		0.00305939	0.00263789
TOTCUST			1,546,592	1,294,606	124,738	65,460	1,321	205		59,049	1,213
CUST_TOTAL	DISTPRI		-	-	-	-	-	-		-	-
CUST_TOTAL	DISTSEC		-	-	-	-	-	-		-	-
CUST_TOTAL	CUSTOMER		1.00000000	0.83707057	0.08065327	0.04232524	0.00085400	0.00013285		0.03817981	0.00078427
CUST_TOTAL	TOTAL		1.00000000	0.83707057	0.08065327	0.04232524	0.00085400	0.00013285		0.03817981	0.00078427
PRICUST			1,546,386	1,294,606	124,738	65,460	1,321	-		59,049	1,213
DIST_PCUST	DISTPRI		-	-	-	-	-	-		-	-
DIST_PCUST	DISTSEC		-	-	-	-	-	-		-	-
DIST_PCUST	CUSTOMER		1.00000000	0.83718178	0.08066398	0.04233086	0.00085411	-		0.03818489	0.00078437
DIST_PCUST	TOTAL		1.00000000	0.83718178	0.08066398	0.04233086	0.00085411	-		0.03818489	0.00078437
SECCUST			1,545,065	1,294,606	124,738	65,460	-	-		59,049	1,213
DIST_SERV	DISTPRI		-	-	-	-	-	-		-	-
DIST_SERV	DISTSEC		-	-	-	-	-	-		-	-
DIST_SERV	CUSTOMER		1.00000000	0.83789744	0.08073294	0.04236705	-	-		0.03821753	0.00078504
DIST_SERV	TOTAL		1.00000000	0.83789744	0.08073294	0.04236705	-	-		0.03821753	0.00078504
METER			5,698	113	170	597	2,682	2,136		-	-
DIST_METERS	DISTPRI		-	-	-	-	-	-		-	-
DIST_METERS	DISTSEC		-	-	-	-	-	-		-	-
DIST_METERS	CUSTOMER		1.00000000	0.01978371	0.02984256	0.10471136	0.47073661	0.37492576		-	-
DIST_METERS	TOTAL		1.00000000	0.01978371	0.02984256	0.10471136	0.47073661	0.37492576		-	-
DIR371			1	-	-	-	-	-		1	-
DIST_OL	DISTPRI		-	-	-	-	-	-		-	-
DIST_OL	DISTSEC		-	-	-	-	-	-		-	-
DIST_OL	CUSTOMER		1.00000000	-	-	-	-	-		1.00000000	-
DIST_OL	TOTAL		1.00000000	-	-	-	-	-		1.00000000	-
DIR373			1	-	-	-	-	-		-	1
DIST_SL	DISTPRI		-	-	-	-	-	-		-	-
DIST_SL	DISTSEC		-	-	-	-	-	-		-	-
DIST_SL	CUSTOMER		1.00000000	-	-	-	-	-		-	1.00000000
DIST_SL	TOTAL		1.00000000	-	-	-	-	-		-	1.00000000
DIR902			3,042,245	2,589,213	249,475	196,380	5,944	1,233		-	-
CUST_902	DISTPRI		-	-	-	-	-	-		-	-
CUST_902	DISTSEC		-	-	-	-	-	-		-	-

OHIO POWER COMPANY
CLASS COST-OF-SERVICE STUDY - ALLOCATORS
TWELVE MONTHS ENDING NONRMBER 30, 2020

ALLOCATOR	FUNCTION		Total	RS: Residential	GS: Non-Demand Metered	GS: Demand Metered - SEC	GS: Demand Metered - PRI	GS: Demand Metered - SUB/TRAN	x	OL: Outdoor Lighting	SL: Street Lighting
CUST_902	CUSTOMER		1.00000000	0.85108629	0.08200359	0.06455101	0.00195382	0.00040529		-	-
CUST_902	TOTAL		1.00000000	0.85108629	0.08200359	0.06455101	0.00195382	0.00040529		-	-
DIR903			40,626,152	36,099,637	2,240,713	1,175,882	23,726	3,691		1,060,714	21,789
CUST_903	DISTPRI		-	-	-	-	-	-		-	-
CUST_903	DISTSEC		-	-	-	-	-	-		-	-
CUST_903	CUSTOMER		1.00000000	0.88858125	0.05515445	0.02894397	0.00058401	0.00009085		0.02610914	0.00053633
CUST_903	TOTAL		1.00000000	0.88858125	0.05515445	0.02894397	0.00058401	0.00009085		0.02610914	0.00053633
CUST451			10,370,625	9,364,186	636,548	353,285	10,755	187		4,482	1,182
CUST_451	DISTPRI		-	-	-	-	-	-		-	-
CUST_451	DISTSEC		-	-	-	-	-	-		-	-
CUST_451	CUSTOMER		1.00000000	0.90295289	0.06137993	0.03406596	0.00103705	0.00001804		0.00043215	0.00011399
CUST_451	TOTAL		1.00000000	0.90295289	0.06137993	0.03406596	0.00103705	0.00001804		0.00043215	0.00011399
INTERNALLY DERIVED											
DIST_CPD	DISTPRI	63.35%	1.00000000	0.54679817	0.02117178	0.29539781	0.13395185	-		0.00137869	0.00130171
DISTSEC	DISTSEC	36.65%	1.00000000	0.66568374	0.03330402	0.29531496	-	-		0.00305939	0.00263789
DIST_POLES	DISTPRI		0.63354639	0.34642200	0.01341330	0.18714821	0.08486471	-		0.00087346	0.00082469
DIST_POLES	DISTSEC		0.36645361	0.24394221	0.01220438	0.10821923	-	-		0.00112112	0.00096667
DIST_POLES	CUSTOMER		-	-	-	-	-	-		-	-
DIST_POLES	TOTAL		1.00000000	0.59036421	0.02561768	0.29536745	0.08486471	-		0.00199459	0.00179136
DIST_CPD	DISTPRI	82.49%	1.00000000	0.54679817	0.02117178	0.29539781	0.13395185	-		0.00137869	0.00130171
DISTSEC	DISTSEC	17.51%	1.00000000	0.66568374	0.03330402	0.29531496	-	-		0.00305939	0.00263789
DIST_OHLINES	DISTPRI		0.82485249	0.45102783	0.01746359	0.24365962	0.11049052	-		0.00113722	0.00107372
DIST_OHLINES	DISTSEC		0.17514751	0.11659285	0.00583312	0.05172368	-	-		0.00053584	0.00046202
DIST_OHLINES	CUSTOMER		-	-	-	-	-	-		-	-
DIST_OHLINES	TOTAL		1.00000000	0.56762068	0.02329671	0.29538330	0.11049052	-		0.00167306	0.00153574
DIST_CPD	DISTPRI	84.45%	1.00000000	0.54679817	0.02117178	0.29539781	0.13395185	-		0.00137869	0.00130171
DISTSEC	DISTSEC	15.55%	1.00000000	0.66568374	0.03330402	0.29531496	-	-		0.00305939	0.00263789
DIST_UGLINES	DISTPRI		0.84449636	0.46	0.01787949	0.24946237	0.11312185	-		0.00116430	0.00109929
DIST_UGLINES	DISTSEC		0.15550364	0.10351625	0.00517890	0.04592255	-	-		0.00047575	0.00041020
DIST_UGLINES	CUSTOMER		-	-	-	-	-	-		-	-
DIST_UGLINES	TOTAL		1.00000000	0.56528531	0.02305838	0.29538492	0.11312185	-		0.00164004	0.00150949
DIST_CPD	DISTPRI	18.33%	1.00000000	0.54679817	0.02117178	0.29539781	0.13395185	-		0.00137869	0.00130171
DISTSEC	DISTSEC	81.67%	1.00000000	0.66568374	0.03330402	0.29531496	-	-		0.00305939	0.00263789
DIST_TRANSF	DISTPRI		0.18330000	0.10022810	0.00388079	0.05414642	0.02455337	-		0.00025271	0.00023860
DIST_TRANSF	DISTSEC		0.81670000	0.54366391	0.02719939	0.24118373	-	-		0.00249860	0.00215437
DIST_TRANSF	CUSTOMER		-	-	-	-	-	-		-	-
DIST_TRANSF	TOTAL		1.00000000	0.64389202	0.03108018	0.29533015	0.02455337	-		0.00275132	0.00239297
Distribution EPIS	DISTPRI		3,276,871,807	1,791,787,495	69,377,193	967,980,747	438,943,049	-		4,517,787	4,265,535
	DISTSEC		1,306,358,990	869,621,941	43,507,002	385,787,352	-	-		3,996,659	3,446,036
	CUSTOMER		549,191,464	291,166,440	30,950,220	25,472,796	48,795,238	38,863,754		72,519,940	41,423,077
	TOTAL		5,132,422,260	2,952,575,875	143,834,415	1,379,240,895	487,738,287	38,863,754		81,034,386	49,134,648

OHIO POWER COMPANY
CLASS COST-OF-SERVICE STUDY - ALLOCATORS
TWELVE MONTHS ENDING NONRMBER 30, 2020

ALLOCATOR	FUNCTION	Total	RS: Residential	GS: Non-Demand Metered	GS: Demand Metered - SEC	GS: Demand Metered - PRI	GS: Demand Metered - SUB/TRAN	x	OL: Outdoor Lighting	SL: Street Lighting
RB_GUP_EPIS_D	DISTPRI	0.63846497	0.34911147	0.01351744	0.18860115	0.08552357	-		0.00088024	0.00083110
RB_GUP_EPIS_D	DISTSEC	0.25453069	0.16943694	0.00847689	0.07516672	-	-		0.00077871	0.00067142
RB_GUP_EPIS_D	CUSTOMER	0.10700434	0.05673080	0.00603033	0.00496311	0.00950725	0.00757221		0.01412977	0.00807086
RB_GUP_EPIS_D	TOTAL	1.00000000	0.57527922	0.02802467	0.26873099	0.09503082	0.00757221		0.01578872	0.00957338
Gen & Int Plant	DISTPRI	317,826,941	171,864,253	7,031,751	95,555,758	42,539,305	-		424,453	411,421
	DISTSEC	112,219,813	73,873,541	3,922,298	33,795,826	-	-		332,817	295,330
	CUSTOMER	156,096,254	108,576,389	8,455,513	8,202,449	13,754,866	9,731,450		5,620,740	1,754,847
	TOTAL	586,143,008	354,314,184	19,409,563	137,554,033	56,294,171	9,731,450		6,378,010	2,461,597
RB_GUP_EPIS_G	DISTPRI	0.54223447	0.29321215	0.01199665	0.16302465	0.07257496	-		0.00072415	0.00070191
RB_GUP_EPIS_G	DISTSEC	0.19145466	0.12603331	0.00669171	0.05765799	-	-		0.00056781	0.00050385
RB_GUP_EPIS_G	CUSTOMER	0.26631087	0.18523873	0.01442568	0.01399394	0.02346674	0.01660252		0.00958937	0.00299389
RB_GUP_EPIS_G	TOTAL	1.00000000	0.60448419	0.03311404	0.23467657	0.09604170	0.01660252		0.01088132	0.00419965
Distribution GUP less Land	DISTPRI	3,207,287,756	1,753,739,063	67,903,975	947,425,771	429,622,137	-		4,421,853	4,174,957
	DISTSEC	1,306,358,990	869,621,941	43,507,002	385,787,352	-	-		3,996,659	3,446,036
	CUSTOMER	549,191,464	291,166,440	30,950,220	25,472,796	48,795,238	38,863,754		72,519,940	41,423,077
	TOTAL	5,062,838,209	2,914,527,444	142,361,197	1,358,685,919	478,417,374	38,863,754		80,938,451	49,044,070
RB_GUP-Land_D	DISTPRI	0.63349600	0.34639445	0.01341223	0.18713333	0.08485796	-		0.00087339	0.00082463
RB_GUP-Land_D	DISTSEC	0.25802898	0.17176570	0.00859340	0.07619982	-	-		0.00078941	0.00068065
RB_GUP-Land_D	CUSTOMER	0.10847502	0.05751052	0.00611322	0.00503133	0.00963792	0.00767628		0.01432397	0.00818179
RB_GUP-Land_D	TOTAL	1.00000000	0.57567067	0.02811885	0.26836448	0.09449588	0.00767628		0.01598677	0.00968707
General GUP less Land	DISTPRI	226,463,947	122,459,905	5,010,394	68,087,161	30,310,894	-		302,439	293,153
	DISTSEC	79,960,942	52,637,746	2,794,789	24,080,829	-	-		237,145	210,434
	CUSTOMER	111,224,598	77,364,863	6,024,879	5,844,561	9,800,872	6,934,033		4,004,994	1,250,396
	TOTAL	417,649,488	252,462,514	13,830,062	98,012,551	40,111,767	6,934,033		4,544,578	1,753,983
RB_GUP-Land_G	DISTPRI	0.54223447	0.29321215	0.01199665	0.16302465	0.07257496	-		0.00072415	0.00070191
RB_GUP-Land_G	DISTSEC	0.19145466	0.12603331	0.00669171	0.05765799	-	-		0.00056781	0.00050385
RB_GUP-Land_G	CUSTOMER	0.26631087	0.18523873	0.01442568	0.01399394	0.02346674	0.01660252		0.00958937	0.00299389
RB_GUP-Land_G	TOTAL	1.00000000	0.60448419	0.03311404	0.23467657	0.09604170	0.01660252		0.01088132	0.00419965
Electric Utility Plant	DISTPRI	3,595,043,923	1,963,838,400	76,416,581	1,063,640,284	481,528,553	-		4,942,702	4,677,403
	DISTSEC	1,418,700,678	943,575,712	47,433,560	419,619,882	-	-		4,329,838	3,741,687
	CUSTOMER	705,457,246	399,860,748	39,414,916	33,684,153	62,565,042	48,605,773		78,146,784	43,179,829
	TOTAL	5,719,201,846	3,307,274,860	163,265,057	1,516,944,318	544,093,596	48,605,773		87,419,323	51,598,919
RB_GUP	DISTPRI	0.62859189	0.34337631	0.01336141	0.18597705	0.08419506	-		0.00086423	0.00081784
RB_GUP	DISTSEC	0.24805921	0.16498381	0.00829374	0.07337036	-	-		0.00075707	0.00065423
RB_GUP	CUSTOMER	0.12334890	0.06991548	0.00689168	0.00588966	0.01093947	0.00849870		0.01366393	0.00754997
RB_GUP	TOTAL	1.00000000	0.57827560	0.02854683	0.26523707	0.09513453	0.00849870		0.01528523	0.00902205
Net EPIS	DISTPRI	2,478,595,018	1,353,933,574	52,690,033	733,350,858	331,988,246	-		3,407,517	3,224,788
	DISTSEC	969,045,519	644,492,298	32,403,672	286,636,532	-	-		2,957,268	2,555,749
	CUSTOMER	484,284,798	274,983,050	27,051,275	23,141,703	42,947,727	33,342,355		53,364,736	29,453,953
	TOTAL	3,931,925,335	2,273,408,922	112,144,980	1,043,129,093	374,935,973	33,342,355		59,729,522	35,234,490
NP	DISTPRI	0.63037693	0.34434366	0.01340057	0.18651190	0.08443402	-		0.00086663	0.00082016
NP	DISTSEC	0.24645573	0.16391265	0.00824117	0.07289979	-	-		0.00075212	0.00065000
NP	CUSTOMER	0.12316734	0.06993598	0.00687991	0.00588559	0.01092282	0.00847991		0.01357216	0.00749097
NP	TOTAL	1.00000000	0.57819229	0.02852165	0.26529728	0.09535684	0.00847991		0.01519091	0.00896113
Rate Base	DISTPRI	1,969,972,680	1,075,273,706	42,007,587	583,579,316	263,847,628	-		2,702,386	2,562,057
	DISTSEC	762,164,197	506,539,229	25,566,211	225,727,582	-	-		2,321,354	2,009,821
	CUSTOMER	373,132,693	216,867,167	21,708,162	8,035,974	34,628,321	27,855,247		41,656,018	22,381,804

OHIO POWER COMPANY
CLASS COST-OF-SERVICE STUDY - ALLOCATORS
TWELVE MONTHS ENDING NONRMBER 30, 2020

ALLOCATOR	FUNCTION	Total	RS: Residential	GS: Non-Demand Metered	GS: Demand Metered - SEC	GS: Demand Metered - PRI	GS: Demand Metered - SUB/TRAN	x	OL: Outdoor Lighting	SL: Street Lighting
	TOTAL	3,105,269,570	1,798,680,102	89,281,960	817,342,871	298,475,949	27,855,247		46,679,758	26,953,683
RATEBASE	DISTPRI	0.63439667	0.34627387	0.01352784	0.18793193	0.08496770	-		0.00087026	0.00082507
RATEBASE	DISTSEC	0.24544220	0.16312247	0.00823317	0.07269178	-	-		0.00074755	0.00064723
RATEBASE	CUSTOMER	0.12016113	0.06983843	0.00699075	0.00258785	0.01115147	0.00897032		0.01341462	0.00720768
RATEBASE	TOTAL	1.00000000	0.57923477	0.02875176	0.26321157	0.09611917	0.00897032		0.01503243	0.00867998
CUST_451	TOTAL	1.00000000	0.90295289	0.06137993	0.03406596	0.00103705	0.00001804		0.00043215	0.00011399
RB_GUP_EPIS_D	DISTPRI	0.63846497	0.34911147	0.01351744	0.18860115	0.08552357	-		0.00088024	0.00083110
RB_GUP_EPIS_D	DISTSEC	0.25453069	0.16943694	0.00847689	0.07516672	-	-		0.00077871	0.00067142
RB_GUP_EPIS_D	CUSTOMER	0.10700434	0.05673080	0.00603033	0.00496311	0.00950725	0.00757221		0.01412977	0.00807086
RB_GUP_EPIS_D	TOTAL	1.00000000	0.57527922	0.02802467	0.26873099	0.09503082	0.00757221		0.01578872	0.00957338
MISC_SERV_REV	DISTPRI	0.60244365	0.55	0.02960604	0.02390822	0.00093330	-		0.00002409	0.00000990
MISC_SERV_REV	DISTSEC	0.29407073	0.26594664	0.01856619	0.00952859	-	-		0.00002131	0.00000799
MISC_SERV_REV	CUSTOMER	0.10348563	0.08904414	0.01320770	0.00062915	0.00010375	0.00001804		0.00038674	0.00009610
MISC_SERV_REV	TOTAL	1.00000000	0.90295289	0.06137993	0.03406596	0.00103705	0.00001804		0.00043215	0.00011399
364 Poles, Towers & Fixt	DISTPRI	503,829,604	275,493,103	10,666,967	148,830,160	67,488,909	-		694,624	655,840
	DISTSEC	291,423,299	193,995,752	9,705,567	86,061,660	-	-		891,577	768,744
	CUSTOMER	-	-	-	-	-	-		-	-
	TOTAL	795,252,903	469,488,856	20,372,534	234,891,820	67,488,909	-		1,586,201	1,424,583
365 Overhead Lines	DISTPRI	736,590,891	402,766,548	15,594,937	217,587,334	98,667,714	-		1,015,530	958,827
	DISTSEC	156,406,220	104,117,078	5,208,955	46,189,096	-	-		478,507	412,583
	CUSTOMER	-	-	-	-	-	-		-	-
	TOTAL	892,997,111	506,883,626	20,803,892	263,776,431	98,667,714	-		1,494,037	1,371,410
TOTOHLINES	DISTPRI	0.73473744	0.40175309	0.01555570	0.21703983	0.09841944	-		0.00101297	0.00095641
TOTOHLINES	DISTSEC	0.26526256	0.17658097	0.00883431	0.07833600	-	-		0.00081154	0.00069973
TOTOHLINES	CUSTOMER	-	-	-	-	-	-		-	-
TOTOHLINES	TOTAL	1.00000000	0.57833406	0.02439000	0.29537583	0.09841944	-		0.00182452	0.00165615
0	DISTPRI	281,915,202	154,150,716	5,968,645	83,277,133	37,763,064	-		388,673	366,972
	DISTSEC	51,911,226	34,556,459	1,728,852	15,330,162	-	-		158,817	136,936
	CUSTOMER	-	-	-	-	-	-		-	-
	TOTAL	333,826,429	188,707,175	7,697,498	98,607,294	37,763,064	-		547,490	503,908
0	DISTPRI	618,393,486	338,136,424	13,092,488	182,672,080	82,834,953	-		852,572	804,969
	DISTSEC	113,869,574	75,801,124	3,792,314	33,627,389	-	-		348,371	300,376
	CUSTOMER	-	-	-	-	-	-		-	-
	TOTAL	732,263,060	413,937,548	16,884,802	216,299,469	82,834,953	-		1,200,944	1,105,345
TOTUGLINES	DISTPRI	0.84449636	0.46176906	0.01787949	0.24946237	0.11312185	-		0.00116430	0.00109929
TOTUGLINES	DISTSEC	0.15550364	0.10351625	0.00517890	0.04592255	-	-		0.00047575	0.00041020
TOTUGLINES	CUSTOMER	-	-	-	-	-	-		-	-
TOTUGLINES	TOTAL	1.00000000	0.56528531	0.02305838	0.29538492	0.11312185	-		0.00164004	0.00150949
Acct 581-589	DISTPRI	9,552,247	5,223,151	202,238	2,821,713	1,279,541	-		13,170	12,434
	DISTSEC	3,599,469	2,396,108	119,877	1,062,977	-	-		11,012	9,495
	CUSTOMER	4,363,235	870,201	170,693	366,413	1,463,434	1,165,552		196,863	130,079
	TOTAL	17,514,952	8,489,460	492,808	4,251,103	2,742,976	1,165,552		221,045	152,009
TOTOXEXP	DISTPRI	0.54537672	0.29821099	0.01154659	0.16110309	0.07305422	-		0.00075190	0.00070992
TOTOXEXP	DISTSEC	0.20550838	0.13680359	0.00684425	0.06068970	-	-		0.00062873	0.00054211
TOTOXEXP	CUSTOMER	0.24911490	0.04968333	0.00974555	0.02091999	0.08355344	0.06654613		0.01123970	0.00742677
TOTOXEXP	TOTAL	1.00000000	0.48469790	0.02813639	0.24271277	0.15660766	0.06654613		0.01262034	0.00867880
Acct 591-598	DISTPRI	77,647,661	42,457,599	1,643,939	22,936,949	10,401,048	-		107,052	101,075
	DISTSEC	26,224,947	17,457,521	873,396	7,744,619	-	-		80,232	69,179

OHIO POWER COMPANY
CLASS COST-OF-SERVICE STUDY - ALLOCATORS
TWELVE MONTHS ENDING NONRMBER 30, 2020

ALLOCATOR	FUNCTION	Total	RS: Residential	GS: Non-Demand Metered	GS: Demand Metered - SEC	GS: Demand Metered - PRI	GS: Demand Metered - SUB/TRAN	x	OL: Outdoor Lighting	SL: Street Lighting
	CUSTOMER	489,576	1,155	1,742	6,113	27,481	21,888		364,208	66,988
	TOTAL	104,362,184	59,916,275	2,519,077	30,687,681	10,428,529	21,888		551,493	237,242
TOTMXEXP	DISTPRI	0.74402105	0.40682934	0.01575225	0.21978219	0.09966300	-		0.00102577	0.00096850
TOTMXEXP	DISTSEC	0.25128783	0.16727822	0.00836889	0.07420906	-	-		0.00076879	0.00066287
TOTMXEXP	CUSTOMER	0.00469112	0.00001107	0.00001669	0.00005857	0.00026332	0.00020973		0.00348985	0.00064188
TOTMXEXP	TOTAL	1.00000000	0.57411863	0.02413783	0.29404982	0.09992632	0.00020973		0.00528441	0.00227325
Acct 580-598	DISTPRI	109,203,924	59,712,505	2,312,041	32,258,600	14,628,068	-		150,558	142,152
	DISTSEC	38,108,677	25,368,326	1,269,172	11,254,062	-	-		116,589	100,527
	CUSTOMER	14,819,863	2,858,947	562,311	1,209,447	4,833,549	3,849,680		1,011,590	494,338
	TOTAL	162,132,463	87,939,779	4,143,524	44,722,109	19,461,617	3,849,680		1,278,738	737,016
EXP_OM_DIST	DISTPRI	0.67354755	0.36829457	0.01426020	0.19896447	0.09022294	-		0.00092861	0.00087676
EXP_OM_DIST	DISTSEC	0.23504655	0.15646667	0.00782799	0.06941276	-	-		0.00071910	0.00062003
EXP_OM_DIST	CUSTOMER	0.09140589	0.01763341	0.00346822	0.00745962	0.02981234	0.02374404		0.00623928	0.00304897
EXP_OM_DIST	TOTAL	1.00000000	0.54239464	0.02555641	0.27583686	0.12003529	0.02374404		0.00788699	0.00454576
Acct 902-904	DISTPRI	68,051	37,210	1,441	20,102	9,116	-		94	89
	DISTSEC	27,129	18,059	904	8,012	-	-		83	72
	CUSTOMER	44,200,791	39,092,678	2,566,224	1,449,749	33,368	6,325		1,030,450	21,997
	TOTAL	44,295,971	39,147,948	2,568,569	1,477,863	42,484	6,325		1,030,627	22,157
TOTOX234	DISTPRI	0.00153628	0.00084003	0.00003253	0.00045381	0.00020579	-		0.00000212	0.00000200
TOTOX234	DISTSEC	0.00061245	0.00040770	0.00002040	0.00018087	-	-		0.00000187	0.00000162
TOTOX234	CUSTOMER	0.99785127	0.88253350	0.05793359	0.03272869	0.00075330	0.00014279		0.02326283	0.00049658
TOTOX234	TOTAL	1.00000000	0.88378123	0.05798651	0.03336337	0.00095909	0.00014279		0.02326682	0.00050020
Acct 901-905	DISTPRI	16,736,638	9,051,636	416,568	5,106,934	2,097,236	-		30,470	33,795
	DISTSEC	6,318,632	4,112,335	245,915	1,908,877	-	-		25,541	25,964
	CUSTOMER	53,426,763	45,501,892	3,069,460	2,244,785	666,261	164,659		1,509,455	270,252
	TOTAL	76,482,034	58,665,862	3,731,943	9,260,596	2,763,497	164,659		1,565,466	330,010
EXP_OM_CUSTACCT	DISTPRI	0.21883098	0.11834983	0.00544662	0.06677298	0.02742129	-		0.00039839	0.00044187
EXP_OM_CUSTACCT	DISTSEC	0.08261590	0.05376864	0.00321533	0.02495850	-	-		0.00033395	0.00033948
EXP_OM_CUSTACCT	CUSTOMER	0.69855312	0.59493569	0.04013308	0.02935049	0.00871134	0.00215291		0.01973608	0.00353353
EXP_OM_CUSTACCT	TOTAL	1.00000000	0.76705416	0.04879503	0.12108197	0.03613263	0.00215291		0.02046841	0.00431487
Acct 454.2, 454.4 & 454.5	DISTPRI	11,697,290	6,396,056	247,652	3,455,354	1,566,874	-		16,127	15,226
	DISTSEC	4,663,246	3,104,247	155,305	1,377,126	-	-		14,267	12,301
	CUSTOMER	1,960,422	1,039,363	110,481	90,929	174,182	138,730		258,871	147,866
	TOTAL	18,320,957	10,539,666	513,439	4,923,409	1,741,056	138,730		289,264	175,394
UNCOLFAC	DISTPRI	0.63846497	0.34911147	0.01351744	0.18860115	0.08552357	-		0.00088024	0.00083110
UNCOLFAC	DISTSEC	0.25453069	0.16943694	0.00847689	0.07516672	-	-		0.00077871	0.00067142
UNCOLFAC	CUSTOMER	0.10700434	0.05673080	0.00603033	0.00496311	0.00950725	0.00757221		0.01412977	0.00807086
UNCOLFAC	TOTAL	1.00000000	0.57527922	0.02802467	0.26873099	0.09503082	0.00757221		0.01578872	0.00957338
Acct 907-916	DISTPRI	26,343,522	12,495,148	756,810	9,274,028	3,807,065	-		4,965	5,506
	DISTSEC	9,596,053	5,675,358	446,683	3,465,620	-	-		4,162	4,230
	CUSTOMER	16,783,004	13,147,300	1,161,641	972,572	982,881	228,634		245,943	44,033
	TOTAL	52,722,579	31,317,806	2,365,134	13,712,220	4,789,946	228,634		255,069	53,770
EXP_OM_CUSTSERV	DISTPRI	0.49966300	0.23699805	0.01435457	0.17590239	0.07220939	-		0.00009416	0.00010444
EXP_OM_CUSTSERV	DISTSEC	0.18201032	0.10764568	0.00847233	0.06573314	-	-		0.00007893	0.00008024
EXP_OM_CUSTSERV	CUSTOMER	0.31832669	0.24936754	0.02203308	0.01844697	0.01864251	0.00433656		0.00466485	0.00083519
EXP_OM_CUSTSERV	TOTAL	1.00000000	0.59401127	0.04485998	0.26008250	0.09085190	0.00433656		0.00483794	0.00101987
O&M Expense	DISTPRI	193,565,424	103,593,521	4,398,710	59,043,895	26,052,420	-		241,513	235,365

