

EXHIBIT NO. _____

BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO

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

SUPPLEMENTAL DATA REQUIRED AT FILING

VOLUME F

REQUIREMENT C (16)

REQUIREMENT C (17)

REQUIREMENT C (18)

REQUIREMENT C (19)

REQUIREMENT C (20)

REQUIREMENT C (21)

REQUIREMENT C (22)

Filed June 1st, 2020

**OHIO POWER COMPANY
20-0585-EL-AIR**

SUPPLEMENTAL DATA PROVIDED AT FILING

(C) (16) The utility shall provide a breakdown in the same general format as Schedule B-2.3 which shows plant in service data from the last date certain to the end of that year, annually thereafter up to the most recent annual report, and from the most recent annual report to the date certain in the current case.

NOTE: This information is provided as WP B-2.3a through e Merge, WP B-2.3f Merge, WP B-2.3a through c CSP, WP-2.3d CSP, WP B-2.3a through c OP, and WP B-2.3d OP.

**OHIO POWER COMPANY
20-0585-EL-AIR**

SUPPLEMENTAL DATA PROVIDED AT FILING

(C) (17) If the depreciation reserve on Schedule B-3 was allocated to accounts based on a theoretical reserve study, the utility shall provide a copy of such study. If the study is the same as that contained in applicant's latest depreciation study, reference to such study is sufficient.

NOTE: A theoretical reserve study is shown on Schedule I of the depreciation study referred to in C(18).

Sponsoring Witness: Jason A. Cash

**OHIO POWER COMPANY
20-0585-EL-AIR**

SUPPLEMENTAL DATA PROVIDED AT FILING

- (C) (18) If the utility is proposing to revise its depreciation accrual rates and if such study has not already been filed with the commission or provided to the staff, the utility shall provide the depreciation study supporting such revisions.

Sponsoring Witness: Jason A. Cash

OHIO POWER COMPANY

DEPRECIATION STUDY REPORT

OF

ELECTRIC PLANT IN SERVICE

AT DECEMBER 31, 2019

Depreciation Study Report

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INTRODUCTION

This report presents the results of a depreciation study of Ohio Power Company's ("AEP Ohio or the Company") depreciable Distribution and General electric utility plant in service at December 31, 2019. The study was prepared by Jason A. Cash, Accounting Senior Manager at American Electric Power Service Corporation ("AEPSC"). The purpose of this depreciation study was to develop appropriate annual depreciation accrual rates for each of the primary Distribution and General Plant accounts, which comprise the groups for which AEP Ohio computes its annual depreciation expense.

The recommended depreciation rates that were calculated in this study are based on the Whole Life Method of computing depreciation. Further explanation of this method is contained in the "Discussion of Methods and Procedures Used in the Study" section of this report.

The definition of depreciation used in this Study is the same as that used by the Federal Energy Regulatory Commission ("FERC"):

"Depreciation, as applied to depreciable electric plant, means the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of electric plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among the causes to be given consideration are wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand and requirements of public authorities."

"Net salvage value means the salvage value of property retired less the cost of removal."

"Service value means the difference between original cost and the net salvage value of the electric plant."

(FERC Accounting and Reporting Requirements for Public Utilities and Licensees, ¶15.001.)

Schedule I of this report shows the calculated depreciation accrual rates by primary plant accounts and composite rates to functional plant classifications. Schedule II shows a comparison of AEP Ohio's current depreciation rates and accruals to the rates and accruals calculated in this study using the Company's Distribution Plant Balances in accounts 361 to 373 and General Plant balances in accounts 390 to 398. Schedule III provides a comparison of the current Depreciation Study mortality characteristics that were used to compute the recommended depreciation rates and the mortality characteristics used to determine the existing depreciation rates and accruals (from the Company's ESP II¹ case). A comparison of AEP Ohio's depreciation study rates and accruals to the current study's rates and accruals for distribution and general plant are provided below in Table 1:

Table 1 - Depreciation Rates and Accruals
Based on Plant In Service at December 31, 2019

<u>Functional Plant Group</u>	<u>Study</u>		<u>Existing</u>		<u>Difference</u>
	<u>Rates</u>	<u>Accruals</u>	<u>Rates</u>	<u>Accruals</u>	
Distribution	3.50%	183,895,500	3.59%	188,714,006	(4,818,506)
General	2.57%	13,058,577	2.57%	13,077,554	(18,977)
Total Depreciable Plant	3.42%	196,954,077	3.50%	201,791,560	(4,837,483)

Based on Distribution and General Depreciable Plant in Service as of December 31, 2019, I am recommending an overall decrease in annual depreciation expense of \$4,837,483. The depreciation rate changes are primarily due to increases in the estimated average service life for nine Distribution accounts. These changes use AEP Ohio's current study depreciation rates and compare to the depreciation rates approved in the Commission's ESP IV² order (See Schedule II).

¹ Case Nos. 13-2385-EL-SSO, *et al.*

² Case Nos. 16-1852-EL-SSO and 16-1853-EL-AAM.

DISCUSSION OF METHODS AND PROCEDURES USED IN THE STUDY

1. Group Method

All of the depreciable property included in this report was considered on a group plan. Under the group plan, depreciation expense is accrued upon the basis of the original cost of all property included in each depreciable plant account. Upon retirement of any depreciable property, its full cost, less any net salvage realized, is charged to the accrued depreciation reserve regardless of the age of the particular item retired. Also, under this plan, the dollars in each primary plant account are considered a separate group for depreciation accounting purposes and an annual depreciation rate for each account is determined. The annual accruals by primary account were then summed, to arrive at the total accrual for each functional group. The total accrual divided by the original cost yields the functional group accrual rate.

2. Calculation of Annual Depreciation Rates By the Whole Life Method

AEP Ohio's current depreciation rates and the amounts calculated in this study are based on the Whole Life Method for Distribution and General Plant. The Whole Life Method recovers the original cost of the plant, adjusted for net salvage, over the average service life of the plant. By using this method, the annual depreciation rate for each account is determined on the following basis:

$$\text{Annual Depreciation Expense} = \frac{(\text{Orig. Cost}) (\text{Net Salvage Ratio})}{\text{Average Service Life}}$$

$$\text{Annual Depreciation Rate} = \frac{\text{Annual Depreciation Expense}}{\