OHIO POWER COMPANY
CLASS COST-OF-SERVICE STUDY - ALLOCATORS
TWELVE MONTHS ENDING NONRMBER 30, 2020

ALLOCATOR	FUNCTION	Total	RS: Residential	GS: Non-Demand Metered	GS: Demand Metered - SEC	GS: Demand Metered - PRI	GS: Demand Metered - SUB/TRAN	x	OL: Outdoor Lighting	SL: Street Lighting
	DISTSEC	68,700,447	44,821,598	2,474,478	21,044,517	-	-		190,149	169,706
	CUSTOMER	104,642,663	75,096,360	5,857,635	5,455,762	8,208,392	5,456,859		3,511,772	1,055,883
	TOTAL	366,908,534	223,511,479	12,730,823	85,544,174	34,260,812	5,456,859		3,943,434	1,460,954
EXP_OM	DISTPRI	0.52755770	0.28234154	0.01198857	0.16092265	0.07100522	-		0.00065824	0.00064148
EXP_OM	DISTSEC	0.18724134	0.12216014	0.00674413	0.05735630	-	-		0.00051825	0.00046253
EXP_OM	CUSTOMER	0.28520095	0.20467324	0.01596484	0.01486954	0.02237177	0.01487253		0.00957125	0.00287778
EXP_OM	TOTAL	1.00000000	0.60917493	0.03469754	0.23314850	0.09337698	0.01487253		0.01074773	0.00398179
O&M Labor	DISTPRI	54,479,991	29,459,941	1,205,341	16,379,596	7,291,833	-		72,757	70,523
	DISTSEC	19,236,048	12,662,960	672,337	5,793,078	-	-		57,050	50,624
	CUSTOMER	26,757,085	18,611,515	1,449,393	1,406,015	2,357,777	1,668,107		963,474	300,805
	TOTAL	100,473,125	60,734,416	3,327,071	23,578,689	9,649,610	1,668,107		1,093,280	421,952
LABOR_M	DISTPRI	0.54223447	0.29321215	0.01199665	0.16302465	0.07257496	-		0.00072415	0.00070191
LABOR_M	DISTSEC	0.19145466	0.12603331	0.00669171	0.05765799	-	-		0.00056781	0.00050385
LABOR_M	CUSTOMER	0.26631087	0.18523873	0.01442568	0.01399394	0.02346674	0.01660252		0.00958937	0.00299389
LABOR_M	TOTAL	1.00000000	0.60448419	0.03311404	0.23467657	0.09604170	0.01660252		0.01088132	0.00419965
RSALE		615,706,643	368,077,858	21,895,298	152,068,990	54,077,804	2,514,752		10,711,863	6,360,078
Initial RSALE		615,706,643	368,077,858	21,895,298	152,068,990	54,077,804	2,514,752		10,711,863	6,360,078
Initial Other Revenue		48,083,303	28,820,466	2,152,806	12,305,573	3,912,355	(105,151)		630,674	366,580
Initial Total Expense		730,552,639	434,843,307	23,876,037	181,287,855	67,787,418	7,457,488		10,068,672	5,231,862
Net Operating Income		(66,762,693)	(37,944,983)	172,067	(16,913,292)	(9,797,258)	(5,047,887)		1,273,865	1,494,796
RATEBASE	DISTPRI	0.63439667	0.34627387	0.01352784	0.18793193	0.08496770	-		0.00087026	0.00082507
RATEBASE	DISTSEC	0.24544220	0.16312247	0.00823317	0.07269178	-	-		0.00074755	0.00064723
RATEBASE	CUSTOMER	0.12016113	0.06983843	0.00699075	0.00258785	0.01115147	0.00897032		0.01341462	0.00720768
RATEBASE	TOTAL	1.00000000	0.57923477	0.02875176	0.26321157	0.09611917	0.00897032		0.01503243	0.00867998
NOI - Reclass	DISTPRI	(43,123,826)	(22,683,991)	80,958	(12,076,018)	(8,660,608)	-		73,747	142,086
	DISTSEC	(15,132,864)	(10,685,959)	49,272	(4,670,985)	-	-		63,348	111,461
	CUSTOMER	(8,506,003)	(4,575,033)	41,837	(166,289)	(1,136,650)	(5,047,887)		1,136,770	1,241,249
	TOTAL	(66,762,693)	(37,944,983)	172,067	(16,913,292)	(9,797,258)	(5,047,887)		1,273,865	1,494,796
Total Expenses	DISTPRI	418,473,262	226,593,850	9,487,821	125,888,782	55,326,050	-		589,722	587,037
	DISTSEC	157,794,134	103,844,424	5,625,830	47,379,786	-	-		494,232	449,862
	CUSTOMER	154,285,243	104,405,033	8,762,387	8,019,287	12,461,368	7,457,488		8,984,718	4,194,962
	TOTAL	730,552,639	434,843,307	23,876,037	181,287,855	67,787,418	7,457,488		10,068,672	5,231,862
Total Revenue	DISTPRI	375,349,436	203,909,860	9,568,779	113,812,764	46,665,442	-		663,469	729,123
	DISTSEC	142,661,270	93,158,464	5,675,102	42,708,800	-	-		557,581	561,323
	CUSTOMER	145,779,240	99,830,000	8,804,223	7,852,999	11,324,718	2,409,600		10,121,487	5,436,211
	TOTAL	663,789,946	396,898,324	24,048,104	164,374,563	57,990,160	2,409,600		11,342,537	6,726,658
Total Other Revenue	DISTPRI	30,639,265	17,489,617	983,768	8,615,732	3,482,811	-		35,280	32,058
	DISTSEC	12,552,013	8,488,331	608,173	3,398,557	-	-		31,098	25,854
	CUSTOMER	4,892,025	2,842,517	560,865	291,285	429,545	(105,151)		564,296	308,668
	TOTAL	48,083,303	28,820,466	2,152,806	12,305,573	3,912,355	(105,151)		630,674	366,580
Firm Sales Revenue	DISTPRI	344,710,171	186,420,242	8,585,011	105,197,032	43,182,631	-		628,189	697,066
	DISTSEC	130,109,258	84,670,133	5,066,929	39,310,244	-	-		526,483	535,469
	CUSTOMER	140,887,214	96,987,483	8,243,358	7,561,714	10,895,174	2,514,752		9,557,191	5,127,543
	TOTAL	615,706,643	368,077,858	21,895,298	152,068,990	54,077,804	2,514,752		10,711,863	6,360,078
RSALE	DISTPRI	0.55986106	0.30277445	0.01394335	0.17085577	0.07013507	-		0.00102027	0.00113214
RSALE	DISTSEC	0.21131696	0.13751700	0.00822945	0.06384574	-	-		0.00085509	0.00086968
RSALE	CUSTOMER	0.22882198	0.15752223	0.01338845	0.01228136	0.01769540	0.00408433		0.01552231	0.00832790
RSALE	TOTAL	1.00000000	0.59781369	0.03556125	0.24698286	0.08783047	0.00408433		0.01739767	0.01032972

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FORDIS		2,152,329	1,961	483,054	1,634,716	300,116	(308,412)		32,714	8,181
FORT		1.00000000	0.00091088	0.22443323	0.75951013	0.13943763	(0.14329219)		0.01519927	0.00380105
RSALE	DISTPRI	0.55986106	0.30277445	0.01394335	0.17085577	0.07013507	-		0.00102027	0.00113214
RSALE	DISTSEC	0.21131696	0.13751700	0.00822945	0.06384574	-	-		0.00085509	0.00086968
RSALE	CUSTOMER	0.22882198	0.15752223	0.01338845	0.01228136	0.01769540	0.00408433		0.01552231	0.00832790
RSALE	TOTAL	1.00000000	0.59781369	0.03556125	0.24698286	0.08783047	0.00408433		0.01739767	0.01032972
FORF_DISC	DISTPRI	0.72652064	0.00046134	0.08799888	0.52540766	0.11134483	-		0.00089135	0.000416596
FORF_DISC	DISTSEC	0.24954952	0.00020953	0.05193751	0.19633542	-	-		0.000747036	0.000320019
FORF_DISC	CUSTOMER	0.02392984	0.00024002	0.08449684	0.03776706	0.02809280	(0.14329219)		0.013560881	0.003064434
FORF_DISC	TOTAL	1.00000000	0.00091088	0.22443323	0.75951013	0.13943763	(0.14329219)		0.015199267	0.003801048
CUSTDEP		55,734,308	36,140,780	2,111,529	12,924,034	3,345,219	1,160,989		51,756	-
CUST_DEP	DISTPRI	-	-	-	-	-	-		-	-
CUST_DEP	DISTSEC	-	-	-	-	-	-		-	-
CUST_DEP	CUSTOMER	1.00000000	0.64844763	0.03788562	0.23188651	0.06002083	0.02083078		0.00092863	-
CUST_DEP	TOTAL	1.00000000	0.64844763	0.03788562	0.23188651	0.06002083	0.02083078		0.00092863	-

Source: Schedule E-3.2 workpapers and Company books & records and forecast.

OHIO POWER COMPANY
Case No. 20-0585-EL-AIR
Loss Adjusted Coincident Peak Demands - Distribution
Allocator Calculations
Twelve Months Ended December 31, 2019

Data: 3 MOS Actual & 9 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

WP E-3.2o
Date Prepared: 5/1/2020
Page 1 of 1
Witness Responsible:
D.R. Buck

AEP OHIO - OHIO
FOR THE TEST YEAR ENDED NOVEMBER 30, 2020
LOSS-ADJUSTED COINCIDENT PEAK DEMANDS AT TIME OF DISTRIBUTION SYSTEM PEAK

Metered Kw

Year	Period	RS: Residential	GS: Non-Demand Metered	GS: Demand Metered - SEC	GS: Demand Metered - PRI	GS: Demand Metered - SUB/TRAN	OL	SL	Total
	Voltage	Secondary	Secondary	Secondary	Primary	Sub / Tran	Secondary	Secondary	
2019	1	3,129,765	109,618	1,481,441	742,154	0	24,344	22,815	5,510,137
2019	2	2,813,461	123,365	1,628,525	804,167	0	0	0	5,369,518
2019	3	3,137,328	126,137	1,617,021	759,142	0	17,751	15,986	5,673,365
2019	4	1,951,603	92,739	1,472,847	778,852	0	0	0	4,296,041
2019	5	1,970,313	119,386	1,732,456	833,726	0	0	0	4,655,880
2019	6	3,121,391	125,597	1,954,012	893,263	0	0	0	6,094,264
2019	7	4,022,031	145,349	1,972,236	817,072	0	0	0	6,956,688
2019	8	3,046,610	118,570	1,820,394	829,823	0	0	0	5,815,398
2019	9	2,573,175	134,936	2,019,834	876,038	0	0	0	5,603,982
2019	10	2,265,554	133,789	1,929,987	895,665	0	0	0	5,224,995
2019	11	3,312,642	152,889	2,182,743	966,329	0	0	0	6,614,602
2019	12	2,876,295	113,551	1,413,093	688,302	0	23,603	22,455	5,137,299
	12-Month Avg	2,851,681	124,661	1,768,716	823,711	0	5,475	5,105	5,579,347
	6-Month Avg	3,168,259	122,675	1,711,617	795,797	0	7,991	7,545	5,813,884
	4-Month Avg	3,331,840	128,913	1,840,916	824,825	0	4,438	3,997	6,134,929

Loss Factors

Year	Period	RS	GS - NDM	GS-DM Sec	GS-DM Pri	GS-DM Sub/Tran	OL	SL	Total
2019	1	1.04497	1.04497	1.04497	1.01899	0.00000	1.04497	1.04497	1.04147
2019	2	1.04512	1.04512	1.04512	1.01878	0.00000	0.00000	0.00000	1.04117
2019	3	1.04499	1.04499	1.04499	1.01923	0.00000	1.04499	1.04499	1.04154
2019	4	1.04710	1.04710	1.04710	1.01752	0.00000	0.00000	0.00000	1.04174
2019	5	1.04621	1.04621	1.04621	1.01787	0.00000	0.00000	0.00000	1.04113
2019	6	1.04532	1.04532	1.04532	1.01990	0.00000	0.00000	0.00000	1.04159
2019	7	1.04629	1.04629	1.04629	1.02143	0.00000	0.00000	0.00000	1.04337
2019	8	1.04512	1.04512	1.04512	1.01945	0.00000	0.00000	0.00000	1.04146
2019	9	1.04517	1.04517	1.04517	1.01912	0.00000	0.00000	0.00000	1.04110
2019	10	1.04543	1.04543	1.04543	1.01858	0.00000	0.00000	0.00000	1.04083
2019	11	1.04586	1.04586	1.04586	1.02080	0.00000	0.00000	0.00000	1.04220
2019	12	1.04503	1.04503	1.04503	1.01846	0.00000	1.04503	1.04503	1.04147
	12-Month Avg	1.04551	1.04554	1.04556	1.01922	0.00000	1.04500	1.04500	1.04164
	6-Month Avg	1.04536	1.04535	1.04535	1.01955	0.00000	1.04500	1.04500	1.04182
	4-Month Avg	1.04549	1.04547	1.04546	1.02001	0.00000	1.04499	1.04499	1.04205

Loss Adjusted kW

Year	Period	RS	GS - NDM	GS-DM Sec	GS-DM Pri	GS-DM Sub/Tran	OL	SL	Total
2019	1	3,270,524	114,548	1,548,067	756,247	0	25,439	23,841	5,738,667
2019	2	2,940,392	128,931	1,701,997	819,269	0	0	0	5,590,588
2019	3	3,278,463	131,812	1,689,764	773,741	0	18,549	16,705	5,909,034
2019	4	2,043,522	97,107	1,542,217	792,497	0	0	0	4,475,343
2019	5	2,061,356	124,903	1,812,508	848,625	0	0	0	4,847,391
2019	6	3,262,840	131,288	2,042,560	911,039	0	0	0	6,347,728
2019	7	4,208,218	152,077	2,063,534	834,582	0	0	0	7,258,411
2019	8	3,184,072	123,920	1,902,529	845,963	0	0	0	6,056,486
2019	9	2,689,402	141,031	2,111,067	892,788	0	0	0	5,834,287
2019	10	2,368,478	139,867	2,017,666	912,306	0	0	0	5,438,317
2019	11	3,464,561	159,901	2,282,845	986,428	0	0	0	6,893,735
2019	12	3,005,819	118,665	1,476,727	701,008	0	24,666	23,466	5,350,351
	12-Month Avg	2,981,471	130,337	1,849,290	839,541	0	5,721	5,334	5,811,695
CPD	**6-Month Avg**	**3,311,977**	**128,238**	**1,789,236**	**811,352**	**0**	**8,351**	**7,885**	**6,057,038**
	4-Month Avg	3,483,398	134,774	1,924,597	841,331	0	4,637	4,176	6,392,915

Source: Load Research Report - Loss Adjusted Coincident Peak Demands at the time of distribution system peak for twelve months ended November 30, 2020.

Direct Assign DSM: Per AEP Ohio

908.0009 Cust Assist. Exp. - DSM – 907, 908, 911	40,261,000
Residential Budget	**21,759,100**
Business Budget	$18,501,900

	RS: Residential	GS: Non-Demand Metered	GS: Demand Metered - SEC	GS: Demand Metered - PRI	GS: Demand Metered - SUB/TRAN		Sum
RSALE		21,895,298	152,068,990	54,077,804	2,514,752		230,556,844
%		9.5%	66.0%	23.5%	1.1%		
Allocted DSM	**21,759,100**	**1,757,070**	**12,203,347**	**4,339,677**	**201,806**		40,261,000
DISTPRI						chk (SB=0)	-
RSALE DISTPRI	11,020,322	688,936	8,441,931	3,465,352	-		
RSALE DISTSEC	5,005,316	406,615	3,154,598	-	-		
RSALE CUSTOMER	5,733,462	661,519	606,818	874,324	201,806		
RSALE TOTAL	21,759,100	1,757,070	12,203,347	4,339,677	201,806		
chk (sb=0)	-	-	-	-	-		

General Plant Allocation for Depreciation: A389 Land and Land Rights **13,153,873**

Rate Base Plant in Service: General Plant

	RS: Residential	GS: Non-Demand Metered	GS: Demand Metered - SEC	GS: Demand Metered - PRI	GS: Demand Metered - SUB/TRAN	OL: Outdoor Lighting	SL: Street Lighting	Total
LABOR_M DISTPRI	3,856,875	157,802	2,144,405	954,642	-	9,525	9,233	7,132,483
LABOR_M DISTSEC	1,657,826	88,022	758,426	-	-	7,469	6,628	2,518,370
LABOR_M CUSTOMER	2,436,607	189,754	184,074	308,679	218,387	126,137	39,381	3,503,019
LABOR_M TOTAL	**7,951,308**	**435,578**	**3,086,906**	**1,263,320**	**218,387**	**143,132**	**55,242**	**13,153,873**

OHIO POWER COMPANY
Case No. 20-0585-EL-AIR
Customer & Demand Allocation Factors

Data: 3 MOS Actual & 9 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s): WP E-3.2o and WP E-3.2q-r

WP E-3.2p
Date Prepared: 5/1/2020
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Witness Responsible:
D.R. Buck

	Customer Allocation Factors			Primary	Secondary Allocation Factor		
	Customer	Primary	Secondary	Allocation	Maximum	Annual	Demand
Class	Count	Customers	Customers	Factor	NCP	SNCP	Alloc. Factor
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(6+7)/2
RS: Residential	1,294,606	1,294,606	1,294,606	3,311,977	4,225,742	10,000,982	7,113,362
GS: Non-Demand Metered	124,738	124,738	124,738	128,238	158,507	553,253	355,880
GS: Demand Metered - SEC	65,460	65,460	65,460	1,789,236	2,262,069	4,049,282	3,155,676
GS: Demand Metered - PRI	1,321	1,321	0	811,352	0	0	0
GS: Demand Metered - SUB/TRAN	205	0	0	0	0	0	0
OL: Outdoor Lighting	59,049	59,049	59,049	8,351	32,692	32,692	32,692
SL: Street Lighting	1,213	1,213	1,213	7,885	28,188	28,188	28,188
Total	1,546,592	1,546,386	1,545,065	6,057,038	6,707,198	14,664,398	10,685,798
String Name	**TOTCUST**	**PRICUST**	**SECCUST**	**CPD**			**SECDEM**

Source: Customer count data obtained from Company books & records and forecast data for twelve months ended November 30, 2020. Primary and secondary demand data obtained from Load Research Report - Loss Adjusted Coincident Peak Demands at the time of distribution system peak for twelve months ended December 31, 2019.

OHIO POWER COMPANY
Case No. 20-0585-EL-AIR
Forecasted Number of Customers
One Month Actual, Eleven Months Forecasted as of November 30, 2020

Data: 3 MOS Actual & 9 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

WP E-3.2q
Date Prepared: 5/1/2020
Page 1 of 1
Witness Responsible:
D.R. Buck

	Actual	Forecast												12 Month
Total Company	**Dec 2019**	**Jan 2020**	**Feb 2020**	**Mar 2020**	**Apr 2020**	**May 2020**	**Jun 2020**	**Jul 2020**	**Aug 2020**	**Sep 2020**	**Oct 2020**	**Nov 2020**	**Total**	**Average**
RS: Residential	1,301,577	1,298,638	1,295,223	1,299,498	1,295,671	1,292,794	1,292,323	1,290,788	1,291,805	1,290,597	1,292,238	1,294,124	15,535,276	1,294,606
GS: Non-Demand Metered	124,750	124,422	123,856	124,389	124,262	124,675	125,112	124,944	125,126	124,878	125,195	125,243	1,496,852	124,738
GS: Demand Metered - SEC	64,919	65,699	65,355	65,658	65,380	65,346	65,389	65,426	65,766	65,689	65,538	65,353	785,518	65,460
GS: Demand Metered - PRI	1,317	1,329	1,322	1,327	1,317	1,312	1,314	1,317	1,326	1,323	1,323	1,323	15,849	1,321
GS: Demand Metered - SUB/TRAN	208	205	206	207	206	206	206	205	205	204	205	203	2,466	205
OL: Outdoor Lighting	54,359	61,464	54,614	62,413	55,582	67,181	64,348	59,359	58,307	52,837	53,828	64,291	708,583	59,049
SL: Street Lighting	1,205	1,224	1,219	1,220	1,220	1,215	1,223	1,206	1,206	1,207	1,206	1,203	14,555	1,213
TOTAL	1,548,335	1,552,981	1,541,794	1,554,712	1,543,638	1,552,729	1,549,915	1,543,246	1,543,742	1,536,735	1,539,533	1,551,740	18,559,100	1,546,592

Source: Customer count data obtained from Company books & records and forecast data for twelve months ended November 30, 2020.

OHIO POWER COMPANY
Case No. 20-0585-EL-AIR
Allocation of Meter Costs
Excludes A/L and Unmetered Classes
Twelve Months Ended December 31, 2019

Data: 3 MOS Actual & 9 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

WP E-3.2r
Date Prepared: 5/1/2020

Witness Responsible:
D.R. Buck

Meter Installation Type	Number of Premises	TOTAL METERING INSTALLATION COSTS	Cost of Installed Meter	Total Cost	Class	Weighted Average
TARIFF 010	1	$415.15	$930.63	$930.63	RS: Residential	
TARIFF 011 RS LM WH 80 GAL - KWH	610	$786.50	$2,145.57	$56,371.91	RS: Residential	
TARIFF 012 RS SWITCH WH 80 GAL - KWH	1813	$1,219.34	$3,737.05	$161,381.10	RS: Residential	
TARIFF 013 RS SWITCH WH 100 GAL = KWH	356475	$1,398.14	$4,394.26	$42,141,333.05	RS: Residential	
TARIFF 014 RS SWITCH WH 120 GAL - KWH	123975	$1,574.86	$5,255.40	$14,842,638.52	RS: Residential	
TARIFF 015 RS - KWH	202677	$6,642.90	$19,785.10	$21,580,958.23	RS: Residential	
TARIFF 016 RS - KWH	306	$2,884.64	$9,079.06	$31,314.49	RS: Residential	
TARIFF 017 RS EMPLOYEE - KWH	66	$797.04	$2,709.84	$6,855.01	RS: Residential	
TARIFF 018	1399	$1,355.92	$3,987.76	$152,509.12	RS: Residential	
TARIFF 019	22	$1,972.14	$8,218.35	$11,216.92	RS: Residential	
TARIFF 020	65	$1,517.83	$12,440.51	$6,741.33	RS: Residential	
TARIFF 021 RS TOD 2 - TOU	35	$176.53	$695.10	$3,482.07	RS: Residential	
TARIFF 022	119434	$3,008.75	$9,747.10	$11,826,394.75	RS: Residential	
TARIFF 028	11	$3,008.75	$9,747.10	$1,029.10	RS: Residential	
TARIFF 030 RS TOD - TOU	29	$1,321.62	$4,695.82	$4,806.42	RS: Residential	
TARIFF 032 RS OPES - TOU	189	$776.13	$2,849.70	$44,207.02	RS: Residential	
TARIFF 034 RS TOD EMPLOYEE - TOU	11	99.1696	494.7396	2863.0824	RS: Residential	
TARIFF 038 RS MULT DWELLING - KWH	355	$405.42	$1,511.48	$41,413.22	RS: Residential	
TARIFF 040	407	$40.48	$124.48	$50,664.17	RS: Residential	
TARIFF 043	61	$40.48	$124.48	$7,593.40	RS: Residential	
TARIFF 811	607	$4,082.08	$13,986.20	$57,693.51	RS: Residential	
TARIFF 812	1541	$4,082.08	$13,986.20	$148,825.23	RS: Residential	
TARIFF 813	366	$4,082.08	$13,986.20	$35,188.23	RS: Residential	
TARIFF 814	6394	$4,082.08	$13,986.20	$591,833.42	RS: Residential	
TARIFF 816	313	$4,082.08	$13,986.20	$61,171.14	RS: Residential	
TARIFF 817	65	$4,082.08	$13,986.20	$7,262.47	RS: Residential	
TARIFF 818	1597	$4,082.08	$13,986.20	$176,396.59	RS: Residential	
TARIFF 819	245	$4,082.08	$13,986.20	$28,955.68	RS: Residential	
TARIFF 820	430449	$4,082.08	$13,986.20	$48,528,611.85	RS: Residential	
TARIFF 822	25189	$4,082.08	$13,986.20	$3,081,081.41	RS: Residential	
TARIFF 823	32	$77.36	$200.36	$3,205.82	RS: Residential	
TARIFF 824	15	$77.36	$200.36	$1,721.43	RS: Residential	
TARIFF 825	186	$177.16	$703.50	$20,191.11	RS: Residential	
TARIFF 828	21	$40.48	$124.48	$2,614.12	RS: Residential	
SUM	**1,274,961**			**$143,719,456**	RS: Residential	**$112.72**
TARIFF 202	136	$1,626.85	$5,535.22	$13,987.51	GS: Non-Demand Metered	
TARIFF 206	29372	$1,633.57	$5,625.94	$4,879,863.43	GS: Non-Demand Metered	
TARIFF 211 GS - KWH/DEMAND	318	$8,927.58	$29,802.42	$871,819.17	GS: Non-Demand Metered	
TARIFF 212	150	$1,636.47	$5,665.09	$23,929.07	GS: Non-Demand Metered	
TARIFF 225 GS LM TOD - TOU/DEMAND	2	$623.57	$1,892.70	$1,248.24	GS: Non-Demand Metered	
TARIFF 635	9	$1,636.47	$5,665.09	$6,212.76	GS: Non-Demand Metered	
TARIFF 716	16	$6,924.20	$27,451.49	$135,773.94	GS: Non-Demand Metered	
TARIFF 830	60161	$4,082.08	$13,986.20	$9,229,646.77	GS: Non-Demand Metered	
TARIFF 835	40	$242.22	$996.39	$4,726.92	GS: Non-Demand Metered	
TARIFF 837	582	$4,082.08	$13,986.20	$89,860.40	GS: Non-Demand Metered	
TARIFF 881	1	$415.15	$930.63	$930.63	GS: Non-Demand Metered	
TARIFF 882	109	$4,082.08	$13,986.20	$191,617.22	GS: Non-Demand Metered	
TARIFF 960	9	$467.14	$1,210.45	$7,724.89	GS: Non-Demand Metered	
SUM	**90,905**			**$15,457,341**	GS: Non-Demand Metered	**$170.04**
TARIFF 203	156	$1,626.85	$5,535.22	$40,086.89	GS: Demand Metered - SEC	
TARIFF 207	8920	$1,636.47	$5,665.09	$3,476,917.81	GS: Demand Metered - SEC	
TARIFF 208 EHG - KWH/DEMAND	374	$3,104.58	$9,320.98	$162,349.57	GS: Demand Metered - SEC	
TARIFF 209	44	$1,335.77	$4,301.23	$23,205.47	GS: Demand Metered - SEC	
TARIFF 210	4	$48.08	$227.08	$908.33	GS: Demand Metered - SEC	
TARIFF 214	111	$1,636.47	$5,665.09	$50,928.60	GS: Demand Metered - SEC	
TARIFF 215 GS SECONDARY - KWH/DEMAN	7227	$26,521.32	$88,046.76	$2,785,057.13	GS: Demand Metered - SEC	
TARIFF 218 GS SECONDARY - KWH/DEMAN	1	$1,143.44	$3,814.95	$1,799.49	GS: Demand Metered - SEC	
TARIFF 220	4	$529.10	$1,461.41	$1,715.16	GS: Demand Metered - SEC	
TARIFF 223 GS LM TOD - TOU/DEMAND	3	$2,861.06	$8,565.62	$1,500.56	GS: Demand Metered - SEC	
TARIFF 228	16	$1,636.47	$5,665.09	$6,588.21	GS: Demand Metered - SEC	
TARIFF 229 GS TOD SECONDARY - TOU/DE	332	$9,887.85	$29,461.14	$196,894.23	GS: Demand Metered - SEC	
TARIFF 231	9	$1,636.47	$5,665.09	$7,399.59	GS: Demand Metered - SEC	
TARIFF 233	117	$1,636.47	$5,665.09	$55,254.89	GS: Demand Metered - SEC	
TARIFF 240 LGS SECONDARY - KWH/DEMA	1126	$6,539.36	$22,750.61	$872,852.37	GS: Demand Metered - SEC	
TARIFF 241	1	$420.11	$997.54	$997.54	GS: Demand Metered - SEC	
TARIFF 242 LGS SECONDARY - KWH/DEMA	2	$891.75	$2,690.78	$2,690.78	GS: Demand Metered - SEC	

OHIO POWER COMPANY
Case No. 20-0585-EL-AIR
Allocation of Meter Costs
Excludes A/L and Unmetered Classes
Twelve Months Ended December 31, 2019

Data: 3 MOS Actual & 9 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

WP E-3.2s
Date Prepared: 5/1/2020
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TARIFF 265	5	$1,335.77	$4,301.23	$807.71	GS: Demand Metered - SEC	
TARIFF 274	9	$1,636.47	$5,665.09	$5,766.87	GS: Demand Metered - SEC	
TARIFF 279	2	$460.84	$1,125.34	$1,125.34	GS: Demand Metered - SEC	
TARIFF 315	54	$1,636.47	$5,665.09	$35,889.86	GS: Demand Metered - SEC	
TARIFF 770	1	$6,924.20	$27,451.49	$8,321.11	GS: Demand Metered - SEC	
TARIFF 773	2	$6,924.20	$27,451.49	$1,861.27	GS: Demand Metered - SEC	
TARIFF 839	889	$4,082.08	$13,986.20	$723,864.89	GS: Demand Metered - SEC	
TARIFF 840	33781	$4,082.08	$13,986.20	$17,814,094.44	GS: Demand Metered - SEC	
TARIFF 844	13	$1,059.62	$2,683.43	$9,380.58	GS: Demand Metered - SEC	
TARIFF 845	58	$4,082.08	$13,986.20	$205,200.00	GS: Demand Metered - SEC	
TARIFF 850	8754	$4,082.08	$13,986.20	$9,449,321.03	GS: Demand Metered - SEC	
TARIFF 854	55	$4,082.08	$13,986.20	$63,552.24	GS: Demand Metered - SEC	
TARIFF 855	20	$3,440.17	$10,711.65	$26,053.09	GS: Demand Metered - SEC	
TARIFF 860	75	$3,781.38	$12,622.34	$50,918.74	GS: Demand Metered - SEC	
TARIFF 876	1436	$4,082.08	$13,986.20	$1,851,930.57	GS: Demand Metered - SEC	
TARIFF 885	161	$4,082.08	$13,986.20	$81,163.81	GS: Demand Metered - SEC	
TARIFF 886	53	$4,082.08	$13,986.20	$46,774.85	GS: Demand Metered - SEC	
TARIFF 887	16	$4,082.08	$13,986.20	$6,338.32	GS: Demand Metered - SEC	
TARIFF 888	88	$4,082.08	$13,986.20	$66,447.16	GS: Demand Metered - SEC	
SUM	**63,919**			**$38,135,959**	GS: Demand Metered - SEC	**$596.63**
TARIFF 201	3	$460.59	$1,122.02	$2,119.56	GS: Demand Metered - PRI	
TARIFF 205	55	$1,636.47	$5,665.09	$50,578.49	GS: Demand Metered - PRI	
TARIFF 217 GS PRIMARY - KWH/DEMAND	49	$16,644.65	$46,744.45	$237,392.33	GS: Demand Metered - PRI	
TARIFF 232	4	$415.15	$930.63	$3,722.53	GS: Demand Metered - PRI	
TARIFF 244 - LGS PRIMARY - KWH/DEMANI	21	$12,812.35	$40,145.73	$128,760.08	GS: Demand Metered - PRI	
TARIFF 246 LGS PRIMARY - KWH/DEMAND/	1	$2,414.92	$7,906.75	$7,906.75	GS: Demand Metered - PRI	
TARIFF 266	1	$415.15	$930.63	$930.63	GS: Demand Metered - PRI	
TARIFF 316	4	$6,924.20	$27,451.49	$28,382.13	GS: Demand Metered - PRI	
TARIFF 771	1	$6,924.20	$27,451.49	$930.63	GS: Demand Metered - PRI	
TARIFF 774	6	$6,924.20	$27,451.49	$12,974.28	GS: Demand Metered - PRI	
TARIFF 841	312	$3,578.72	$11,316.03	$1,061,113.57	GS: Demand Metered - PRI	
TARIFF 843	1	$415.15	$930.63	$930.63	GS: Demand Metered - PRI	
TARIFF 846	4	$2,860.76	$9,251.74	$11,113.01	GS: Demand Metered - PRI	
TARIFF 851	769	$4,082.08	$13,986.20	$1,719,629.33	GS: Demand Metered - PRI	
TARIFF 856	6	$480.22	$1,223.53	$4,946.06	GS: Demand Metered - PRI	
TARIFF 858	1	$415.15	$930.63	$930.63	GS: Demand Metered - PRI	
TARIFF 859	3	$415.15	$930.63	$2,791.90	GS: Demand Metered - PRI	
TARIFF 880	27	$2,860.76	$9,251.74	$113,812.82	GS: Demand Metered - PRI	
TARIFF 891	10	$2,860.76	$9,251.74	$38,868.24	GS: Demand Metered - PRI	
SUM	**1,278**			**$3,427,834**	GS: Demand Metered - PRI	**$2,682.19**
TARIFF 236 GS SUBTRANS - KWH/DEMAND	6	$13,428.72	$59,355.70	$105,509.07	GS: Demand Metered - SUB/TRAN	
TARIFF 239	1	$4,063.53	$18,201.01	$18,201.01	GS: Demand Metered - SUB/TRAN	
TARIFF 245	4	$460.84	$1,125.34	$579.01	GS: Demand Metered - SUB/TRAN	
TARIFF 248 LGS SUBTRANS - KWH/DEMAN	9	$6,511.77	$26,557.58	$94,720.71	GS: Demand Metered - SUB/TRAN	
TARIFF 270	1	$6,535.74	$26,881.22	$8,321.11	GS: Demand Metered - SUB/TRAN	
TARIFF 311	2	$415.15	$930.63	$1,861.27	GS: Demand Metered - SUB/TRAN	
TARIFF 324 IP TRANS - KWH/DEMANDTOU/	8	$38,392.91	$262,478.07	$346,026.27	GS: Demand Metered - SUB/TRAN	
TARIFF 772	1	$6,924.20	$27,451.49	$930.63	GS: Demand Metered - SUB/TRAN	
TARIFF 775	2	$6,924.20	$27,451.49	$1,861.27	GS: Demand Metered - SUB/TRAN	
TARIFF 779	7	$4,082.08	$13,986.20	$28,685.86	GS: Demand Metered - SUB/TRAN	
TARIFF 842	376	$4,082.08	$13,986.20	$344,622.56	GS: Demand Metered - SUB/TRAN	
TARIFF 852	107	$3,440.17	$10,711.65	$284,339.69	GS: Demand Metered - SUB/TRAN	
TARIFF 853	2	$2,860.76	$9,251.74	$9,251.74	GS: Demand Metered - SUB/TRAN	
TARIFF 861	62	$477.32	$1,184.38	$55,668.61	GS: Demand Metered - SUB/TRAN	
TARIFF 862	27	$415.15	$930.63	$25,127.10	GS: Demand Metered - SUB/TRAN	
TARIFF 863	13	$415.15	$930.63	$12,098.23	GS: Demand Metered - SUB/TRAN	
TARIFF 864	1	$415.15	$930.63	$930.63	GS: Demand Metered - SUB/TRAN	
TARIFF 865	1	$2,445.61	$8,321.11	$8,321.11	GS: Demand Metered - SUB/TRAN	
TARIFF 866	1	$415.15	$930.63	$930.63	GS: Demand Metered - SUB/TRAN	
SUM	**631**			**$1,347,987**	GS: Demand Metered - SUB/TRAN	**$2,136.27**
Total Retail						**$5,697.85**
String Name						**METER**

Source: Company books & records and customer forecast data.

OHIO POWER COMPANY
Case No. 20-0585-EL-AIR
Meter Reading Expense - Account 902
One Month Actual, Eleven Months Forecasted as of November 30, 2020

Data: 3 MOS Actual & 9 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

WP E-3.2t
Date Prepared: 5/1/202(
Page 1 of 1
Witness Responsible:
D.R. Buck

Class	Customer Count	Meter Reading Difficulty	Meter Location Difficulty	Total Weighting Factor	Meter Reading Expense
(1)	(2)	(3)	(4)	(5)	(6)
RS: Residential	1,294,606	1	1	2	2,589,213
GS: Non-Demand Metered	124,738	1	1	2	249,475
GS: Demand Metered - SEC	65,460	2	1	3	196,380
GS: Demand Metered - PRI	1,321	3	1.5	5	5,944
GS: Demand Metered - SUB/TRAN	205	4	2	6	1,233
OL: Outdoor Lighting	59,049	0	0	0	0
SL: Street Lighting	1,213	0	0	0	0
TOTAL	1,546,592				3,042,245
Allocation Factor Name					**DIR902**

Reading Difficulty Basis:	
No Meter	0
Energy Meter	1
Energy & Demand	2
Energy, Reactive & Demand	3
Energy, Reactive & Recording Demand	4
Location Difficulty Basis:	
No Read	0
Meter Outside, Easily Located, Walk to Read	1
Meter Inside, Hard to Located, Some Driving	1.5
Meter in Remote Buildings, Must Drive	2

Source: Company books & records and customer forecast data.

OHIO POWER COMPANY
Case No. 20-0585-EL-AIR
Allocation of Account 903
Twelve Months Ended December 31, 2019

Data: 3 MOS Actual & 9 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

WP E-3.2u
Date Prepared: 5/1/2020
Page 1 of 1
Witness Responsible:
D.R. Buck

Class	Customer Count	Call Center	Other	Total 903
RS: Residential	1,294,606	$17,980,910	$18,118,727	$36,099,637
GS: Non-Demand Metered	124,738	$494,941	$1,745,772	$2,240,713
GS: Demand Metered - SEC	65,460	$259,735	$916,147	$1,175,882
GS: Demand Metered - PRI	1,321	$5,241	$18,485	$23,726
GS: Demand Metered - SUB/TRAN	205	$815	$2,876	$3,691
OL: Outdoor Lighting	59,049	$234,296	$826,417	$1,060,714
SL: Street Lighting	1,213	$4,813	$16,976	$21,789
TOTAL	1,546,592	$18,980,751	$21,645,400	$40,626,152
				Allocator
				DIR903

Allocation of Call Center Costs

	# of Calls	Call Center Cost	# of Customers*
Residential	5,040,107	$17,980,910	1,294,606
All Other	280,259	$999,841	251,985
Total	5,320,366	$18,980,751	1,546,592

*Excludes OL customers.

Source: Company books & records and customer forecast data.

OHIO POWER COMPANY
Case No. 20-0585-EL-AIR
Miscellaneous Revenue (Account 451)
As of December 31, 2019

Data: 3 MOS Actual & 9 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

WP E-3.2v
Date Prepared: 5/1/2020
Page 1 of 1
Witness Responsible:
D.R. Buck

AEP Ohio
For the 12 Months Ended December 31, 2019
Calculation of CUST_451 Allocator - Summary

Tariff Schedule	Ledger Dollars	Allocation of Tariff Code 000, Revenue Class Code 000	Allocation of Tariff Code 000, Revenue Class Code Non-Zero	Class Cost of Service Allocator CUST_451	PROPOSED
RS	9,359,731	2,202	2,253	9,364,186	RS: Residential
GS-1	309,684	73	326,791	636,548	GS: Non-Demand Metered
GS-2 SEC	181,890	43	171,352	353,285	GS: Demand Metered - SEC
GS-2 PRI	7,139	2	3,614	10,755	GS: Demand Metered - PRI
GS-2 SUB	187	0	0	187	GS: Demand Metered - SUB/TRAN
OL	2,792	1	1,689	4,482	OL: Outdoor Lighting
SL	1,182	0	0	1,182	SL: Street Lighting
Grand Total	**9,862,605.30**	**2,320.00**	**505,699.63**	**10,370,624.93**	
				Allocator	
				CUST451	

Source: Company books & records.

OHIO POWER COMPANY
Case No. 20-0585-EL-AIR
Revenue Allocation
One Month Actual, Eleven Months Forecasted as of November 30, 2020

Data: 3 MOS Actual & 9 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

WP E-3.2w
Date Prepared: 5/1/2020
Page 1 of 1
Witness Responsible:
D.R. Buck

Rate Code	Class/ Description	Base Distribution Revenues
RS	Residential Service	368,077,858
GS - NDM	General Service - Non-Demand Metered	21,895,298
GS-DM Sec	General Service - Demand Metered - SEC	152,068,990
GS-DM Pri	General Service - Demand Metered - PRI	54,077,804
GS-DM Sub/Tran	General Service - Demand Metered - SUB/TRAN	2,514,752
x	x	
GS Total		208,661,546
OL	Outdoor Lighting	10,711,863
SL	Street Lighting	6,360,078
Total Retail		615,706,643
String Name		**RSALE**

* Base Revenue excludes rider revenue, and is based on one month actual, December '19, and elevin months forecast, January '20 through November '20.

Source: Company books & records and forecast revenue data.

OHIO POWER COMPANY
Case No. 20-0585-EL-AIR
Forfeited Discounts (Account 450)
As of December 31, 2019

Data: 3 MOS Actual & 9 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

WP E-3.2x
Date Prepared: 5/1/2020
Page 1 of 1
Witness Responsible:
D.R. Buck

AEP Ohio
For the 12 Months Ended December 31, 2019
Calculation of FORT Allocator - Summary

Tariff Schedule	Ledger Dollars	Allocation of Tariff Code 000, Revenue Class Code 000	Allocation of Tariff Code 000, Revenue Class Code Non-Zero	Class Cost of Service Allocator FORT	PROPOSED
RS	1,875	86	0	1,961	RS: Residential
GS-1	461,920	21,134	0	483,054	GS: Non-Demand Metered
GS-2 SEC	1,563,196	71,520	0	1,634,716	GS: Demand Metered - SEC
GS-2 PRI	286,985	13,130	0	300,116	GS: Demand Metered - PRI
GS-2 SUB	-294,919	-13,493	0	-308,412	GS: Demand Metered - SUB/TRAN
OL	31,283	1,431	0	32,714	OL: Outdoor Lighting
SL	7,823	358	0	8,181	SL: Street Lighting
	2,058,163.75	**94,165.49**	**0.00**	**2,152,329.24**	
				Allocator	
				FORT	

Source: Company books & records.

OHIO POWER COMPANY
Case No. 20-0585-EL-AIR
Allocation of Customer Deposits
As of December 31, 2019

Data: 3 MOS Actual & 9 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

WP E-3.2y
Date Prepared: 5/1/2020

Witness Responsible:
D.R. Buck

SUMMARY: PROPOSED Tariff Group $s	
RS: Residential	$36,140,780.33
GS: Non-Demand Metered	$2,111,528.75
GS: Demand Metered - SEC	$12,924,034.33
GS: Demand Metered - PRI	$3,345,219.42
GS: Demand Metered - SUB/TRAN	$1,160,989.08
OL: Outdoor Lighting	$51,756.42
SL: Street Lighting	$0.00
sum	$55,734,308.33

CO	TARF	DPST SUM Jan-19	DPST SUM Feb-19	DPST SUM Mar-19	DPST SUM Apr-19	DPST SUM May-19	DPST SUM Jun-19	DPST SUM Jul-19	DPST SUM Aug-19	DPST SUM Sep-19	DPST SUM Oct-19	DPST SUM Nov-19	DPST SUM Dec-19	12 Mo. Total	CUSTDEP 12 Mo. Avg.	Class
7	11	$11,209.58	$11,001.98	$11,270.27	$11,303.56	$11,414.27	$11,249.56	$11,104.95	$10,856.14	$10,891.43	$10,898.72	$10,710.00	$10,710.00	$132,620		
7	12	$43,464.63	$44,912.05	$44,690.62	$45,142.12	$44,275.71	$43,246.60	$43,238.84	$43,340.74	$44,213.22	$44,883.67	$45,929.24	$45,936.84	$533,274		
7	13	$3,508.67	$3,637.67	$3,686.67	$3,504.57	$3,321.37	$3,589.36	$3,690.87	$3,698.99	$3,704.93	$3,713.05	$3,516.29	$3,315.00	$42,887		
7	14	$97,371.98	$97,084.00	$95,889.10	$95,672.79	$95,740.25	$95,266.50	$97,563.41	$96,266.64	$95,340.81	$94,423.25	$93,126.75	$92,722.29	$1,146,468		
7	15	$6,393,173.28	$6,429,315.50	$6,462,060.92	$6,476,172.22	$6,470,755.25	$6,506,387.86	$6,530,081.15	$6,542,254.43	$6,570,980.10	$6,599,817.13	$6,653,791.55	$6,701,069.58	$78,335,859		
7	22	$4,615,226.80	$4,611,431.01	$4,609,345.08	$4,594,199.40	$4,593,896.40	$4,591,919.01	$4,611,736.84	$4,619,095.18	$4,629,845.83	$4,635,054.71	$4,647,929.67	$4,653,748.90	$55,413,429		
7	30	$410.00	$410.00	$410.00	$422.29	$426.00	$426.00	$426.00	$426.00	$426.00	$258.00	$258.00	$258.00	$4,556		
7	32	$5,577.68	$4,941.53	$5,226.10	$4,825.10	$4,692.31	$4,414.52	$3,654.00	$3,812.80	$3,839.80	$3,965.80	$3,784.00	$3,784.00	$52,518		
7	38	$15,105.30	$14,626.07	$14,719.27	$15,087.32	$14,711.92	$14,136.51	$14,025.28	$14,125.85	$14,041.89	$14,242.34	$14,838.99	$15,024.93	$174,686		
7	811	$4,505.00	$4,448.00	$18,935.21	$4,396.00	$4,262.00	$4,262.00	$4,262.00	$4,262.00	$4,161.00	$4,049.00	$4,055.00	$2,928.00	$64,525		
7	812	$18,810.11	$18,761.16	$2,041.58	$18,867.96	$18,314.08	$18,406.30	$18,010.82	$18,202.20	$17,689.63	$16,826.36	$16,584.08	$16,234.10	$198,748		
7	813	$2,004.02	$2,011.80	$56,974.19	$2,151.90	$2,079.46	$2,125.48	$2,125.48	$2,125.48	$2,127.26	$1,888.00	$1,773.00	$1,817.00	$79,203		
7	814	$56,143.49	$56,853.17	$7,544.55	$56,661.04	$56,261.50	$54,671.63	$52,922.39	$51,637.83	$50,735.24	$49,351.39	$48,144.02	$47,657.59	$588,584		
7	819	$6,839.25	$6,862.53	$5,687,836.97	$7,114.08	$7,014.14	$7,298.39	$7,006.62	$6,933.71	$6,644.52	$5,850.35	$5,903.76	$5,618.76	$5,760,923		
7	820	$5,739,862.40	$5,718,863.07	$372,502.64	$5,557,891.34	$5,498,192.71	$5,396,847.71	$5,275,181.93	$5,172,206.28	$5,023,489.11	$4,839,604.42	$4,733,846.43	$4,623,290.39	$57,951,778		
10	10							$82.00		$160.00	$160.00	$160.00	$160.00	$722		
10	11	$1,664.00	$1,729.82	$1,984.00	$2,042.00	$2,255.93	$2,269.95	$2,269.95	$2,276.96	$2,276.96	$2,298.00	$1,879.00	$1,879.00	$24,826		
10	13	$12,743,840.54	$12,765,478.88	$12,734,868.63	$12,667,819.67	$12,546,130.35	$12,515,220.00	$12,440,020.30	$12,361,171.27	$12,332,703.10	$12,476,452.16	$12,639,424.27	$12,797,390.10	$151,020,519		
10	14	$2,472,157.77	$2,466,490.34	$2,480,781.47	$2,507,260.59	$2,513,443.17	$2,464,976.54	$2,473,106.17	$2,583,100.91	$2,613,880.63	$2,511,883.61	$2,443,119.21	$2,368,247.11	$29,898,448		
10	16	$7,868.00	$8,057.00	$7,852.91	$7,988.36	$8,004.73	$8,030.00	$7,445.25	$7,542.25	$7,742.25	$7,666.00	$7,691.00	$7,415.00	$93,303		
10	17	$933.00	$933.00	$933.00	$933.00	$933.00	$933.00	$933.00	$841.00	$841.00	$841.00	$841.00	$841.00	$10,736		
10	18	$27,325.64	$27,509.41	$27,052.78	$26,854.06	$26,376.54	$27,243.29	$28,269.54	$27,676.64	$27,180.55	$26,988.08	$27,143.30	$26,642.16	$326,262		
10	19	$1,871.20	$2,770.20	$3,164.51	$3,086.82	$3,090.13	$3,507.44	$3,510.75	$3,562.37	$4,561.29	$5,216.29	$5,793.61	$6,521.00	$46,656		
10	20	$653.00	$653.00	$578.67	$639.67	$701.00	$701.00	$701.00	$137.00	$153.00	$153.00	$168.00	$183.00	$5,421		
10	22	$1,999.78	$2,063.00	$2,184.00	$2,035.93	$2,093.03	$2,060.03	$1,948.69	$2,062.35	$2,174.35	$2,233.67	$2,321.33	$2,384.99	$25,561		
10	30	$96.00	$96.00	$87.00	$87.00	$87.00	$87.00	$87.00	$87.00	$87.00				$801		
10	40	$14,734.41	$14,961.86	$14,856.33	$14,533.70	$13,877.71	$13,270.32	$12,979.93	$12,772.54	$12,734.15	$12,452.76	$12,469.30	$12,506.76	$162,150		
10	43	$2,483.00	$2,483.00	$2,506.00	$2,506.00	$2,036.00	$2,056.00	$2,081.00	$2,106.00	$2,131.00	$2,275.00	$2,275.00	$2,139.00	$27,077		
10	811	$167.00	$167.00	$167.00	$167.00	$167.00	$167.00	$179.01	$248.00	$329.01	$410.00	$410.00	$410.00	$2,988		
10	816	$3,466.00	$3,384.00	$2,891.46	$3,229.46	$3,582.00	$3,685.00	$3,559.00	$3,559.00	$3,559.00	$3,224.00	$3,347.00	$3,347.00	$40,833		
10	817	$164.00	$164.00	$164.00	$164.00	$164.00	$164.00	$164.00	$164.00	$164.00	$164.00	$164.00	$164.00	$1,968		
10	818	$15,617.57	$15,487.51	$15,948.18	$15,400.96	$14,881.82	$14,341.26	$14,061.79	$13,614.79	$13,492.79	$13,183.75	$13,063.62	$13,122.75	$172,217		
10	820	$4,300,033.27	$4,276,931.32	$4,263,165.11	$4,153,810.73	$4,077,680.38	$3,940,118.52	$3,801,501.66	$3,674,442.59	$3,571,893.08	$3,441,285.91	$3,336,066.37	$3,239,910.06	$46,076,839		
10	822	$504,913.67	$495,596.80	$492,186.50	$477,021.65	$466,664.74	$444,041.42	$430,079.79	$443,298.00	$433,008.20	$397,141.20	$357,319.12	$329,075.69	$5,270,347		
10	824	$136.00	$136.00	$136.00	$136.00	$136.00	$136.00	$136.00	$136.00	$136.00	$136.00	$136.00	$136.00	$1,632		
RS														$433,689,364	**$36,140,780.33**	**RS**
7	93	$115.00	$115.00	$115.00	$115.00	$115.00	$115.00	$115.00	$115.00	$115.00	$115.00	$115.00	$115.00	$1,380		
7	94	$6,284.28	$6,120.28	$6,020.28	$6,146.28	$5,956.28	$5,695.28	$5,483.28	$5,472.28	$4,995.28	$4,807.28	$5,670.28	$6,542.28	$69,193		
7	95	$148.00	$148.00	$148.00	$148.00	$148.00	$148.00	$148.00	$148.00	$148.00	$148.00	$148.00	$148.00	$1,776		
7	97	$8,797.20	$2,369.20	$1,769.20	$1,382.20	$1,282.20	$1,360.20	$1,200.20	$1,200.20	$1,125.20	$1,094.00	$1,094.00	$1,094.00	$23,768		
7	107	$12,248.00	$12,222.00	$12,222.00	$12,222.00	$12,222.00	$12,222.00	$12,222.00	$12,222.00	$12,222.00	$882.00	$832.00	$757.00	$112,495		
7	109	$930.00	$730.00	$730.00	$1,063.00	$1,063.00	$1,063.00	$677.00	$677.00	$677.00	$627.00	$627.00	$627.00	$9,491		
7	110	$100.00	$100.00	$100.00	$150.00	$150.00	$150.00	$150.00	$150.00	$150.00	$150.00	$150.00	$150.00	$1,650		
7	111	$150.00	$150.00	$150.00			$50.00	$75.00	$75.00	$75.00	$75.00	$75.00	$75.00	$950		
7	116	$886.00	$896.00	$796.00	$696.00	$668.00	$539.00	$439.00	$439.00	$389.00	$389.00	$389.00	$469.00	$6,995		
7	914	$2,580.00	$2,554.00	$254.00	$2,550.00	$2,578.00	$2,418.00	$2,271.00	$2,126.00	$2,126.00	$2,126.00	$2,054.00	$2,054.00	$25,691		
7	916	$254.00	$254.00	$80.00	$254.00	$254.00	$254.00	$254.00						$1,604		
7	920	$80.00	$80.00	$175.00	$80.00	$80.00								$495		
7	921	$175.00	$175.00		$175.00	$175.00	$175.00	$175.00	$175.00	$175.00	$175.00	$175.00		$1,750		
10	90	$182.00	$182.00	$182.00	$31.00	$31.00	$231.00	$231.00	$231.00	$231.00	$231.00	$231.00	$231.00	$2,225		
10	91	$833.00	$813.00	$813.00	$813.00	$838.00	$838.00	$1,063.00	$1,063.00	$1,063.00	$1,063.00	$1,063.00	$605.00	$10,868		
10	92	$18.00	$18.00	$18.00	$18.00	$68.00	$68.00	$68.00	$68.00	$68.00	$68.00	$68.00	$68.00	$616		
10	100	$6,716.76	$6,775.76	$6,812.76	$6,232.76	$6,102.76	$5,624.00	$5,480.00	$5,692.00	$5,693.00	$5,522.00	$6,294.00	$6,159.25	$73,105		
10	101	$560.00	$463.00	$463.00	$713.00	$713.00	$563.00	$463.00	$463.00	$513.00	$513.00	$513.00	$538.00	$6,478		
10	102	$1,796.00	$1,946.00	$1,946.00	$1,896.00	$1,896.00	$1,896.00	$1,882.00	$1,487.00	$1,487.00	$1,487.00	$1,537.00	$1,537.00	$20,793		
10	103	$127.00	$127.00	$127.00	$127.00	$127.00	$127.00	$77.00	$36.00	$36.00	$36.00	$36.00	$36.00	$1,019		
10	104	$2,293.00	$2,293.00	$2,432.00	$2,437.00	$2,307.00	$1,362.00	$1,362.00	$1,402.00	$1,402.00	$1,402.00	$1,402.00	$1,202.00	$21,296		
10	106	$831.00	$906.00	$906.00	$896.00	$896.00	$896.00	$896.00	$876.00	$729.00	$729.00	$879.00	$879.00	$10,319		
10	107	$1,269.00	$1,269.00	$1,269.00	$1,269.00	$3,607.00	$3,432.00	$2,862.00	$1,413.00	$1,463.00	$1,463.00	$1,463.00	$1,489.00	$22,268		
10	108	$4,086.00	$4,086.00	$4,624.00	$4,190.00	$4,281.00	$4,281.00	$4,281.00	$4,531.00	$4,556.00	$4,556.00	$4,500.00	$4,500.00	$52,472		
10	110	$1,549.00	$1,549.00	$2,074.00	$2,074.00	$2,574.00	$2,574.00	$2,574.00	$2,824.00	$2,906.00	$2,906.00	$2,506.00	$2,506.00	$28,616		

OHIO POWER COMPANY
Case No. 20-0585-EL-AIR
Allocation of Customer Deposits
As of December 31, 2019

Data: 3 MOS Actual & 9 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

WP E-3.2z
Date Prepared: 5/1/2020
Page 2 of 3
Witness Responsible:
D.R. Buck

	CO	TARF	DPST SUM Jan-19	DPST SUM Feb-19	DPST SUM Mar-19	DPST SUM Apr-19	DPST SUM May-19	DPST SUM Jun-19	DPST SUM Jul-19	DPST SUM Aug-19	DPST SUM Sep-19	DPST SUM Oct-19	DPST SUM Nov-19	DPST SUM Dec-19	12 Mo. Total	CUSTDEP 12 Mo. Avg.	Class
	10	111	$6,666.00	$6,666.00	$6,166.00	$6,166.00	$6,166.00	$6,166.00	$6,166.00	$6,166.00	$6,366.00	$6,366.00	$6,991.00	$6,991.00	$77,042		
	10	125								$50.00	$50.00	$50.00	$50.00	$50.00	$250		
	10	131	$1,498.00	$1,498.00	$1,498.00	$1,498.00	$1,498.00	$1,528.00	$1,528.00	$1,528.00	$30.00	$30.00	$30.00	$30.00	$12,194		
	10	132	$1,342.00	$1,439.00	$1,635.00	$1,731.00	$1,578.00	$1,578.00	$1,578.00	$1,578.00	$1,578.00	$1,638.00	$1,339.00	$1,339.00	$18,353		
	10	142											$750.00	$750.00	$1,500		
	10	146	$30.00	$30.00	$30.00	$30.00	$30.00	$30.00	$30.00	$30.00	$30.00	$30.00	$30.00	$30.00	$360		
	10	911	$378.00	$378.00	$448.00	$134.00	$196.00	$187.00	$162.00	$142.00	$122.00	$122.00	$122.00	$92.00	$2,483		
	10	912	$75.00												$75		
	10	913	$35.00	$35.00	$35.00	$35.00	$35.00	$20.00	$20.00	$20.00	$20.00	$20.00	$20.00	$20.00	$315		
	10	915	$108.11	$104.00	$104.00	$104.00	$104.00	$104.00	$104.00	$104.00	$39.00	$39.00	$39.00	$39.00	$992		
	10	920	$200.00												$200		
OL															$621,077	**$51,756.42**	**OL**
	7	208	$2,754.00	$2,771.00	$2,771.00	$1,450.00	$1,450.00	$1,599.00	$1,601.39	$1,430.39	$1,532.39	$1,635.00	$1,635.00	$1,635.00	$22,264		
	7	209	$197.00	$197.00	$197.00	$471.00	$471.00	$609.00	$609.00	$609.00	$609.00	$609.00	$609.00	$609.00	$5,796		
	7	885	$4,931.00	$4,931.00	$626.00	$5,408.00	$5,463.00	$5,640.00	$5,640.00	$5,640.00	$5,640.00	$5,640.00	$5,640.00	$4,933.00	$60,132		
	7	886	$626.00	$626.00	$1,114.00	$626.00	$626.00	$626.00	$626.00	$626.00	$626.00	$626.00	$626.00	$626.00	$8,000		
EHG															$96,192	**$8,016**	**EHG**
	7	211	$662,560.02	$665,385.86	$664,817.22	$667,042.90	$668,846.57	$672,272.47	$679,940.54	$689,989.66	$700,718.50	$719,184.01	$733,885.33	$744,215.93	$8,268,859		
	7	212	$3,718.00	$3,718.00	$3,717.00	$3,717.00	$3,717.00	$3,867.00	$1,249.00	$1,157.00	$808.00	$702.00	$667.00	$667.00	$27,704		
	7	213	$925.00	$925.00	$925.00	$925.00	$973.00	$973.00	$973.00	$973.00	$882.00	$882.00	$882.00	$882.00	$11,120		
	7	214	$2,805.00	$2,095.00	$2,402.00	$2,402.00	$2,402.00	$2,418.00	$2,271.00	$2,397.00	$2,426.00	$2,457.00	$2,404.00	$2,574.00	$29,053		
	7	225	$120.00	$120.00	$120.00	$120.00	$120.00	$120.00	$120.00	$120.00	$120.00	$120.00	$120.00	$120.00	$1,440		
	7	830	$370,655.46	$370,129.10	$412.38	$360,305.40	$363,256.62	$359,334.70	$351,371.51	$345,744.63	$335,559.01	$324,586.13	$320,600.14	$311,357.03	$3,813,312		
	7	831						$8.00	$8.00	$8.00	$8.00	$8.00	$8.00	$8.00	$56		
	7	837	$358.38	$412.38	$906.00	$412.38	$412.38	$390.38	$390.38	$390.38	$390.38	$390.38	$390.38	$390.38	$5,234		
	7	883	$22.00	$22.00	$5,353.00	$22.00	$22.00	$22.00	$22.00	$22.00	$22.00	$22.00	$22.00	$22.00	$5,595		
	10	78	$357.00	$357.00	$357.00	$357.00	$357.00	$357.00	$357.00	$357.00	$357.00	$313.00	$313.00	$313.00	$4,152		
	10	202	$4,667.04	$4,625.04	$4,638.04	$4,843.00	$4,925.00	$4,728.00	$4,728.00	$4,728.00	$4,728.00	$1,428.00	$1,428.00	$1,529.00	$46,995		
	10	206	$816,872.48	$817,089.78	$825,858.68	$835,946.41	$840,834.31	$843,013.96	$845,060.97	$863,272.43	$882,145.34	$908,938.90	$933,756.02	$969,421.50	$10,382,211		
	10	212	$825.00	$825.00	$825.00	$825.00	$765.00	$765.00	$695.00	$696.74	$666.00	$666.00	$792.00	$792.00	$9,138		
	10	214	$6,606.00	$6,506.00	$6,506.00	$812.00	$812.00	$633.00	$583.00	$574.00	$532.00	$582.79	$582.79	$614.00	$25,344		
	10	830	$249,519.97	$248,382.36	$249,844.66	$240,704.29	$237,703.36	$225,095.19	$214,332.59	$211,034.69	$208,532.10	$203,996.24	$198,472.75	$190,176.67	$2,677,795		
	10	831	$24.00	$24.00	$49.00	$49.00	$3,089.00	$3,081.00	$1,332.00	$1,332.00	$1,332.00	$1,332.00	$1,332.00	$1,332.00	$14,308		
	10	833									$458.00	$688.00	$688.00	$688.00	$2,522		
	10	835	$117.00	$148.00	$148.00	$312.00	$312.00	$312.00	$312.00	$301.00	$185.00	$158.00	$135.00	$135.00	$2,575		
	10	837	$479.00	$479.00	$400.00	$400.00	$400.00	$400.00	$400.00	$400.00	$400.00	$400.00	$400.00	$400.00	$4,958		
GS-1															$25,332,371	**$2,111,030.92**	**GS-1**
	7	215	$1,258,306.39	$1,297,068.26	$1,316,323.39	$1,312,058.91	$1,335,305.96	$1,344,033.33	$1,364,250.21	$1,383,274.40	$1,405,725.32	$1,425,286.97	$1,462,297.77	$1,498,105.89	$16,402,037		
	7	229	$44,848.53	$45,675.35	$45,712.35	$46,025.35	$46,729.35	$46,816.35	$47,406.53	$47,667.53	$48,867.53	$49,285.53	$49,192.15	$49,021.15	$567,248		
	7	231	$955.00	$955.00	$955.00	$955.00	$955.00	$955.00	$955.00	$955.00	$955.00				$8,595		
	7	233	$1,180.00	$1,180.00	$1,180.00	$1,733.00	$1,733.00	$2,141.00	$2,141.00	$4,177.00	$4,177.00	$4,187.00	$3,994.00	$3,994.00	$31,817		
	7	265	$120.00	$120.00	$152.00	$120.00	$120.00	$120.00	$120.00	$120.00	$120.00	$120.00			$1,232		
	7	274	$106.00	$106.00	$693.00	$152.00	$152.00	$152.00	$152.00	$152.00	$152.00	$152.00	$152.00	$152.00	$2,273		
	7	279	$693.00	$693.00	$582,439.46	$693.00	$693.00	$693.00	$693.00	$693.00	$693.00	$693.00	$693.00	$693.00	$590,062		
	7	839	$906.00	$906.00	$2,347,737.61	$787.00	$787.00	$812.00	$837.00	$863.00	$863.00	$863.00	$863.00	$653.00	$2,356,878		
	7	840	$2,299,654.56	$2,319,664.47	$340,298.00	$2,321,820.57	$2,291,059.96	$2,272,068.50	$2,251,915.82	$2,232,601.15	$2,194,354.03	$2,182,871.57	$2,168,229.78	$2,128,502.45	$25,003,041		
	7	842	$99,518.00	$100,936.00	$6,170.00	$102,725.00	$102,725.00	$102,725.00	$102,801.00	$102,877.00	$102,954.00	$102,954.00	$102,954.00	$102,954.00	$1,132,293		
	7	844	$6,126.00	$6,126.00	$5,653.00	$6,170.00	$6,170.00	$6,170.00	$6,170.00	$5,856.00	$5,856.00	$5,856.00	$5,854.00	$2,888.00	$68,895		
	7	845	$5,951.00	$5,951.00	$1,335,898.12	$5,653.00	$5,653.00	$5,653.00	$5,653.00	$5,653.00	$5,653.00	$5,653.00	$5,653.00	$5,653.00	$1,398,677		
	7	860	$696.00	$696.00	$216,702.00	$696.00	$696.00	$696.00	$696.00	$696.00	$696.00	$696.00	$696.00	$696.00	$224,358		
	7	876	$28,426.61	$27,445.54	$7,035.00	$28,433.00	$28,433.00	$26,493.00	$26,540.66	$26,353.66	$26,412.00	$26,412.00	$26,006.00	$26,740.00	$304,730		
	7	888	$1,114.00	$1,114.00	$2,524.00	$1,114.00	$1,114.00	$1,114.00	$1,114.00	$1,114.00	$1,114.00	$1,114.00	$1,114.00	$1,114.00	$14,778		
	10	203	$7,150.00	$7,150.00	$7,150.00	$33,850.00	$33,850.00	$33,850.00	$33,850.00	$33,850.00	$33,850.00	$33,850.00	$33,850.00	$33,850.00	$326,100		
	10	207	$1,855,294.84	$1,910,617.83	$1,973,096.74	$2,046,965.44	$2,089,513.74	$2,101,554.82	$2,116,575.59	$2,142,370.60	$2,213,441.66	$2,255,152.81	$2,331,134.73	$2,428,248.13	$25,463,967		
	10	208	$27,860.00	$27,860.00	$28,278.00	$28,675.33	$28,634.62	$28,634.62	$30,284.00	$30,947.00	$30,542.00	$30,294.00	$30,294.00	$30,524.00	$352,828		
	10	220	$160.00	$160.00	$160.00	$160.00	$160.00	$160.00	$160.00	$160.00	$160.00	$160.00	$160.00	$160.00	$1,920		
	10	228	$1,027.00	$1,027.00	$1,027.00	$1,027.00	$1,027.00	$1,027.00	$1,027.00	$1,027.00	$1,027.00	$1,027.00	$777.00	$848.00	$11,895		
	10	231	$156.00	$156.00	$156.00	$156.00	$156.00	$156.00	$156.00	$156.00	$156.00	$156.00	$156.00		$1,716		
	10	233	$8,222.00	$8,222.00	$8,222.00	$8,222.00	$7,605.00	$7,755.86	$7,743.00	$6,519.72	$7,931.00	$7,931.00	$10,056.00	$10,056.00	$98,486		
	10	315	$144.00	$144.00	$144.00	$144.00	$172.00	$172.00	$186.00	$186.00	$186.00	$186.00	$186.00	$186.00	$2,036		
	10	840	$1,696,228.77	$1,704,487.14	$1,696,597.77	$1,672,747.32	$1,632,799.29	$1,605,097.95	$1,587,119.67	$1,566,202.82	$1,549,612.01	$1,514,842.06	$1,468,546.87	$1,455,379.19	$19,149,661		
	10	842	$19,205.57	$18,477.57	$18,356.00	$18,612.00	$18,720.13	$18,707.00	$17,933.00	$17,896.73	$18,201.73	$18,144.72	$18,183.72	$18,491.00	$220,929		
	10	844	$427.00	$388.00	$388.00	$388.00	$388.00	$388.00	$388.00	$306.00	$306.00	$306.00	$306.00	$306.00	$4,285		
	10	770								$125.00	$150.00	$175.00	$175.00	$175.00	$800		
	10	876	$15,198.00	$15,272.00	$12,491.00	$10,412.70	$10,479.70	$10,562.76	$9,573.00	$9,573.00	$9,573.00	$9,573.00	$9,573.00	$9,573.00	$131,854		
GS-2 Sec															$93,873,391	**$7,822,782.58**	**GS-2 Sec**

OHIO POWER COMPANY
Case No. 20-0585-EL-AIR
Allocation of Customer Deposits
As of December 31, 2019

Data: 3 MOS Actual & 9 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

WP E-3.2aa
Date Prepared: 5/1/2020

Witness Responsible:
D.R. Buck

	CO	TARF	DPST SUM Jan-19	DPST SUM Feb-19	DPST SUM Mar-19	DPST SUM Apr-19	DPST SUM May-19	DPST SUM Jun-19	DPST SUM Jul-19	DPST SUM Aug-19	DPST SUM Sep-19	DPST SUM Oct-19	DPST SUM Nov-19	DPST SUM Dec-19	12 Mo. Total	CUSTDEP 12 Mo. Avg.	Class
	7	217	$171,095.24	$76,849.00	$74,877.00	$70,107.00	$78,005.00	$78,466.00	$71,390.00	$78,552.00	$71,966.96	$101,435.00	$127,222.00	$148,532.00	$1,148,497		
	7	841	$332,145.00	$341,714.00	$102,355.00	$338,587.00	$346,164.00	$338,683.00	$330,454.35	$323,910.35	$312,306.35	$314,029.00	$314,646.00	$324,103.00	$3,719,097		
	7	843	$60,767.00	$60,767.00											$121,534		
	7	880	$7,035.00	$7,035.00	$1,080.00	$7,035.00	$7,035.00	$5,992.00	$5,992.00	$5,992.00	$5,992.00	$5,992.00	$5,992.00	$5,992.00	$71,164		
	10	217	$126,060.00	$186,060.00	$274,010.00	$324,334.00	$324,334.00	$321,801.00	$324,016.00	$325,994.00	$327,656.00	$327,656.00	$329,733.14	$339,291.00	$3,530,945		
	10	266	$114,382.00	$114,382.00	$114,382.00	$114,382.00	$114,382.00	$114,382.00	$114,382.00	$114,382.00	$114,382.00	$114,382.00	$114,382.00	$114,382.00	$1,372,584		
	10	841	$147,897.00	$147,922.00	$151,296.00	$151,410.00	$152,432.00	$152,432.00	$152,936.00	$152,936.00	$156,813.00	$160,359.00	$163,905.00	$166,951.00	$1,857,289		
GS-2 Pri															$11,821,110	**$985,092.50**	**GS-2 Pri**
	7	236												$2,279.00	$2,279		
GS-2 Sub															$2,279	**$189.92**	**GS-2 Sub**
	7	239			$326,102.05	$151,430.00	$151,430.00	$151,430.00	$151,430.00	$151,430.00	$151,430.00	$151,430.00	$151,430.00	$151,430.00	$1,688,972		
	7	245	$52,309.00	$52,309.00	$7,941.00	$52,309.00	$52,309.00	$52,309.00	$52,309.00	$52,309.00	$52,309.00	$52,309.00	$52,309.00	$52,309.00	$583,340		
	7	896											$180.00	$180.00	$360		
GS-2 Tran															$2,272,672	**$189,389.33**	**GS-2 Tran**
	7	240	$337,938.43	$329,615.99	$93,977.00	$320,035.13	$329,980.59	$322,713.73	$314,508.03	$335,878.64	$367,033.58	$371,663.62	$465,339.72	$474,005.53	$4,062,690		
	7	242									$9,932.00	$9,932.00	$9,932.00	$9,932.00	$39,728		
	7	250	$9,945.00	$9,945.00	$120.00										$20,010		
	7	850	$1,308,091.10	$1,324,245.11	$1,107,794.00	$1,313,778.71	$1,373,737.34	$1,370,829.15	$1,331,735.37	$1,313,627.80	$1,296,571.80	$1,219,015.84	$1,221,689.83	$1,217,400.45	$15,398,517		
	7	852	$331,719.00	$481,995.00	$15,050.00	$520,205.00	$529,929.00	$521,209.00	$521,209.00	$521,209.00	$521,209.00	$514,230.00	$527,766.00	$527,766.00	$5,533,496		
	7	854	$15,000.00	$15,025.00	$4,342.00	$15,076.00	$15,076.00	$9,243.00	$9,243.00	$9,243.00	$9,243.00	$9,243.00	$9,243.00	$9,243.00	$129,220		
	7	775					$24,226.00	$48,452.00	$72,678.00	$72,678.00	$72,678.00	$72,678.00	$72,678.00	$72,678.00	$508,746		
	7	855	$4,342.00	$4,342.00	$696.00	$4,342.00	$4,342.00	$4,342.00	$4,342.00	$4,342.00	$4,342.00	$4,342.00	$4,342.00	$4,342.00	$48,458		
	10	240	$836,084.96	$837,786.00	$827,724.83	$906,153.83	$918,340.35	$966,228.00	$965,362.13	$969,610.61	$969,700.00	$964,069.19	$1,009,785.56	$1,042,298.64	$11,213,144		
	10	850	$2,060,216.92	$2,117,916.72	$2,027,901.71	$2,032,237.05	$2,049,551.00	$1,948,841.67	$1,959,912.01	$2,019,515.08	$1,973,350.67	$1,966,078.54	$1,883,662.54	$1,954,868.86	$23,994,053		
	10	852	$11,334.00	$11,334.00	$11,334.00	$11,334.00	$11,334.00	$8,299.00	$8,299.00	$8,299.00	$8,299.00	$9,670.00	$8,175.00	$9,548.00	$117,259		
	10	773	$4,459.00	$4,459.00	$4,459.00	$4,459.00	$4,459.00	$4,459.00	$4,459.00	$4,459.00	$4,459.00	$4,459.00	$4,459.00	$4,459.00	$53,508		
GS-3 Sec															$61,118,829	**$5,093,235.75**	**GS-3 Sec**
	7	244	$93,977.00	$93,977.00	$52,309.00	$93,977.00	$93,977.00	$39,054.00	$45,974.51	$38,992.00	$39,108.00	$43,771.00	$54,817.00	$58,271.00	$748,205		
	7	851	$1,067,481.00	$1,071,792.00	$510,482.00	$1,111,962.00	$1,147,454.00	$1,169,367.00	$1,201,644.00	$1,201,644.00	$1,200,521.00	$1,200,521.00	$1,087,545.00	$1,094,905.00	$13,065,318		
	10	201	$914.00	$1,753.00	$2,244.00	$2,244.00	$2,107.00	$2,107.00	$2,107.00	$2,107.00	$2,107.00	$2,107.00	$2,192.00	$2,252.00	$24,241		
	10	205	$12,760.00	$12,760.00	$16,812.00	$20,872.92	$34,275.92	$31,180.92	$43,844.92	$46,499.92	$67,635.00	$67,635.00	$67,819.00	$84,488.00	$506,584		
	10	851	$768,853.00	$727,945.00	$722,463.00	$734,201.00	$736,218.00	$762,640.00	$757,605.00	$769,135.00	$778,501.00	$761,877.00	$780,424.00	$683,176.00	$8,983,038		
	10	856	$3,736.00	$3,736.00	$3,736.00	$3,736.00	$3,736.00	$3,736.00	$3,736.00	$3,736.00	$3,736.00	$3,736.00	$3,736.00	$3,736.00	$44,832		
GS-3 Pri															$23,372,218	**$1,947,684.83**	**GS-3 Pri**
	7	248	$45,991.00	$45,991.00		$19,329.06	$45,607.00	$45,607.00	$53,699.00	$53,699.00	$53,699.00	$53,699.00	$53,699.00	$84,854.00	$555,874		
GS-3 Sub															$555,874	**$46,322.83**	**GS-3 Sub**
		853													$0		
GS-3 Tran															$0	**$0**	**GS-3 Tran**
	7	861	$216,702.00	$216,702.00	$209,026.00	$216,702.00	$216,702.00	$216,702.00	$216,702.00	$216,702.00	$216,702.00	$216,702.00	$216,702.00	$216,702.00	$2,592,748		
	10	861	$240,518.00	$227,457.00	$228,256.00	$228,256.00	$228,256.00	$206,639.00	$206,639.00	$163,130.00	$163,130.00	$163,130.00	$163,130.00	$138,016.00	$2,356,557		
GS-4 Pri															$4,949,305	**$412,442.08**	**GS-4 Pri**
	7	779	$582,439.46	$582,439.46	$4,347.00	$582,439.46	$582,439.46	$582,439.46	$582,439.46	$582,439.46	$582,439.46	$582,439.46	$582,439.46	$582,439.46	$6,411,181		
	7	862	$205,861.00	$205,861.00	$228,652.00	$215,355.00	$215,355.00	$215,355.00	$215,355.00	$244,597.28	$302,135.00	$302,135.00	$302,135.00	$302,135.00	$2,954,931		
	10	311	$88,000.00	$88,000.00	$88,000.00	$88,000.00	$88,000.00	$88,000.00	$88,000.00	$88,000.00	$88,000.00				$792,000		
SBS Sub	10	779	$14,182.00	$14,182.00	$14,182.00	$14,182.00	$14,182.00	$14,182.00	$14,182.00	$14,182.00	$14,182.00	$14,182.00	$33,789.00	$53,396.00	$229,005		
GS-4 Sub															$10,387,117	**$865,593.08**	**GS-4 Sub**
	7	863	$228,652.00	$228,652.00	$27,970.54	$228,652.00									$713,927		
GS-4 Tran															$713,927	**$59,493.92**	**GS-4 Tran**
	7	882	$824.67	$952.67	$22.00	$1,080.00	$1,080.00	$403.00	$403.00	$403.00	$403.00	$403.00			$5,974		
SS															$5,974	**$497.83**	**SS**
		522													$0		
SL															$0	**$0**	**SL**
String Name																**CUSTDEP**	
OPCo 12 Mo. Average Total																**55,734,308**	**Total**

Source: Company books & records.

OHIO POWER COMPANY
Case No. 20-0585-EL-AIR
Primary and Secondary % Split of Account 364 - Poles
As of December 31, 2019

Data: 3 MOS Actual & 9 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

WP E-3.2ab
Date Prepared: 5/1/2020
Page 1 of 3
Witness Responsible:
D.R. Buck

Primary Investment **63.35%**
Secondary investment **36.65%**

Height	Class	Number of poles	Primary Connections	Secondary Connections	cost per pole	Primary Investment	Secondary Investment	Total Investment
0	Unknown	37	191	110	490.56	$11,518	$6,633	$18,151
0	N/A	42	414	223	490.56	$13,391	$7,213	$20,604
0	5	44	236	0	490.56	$21,585	$0	$21,585
0	N/A	52	470	0	490.56	$25,509	$0	$25,509
0	5	55	0	196	490.56	$0	$26,981	$26,981
0	5	61	192	126	490.56	$18,067	$11,857	$29,924
0	Unknown	88	0	319	490.56	$0	$43,169	$43,169
0	Unknown	98	746	0	490.56	$48,075	$0	$48,075
0	N/A	99	0	405	490.56	$0	$48,565	$48,565
0	Unknown	270	1571	1320	490.56	$71,975	$60,476	$132,451
0	0	593	4824	0	490.56	$290,902	$0	$290,902
0	Unknown	616	2308	1299	490.56	$193,358	$108,827	$302,185
0	Unknown	1091	6286	0	490.56	$535,201	$0	$535,201
0	Unknown	1180	0	4025	490.56	$0	$578,861	$578,861
17	N/A	72	0	238	490.56	$0	$35,320	$35,320
25	5	54	0	178	490.56	$0	$26,490	$26,490
25	7	91	0	310	490.56	$0	$44,641	$44,641
25	6	98	0	318	490.56	$0	$48,075	$48,075
25	3	102	0	377	490.56	$0	$50,037	$50,037
25	5	127	0	412	490.56	$0	$62,301	$62,301
25	0	137	0	455	490.56	$0	$67,207	$67,207
25	N/A	570	0	2026	490.56	$0	$279,619	$279,619
28	N/A	62	0	208	533.97	$0	$33,106	$33,106
30	Unknown	29	0	90	533.97	$0	$15,485	$15,485
30	7	35	144	0	533.97	$18,689	$0	$18,689
30	4	42	216	244	533.97	$10,531	$11,896	$22,427
30	0	57	301	230	533.97	$17,253	$13,183	$30,436
30	3	69	338	0	533.97	$36,844	$0	$36,844
30	4	69	0	230	533.97	$0	$36,844	$36,844
30	3	83	0	313	533.97	$0	$44,320	$44,320
30	4	83	387	204	533.97	$29,021	$15,298	$44,320
30	0	90	314	160	533.97	$31,835	$16,222	$48,057
30	5	94	307	259	533.97	$27,225	$22,968	$50,193
30	8	95	0	322	533.97	$0	$50,727	$50,727
30	6	98	433	438	533.97	$26,014	$26,315	$52,329
30	5	110	471	485	533.97	$28,938	$29,798	$58,737
30	Unknown	112	0	435	533.97	$0	$59,805	$59,805
30	6	125	465	294	533.97	$40,892	$25,854	$66,746
30	6	137	641	679	533.97	$35,524	$37,630	$73,154
30	7	140	587	607	533.97	$36,752	$38,004	$74,756
30	7	146	0	517	533.97	$0	$77,960	$77,960
30	6	174	826	0	533.97	$92,911	$0	$92,911
30	6	188	679	474	533.97	$59,117	$41,269	$100,386
30	9	188	0	613	533.97	$0	$100,386	$100,386
30	0	199	910	0	533.97	$106,260	$0	$106,260
30	Unknown	205	1038	0	533.97	$109,464	$0	$109,464
30	7	238	904	543	533.97	$79,395	$47,690	$127,085
30	5	261	1140	1307	533.97	$64,927	$74,439	$139,366
30	5	285	1378	0	533.97	$152,181	$0	$152,181
30	5	304	1079	690	533.97	$99,011	$63,316	$162,327
30	N/A	329	0	1197	533.97	$0	$175,676	$175,676
30	3	363	0	1312	533.97	$0	$193,831	$193,831
30	8	366	1562	0	533.97	$195,433	$0	$195,433
30	4	441	2153	0	533.97	$235,481	$0	$235,481
30	9	620	2646	0	533.97	$331,061	$0	$331,061
30	4	929	0	3343	533.97	$0	$496,058	$496,058
30	5	1677	8073	0	533.97	$895,468	$0	$895,468
30	6	1960	8556	0	533.97	$1,046,581	$0	$1,046,581
30	7	3762	16624	0	533.97	$2,008,795	$0	$2,008,795
30	0	4250	0	14013	533.97	$0	$2,269,373	$2,269,373
30	5	7802	0	25282	533.97	$0	$4,166,034	$4,166,034
30	6	8490	0	28123	533.97	$0	$4,533,405	$4,533,405
30	6	9980	0	29945	533.97	$0	$5,329,021	$5,329,021
30	7	11180	0	35669	533.97	$0	$5,969,785	$5,969,785
30	5	14734	0	50650	533.97	$0	$7,867,514	$7,867,514
32	N/A	74	0	302	593.42	$0	$43,913	$43,913
35	2	28	144	168	593.42	$7,669	$8,947	$16,616
35	8	28	0	115	593.42	$0	$16,616	$16,616
35	3	36	184	202	593.42	$10,183	$11,180	$21,363
35	2	37	267	0	593.42	$21,957	$0	$21,957
35	9	38	0	137	593.42	$0	$22,550	$22,550
35	4	46	182	259	593.42	$11,266	$16,032	$27,297
35	0	49	304	0	593.42	$29,078	$0	$29,078
35	9	53	208	78	593.42	$22,874	$8,578	$31,451
35	7	54	0	202	593.42	$0	$32,045	$32,045
35	8	61	238	121	593.42	$23,998	$12,201	$36,199
35	Unknown	61	239	218	593.42	$18,931	$17,268	$36,199
35	4	66	238	164	593.42	$23,188	$15,978	$39,166
35	2	70	0	303	593.42	$0	$41,539	$41,539
35	4	76	376	0	593.42	$45,100	$0	$45,100
35	2	85	0	342	593.42	$0	$50,441	$50,441
35	0	90	321	532	593.42	$20,098	$33,309	$53,408
35	3	91	393	218	593.42	$34,734	$19,267	$54,001
35	7	98	440	0	593.42	$58,155	$0	$58,155
35	3	99	628	0	593.42	$58,749	$0	$58,749
35	6	117	472	398	593.42	$37,668	$31,762	$69,430
35	3	121	640	577	593.42	$37,760	$34,043	$71,804
35	N/A	139	0	505	593.42	$0	$82,485	$82,485
35	Unknown	145	771	0	593.42	$86,046	$0	$86,046
35	Unknown	145	620	743	593.42	$39,140	$46,905	$86,046
35	Unknown	153	0	671	593.42	$0	$90,793	$90,793
35	0	164	0	820	593.42	$0	$97,321	$97,321
35	3	167	759	385	593.42	$65,750	$33,351	$99,101
35	7	329	1337	1610	593.42	$88,575	$106,661	$195,235
35	8	329	1432	0	593.42	$195,235	$0	$195,235
35	4	352	0	1394	593.42	$0	$208,884	$208,884
35	3	396	2514	0	593.42	$234,994	$0	$234,994
35	3	460	0	1904	593.42	$0	$272,973	$272,973
35	0	502	2133	2290	593.42	$143,661	$154,236	$297,897
35	7	681	2820	1370	593.42	$271,985	$132,134	$404,119
35	9	793	3364	0	593.42	$470,582	$0	$470,582
35	3	928	0	3636	593.42	$0	$550,694	$550,694
35	6	978	0	3338	593.42	$0	$580,365	$580,365
35	6	982	3768	4605	593.42	$262,243	$320,496	$582,738
35	7	1140	0	4271	593.42	$0	$676,499	$676,499
35	4	1220	5430	6054	593.42	$342,317	$381,655	$723,972
35	6	1551	5287	1301	593.42	$738,635	$181,760	$920,394
35	6	1709	7769	0	593.42	$1,014,155	$0	$1,014,155
35	4	2431	8885	5351	593.42	$900,361	$542,243	$1,442,604
35	5	2558	8730	12889	593.42	$612,973	$904,995	$1,517,968
35	6	2561	8991	4362	593.42	$1,023,295	$496,453	$1,519,749
35	0	3372	0	13075	593.42	$0	$2,001,012	$2,001,012
35	0	3481	13715	5741	593.42	$1,456,158	$609,537	$2,065,695
35	4	3987	23648	0	593.42	$2,365,966	$0	$2,365,966
35	5	4456	15384	11099	593.42	$1,536,064	$1,108,215	$2,644,280
35	7	4472	20421	0	593.42	$2,653,774	$0	$2,653,774
35	5	4576	21985	0	593.42	$2,715,490	$0	$2,715,490
35	0	6480	30055	0	593.42	$3,845,362	$0	$3,845,362
35	6	6484	0	22957	593.42	$0	$3,847,735	$3,847,735
35	4	7374	0	27511	593.42	$0	$4,375,879	$4,375,879

OHIO POWER COMPANY
Case No. 20-0585-EL-AIR
Primary and Secondary % Split of Account 364 - Poles
As of December 31, 2019

Data: 3 MOS Actual & 9 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

WP E-3.2ac
Date Prepared: 5/1/2020
Page 2 of 3
Witness Responsible:
D.R. Buck

Height	Class	Number of poles	Primary Connections	Secondary Connections	cost per pole	Primary Investment	Secondary Investment	Total Investment
35	5	8082	32149	38756	593.42	$2,174,561	$2,621,459	$4,796,020
35	6	11808	53837	0	593.42	$7,007,103	$0	$7,007,103
35	5	19813	67590	37144	593.42	$7,587,648	$4,169,782	$11,757,430
35	5	26039	0	93294	593.42	$0	$15,452,063	$15,452,063
35	5	42918	210488	0	593.42	$25,468,400	$0	$25,468,400
35	5	62544	0	224137	593.42	$0	$37,114,860	$37,114,860
40	7	34	0	145	670.91	$0	$22,811	$22,811
40	Unknown	41	131	165	670.91	$12,174	$15,333	$27,507
40	Unknown	46	270	0	670.91	$30,862	$0	$30,862
40	Unknown	59	0	317	670.91	$0	$39,584	$39,584
40	2	70	0	380	670.91	$0	$46,964	$46,964
40	7	78	413	457	670.91	$24,842	$27,489	$52,331
40	7	84	402	307	670.91	$31,954	$24,403	$56,356
40	Unknown	91	372	373	670.91	$30,485	$30,567	$61,053
40	6	100	0	433	670.91	$0	$67,091	$67,091
40	0	101	388	528	670.91	$28,703	$39,059	$67,762
40	6	102	0	402	670.91	$0	$68,433	$68,433
40	Unknown	103	517	584	670.91	$32,449	$36,654	$69,104
40	0	106	695	0	670.91	$71,116	$0	$71,116
40	2	107	0	552	670.91	$0	$71,787	$71,787
40	0	115	0	590	670.91	$0	$77,155	$77,155
40	2	121	586	631	670.91	$39,089	$42,091	$81,180
40	0	145	587	852	670.91	$39,683	$57,598	$97,282
40	2	154	743	479	670.91	$62,821	$40,499	$103,320
40	2	166	1094	0	670.91	$111,371	$0	$111,371
40	6	176	806	678	670.91	$64,132	$53,948	$118,080
40	6	178	896	871	670.91	$60,556	$58,866	$119,422
40	7	212	1048	0	670.91	$142,233	$0	$142,233
40	4	298	0	1377	670.91	$0	$199,931	$199,931
40	2	320	2284	1631	670.91	$125,250	$89,441	$214,691
40	3	408	0	1858	670.91	$0	$273,731	$273,731
40	6	476	1805	1132	670.91	$196,266	$123,087	$319,353
40	0	524	0	2292	670.91	$0	$351,557	$351,557
40	2	576	4522	0	670.91	$386,444	$0	$386,444
40	3	579	0	2886	670.91	$0	$388,457	$388,457
40	2	670	3259	2008	670.91	$278,138	$171,372	$449,510
40	6	822	3922	0	670.91	$551,488	$0	$551,488
40	4	871	3377	4546	670.91	$249,071	$335,291	$584,363
40	3	1177	5739	5999	670.91	$386,085	$403,576	$789,661
40	0	1307	6594	5914	670.91	$462,276	$414,604	$876,879
40	3	1351	8674	6978	670.91	$502,307	$404,092	$906,399
40	6	1401	6442	0	670.91	$939,945	$0	$939,945
40	6	1691	5923	1719	670.91	$879,311	$255,198	$1,134,509
40	4	1807	7335	3653	670.91	$809,289	$403,045	$1,212,334
40	3	2147	13739	0	670.91	$1,440,444	$0	$1,440,444
40	4	2158	12081	0	670.91	$1,447,824	$0	$1,447,824
40	3	2241	9581	6778	670.91	$880,563	$622,947	$1,503,509
40	3	2829	20164	0	670.91	$1,898,004	$0	$1,898,004
40	3	3062	13626	9275	670.91	$1,222,316	$832,011	$2,054,326
40	4	3310	0	14230	670.91	$0	$2,220,712	$2,220,712
40	5	5807	0	25311	670.91	$0	$3,895,974	$3,895,974
40	0	6390	34131	0	670.91	$4,287,115	$0	$4,287,115
40	5	8169	0	32991	670.91	$0	$5,480,664	$5,480,664
40	0	10447	42051	20581	670.91	$4,705,826	$2,303,170	$7,008,997
40	4	11701	64908	60583	670.91	$4,060,438	$3,789,880	$7,850,318
40	5	14382	54097	73417	670.91	$4,093,538	$5,555,489	$9,649,028
40	5	23696	111302	119650	670.91	$7,661,619	$8,236,264	$15,897,883
40	4	24568	148230	0	670.91	$16,482,917	$0	$16,482,917
40	5	32014	157611	0	670.91	$21,478,513	$0	$21,478,513
40	4	33276	128169	95053	670.91	$12,818,623	$9,506,578	$22,325,201
40	5	42438	145439	87425	670.91	$17,782,700	$10,689,379	$28,472,079
40	5	67867	342786	0	670.91	$45,532,649	$0	$45,532,649
40	5	74716	257271	172416	670.91	$30,013,490	$20,114,222	$50,127,712
45	0	33	0	204	823.15	$0	$27,164	$27,164
45	6	36	160	81	823.15	$19,674	$9,960	$29,633
45	2	39	0	182	823.15	$0	$32,103	$32,103
45	6	39	218	0	823.15	$32,103	$0	$32,103
45	Unknown	41	215	228	823.15	$16,379	$17,370	$33,749
45	Unknown	46	351	0	823.15	$37,865	$0	$37,865
45	0	49	322	234	823.15	$23,359	$16,975	$40,334
45	Unknown	50	358	309	823.15	$22,091	$19,067	$41,158
45	1	58	451	285	823.15	$29,255	$18,487	$47,743
45	0	59	359	364	823.15	$24,115	$24,451	$48,566
45	2	59	0	244	823.15	$0	$48,566	$48,566
45	0	108	920	0	823.15	$88,900	$0	$88,900
45	0	112	0	568	823.15	$0	$92,193	$92,193
45	1	114	1019	596	823.15	$59,209	$34,630	$93,839
45	6	117	669	0	823.15	$96,309	$0	$96,309
45	4	132	0	617	823.15	$0	$108,656	$108,656
45	1	144	966	429	823.15	$82,081	$36,452	$118,534
45	1	153	1020	563	823.15	$81,150	$44,792	$125,942
45	1	155	1352	0	823.15	$127,588	$0	$127,588
45	1	182	1521	0	823.15	$149,813	$0	$149,813
45	3	248	0	1095	823.15	$0	$204,141	$204,141
45	3	303	0	1350	823.15	$0	$249,414	$249,414
45	5	398	0	1863	823.15	$0	$327,614	$327,614
45	5	455	0	2013	823.15	$0	$374,533	$374,533
45	2	472	3843	2619	823.15	$231,060	$157,467	$388,527
45	0	576	4689	2953	823.15	$290,921	$183,214	$474,134
45	4	653	4216	3130	823.15	$308,491	$229,026	$537,517
45	4	661	0	3082	823.15	$0	$544,102	$544,102
45	2	804	5051	2894	823.15	$420,745	$241,068	$661,813
45	2	1163	9833	0	823.15	$957,323	$0	$957,323
45	2	1233	10483	6377	823.15	$631,059	$383,885	$1,014,944
45	0	1617	11982	0	823.15	$1,331,034	$0	$1,331,034
45	2	1923	16217	0	823.15	$1,582,917	$0	$1,582,917
45	0	2082	13239	7264	823.15	$1,106,617	$607,181	$1,713,798
45	2	2332	14169	8086	823.15	$1,222,135	$697,451	$1,919,586
45	4	3093	15834	6683	823.15	$1,790,354	$755,649	$2,546,003
45	4	3461	22788	0	823.15	$2,848,922	$0	$2,848,922
45	5	3710	22534	19785	823.15	$1,626,132	$1,427,755	$3,053,887
45	5	4354	27400	23779	823.15	$1,918,784	$1,665,211	$3,583,995
45	3	4553	34771	22517	823.15	$2,274,732	$1,473,070	$3,747,802
45	3	4834	38670	26521	823.15	$2,360,327	$1,618,780	$3,979,107
45	5	5889	37759	0	823.15	$4,847,530	$0	$4,847,530
45	3	7534	59098	0	823.15	$6,201,612	$0	$6,201,612
45	5	7916	35851	27878	823.15	$3,665,633	$2,850,423	$6,516,055
45	3	8395	48509	29823	823.15	$4,279,399	$2,630,945	$6,910,344
45	5	8524	36051	24100	823.15	$4,205,299	$2,811,232	$7,016,531
45	5	8863	51115	0	823.15	$7,295,578	$0	$7,295,578
45	4	11422	80631	63121	823.15	$5,273,626	$4,128,394	$9,402,019
45	3	11925	71505	35210	823.15	$6,577,310	$3,238,754	$9,816,064
45	3	13380	102538	0	823.15	$11,013,747	$0	$11,013,747
45	4	16964	115494	0	823.15	$13,963,917	$0	$13,963,917
45	4	19325	95537	66824	823.15	$9,360,270	$6,547,104	$15,907,374
50	2	37	0	209	932.43	$0	$34,500	$34,500
50	0	41	332	197	932.43	$23,993	$14,237	$38,230
50	0	50	418	0	932.43	$46,622	$0	$46,622
50	0	52	373	291	932.43	$27,237	$21,249	$48,486
50	4	90	0	439	932.43	$0	$83,919	$83,919

OHIO POWER COMPANY
Case No. 20-0585-EL-AIR
Primary and Secondary % Split of Account 364 - Poles
As of December 31, 2019

Data: 3 MOS Actual & 9 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

WP E-3.2ad
Date Prepared: 5/1/2020
Page 3 of 3
Witness Responsible:
D.R. Buck

Height	Class	Number of poles	Primary Connections	Secondary Connections	cost per pole	Primary Investment	Secondary Investment	Total Investment
50	3	113	0	543	932.43	$0	$105,365	$105,365
50	4	113	944	611	932.43	$63,964	$41,400	$105,365
50	1	130	1302	684	932.43	$79,468	$41,748	$121,216
50	1	133	1276	704	932.43	$79,920	$44,094	$124,013
50	1	141	1262	545	932.43	$91,820	$39,653	$131,473
50	3	142	0	613	932.43	$0	$132,405	$132,405
50	5	149	1374	0	932.43	$138,932	$0	$138,932
50	5	164	1141	1078	932.43	$78,630	$74,288	$152,919
50	5	167	888	668	932.43	$88,866	$66,850	$155,716
50	5	168	1616	970	932.43	$97,890	$58,758	$156,648
50	5	168	1340	931	932.43	$92,430	$64,218	$156,648
50	1	172	1727	0	932.43	$160,378	$0	$160,378
50	5	192	1225	0	932.43	$179,027	$0	$179,027
50	0	213	1956	1053	932.43	$129,105	$69,503	$198,608
50	1	242	2112	883	932.43	$159,121	$66,527	$225,648
50	4	287	1923	836	932.43	$186,520	$81,087	$267,607
50	1	369	3694	0	932.43	$344,067	$0	$344,067
50	4	381	2957	0	932.43	$355,256	$0	$355,256
50	0	447	3806	0	932.43	$416,796	$0	$416,796
50	0	460	3681	1797	932.43	$288,216	$140,702	$428,918
50	2	898	8845	4501	932.43	$554,931	$282,391	$837,322
50	2	1199	11389	6292	932.43	$720,135	$397,848	$1,117,984
50	2	1224	8905	4746	932.43	$744,504	$396,790	$1,141,294
50	2	1386	12488	5333	932.43	$905,608	$386,740	$1,292,348
50	2	1455	13240	0	932.43	$1,356,686	$0	$1,356,686
50	4	1784	12681	0	932.43	$1,663,455	$0	$1,663,455
50	4	1837	11092	8038	932.43	$993,162	$719,711	$1,712,874
50	4	2009	15787	11757	932.43	$1,073,665	$799,587	$1,873,252
50	2	2428	24400	0	932.43	$2,263,940	$0	$2,263,940
50	3	3435	23680	14745	932.43	$1,973,835	$1,229,062	$3,202,897
50	3	3514	31533	20158	932.43	$1,998,795	$1,277,764	$3,276,559
50	3	3654	34419	18856	932.43	$2,201,200	$1,205,899	$3,407,099
50	3	3970	33075	0	932.43	$3,701,747	$0	$3,701,747
50	3	5962	47326	22245	932.43	$3,781,636	$1,777,511	$5,559,148
50	3	7557	68932	0	932.43	$7,046,374	$0	$7,046,374
55	4	30	255	153	1109.18	$20,797	$12,478	$33,275
55	5	32	280	177	1109.18	$21,747	$13,747	$35,494
55	5	33	345	167	1109.18	$24,664	$11,939	$36,603
55	4	37	271	135	1109.18	$27,393	$13,646	$41,040
55	3	40	0	194	1109.18	$0	$44,367	$44,367
55	5	40	398	0	1109.18	$44,367	$0	$44,367
55	0	61	706	353	1109.18	$45,107	$22,553	$67,660
55	4	63	573	0	1109.18	$69,878	$0	$69,878
55	1	83	962	458	1109.18	$62,369	$29,693	$92,062
55	1	94	967	392	1109.18	$74,189	$30,074	$104,263
55	1	113	1270	375	1109.18	$96,765	$28,572	$125,337
55	1	116	1243	0	1109.18	$128,665	$0	$128,665
55	0	121	1122	511	1109.18	$92,213	$41,997	$134,211
55	0	126	1101	0	1109.18	$139,757	$0	$139,757
55	1	133	1633	651	1109.18	$105,474	$42,047	$147,521
55	4	258	1786	1141	1109.18	$174,615	$111,554	$286,168
55	4	292	2223	0	1109.18	$323,881	$0	$323,881
55	4	322	2555	2013	1109.18	$199,767	$157,389	$357,156
55	1	351	4232	0	1109.18	$389,322	$0	$389,322
55	2	451	3814	1914	1109.18	$333,086	$167,154	$500,240
55	2	526	5825	2792	1109.18	$394,392	$189,037	$583,429
55	2	678	7082	0	1109.18	$752,024	$0	$752,024
55	2	727	7851	2974	1109.18	$584,835	$221,539	$806,374
55	2	754	9131	3950	1109.18	$583,782	$252,540	$836,322
55	3	937	6913	4414	1109.18	$634,298	$405,004	$1,039,302
55	3	1102	12281	5598	1109.18	$839,603	$382,713	$1,222,316
55	3	1217	11708	7001	1109.18	$844,743	$505,129	$1,349,872
55	3	1259	10718	0	1109.18	$1,396,458	$0	$1,396,458
55	3	1417	13770	5380	1109.18	$1,130,152	$441,556	$1,571,708
55	2	1506	16702	0	1109.18	$1,670,425	$0	$1,670,425
55	3	2112	21946	0	1109.18	$2,342,588	$0	$2,342,588
60	4	30	263	170	1283.49	$23,387	$15,117	$38,505
60	4	30	231	0	1283.49	$38,505	$0	$38,505
60	0	32	270	0	1283.49	$41,072	$0	$41,072
60	1	37	508	175	1283.49	$35,321	$12,168	$47,489
60	1	39	534	134	1283.49	$40,015	$10,041	$50,056
60	0	44	338	200	1283.49	$35,480	$20,994	$56,474
60	1	52	754	253	1283.49	$49,973	$16,768	$66,741
60	1	54	611	0	1283.49	$69,308	$0	$69,308
60	0	70	657	0	1283.49	$89,844	$0	$89,844
60	1	132	1678	0	1283.49	$169,421	$0	$169,421
60	2	137	1219	613	1283.49	$117,001	$58,837	$175,838
60	2	171	2039	1009	1283.49	$146,822	$72,655	$219,477
60	2	262	2573	0	1283.49	$336,274	$0	$336,274
60	3	263	1916	1214	1283.49	$206,633	$130,925	$337,558
60	3	306	3671	1620	1283.49	$272,496	$120,252	$392,748
60	3	364	3961	1560	1283.49	$335,182	$132,008	$467,190
60	3	370	3643	2127	1283.49	$299,832	$175,060	$474,891
60	2	395	4692	1671	1283.49	$373,840	$133,139	$506,979
60	3	402	3443	0	1283.49	$515,963	$0	$515,963
60	2	423	5843	2265	1283.49	$391,251	$151,666	$542,916
60	3	589	6328	0	1283.49	$755,976	$0	$755,976
60	2	912	10644	0	1283.49	$1,170,543	$0	$1,170,543
63	N/A	40	1125	0	1674.58	$66,983	$0	$66,983
65	1	36	452	92	1674.58	$50,090	$10,195	$60,285
65	1	37	522	215	1674.58	$43,884	$18,075	$61,959
65	2	61	452	230	1674.58	$67,700	$34,449	$102,149
65	2	62	711	389	1674.58	$67,108	$36,716	$103,824
65	3	73	938	377	1674.58	$87,198	$35,046	$122,244
65	1	74	958	0	1674.58	$123,919	$0	$123,919
65	3	80	892	307	1674.58	$99,665	$34,302	$133,966
65	3	83	648	315	1674.58	$93,526	$45,464	$138,990
65	3	98	1062	583	1674.58	$105,947	$58,161	$164,109
65	2	136	1231	0	1674.58	$227,743	$0	$227,743
65	3	184	2002	0	1674.58	$308,123	$0	$308,123
65	2	185	2199	612	1674.58	$242,349	$67,448	$309,797
65	2	189	2575	958	1674.58	$230,675	$85,820	$316,496
65	3	229	1958	0	1674.58	$383,479	$0	$383,479
65	2	547	6262	0	1674.58	$915,995	$0	$915,995
70	1	30	462	151	2020.32	$45,680	$14,930	$60,610
70	1	42	528	0	2020.32	$84,853	$0	$84,853
70	2	45	331	176	2020.32	$59,354	$31,560	$90,914
70	2	73	1093	356	2020.32	$111,249	$36,235	$147,483
70	2	74	757	393	2020.32	$98,412	$51,091	$149,504
70	2	79	898	214	2020.32	$128,890	$30,715	$159,605
70	2	158	1365	0	2020.32	$319,211	$0	$319,211
70	2	181	2269	0	2020.32	$365,678	$0	$365,678
75	2	33	458	88	2824.52	$78,186	$15,023	$93,209
75	2	37	477	202	2824.52	$73,417	$31,091	$104,507
75	2	37	358	185	2824.52	$68,902	$35,606	$104,507
75	1	39	460	0	2824.52	$110,156	$0	$110,156
75	2	84	974	0	2824.52	$237,260	$0	$237,260
75	2	96	712	0	2824.52	$271,154	$0	$271,154
80	2	54	663	0	2866.94	$154,815	$0	$154,815

AEP OH CCOS Method:	Number of poles	Primary Connections	Secondary Connections	Primary	Secondary	Total
Demand-related	933,282	3,886,694	2,098,400	$410,128,377	$237,224,974	$647,353,350
				63.35%	36.65%	

Source: Company records.

OHIO POWER COMPANY
Case No. 20-0585-EL-AIR
Primary and Secondary % Split of Account 365 - Overhead Conductors
As of December 31, 2019

Data: 3 MOS Actual & 9 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

WP E-3.2ae
Date Prepared: 5/1/2020

Witness Responsible:
D.R. Buck

Primary Investment **82.49%**
Secondary investment **17.51%**

Conductor Size/Type	Pri. Est. Installed Cost per Foot	Sec. Est. Installed Cost per Foot	Pri Span Total (feet)	Pri Neutral Span Total (feet)	Pri No. Common Neutral	Pri Neutral No. Common Neutral	Sec Span Total (feet)	Sec Neutral Span Total (feet)	Sec No. Common Neutral	Sec Neutral No. Common Neutral	Primary Investment	Secondary Investment	Total Investment
1/0AA	1.31	0.70	1199789	909104	11400	8694	0	38	0	2	$2,788,973	$28	$2,789,001
1/0AA	1.31	0.70	5828542	3164436	65891	36154	99315	59869	1683	961	$11,914,481	$112,741	$12,027,221
1/0AL	1.31	0.70	117951	237014	1112	3843	11104003	5364710	197005	95323	$471,495	$11,676,858	$12,148,353
1/0AL	1.31	0.70	235303	182146	2901	2606	18737653	9351317	314283	156768	$554,073	$19,896,815	$20,450,887
1/0AS	1.31	0.51	2296105	737646	20787	6957	4058	1653	56	24	$4,010,557	$2,924	$4,013,482
1/0AS	1.31	0.51	1401618	530297	14691	5824	403705	148072	6538	2465	$2,557,684	$283,194	$2,840,878
1/0CU	2.43	2.43	123164	37732	1706	680	88695	42404	1785	834	$396,776	$324,936	$721,712
1/0CU	2.43	2.43	862615	129373	11766	2191	489722	226051	7475	3382	$2,444,447	$1,765,710	$4,210,157
1033AL	2.75		13184	5096	50	22	0	0	0	0	$50,467	$0	$50,467
159AS	1.94		0	11812	0	41	0	0	0	0	$22,996	$0	$22,996
159AS	1.94		9573	89483	24	1119	0	0	0	0	$194,387	$0	$194,387
1AS	1.31		11173	16894	71	111	0	0	0	0	$37,007	$0	$37,007
1AS	1.31	0.51	996	443	12	4	252	187	2	4	$1,907	$225	$2,131
1CU	2.43		0	119	0	2	0	0	0	0	$294	$0	$294
1CU	2.43	2.43	953447	130462	10846	1539	17309	1989	326	39	$2,663,994	$47,782	$2,711,776
2/0AA	1.54		4979	24872	48	199	0	0	0	0	$46,351	$0	$46,351
2/0AA	1.54	0.69	10818	2089	132	35	827	774	17	16	$20,134	$1,132	$21,265
2/0AL	1.54	0.69	14233	6206	168	88	161920	56075	3567	1232	$31,870	$154,285	$186,155
2/0AL	1.54	0.69	7336	6097	75	103	1311995	601059	28835	13123	$20,961	$1,353,846	$1,374,807
2/0AS	1.54	0.69	1593434	1245774	17791	12645	3113	2317	52	38	$4,419,251	$3,823	$4,423,073
2/0AS	1.54	0.69	469640	81805	4810	1001	23037	9943	387	169	$858,174	$23,224	$881,398
2/0CU	3.82	3.82	576134	213363	9133	3553	52020	24572	1084	510	$3,064,340	$298,670	$3,363,009
2/0CU	3.82	3.82	705581	130067	10613	2392	83914	26270	1707	540	$3,241,854	$429,490	$3,671,344
2/0CW	3.82		0	143	0	2	0	0	0	0	$555	$0	$555
250CU	3.82		20323	57847	252	233	0	0	0	0	$300,462	$0	$300,462
250CU	3.82	3.82	449	0	12	0	1356	349	24	6	$1,762	$6,627	$8,388
2A5	0.76		336	135	12	1	0	0	0	0	$367	$0	$367
2A5	0.76		1465	5751	18	44	0	0	0	0	$5,532	$0	$5,532
2AA	0.76	0.43	15544611	11395131	148219	102901	2078	2251	27	36	$20,665,055	$1,889	$20,666,944
2AA	0.76	0.43	47188324	33947699	533204	354208	583265	178577	7843	2456	$62,337,810	$332,021	$62,669,831
2AL	0.76	0.43	126117	956795	1478	8824	3769760	1941235	67398	34499	$830,843	$2,499,544	$3,330,386
2AL	0.76	0.43	1711019	1555183	13689	12352	11460855	5756975	225163	112677	$2,502,104	$7,548,938	$10,051,043
2AS	0.76	0.43	31244718	21547231	300954	174326	179623	86439	2246	1088	$40,483,094	$115,840	$40,598,934
2AS	0.76	0.43	24037108	17128703	232133	154841	2702944	999579	40489	15326	$31,580,117	$1,616,085	$33,196,202
2CU	1.99	1.99	566082	731581	8753	12591	3466999	1695865	64198	31420	$2,624,824	$10,464,381	$13,089,205
2CU	1.99	1.99	2034596	394954	29367	6140	1193958	233194	22002	4328	$4,905,465	$2,892,429	$7,797,894
3#10CW	2.43		0	27205	0	304	0	0	0	0	$66,847	$0	$66,847
3/0AA	1.54		66979	22634	724	246	0	0	0	0	$139,499	$0	$139,499
3/0AA	1.54		703	583	6	5	0	0	0	0	$1,998	$0	$1,998
3/0AL	1.54	0.85	23832	817	204	15	2328	789	48	18	$38,298	$2,698	$40,995
3/0AL	1.54	0.85	734	0	12	0	520	217	9	4	$1,149	$635	$1,784
3/0AS	1.54		1370537	4286	8274	37	0	0	0	0	$2,130,025	$0	$2,130,025
3/0AS	1.54	0.85	262944	5867	2330	68	13219	3464	243	68	$417,663	$14,402	$432,065
3/0CU		3.82	0	0	0	0	1373	506	40	14	$0	$7,383	$7,383
3/0CU	3.82	3.82	448115	5631	6377	114	12212	2345	242	43	$1,758,106	$56,697	$1,814,803
3/8AW	0.7		0	10323	0	118	0	0	0	0	$7,309	$0	$7,309
3/8CU	1.12		0	89	0	2	0	0	0	0	$102	$0	$102
3/8CW	1.12		0	279	0	3	0	0	0	0	$316	$0	$316
300CU	3.82		420254	1969	2256	14	0	0	0	0	$1,621,563	$0	$1,621,563
300CU	3.82		3248	0	63	0	0	0	0	0	$12,649	$0	$12,649
336AA	1.9		33969	13217	393	196	0	0	0	0	$90,773	$0	$90,773
336AA	1.9	1.45	279687	7487	4334	120	929	287	24	8	$554,093	$1,811	$555,904
336AL	1.9	1.45	127062	4686	1302	23	98750	33700	2465	837	$252,839	$196,841	$449,680
336AL	1.9	1.45	1669195	26076	23735	376	189270	59395	4745	1503	$3,266,825	$369,623	$3,636,448
336AS	1.9	1.45	9807365	222471	118114	2603	127	816	6	15	$19,286,050	$1,398	$19,287,448
336AS	1.9	1.45	974736	15864	14348	219	1749	531	49	15	$1,909,818	$3,398	$1,913,216
336AW	1.9	1.45	322	97	14	4	858	286	24	8	$830	$1,705	$2,535
336CU	3.82	3.82	5644	0	90	0	689	230	24	8	$21,904	$3,634	$25,537
336CU	3.82	3.82	385	765	6	16	2069	457	45	8	$4,476	$9,854	$14,330
336TW	1.9		3747	0	54	0	0	0	0	0	$7,223	$0	$7,223
350AL	2.18	1.45	0	101	0	2	19523	7408	555	210	$224	$40,160	$40,384

OHIO POWER COMPANY
Case No. 20-0585-EL-AIR
Primary and Secondary % Split of Account 365 - Overhead Conductors
As of December 31, 2019

Data: 3 MOS Actual & 9 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

WP E-3.2af
Date Prepared: 5/1/2020
Page 2 of 2
Witness Responsible:
D.R. Buck

Conductor Size/Type	Pri. Est. Installed Cost per Foot	Sec. Est. Installed Cost per Foot	Pri Span Total (feet)	Pri Neutral Span Total (feet)	Pri No. Common Neutral	Pri Neutral No. Common Neutral	Sec Span Total (feet)	Sec Neutral Span Total (feet)	Sec No. Common Neutral	Sec Neutral No. Common Neutral	Primary Investment	Secondary Investment	Total Investment
350AL	2.18	1.45	0	15	0	2	4353	1556	112	41	$38	$8,790	$8,827
350CU	3.82	3.82	2099	0	36	0	617	243	22	9	$8,155	$3,401	$11,557
350CU	3.82		65	0	3	0	0	0	0	0	$258	$0	$258
397AS	2.18		8276	0	117	0	0	0	0	0	$18,298	$0	$18,298
4/0AA	1.54	0.85	2719673	3751217	27105	43959	365	518	4	8	$10,074,609	$758	$10,075,367
4/0AA	1.54	0.85	8757077	3622689	103717	47161	5751	25876	95	465	$19,297,192	$27,279	$19,324,471
4/0AL	1.54	0.85	59385	152348	679	2368	3221387	1505063	61908	28622	$330,762	$4,082,390	$4,413,152
4/0AL	1.54	0.85	180673	162758	2372	2441	3913080	1805201	74207	33683	$536,296	$4,937,680	$5,473,976
4/0AS	1.54	0.85	4669751	2711139	51640	32426	2429	1947	44	30	$11,496,032	$3,771	$11,499,804
4/0AS	1.54	0.85	1520268	220041	17649	3174	8966	3384	154	69	$2,712,144	$10,655	$2,722,799
4/0AW	1.54	0.85	5894	1661	102	29	2806	1018	59	25	$11,837	$3,312	$15,150
4/0CU	3.82	3.82	520726	50010	6105	689	7101	2419	171	64	$2,206,165	$37,264	$2,243,429
4/0CU	3.82	3.82	2145439	69246	33570	1129	75086	29145	1603	629	$8,592,647	$406,690	$8,999,337
477AS	2.18		200692	2853	1512	49	0	0	0	0	$447,131	$0	$447,131
477AS	2.18		8861	0	39	0	0	0	0	0	$19,401	$0	$19,401
4AA	0.7	0.36	7658	5655	103	65	1460	285	15	5	$9,437	$641	$10,078
4AA	0.7	0.36	115623	74550	1391	838	82893	8779	1081	126	$134,681	$33,746	$168,427
4ACW	0.7	0.00	83176	76608	593	552	1360	172	22	3	$112,650	$0	$112,650
4AL	0.7	0.36	18329	30797	202	329	1627407	1552845	27473	25978	$34,760	$1,174,912	$1,209,672
4AL	0.7	0.36	680568	623365	5733	5202	6435146	5662242	111773	96807	$920,408	$4,471,169	$5,391,577
4AS	0.7	0.36	1173799	1126836	8780	7890	17093	8373	144	73	$1,622,113	$9,331	$1,631,445
4AS	0.7	0.36	7010779	6139083	67767	55090	309198	144857	4452	2124	$9,290,904	$167,362	$9,458,266
4CU	1.12	1.12	1127403	637408	15863	8208	521536	246861	9468	4528	$2,003,547	$876,280	$2,879,827
4CU	1.12	1.12	19766651	12399128	211346	120973	3093313	956669	50115	15621	$36,397,870	$4,609,604	$41,007,474
5/16ST	0.7		0	30625	0	209	0	0	0	0	$21,584	$0	$21,584
500AL		1.27	0	0	0	0	3232	1107	97	33	$0	$5,653	$5,653
500AL		1.27	0	0	0	0	7835	2694	242	84	$0	$13,732	$13,732
500CU	3.82	3.82	465	275	18	8	5894	1895	198	55	$2,926	$30,724	$33,650
500CU	3.82	3.82	996	352	38	13	14529	4037	501	141	$5,347	$73,373	$78,720
556AL	2.18	1.27	13195481	43782	156628	492	216	72	6	2	$29,204,114	$374	$29,204,488
556AL	2.18	1.27	11069360	25413	149504	349	502	167	6	2	$24,513,286	$856	$24,514,143
5AL	0.7		5913	0	69	0	0	0	0	0	$4,187	$0	$4,187
636AL	2.75		223947	126	2568	3	0	0	0	0	$623,271	$0	$623,271
636AS	2.75		414037	0	5349	0	0	0	0	0	$1,153,312	$0	$1,153,312
636AS	2.75		2556	0	48	0	0	0	0	0	$7,161	$0	$7,161
636CU	3.82		15553	5128	132	43	0	0	0	0	$79,672	$0	$79,672
6ACC	1.12		14157	11842	128	104	0	0	0	0	$29,378	$0	$29,378
6ACW	0.7	0.70	264010	137040	1746	872	418	0	4	0	$282,568	$295	$282,863
6AL	0.7	0.45	149	709	1	14	941609	938665	16336	16279	$611	$851,236	$851,847
6AL	0.7	0.45	7355	7482	67	69	6689	6804	113	117	$10,481	$6,107	$16,587
6AS	0.7		1455	229395	17	1650	0	0	0	0	$162,762	$0	$162,762
6AS	0.7	0.45	6838	6371	83	76	1187	527	18	8	$9,357	$774	$10,131
6CU	1.12	1.12	799538	354246	12554	4664	335772	159035	6147	2933	$1,311,522	$564,354	$1,875,876
6CU	1.12	1.12	3694197	1937754	54981	26058	791704	797964	13630	13878	$6,398,549	$1,811,237	$8,209,786
6CW	1.12	1.12	42169	32992	382	253	588	0	8	0	$84,892	$667	$85,560
6CW	1.12	1.12	167242	158098	1466	1362	485	207	8	4	$367,548	$789	$368,337
6ST	0.7	0.45	8860	9451	81	77	0	60	0	1	$12,928	$27	$12,956
7#10AL	1.31		0	5644	0	62	0	0	0	0	$7,474	$0	$7,474
7#10AW	1.31		0	13307	0	24	0	0	0	0	$17,464	$0	$17,464
7#10AW	1.31	1.31	2481	18689	31	244	0	84	0	2	$28,093	$113	$28,206
750AL	2.75	1.45	3170	160	54	2	12676	4773	441	164	$9,312	$26,179	$35,491
750AL	2.75	1.45	1754	0	21	0	19081	6204	592	193	$4,880	$37,802	$42,682
750CU	3.82	3.82	701	0	6	0	854	285	42	14	$2,700	$4,563	$7,263
750CU	3.82	3.82	79	0	9	0	2173	288	75	13	$336	$9,738	$10,074
795AL	2.75		296662	1423	3382	18	0	0	0	0	$829,085	$0	$829,085
795AL	2.75		877	0	31	0	0	0	0	0	$2,498	$0	$2,498
8CU	1.12	1.12	11144	10770	86	82	1672	836	24	12	$24,732	$2,850	$27,582
8CU	1.12	1.12	6940	6314	79	66	7929	7892	154	136	$15,007	$18,045	$33,051
8CW	1.12		8849	27413	71	245	0	0	0	0	$40,967	$0	$40,967
954AL	2.75		4072	0	18	0	0	0	0	0	$11,247	$0	$11,247
Total			235,464,096	130,916,140			77,772,383	40,813,248			$409,197,626	$86,888,196	$496,085,823

AEP OH CCOS Method:	**Primary**	**Secondary**	**Total**
Demand-related	$409,197,626	$86,888,196	$496,085,823
	82.49%	17.51%	100.00%

Source: Company records.

OHIO POWER COMPANY
Case No. 20-0585-EL-AIR
Primary and Secondary % Split of Accounts 366, 367 - Underground Conductors
As of December 31, 2019

Data: 3 MOS Actual & 9 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

WP E-3.2ag
Date Prepared: 5/1/2020
Page 1 of 1
Witness Responsible:
D.R. Buck

Primary Investment **84.45%**
Secondary investment **15.55%**

Conductor Size/Type	Pri. Est. Installed Cost per Foot	Sec. Est. Installed Cost per Foot	Pri Span Total (Feet)	Pri Neutral Span Total (Feet)	Sec Span Total (Feet)	Sec Neutral Span Total (Feet)	Primary Investment	Secondary Investment	Total Investment
1/0AL	3.38	0.67	24553362	14225	325850	162463	$83,038,444	$325,542	$83,363,986
1/0AL	3.38	0.67	4353804	2326	500593	248576	$14,723,721	$499,446	$15,223,167
1/0CU	3.80	3.91	4081	1011	74	119	$19,350	$752	$20,102
1/0CU	3.80	3.91	6573	3445	24391	11006	$38,067	$138,401	$176,468
1000AL	8.45		9717	0	0	0	$82,107	$0	$82,107
1000AL	8.45		8110	0	0	0	$68,530	$0	$68,530
1000CU	3.80	3.91	8479	0	1339	13053	$32,220	$56,272	$88,492
1000CU	3.80		794	0	0	0	$3,017	$0	$3,017
12CU		0.71	0	0	536819	535423	$0	$761,292	$761,292
12CU		0.71	0	0	2200	1643	$0	$2,729	$2,729
1CU	3.80	3.91	0	28	0	29	$106	$112	$219
1CU		3.91	0	0	139	6208	$0	$24,816	$24,816
2/0AL	5.20	0.86	4116	2068	1767	883	$32,154	$2,270	$34,424
2/0AL	5.20	0.86	4500	0	13611	7908	$23,398	$18,435	$41,833
2/0CU	3.80	3.91	187479	13774	6365	7079	$764,759	$52,568	$817,327
2/0CU	3.80	3.91	90326	0	54504	26834	$343,238	$318,030	$661,268
2AL	2.78	0.86	14516487	10927	1574	857	$40,386,210	$2,082	$40,388,292
2AL	2.78	0.86	9695551	904	2939	1737	$26,956,145	$4,006	$26,960,151
2AW	2.78		5926	0	0	0	$16,475	$0	$16,475
2CU	3.80	3.91	51833	26984	8498	2603	$299,507	$43,404	$342,911
2CU	3.80	3.91	34427	424	35339	13222	$132,433	$189,874	$322,307
300CU	3.80	6.28	647	0	648	324	$2,457	$6,103	$8,560
350AL	5.08	1.26	78756	4084	7941977	3985761	$420,825	$14,989,191	$15,410,016
350AL	5.08	1.26	811	12308	1667311	824422	$66,649	$3,131,278	$3,197,927
350AW		1.26	0	0	819	410	$0	$1,544	$1,544
350CU	3.80	6.28	132606	5302	58727	199863	$524,053	$1,623,946	$2,147,999
350CU	3.80	6.28	0	778	4488	54489	$2,957	$370,380	$373,337
4/0AL	5.20	0.86	168481	53774	1792026	896194	$1,155,727	$2,302,908	$3,458,635
4/0AL	5.20	0.86	512613	14680	1239437	611637	$2,741,924	$1,585,753	$4,327,677
4/0AW		0.86	0	0	1598	799	$0	$2,054	$2,054
4/0CU	3.80	3.91	87344	1868958	29871	44555	$7,433,949	$291,008	$7,724,957
4/0CU	3.80	3.91	3364	62213	48703	138246	$249,192	$730,970	$980,163
4AL	2.78	0.66	0	43	724591	674703	$119	$923,534	$923,653
4AL	2.78	0.66	253	928	270424	258584	$3,282	$349,145	$352,428
4AS		0.66	0	0	299	299	$0	$394	$394
4CU	3.80	1.72	0	5552	2979	2382	$21,099	$9,193	$30,292
4CU	3.80	1.72	66	1916	8255	7385	$7,531	$26,822	$34,353
500AL	5.08	1.81	8541	0	53789	10646	$43,388	$116,629	$160,017
500AL	5.08	1.81	3378	0	4966	2301	$17,158	$13,153	$30,311
500CU	3.80	8.23	636318	4969	102747	48994	$2,436,891	$1,248,824	$3,685,715
500CU	3.80	8.23	3504	0	195782	1524	$13,315	$1,623,826	$1,637,141
600AL		3.08	0	0	775	258	$0	$3,184	$3,184
600CU		8.88	0	0	3614	1260	$0	$43,274	$43,274
6AL		0.63	0	0	613672	590545	$0	$758,657	$758,657
6AL	2.78	0.63	37	0	450063	452611	$102	$568,685	$568,786
6CU	3.80	1.47	0	6286	13355	11993	$23,887	$37,135	$61,022
6CU	3.80	1.47	1027	0	19669	20284	$3,904	$58,532	$62,436
750AL	6.63	3.08	5630221	363	58588	7646	$37,330,770	$204,002	$37,534,772
750AL	6.63	3.08	467265	508	28171	8761	$3,101,336	$113,751	$3,215,087
750CU	3.80	8.88	211387	0	642579	27025	$803,272	$5,946,076	$6,749,348
750CU	3.80	8.88	14481	0	179132	186	$55,027	$1,592,339	$1,647,365
8AL		0.63	0	0	0	594	$0	$374	$374
8CU		1.47	0	0	10111	7985	$0	$26,511	$26,511
8ST		0.63	0	0	480	480	$0	$605	$605
Total	3.51	1.49	61,496,662	2,118,780	17,685,648	9,932,786	$223,418,695	$41,139,812	$264,558,507

AEP OH CCOS Method:	**Primary**	**Secondary**	**Total**
Demand-related	$223,418,695	$41,139,812	$264,558,507
	84.45%	15.55%	100.00%

Source: Company records.

OHIO POWER COMPANY
Case No. 20-0585-EL-AIR
Primary and Secondary % Split of Account 368 - Transformers
As of December 31, 2019

Data: 3 MOS Actual & 9 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

WP E-3.2ah
Date Prepared: 5/1/202(

Witness Responsible:
D.R. Buck

Primary Voltage	**18.33%**
Secondary Voltage	**81.67%**

company	major_location	utility_account	retirement_unit	activity_quantity	activity_cost	secondary voltage allocation	primary voltage allocation
Ohio Power - Distr	Distribution Mass Prop - OH, OPCo	36800 - Line Transformers	Arrester	68	222,618.22		$ 222,618.22
Ohio Power - Distr	Distribution Mass Prop - OH, OPCo	36800 - Line Transformers	Capacitor Switch	6,034	8,985,302.78		$ 8,985,302.78
Ohio Power - Distr	Distribution Mass Prop - OH, OPCo	36800 - Line Transformers	Capacitor, Unit or Bank	12,180	19,710,990.66		$ 19,710,990.66
Ohio Power - Distr	Distribution Mass Prop - OH, OPCo	36800 - Line Transformers	Control, Volt or Cu. Sensitive	1	5,114.58		$ 5,114.58
Ohio Power - Distr	Distribution Mass Prop - OH, OPCo	36800 - Line Transformers	Control, Volt or Cur Sensitive	1,168	1,146,186.14		$ 1,146,186.14
Ohio Power - Distr	Distribution Mass Prop - OH, OPCo	36800 - Line Transformers	Controller, Capacitor	2,502	4,321,790.65		$ 4,321,790.65
Ohio Power - Distr	Distribution Mass Prop - OH, OPCo	36800 - Line Transformers	Cutout or Fuse Mounting	360,425	61,220,248.68		$ 61,220,248.68
Ohio Power - Distr	Distribution Mass Prop - OH, OPCo	36800 - Line Transformers	External Link Box	172	1,650,678.84		$ 1,650,678.84
Ohio Power - Distr	Distribution Mass Prop - OH, OPCo	36800 - Line Transformers	Network Data Concentrator	4	11,166.67		$ 11,166.67
Ohio Power - Distr	Distribution Mass Prop - OH, OPCo	36800 - Line Transformers	Network Data Hub	2	9,620.78		$ 9,620.78
Ohio Power - Distr	Distribution Mass Prop - OH, OPCo	36800 - Line Transformers	Network Monitor	1	172.74		$ 172.74
Ohio Power - Distr	Distribution Mass Prop - OH, OPCo	36800 - Line Transformers	Network Sensor	10	10,846.11		$ 10,846.11
Ohio Power - Distr	Distribution Mass Prop - OH, OPCo	36800 - Line Transformers	Non-unitized	9,642	34,176,712.01		$ 34,176,712.01
Ohio Power - Distr	Distribution Mass Prop - OH, OPCo	36800 - Line Transformers	Platform	1	1,120.43		$ 1,120.43
Ohio Power - Distr	Distribution Mass Prop - OH, OPCo	36800 - Line Transformers	Protector	3,052	21,820,148.68	$ 21,820,148.68	
Ohio Power - Distr	Distribution Mass Prop - OH, OPCo	36800 - Line Transformers	Regulator	2,451	18,186,716.58		$ 18,186,716.58
Ohio Power - Distr	Distribution Mass Prop - OH, OPCo	36800 - Line Transformers	Regulator Controller	2,545	3,486,234.01		$ 3,486,234.01
Ohio Power - Distr	Distribution Mass Prop - OH, OPCo	36800 - Line Transformers	Relay, Network Protector	512	5,744,622.27	$ 5,744,622.27	
Ohio Power - Distr	Distribution Mass Prop - OH, OPCo	36800 - Line Transformers	Remote Racking Unit	69	851,322.98		$ 851,322.98
Ohio Power - Distr	Distribution Mass Prop - OH, OPCo	36800 - Line Transformers	Switch, Bypass Regulator	1,654	1,533,912.65		$ 1,533,912.65
Ohio Power - Distr	Distribution Mass Prop - OH, OPCo	36800 - Line Transformers	Switch, Disconnect	1	1,527.43		$ 1,527.43
Ohio Power - Distr	Distribution Mass Prop - OH, OPCo	36800 - Line Transformers	Switch, Oil 1 Ph Remote Control	328	167,113.11		$ 167,113.11
Ohio Power - Distr	Distribution Mass Prop - OH, OPCo	36800 - Line Transformers	Switch, Oil-1 Phase Manual Control	3	5,114.59		$ 5,114.59
Ohio Power - Distr	Distribution Mass Prop - OH, OPCo	36800 - Line Transformers	Switch, Time All Types	76	72,378.00		$ 72,378.00
Ohio Power - Distr	Distribution Mass Prop - OH, OPCo	36800 - Line Transformers	Transformer	40	376,432.02	$ 376,432.02	
Ohio Power - Distr	Distribution Mass Prop - OH, OPCo	36800 - Line Transformers	Transformer, 600 Volt and Less - Lo	27	100.00	$ 100.00	
Ohio Power - Distr	Distribution Mass Prop - OH, OPCo	36800 - Line Transformers	Transformer, Line	489,830	656,866,179.00	$656,866,179.00	
Ohio Power - Distr	Distribution Mass Prop - OH, OPCo	36800 - Line Transformers	Transformer, Network	347	9,388,988.94	$ 9,388,988.94	
AEP Ohio Distr Total				893,145	$ 849,973,359.55	$694,196,470.91	$ 155,776,888.64
DIST_TRANSF					100.00%	**81.67%**	**18.33%**

Source: Company books & records.

OHIO POWER COMPANY
Case No. 20-0585-EL-AIR
Electric Operation & Maintenance Labor Expense
Twelve Months Ended December 31, 2019

Data: 3 MOS Actual & 9 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

WP E-3.2ai
Date Prepared: 5/1/2020
Page 1 of 1
Witness Responsible:
D.R. Buck

Function	FERC Accounts	Labor Expense	Input Class COS
Distribution	580-598	$66,414,441.00	$66,414,441.00
Customer Accounts	901-905	$25,891,482.00	$25,891,482.00
Customer Service & Inf & Sales Exp	906-916	$8,167,202.00	$8,167,202.00
Total		$100,473,125.00	**$100,473,125.00**

Source: Ohio Power Company's 2019 FERC Form 1, Pg. 354.

Current Rates Input Panel

		Service Charge	Energy Charge - All kWh	On-Peak Billing KWh	Off-Peak Billing KWh	Billing Demand	Off-Peak Excess Demand	Excess KVA	Excess KVAR
CSP									
	RS-RR	8.40	0.0182747						
	RS-RR-1	8.40	0.0182747						
	RS-RSDM (010)	8.40				3.17			
	RS-RLM (019)	8.90	0.0182747						
	RS-TOD	9.25	0.0182747						
	RS-ES	9.25	0.0182747						
	RS-TOD2	4.52	0.0258097						
	RS-CPP	4.52		0.0298899	0.0057028				
	GS-1 Metered	6.47	0.0147707						
	GS-1 Unmetered	3.90	0.0147707						
	GS-2-Sec	9.04				4.033	4.033		
	GS-2-ES	28.63		0.0283254	0.0003805				
	GS-2-TOD	28.63		0.0283254	0.0003805				
	GS-2-Pri	115.29				3.183	3.183		
	GS-3-Sec	9.04				4.033	4.033	0.863	
	GS-3-Pri	115.29				3.183	3.183	0.835	
	GS-4-Tran	1,060.00							0.48
OP									
	RS	8.40	0.0182747						
	RS-ES	9.25	0.0182747						
	RS-TOD	9.25	0.0182747						
	GS-1 Metered	13.17	0.0027999						
	GS-1 Unmetered	7.35	0.0027999						
	GS-1-ES	13.17	0.0027999						
	GS-2-Sec	22.79				4.16	4.16	3.82	
	GS-2-AF	17.23	0.0125784						
	GS-2-ES	2.96		0.0227282	0.0003512				
	GS-2-TOD	22.79		0.0227282	0.0003512				
	GS-2-Pri	95.47				3.76	3.76	3.82	
	GS-2-Sub	512.00						3.82	
	GS-2-Tran	512.00						3.82	
	GS-3-Sec	22.79				4.16	4.16	3.82	
	GS-3-Pri	95.47				3.76	3.76	3.82	
	GS-3-Sub	512.00						3.82	
	GS-3-Tran	512.00						3.82	
	GS-4-Pri	95.47				3.76	3.76		0.48
	GS-4-Sub	512.00							0.48
	GS-4-Tran	512.00							0.48
	EHG	21.96	0.0132863			1.18			
	EHS *	12.22	0.0021744						
	SS	31.84	0.0124738						
	Flood Pumps **	4.30	0.0163690	-0.0010000					

* Customer Charge is a minimum charge

** On-Peak Rate is Prompt Pay Discount

Proposed Rates Input Panel

Source: WPE-1l through WPE-1o

Rate Zone	Tariff Code	Tariff Description	Service Charge	Energy Charge All kWh	Energy Charge Up to 4500 kWh	Billing Demand (>10 GS, >30 EHG, <2000 Sub/Tran)	Off-Peak Excess Demand	Excess KVA	Excess KVAR
CSP									
	015	RS-RR	14.00	0.0276373					
	015	RS-RR-1	14.00	0.0276373					
	010	RS-RSDM	14.00			4.48			
	019	RS-RLM	14.00	0.0276373					
	030	RS-TOD	14.00	0.0276373					
	032	RS-ES	14.00	0.0276373					
	040	RS-TOD2 (RS-TOU)	14.00	0.0276373					
	040	RS-CPP (RS-TOU)	14.00	0.0276373					
	215	GS-1 Metered	10.45		0.0215502	7.29	7.29	1.39	
	213	GS-1 Unmetered	6.30	0.0215502					
	215	GS-2-Sec	10.45		0.0215502	7.29	7.29	1.39	
	220	GS-2-LM-TOD	10.45	0.0215502					
	228	GS-2-TOD	10.45	0.0215502					
	217	GS-2-Pri	154.30		0.0150584	6.64	6.64	1.35	
	215	GS-3-Sec	10.45		0.0215502	7.29	7.29	1.39	
	217	GS-3-Pri	154.30		0.0150584	6.64	6.64	1.35	
	237	GS-4-Tran	825.00			2.35			0.78
	284	GS-TOU	10.45	0.0215502					
OP									
	015	RS	14.00	0.0276373					
	032	RS-ES	14.00	0.0276373					
	030	RS-TOD	14.00	0.0276373					
	215	GS-1 Metered	10.45		0.0215502	7.29	7.29	1.39	
	213	GS-1 Unmetered	6.30	0.0215502					
	225	GS-1-ES	10.45	0.0215502					
	215	GS-2-Sec	10.45		0.0215502	7.29	7.29	1.39	
	214	GS-2-AF	10.45	0.0215502					
	223	GS-2-ES	10.45	0.0215502					
	229	GS-TOD	10.45	0.0215502					
	217	GS-2-Pri	154.30		0.0150584	6.64	6.64	1.35	
	237	GS-2-Sub	825.00			2.35			0.78
	237	GS-2-Tran	825.00			2.35			0.78
	215	GS-3-Sec	10.45		0.0215502	7.29	7.29	1.39	
	217	GS-3-Pri	154.30		0.0150584	6.64	6.64	1.35	
	237	GS-3-Sub	825.00			2.35			0.78
	237	GS-3-Tran	825.00			2.35			0.78
	217	GS-4-Pri	154.30		0.0150584	6.64	6.64	1.35	
	237	GS-4-Sub	825.00			2.35			0.78
	237	GS-4-Tran	825.00			2.35			0.78
	209	EHG	10.45	0.0145809		7.29			
	631	EHS	10.45	0.0215502					
	635	SS	10.45	0.0215502					
	716	Flood Pumps	6.30	0.0215502					

Proposed Rates Input Panel

Source: WPE-1l through WPE-1o

DLC Credit		-8.00	
Cell Phone Charge		12.00	
AMI Opt-Out Charge		24.00	
Manual Meter Read Charge		50.00	
Flood Pump Prompt Pay			-0.0010000
CSP Unmetered Special Service		3.00	
315	Cnty & Ind Fair-Sec	10.45	0.0215502
316	Cnty & Ind Fair-Pri	154.30	0.0150584
Standard AFS			
Current $2.50		2.50	
Current $2.54		2.54	
Current $3.07		2.54	
Current $4.19		4.19	

Outdoor Lighting		Current	Proposed
OP	9,000 lumen high pressure sodium	4.76	7.73
	22,000 lumen high pressure sodium	5.66	9.68
	22,000 lumen high pressure sodium floodlight	5.64	9.68
	50,000 lumen high pressure sodium floodlight	6.26	11.71
	17,000 lumen metal halide floodlight	7.14	11.75
	29,000 lumen high metal halide floodlight	6.57	11.26
	2,500 lumen incandescent	6.91	10.88
	4,000 lumen incandescent	7.45	10.88
	7,000 lumen mercury	5.43	9.53
	20,000 lumen mercury	6.95	14.03
	20,000 lumen mercury floodlight	8.77	14.03
	50,000 lumen mercury floodlight	10.05	15.67
	7,000 lumen mercury lam on 12 ft. post	9.40	16.53
	9,000 lumen high pressure sodium lamp on 12 ft. pos	8.93	16.03
CSP	100 watt high pressure sodium	5.29	7.73
	150 watt high pressure sodium	5.71	8.90
	200 watt high pressure sodium	6.93	9.68
	250 watt high pressure sodium	7.14	9.68
	400 watt high pressure sodium	8.71	11.71
	100 watt high pressure sodium - post top	11.33	16.03
	150 watt high pressure sodium - post top	11.76	18.33
	100 watt high pressure sodium - cut off	8.37	7.73
	250 watt high pressure sodium - cut off	11.33	9.68
	400 watt high pressure sodium - cut off	12.61	11.71
	100 watt mercury	5.90	9.20
	175 watt mercury	6.37	9.53
	400 watt mercury	9.35	14.03
	175 watt mercury - post top	11.89	16.53
	100 watt high pressure sodium - floodlight	5.67	7.73
	250 watt high pressure sodium - floodlight	7.33	9.68
	400 watt high pressure sodium - floodlight	8.51	11.71
	1000 watt high pressure sodium - floodlight	11.54	17.99
	250 W Metal Halide Floodlight	8.36	11.75
	400 W Metal Halide Floodlight	9.11	11.26
	1,000 W Metal Halide Floodlight	11.49	17.91

Proposed Rates Input Panel

Source: WPE-1l through WPE-1o

Street Lighting	Current	Proposed
CSP		
Electric Energy Rate		
Customer Charge		6.30
Energy Charge		0.0124681
Wood Pole		
100 watt high pressure sodium	6.57	4.99
150 watt high pressure sodium	7.46	5.15
200 watt high pressure sodium	9.59	6.89
250 watt high pressure sodium	10.58	12.49
400 watt high pressure sodium	11.92	10.49
100 watt high pressure sodium - cut off	9.43	4.99
250 watt high pressure sodium - cut off	15.14	12.49
400 watt high pressure sodium - cut off	19.34	10.49
100 watt mercury	6.00	7.32
175 watt mercury	6.89	4.93
400 watt mercury	11.17	7.62
Special		
100 watt high pressure sodium	0.66	4.99
100 watt high pressure sodium	2.81	4.99
100 watt high pressure sodium	3.70	4.99
150 watt high pressure sodium	3.86	5.15
150 watt high pressure sodium	4.95	5.15
200 watt high pressure sodium	5.59	6.89
200 watt high pressure sodium	9.60	6.89
250 watt high pressure sodium	8.09	12.49
400 watt high pressure sodium	12.98	10.49
250 watt mercury vapor	2.16	5.17
OP		
Electric Energy Rate		
Customer Charge		6.30
Energy Charge		0.0124681
Wood Pole		
7,000 lumen mercury vapor	3.67	4.93
11,000 lumen mercury vapor	4.24	5.17
20,000 lumen mercury vapor	4.54	7.62
50,000 lumen mercury vapor	8.23	15.93
9,000 lumen high pressure sodium	3.25	4.99
16,000 lumen high pressure sodium	3.31	5.15
22,000 lumen high pressure sodium	3.80	6.89
50,000 lumen high pressure sodium	4.11	10.49
9,000 lumen high pressure sodium (post 1988)	8.98	4.99
16,000 lumen high pressure sodium (post 1988)	9.04	5.15
22,000 lumen high pressure sodium (post 1988)	9.54	6.89
50,000 lumen high pressure sodium (post 1988)	9.86	10.49
Metal Pole		
7,000 lumen mercury vapor	7.11	4.93
11,000 lumen mercury vapor	8.35	5.17
20,000 lumen mercury vapor	8.96	7.62
50,000 lumen mercury vapor	13.08	15.93
9,000 lumen high pressure sodium	8.09	4.99
16,000 lumen high pressure sodium	8.13	5.15
22,000 lumen high pressure sodium	8.64	6.89
50,000 lumen high pressure sodium	8.95	10.49
9,000 lumen high pressure sodium (post 1988)	23.22	4.99
16,000 lumen high pressure sodium (post 1988)	23.28	5.15
22,000 lumen high pressure sodium (post 1988)	23.77	6.89
50,000 lumen high pressure sodium (post 1988)	24.09	10.49

Proposed Rates Input Panel

Source: WPE-1l through WPE-1o

Multiple Lamp on Metal Pole		
20,000 lumen mercury vapor	6.96	7.62
9,000 lumen high pressure sodium	5.66	4.99
16,000 lumen high pressure sodium	5.71	5.15
22,000 lumen high pressure sodium	6.22	6.89
50,000 lumen high pressure sodium	6.53	10.49
9,000 lumen high pressure sodium (post 1988)	13.23	4.99
16,000 lumen high pressure sodium (post 1988)	13.28	5.15
22,000 lumen high pressure sodium (post 1988)	13.79	6.89
50,000 lumen high pressure sodium (post 1988)	14.10	10.49
Post Top		
7,000 lumen mercury vapor	7.04	8.59
9,000 lumen high pressure sodium	6.77	9.54
9,000 lumen high pressure sodium (post 1988)	8.31	9.54
Special		
9,000 lumen high pressure sodium	11.07	4.99
50,000 lumen high pressure sodium	8.43	10.49
16,000 lumen high pressure sodium (Tiffin)	22.63	5.15
9,000 lumen high pressure sodium	3.26	4.99
9,000 lumen high pressure sodium	3.39	4.99
9,000 lumen high pressure sodium	11.61	4.99
Receptacle charge	1.84	2.24

OHIO POWER COMPANY
Current and Proposed Distribution Rates
Test Year Ended November 30, 2020

	CURRENT RATES				PROPOSED RATES			
	Demand	Energy	Customer	% of Base Distribution	Demand	Energy	Customer	% of Base Distribution
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	$/kW	$/kWh	$/mo	% of Base	$/kW	$/kWh	$/mo	% of Base
Riders Effective December 1, 2019								
Universal Service Fund Rider								
First 833,000 kWh		0.0024978				0.0024978		
All Excess kWh		0.0001756				0.0001756		
KWH Tax Rider:								
First 2,000 KWH		0.00465				0.00465		
Next 13,000 KWH		0.00419				0.00419		
Excess of 15,000 KWH		0.00363				0.00363		
Total Charge								
Energy Efficiency and Peak Demand Reduction Cost Recovery Rider								
Residential		0.0031533						
General Service Non-Demand & County Fairs		0.0005533	2.97					
General Service Demand Metered	0.79	0.0005533						
Lighting		0.0005533		12.82048%				
Economic Development Cost Recovery Rider				1.35371%				2.38866%
Enhanced Service Reliability Rider				3.48287%				-0.24983%
gridSMART Rider - Phase 2 - Residential			0.99				0.99	
gridSMART Rider - Phase 2 - Non-Residential			8.66				8.66	
Smart City - Residential			0.24				0.24	
Smart City - Non-Residential			0.93				0.93	
Residential Distribution Credit Rider				-3.5807%				
Pilot Throughput Balancing Adjustment Rider - Residential (OP)		0.0007417				0.0007417		
Pilot Throughput Balancing Adjustment Rider - GS-1 (OP)		0.0001055				0.0001055		
Pilot Throughput Balancing Adjustment Rider - Residential (CSP)		0.0005935				0.0005935		
Pilot Throughput Balancing Adjustment Rider - GS-1 (CSP)		0.0006685				0.0006685		
Distribution Investment Rider				39.11127%				-2.94443%
Tax Savings Credit Rider - Residential		-0.001718				-0.000230		
Tax Savings Credit Rider - Non-Residential		-0.001110				-0.000620		

OHIO POWER COMPANY
Current Generation and Transmission Rates
Test Year Ended November 30, 2020

	CURRENT RATES			
	Demand	Energy	Customer	% of Base Distribution
(1)	(2)	(3)	(4)	(5)
	$/kW	$/kWh	$/mo	% of Base
Riders Effective December 1, 2019				
Basic Transmission Cost Rider				
Residential		0.0166323		
Non Demand Metered: GS-1, GS-2, GS-3-ES, EHS, SS		0.0123725		
Demand Metered Secondary: GS-2, GS-3, EHG	3.85	0.0003914		
Demand Metered Primary: GS-2, GS-3, GS-4	4.51	0.0003778		
Demand Metered Sub/Tran: GS-2, GS-3, GS-4	4.10	0.000370		
Lighting: AL, SL		0.007148		
Auction Cost Reconcilation Rider		0.0018114		
Generation Energy Rider				
Residential		0.04026		
Non Demand Metered: GS-1, GS-2, GS-3-ES, EHS, SS		0.04026		
Demand Metered Secondary: GS-2, GS-3, EHG		0.04026		
Demand Metered Primary: GS-2, GS-3, GS-4		0.03886		
Demand Metered Sub/Tran: GS-2, GS-3, GS-4		0.03809		
Lighting: AL, SL		0.04026		
Generation Capacity Rider - CSP				
RR, RR-1		0.01066		
RLM Winter First 750		0.0147868		
RLM Winter Next 150		0.0080021		
RLM Winter All Other		0.0093585		
RLM Summer First 750		0.0147868		
RLM Summer Next 150		0.0140166		
RLM Summer All Other		0.0131431		
RS-ES, RS-TOD On Pk		0.0184474		
RS-ES, RS-TOD Off Pk		0.0063288		
GS-1		0.00885		
Demand Metered Secondary: GS-2, GS-3		0.00842		
Demand Metered Primary: GS-2, GS-3		0.00852		
Demand Metered Sub/Tran: GS-4		0.00483		
Generation Capacity Rider - OP				
RS		0.01066		
RS-ES, RS-TOD On Pk		0.022075		
RS-ES, RS-TOD Off Pk		0.0060813		
GS-1, EHS, SS, GS-2 Rec		0.00885		
GS-1 ES On Pk		0.0181027		
GS-1 ES Off Pk		0.0039518		
Demand Metered Secondary: GS-2, GS-3, EHG		0.00842		
Demand Metered Primary: GS-2, GS-3, GS-4		0.00852		
Demand Metered Sub/Tran: GS-2, GS-3, GS-4		0.00483		
Alternative Energy Rider - OP				
Secondary		0.0025585		
Primary		0.0024696		
Sub/Tran		0.0024202		
Alternative Energy Rider - CSP				
Secondary		0.0025585		
Primary		0.0024696		
Sub/Tran		0.0024202		
Purchase Power Agreement				
Residential		0.0017608		
Non Demand Metered		0.0014164		
Demand Metered Secondary		0.0014889		
Demand Metered Primary		0.0012101		
Demand Metered Tran/Subtran		0.0008816		
Lighting		0		

Billing Units Input Panel

	# of Customers	# of Bills	Metered KWh	Billing kWh	On-Peak Billing KWh	Off-Peak Billing KWh	Metered Demand	Billing Demand	Off-Peak Excess Demand	Excess KVA	Metered KVAR	Excess KVAR	KWh Tax Rider Block 1	KWh Tax Rider Block 2	KWh Tax Rider Block 3	USF Rider Block 1	USF Rider Block 2	$8 DLC Credit	Deduction to Standard for EE/PDR Opt-Outs: Opt Out KW	Deduction to Standard for EE/PDR Opt-Outs: Opt Out KWh	Change to Standard for Fairs: EE/PDR Fair KW	Change to Standard for Fairs: EE/PDR Fair Customer Bills
CSP																						
RS-RR	6,491,543	6,433,427	6,326,518,339	6,326,518,339									5,878,357,984	446,859,807	1,300,548	6,326,518,339	0	2,538				
RS-RR-1	1,815,363	1,791,234	731,057,974	731,057,974									715,230,906	15,827,068	0	731,057,974	0	160				
RS-RSDM (010)	18	15	87,729	87,729				289					21,729	66,000	0	87,729	0					
RS-RLM (019)	607	601	2,772,724	2,772,724									959,819	1,738,236	74,669	2,772,724	0					
RS-TOD	81	81	49,521	49,521									49,521	0	0	49,521	0					
RS-ES	25	25	15,095	15,095									15,095	0	0	15,095	0					
RS-TOD2	5,012	4,812	3,637,325	3,637,325									3,564,456	72,869	0	3,637,325	0	1,091				
RS-CPP	739	714	714,886	714,886	587,622	127,264							692,239	22,647	0	714,886	0					
GS-1 Metered	656,274	653,601	342,141,689	342,141,689									311,273,382	27,318,666	1,487,446	342,141,689	0					
GS-1 Unmetered	6,845	6,861	16,084,901	16,084,901									3,246,243	3,885,339	8,917,982	16,084,901	0					
GS-2-Sec	305,229	304,403	2,079,934,792	2,079,934,792			7,466,005	7,544,789	570				523,146,020	996,142,628	550,130,127	2,079,934,792	0				14,611	1,261
GS-2-ES	52	52	193,895	193,895	93,255	100,640							52,324	75,334	66,238	193,895	0					
GS-2-TOD	196	196	624,362	624,362	172,041	452,321							261,594	340,453	22,315	624,362	0					
GS-2-Pri	1,216	1,210	142,232,881	142,232,881			539,785	539,785	1,659				2,215,198	12,557,346	123,785,966	120,962,300	21,270,581				15,796	36
GS-3-Sec	64,866	64,765	4,101,983,474	4,101,783,918			9,814,173	9,880,918	27,768	281,133			125,835,586	763,998,133	3,170,237,096	3,999,297,319	102,686,155					
GS-3-Pri	6,165	6,162	2,549,335,470	2,550,117,968			5,463,023	5,569,125	47,265	239,542			11,665,998	74,602,445	2,180,356,173	1,836,154,115	713,181,355					
GS-4-Tran	474	474	2,808,970,681	2,821,198,166			5,341,991	5,867,193			2,142,071	249,223	561,907	3,652,394	657,170,582	338,220,785	2,470,749,896		1,268,389	687,975,146		
OL			51,381,988																			
SL	2,531	419	40,076,914																			
OP																						
RS	7,219,097	7,171,621	6,740,672,473	6,740,672,473									6,193,625,575	545,041,399	2,005,499	6,740,672,473	0					
RS-ES	2,373	2,355	3,232,878	3,232,878									2,733,212	499,666	0	3,232,878	0					
RS-TOD	415	411	493,551	493,551									448,116	45,435	0	493,551	0					
GS-1 Metered	824,274	821,629	372,316,763	372,316,763									344,315,780	25,337,727	535,519	372,316,763	0					
GS-1 Unmetered	7,685	7,690	1,844,617	1,844,617									1,691,944	122,577	30,096	1,844,617	0					
GS-1-ES	35	35	20,223	20,223	4,267	15,955							19,830	393	0	20,223	0					
GS-2-Sec	342,009	341,198	2,778,789,714	2,778,789,714			10,444,235	10,602,582	788	284,289			575,418,571	1,121,739,909	1,072,084,241	2,766,647,769	12,141,945				9,104	314
GS-2-AF	4,564	4,556	7,631,139	7,631,139									3,660,390	3,613,943	324,608	7,631,139	0					
GS-2-ES	34	34	72,160	72,160	34,987	37,173							51,829	20,331	0	72,160	0					
GS-2-TOD	4,308	4,289	17,976,645	17,976,645	7,392,117	10,482,969							5,562,743	7,581,194	4,815,199	17,976,645	0					
GS-2-Pri	4,209	4,199	524,623,980	524,623,980			1,737,495	1,818,078	7,733	123,798			8,301,078	44,243,691	471,337,705	470,950,462	53,673,518				57,450	3,332
GS-2-Sub	493	492	287,586,467	287,586,467			933,368	994,502	10,538	56,146			959,058	6,062,981	238,655,896	179,838,675	107,747,792					
GS-2-Tran	15	14	23,290,546	23,290,546			82,032	90,720	0	8,638			25,464	165,518	14,603,281	12,004,637	11,285,909					
GS-3-Sec	59,946	59,821	2,374,004,852	2,373,819,575			5,260,946	5,285,059	1,006	100,361			117,717,478	578,144,981	1,670,570,809	2,348,856,857	25,147,995					
GS-3-Pri	4,217	4,217	2,565,825,972	2,566,408,642			5,167,094	5,237,294	1,273	142,164			8,638,143	54,242,744	2,494,896,383	1,699,746,996	866,078,976					
GS-3-Sub	880	878	1,119,364,579	1,120,783,583			2,509,709	2,418,595	145,477	90,714			1,811,944	11,471,437	1,045,900,916	472,092,734	647,271,845					
GS-3-Tran	69	69	56,458,206	56,938,541			91,284	189,589	1,681	1,531			69,368	443,486	55,945,351	18,074,348	38,383,858					
GS-4-Pri	42	42	224,364,192	224,364,192			403,972	420,758	950		211,654	24,813	6,343	41,231	11,631,847	37,658,533	186,705,659					
GS-4-Sub	388	388	3,075,797,105	3,079,505,757			7,261,540	7,485,453	87,969		3,116,206	505,257	326,265	2,120,722	739,106,797	330,604,335	2,745,192,770		3,538,025	1,026,423,225		
GS-4-Tran	146	145	3,788,998,798	3,788,998,798			7,759,982	7,648,811	231,808		2,695,578	63,697	1,584,332	1,029,808	507,722,646	128,735,310	3,660,263,488		6,075,851	3,025,820,545		
EHG	4,315	4,315	14,189,396	14,189,396			75,397	13,627					5,987,083	7,434,694	416,445	14,189,396	0					
EHS	12	12	427,640	427,640									24,325	158,109	245,206	427,640	0					
SS	1,428	1,428	28,246,818	28,246,818									2,609,756	11,235,458	14,401,604	28,246,818	0					
Flood Pumps	298	298	724,360	724,360									340,791	311,204	13,004	724,360	0					
OL			57,286,420																			
SL	12,025	5,810	58,798,151																			
Total	17,850,513		43,320,852,285																			

MS01 Data

	Billing Units			Revenue		
	$12 Cell Phone	$43 Manual Meter Reading	$24 AMI Opt Out	$12 Cell Phone	$43 Manual Meter Reading	$24 AMI Opt Out
RS	-	12	12	-	516	288
GS1	12	24	-	144	1,032	-
GS2 SEC	2,046	1,922	-	24,557	82,646	-
GS3 SEC	1,500	2,744	-	18,000	117,974	-
GS2 AF	36	36	-	432	1,548	-
GS2 PRI	624	324	-	7,488	13,932	-
GS3 PRI	360	792	-	4,320	34,056	-
GS2 SUB	48	12	-	576	516	-
GS3 SUB	72	12	-	864	516	-
GS4 PRI	-	-	-	-	-	-
GS4 SUB	12	-	-	144	-	-
GS4 TRAN	24	-	-	288	-	-
EHS	-	12	-	-	516	-
SS	36	12	-	432	516	-
OL/AL	-	48	-	-	2,064	-
Total	4,770	5,950	12	57,245	255,832	288

Outdoor/Area Lighting Billing Units Input Panel

		# of lamps	# of Customers	Metered/Billing KWh	KWh Tax Rider Block 1	KWh Tax Rider Block 2	KWh Tax Rider Block 3	USF Rider Block 1	USF Rider Block 2
CSP									
	CSOH - 090 MV 100	2,101	2,001	90,362					
	CSOH - 091 MV 175	20,498	16,707	1,480,678					
	CSOH - 092 MV 400	3,472	2,222	557,203					
	CSOH - 093 MV 250	96	58	9,429					
	CSOH - 094 MV PT 175	1,865	1,217	134,270					
	CSOH - 097 MV FE 175	24	24	1,721					
	CSOH - 098 MV FE 400	29	17	4,475					
	CSOH - 100 HPS 100	126,503	106,848	5,067,659					
	CSOH - 101 HPS 150	16,467	11,743	971,988					
	CSOH - 102 HPS 200	24,980	12,434	2,100,795					
	CSOH - 103 HPS 250	942	488	96,535					
	CSOH - 104 HPS 400	28,367	10,370	4,741,673					
	CSOH - 106 HP FL 100	13,364	9,444	534,628					
	CSOH - 107 HP FL 250	16,831	9,782	1,738,745					
	CSOH - 108 HP FL 400	41,155	14,313	6,875,558					
	CSOH - 109 HP FL1000	37	24	13,392					
	CSOH - 110 HP PT 100	24,829	3,154	993,717					
	CSOH - 111 HP PT 150	88,581	6,542	5,224,385					
	CSOH - 112 HP FL 200	212	174	17,764					
	CSOH - 115 HP FE 100	94	94	3,698					
	CSOH - 116 HP FE 150	63	54	3,746					
	CSOH - 117 HP FE 200	69	57	5,866					
	CSOH - 119 HP FE 400	38	39	6,233					
	CSOH - 125 HPFLFE100	236	179	9,406					
	CSOH - 126 HPFLFE250	223	183	22,869					
	CSOH - 127 HPFLFE400	382	238	63,913					
	CSOH - 131 MH FL 250	2,941	1,271	294,092					
	CSOH - 132 MH FL 400	16,917	4,972	2,673,267					
	CSOH - 133 MH FL1000	601	96	226,734					
	CSOH - 134 MH FL1000	101	42	37,802					
	CSOH - 136 MHFLFE250	18	18	1,742					
	CSOH - 137 MHFLFE400	140	70	22,106					
	CSOH - 140 MV 1000	12	12	4,663					
	CSOH - 141 HP CO 100	831	94	33,245					
	CSOH - 142 HP CO 250	758	149	77,885					
	CSOH - 143 HP CO 400	936	166	155,837					
	CSOH - 146 MV FL 250	117	106	11,605					
	CSOH - 147 MV FL 400	145	107	22,739					
	CSOH - 148 MVFL 1000	76	42	28,923					
	CSOH - 910 HP FL 200	100	77	8,385					
	CSOH - 911 HPS 100	33,371	23,615	1,337,282					
	CSOH - 912 HPS 150	4,727	2,648	279,255					
	CSOH - 913 HPS 200	10,728	4,626	902,729					
	CSOH - 914 HPS 250	613	260	63,240					
	CSOH - 915 HPS 400	15,282	5,430	2,561,996					
	CSOH - 916 HP FL 100	4,481	2,830	179,470					
	CSOH - 917 HP FL 250	7,640	3,836	789,363					
	CSOH - 918 HP FL 400	28,871	7,772	4,838,606					
	CSOH - 919 HP PT 100	10,845	831	433,992					
	CSOH - 920 HP PT 150	37,458	2,105	2,211,227					
	CSOH - 921 HP CO 100	655	48	26,259					
	CSOH - 922 HP CO 250	612	84	62,924					
	CSOH - 923 HP CO 400	666	83	110,999					
	CSOH - 924 MH FL 250	1,352	691	135,771					
	CSOH - 925 ML FL 400	12,281	2,692	1,943,774					
	CSOH - 926 MH FL1000	168	30	63,452					
	CSOH - 927 MH FL 1000	12	12	4,437					
	CSOH - 931 MV 100	463	414	19,930					
	CSOH - 932 MV 175	6,689	5,424	482,036					
	CSOH - 933 MV 400	2,491	1,188	393,573					
	CSOH - 934 MV PT 175	287	158	20,597					
	CSOH - 935 MV PT 250	225	12	21,883					
	CSOH - 937 MV 1000	37	12	13,445					
	CSOH - 938 MV FL 250	94	57	9,203					
	CSOH - 939 MV FL 400	107	95	17,001					
	CSOH - 940 MVFL 1000	65	65	25,006					
	CSOH - 942 HP FE 150	41	16	2,321					
	CSOH - 943 HP FE 200	48	48	3,955					
	CSOH - 945 HP FE 400	45	45	7,400					
	CSOH - 946 HPFLFE100	27	28	1,118					
	CSOH - 947 HPFLFE250	146	79	15,023					
	CSOH - 948 HPFLFE400	144	109	23,974					
	CSOH - 949 MHFLFE250	17	17	1,720					
	CSOH - 950 HPFLFE400	36	24	5,564					
	CSOH - 956 OAD OL MV 175-FED	12	12	849					

	CSOH - 957 MV FE 400	18	18	2,881				
	TOTAL OL	615,905	281,042	51,381,988	46,678,683	4,337,680	114,934	51,381,988
OP								
	OPOH - 090 OL2500INC	239	239	15,082				
	OPOH - 091 OL4000INC	69	69	6,785				
	OPOH - 093 OL7000MV	6819	6377	491,336				
	OPOH - 094 9000 HPS	256166	212825	10,340,102				
	OPOH - 095 20000 MV	488	356	76,950				
	OPOH - 097 22000 HPS	37848	23216	3,187,801				
	OPOH - 098 HPS 400	170	122	28,331				
	OPOH - 099 OL 7000PL	1931	258	139,177				
	OPOH - 107 22000HPSF	23876	13879	2,009,731				
	OPOH - 109 50000HPSF	53518	21602	8,910,710				
	OPOH - 110 17000MHFL	6424	4146	643,187				
	OPOH - 111 9000L-HPP	21144	2606	850,410				
	OPOH - 114 20000MVFL	426	372	67,255				
	OPOH - 116 29000MHFL	51784	17687	8,161,128				
	OPOH - 117 110000MHF	731	188	275,493				
	OPOH - 119 50000MVFL	272	224	101,916				
	OPOH - 911 OL2500INC	248	248	15,781				
	OPOH - 913 OL7000MV	3573	3088	257,306				
	OPOH - 914 9000 HPS	90664	66487	3,656,469				
	OPOH - 915 20000 MV	459	399	72,498				
	OPOH - 916 22000 HPS	27117	13776	2,286,443				
	OPOH - 917 HPS 400	371	74	61,674				
	OPOH - 918 OL 7000PL	403	144	29,023				
	OPOH - 920 22000HPSF	15387	9112	1,295,113				
	OPOH - 921 50000HPSF	47491	16557	7,905,487				
	OPOH - 922 17000MHFL	3054	1785	306,140				
	OPOH - 923 9000-HPP	6719	765	271,205				
	OPOH - 924 20000MVFL	407	273	64,376				
	OPOH - 925 29000MHFL	33401	10298	5,276,705				
	OPOH - 931 110000MHF	894	104	337,401				
	OPOH - 932 50000MVFL	383	215	145,405				
	Total OL	692,476	427,491	57,286,420	54,274,704	2,671,446	33,798	57,286,420

Miscellaneous OL Facilities Charges (from BO queries)

		Rate	CSP	OP	Query $	Total $
OF03	Overhead Spans	0.71	166,563			118,259.73
OF04	Pole and Overhead Span	4.05		214,428		868,433.40
OF10	Underground Circuit Charge	1.05	380,895			399,939.75
OF11	Underground Wire Lateral	0.55		43,741		24,057.55
OF21	Mastarm (by size)				24,862.98	24,862.98
OF22	Additional Pole Riser	3.52	5,244			18,458.88
OF23	Poles (by type)				390,679.30	390,679.30
MS01	Wood Pole	2.19	96			210.24
MS01	OH Span	0.71	156			110.76
MS01	Riser	3.52	24			84.48
MS01	UG Lateral	1.05	1116			1,171.80
						1,846,268.87

Street Lighting Current Billing Units Input Panel

		# of Customers	# of Bills	Metered KWh	Billing kWh	KWh Tax Rider Block 1	KWh Tax Rider Block 2	KWh Tax Rider Block 3	USF Rider Block 1	USF Rider Block 2
CSP										
	Customer Owned (Metered)									
	CSOH - 088 SL C-OWND	146	146	3,851,947	3,851,947	228,102	578,475	3,045,370	3,851,947	
	CSOH - 901 SL C-OWND	275	273	24,979,547	24,979,547	551,242	2,569,330	21,858,975	23,341,358	1,638,189
	Total CSOH-SL-Metered	421	419	28,831,494	28,831,494	779,344	3,147,805	24,904,345	27,193,305	1,638,189
	Company Owned									
	CSOH - 529 SL TARIFF	1,215	1,215	3,572,393	3,572,393	1,402,524	1,545,902	623,967	3,572,393	
	CSOH - 900 SL TARIFF	895	895	7,673,027	7,673,027	1,523,131	3,728,409	2,421,487	7,673,027	
		2,110	2,110	11,245,420	11,245,420	2,925,655	5,274,311	3,045,454	11,245,420	
OP										
	Customer Owned (Metered)									
	OPOH - 522 SLFT CUST	928	926	1,005,601	1,005,601	537,876	433,473	34,252	1,005,601	
	OPOH - 901 SLFT CUST	4,885	4,884	6,665,548	6,665,548	4,373,947	2,220,279	71,322	6,665,548	
		5,813	5,810	7,671,149	7,671,149	4,911,823	2,653,752	105,574	7,671,149	
	Company Owned									
	OPOH - 521 SL FT	3,716	3,716	7,850,322	7,850,322	4,111,561	3,133,724	604,014	7,850,322	
	OPOH - 536 SL TIFFIN	9	9	9,074	9,074	9,074			9,074	
	OPOH - 900 SL FT	2,487	2,487	43,267,606	43,267,606	4,233,724	12,709,010	26,324,872	43,267,606	
		6,212	6,212	51,127,002	51,127,002	8,354,359	15,842,734	26,928,886	51,127,002	

Miscellaneous SL Facilities Charges (from BO queries)

December 2019 Actual Facility Charges	$39,009.65
Annualize (Times 12)	12
Annualized SL Facility Revenue	$468,115.80

Lamp Data

Watts/Lumens	Type	Rate	Lamps
Receptacle Charge		1.84	3,102
100	High Pressure Sodium	0.66	2,987
100	High Pressure Sodium	2.81	24
100	High Pressure Sodium	3.70	5,359
100	High Pressure Sodium	6.57	179,211
100	High Pressure Sodium	9.43	73
150	High Pressure Sodium	3.86	240
150	High Pressure Sodium	4.95	2,521
150	High Pressure Sodium	7.46	13,047
16000	High Pressure Sodium	3.31	59,504
16000	High Pressure Sodium	5.71	157
16000	High Pressure Sodium	8.13	1,766
16000	High Pressure Sodium	22.63	136
200	High Pressure Sodium	5.59	1,124
200	High Pressure Sodium	9.59	16,284
200	High Pressure Sodium	9.60	216
22000	High Pressure Sodium	3.80	81,506
22000	High Pressure Sodium	6.22	1,247
22000	High Pressure Sodium	8.64	15,562
22000	High Pressure Sodium	9.54	6,801
22000	High Pressure Sodium	23.77	595
250	High Pressure Sodium	8.09	336
250	High Pressure Sodium	10.58	1,112
250	High Pressure Sodium	15.14	71
400	High Pressure Sodium	11.92	4,097
400	High Pressure Sodium	12.98	634
400	High Pressure Sodium	19.34	276
50000	High Pressure Sodium	4.11	7,139
50000	High Pressure Sodium	8.43	83
50000	High Pressure Sodium	8.95	7,413
50000	High Pressure Sodium	9.86	1,454
50000	High Pressure Sodium	24.09	533

Watts/Lumens	Type	Rate	Lamps
9000	High Pressure Sodium	3.25	690,355
9000	High Pressure Sodium	3.26	3,485
9000	High Pressure Sodium	3.39	3,105
9000	High Pressure Sodium	5.66	3,312
9000	High Pressure Sodium	6.77	9,559
9000	High Pressure Sodium	8.09	4,042
9000	High Pressure Sodium	8.31	20,820
9000	High Pressure Sodium	8.98	24,808
9000	High Pressure Sodium	11.07	1,794
9000	High Pressure Sodium	11.61	119
100	Mercury Vapor	6.00	221
11000	Mercury Vapor	4.24	4,390
175	Mercury Vapor	6.89	2,156
20000	Mercury Vapor	4.54	5,572
20000	Mercury Vapor	8.96	1,295
250	Mercury Vapor	2.16	9
400	Mercury Vapor	11.17	1,230
50000	Mercury Vapor	13.08	413
7000	Mercury Vapor	3.67	38,776
7000	Mercury Vapor	7.11	2,727

Billing Determinants

		Bills	1st Block or On-Peak	2nd Block or Off-Peak	Total Billing kWh	<= 10 KW Demand Sub.Tran < 2000	Over 10 kW Demand	On-Peak or Billing Demand	Off-Peak Excess Demand	Excess KVA Demand	Excess KVAR Demand	Metered kWh
CSP												
	RS-RR	6,433,427	-	-	6,326,518,339			-	-	-	-	6,326,518,339
	RS-RR-1	1,791,234	-	-	731,057,974			-	-	-	-	731,057,974
	RS-RSDM (010)	15	-	-	87,729			289	-	-	-	87,729
	RS-RLM (019)	601	-	-	2,772,724			-	-	-	-	2,772,724
	RS-TOD	81	-	-	49,521			-	-	-	-	49,521
	RS-ES	25	-	-	15,095			-	-	-	-	15,095
	RS-TOD2	4,812	-	-	3,637,325			-	-	-	-	3,637,325
	RS-CPP	714	587,622	127,264	714,886			-	-	-	-	714,886
	GS-1 Metered	653,601	338,383,257	3,758,432	342,141,689			-	-	-	-	342,141,689
	GS-1 Unmetered	6,861	-	-	16,084,901			-	-	-	-	16,084,901
	GS-2-Sec	304,403	940,358,469	1,139,576,323	2,079,934,792	2,725,126	4,764,388	7,489,514	570	196,922	-	2,079,934,792
	GS-2-ES	52	93,255	100,640	193,895			-	-	-	-	193,895
	GS-2-TOD	196	172,041	452,321	624,362			-	-	-	-	624,362
	GS-2-Pri	1,210	4,883,749	137,349,132	142,232,881	11,088	528,275	539,363	1,659	21,499	-	142,232,881
	GS-3-Sec	64,765	282,481,225	3,819,302,693	4,101,783,918	632,753	9,246,935	9,879,688	27,769	281,133	-	4,101,983,474
	GS-3-Pri	6,162	27,299,587	2,522,818,381	2,550,117,968	60,928	5,508,029	5,568,957	47,265	239,542	-	2,549,335,470
	GS-4-Tran	474	-	-	2,821,198,166	892,139		5,867,193	-	-	249,223	2,808,970,681
	OL	-	-	-	-			-	-	-	-	51,381,988
	SL	419	-	-	-			-	-	-	-	40,076,914
OP												
	RS	7,171,621	-	-	6,740,672,473			-	-	-	-	6,740,672,473
	RS-ES	2,355	-	-	3,232,878			-	-	-	-	3,232,878
	RS-TOD	411	-	-	493,551			-	-	-	-	493,551
	GS-1 Metered	821,629	369,986,098	2,330,665	372,316,763			-	-	-	-	372,316,763
	GS-1 Unmetered	7,690	-	-	1,844,617			-	-	-	-	1,844,617
	GS-1-ES	35	4,267	15,955	20,223			-	-	-	-	20,223
	GS-2-Sec	341,198	1,009,042,300	1,769,747,414	2,778,789,714	3,060,791	7,471,988	10,532,779	790	284,289	-	2,778,789,714
	GS-2-AF	4,556	-	-	7,631,139			-	-	-	-	7,631,139
	GS-2-ES	34	34,987	37,173	72,160			-	-	-	-	72,160
	GS-2-TOD	4,289	7,392,117	10,482,969	17,976,645			-	-	-	-	17,976,645
	GS-2-Pri	4,199	18,066,394	506,557,586	524,623,980	41,619	1,775,457	1,817,076	7,733	123,798	-	524,623,980
	GS-2-Sub	492	-	-	287,586,467	597,573		994,502	10,538		34,934	287,586,467
	GS-2-Tran	14	-	-	23,290,546	28,000		90,720	-		3,128	23,290,546
	GS-3-Sec	59,821	259,924,270	2,113,895,305	2,373,819,575	586,771	4,696,258	5,283,029	1,006	100,361	-	2,374,004,852
	GS-3-Pri	4,217	18,976,500	2,547,432,142	2,566,408,642	42,170	5,195,124	5,237,294	1,273	142,164	-	2,565,825,972
	GS-3-Sub	878	-	-	1,120,783,583	1,195,926		2,418,595	145,477		95,730	1,119,364,579
	GS-3-Tran	69	-	-	56,938,541	82,200		189,589	1,681		3,488	56,458,206
	GS-4-Pri	42	189,000	224,175,192	224,364,192	420	401,335	401,755	1,812	15,952		224,364,192
	GS-4-Sub	388	-	-	3,079,505,757	776,000		7,485,453	87,969	-	505,257	3,075,797,105
	GS-4-Tran	145	-	-	3,788,998,798	290,000		7,648,811	231,808	-	63,697	3,788,998,798
	EHG	4,315	-	-	14,189,396			13,627	-	-	-	14,189,396
	EHS	12	-	-	427,640			-	-	-	-	427,640
	SS	1,428	-	-	28,246,818			-	-	-	-	28,246,818
	Flood Pumps	298	-	-	724,360			-	-	-	-	724,360
	OL	-	-	-	-			-	-	-	-	57,286,420
	SL	5,810	-	-	-			-	-	-	-	58,798,151
Total		17,704,998	3,277,875,138	14,798,159,587	43,132,124,623			71,458,234	567,350	1,405,660	955,457	43,320,852,285

EHG - Total Demand	75,397

This data contains inputs for heading information used in multiple schedules

Operating Company	Ohio Power Company
Case Number	Case No. 20-0585-EL-AIR
Test Year End Date	Nov 30, 2020
Date Certain	Dec 31, 2019
Data Actual or Estimated	Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing (Ohio SFR):	Type of Filing: ►Original___Updated___Revised

Pages in E-4.1	46
Witness	**Witness Responsible: D.M. Roush**
Work Paper Reference	**Work Paper Reference No(s)**: WPE-4.1a through WPE-4.1n

Footnotes:
The calculation of billing determinants is discussed in Company Witness Roush's rate design testimony.
Current rates are presented in Schedule E-2
Proposed rates are presented in Schedule E-1

Workpaper Headings

WP_H1	Forecast Data
WP_H2	Metered Data (Historic)
WP_H3	Billing Data (Historic)
WP_H4	Test Year Billing Determinants

Date_Prep	Date Prepared: June 1, 2020
WP_Source	Source: Based on historical data for 1 month ended 12/31/2019 and the forecast data for 11 months ended 11/30/2020.

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Case No(s). 20-0585-EL-AIR, 20-0586-EL-ATA, 20-0587-EL-AAM

Summary: Application -Application continued. (Part 14 of 16) electronically filed by Mr. Steven T Nourse on behalf of Ohio Power Company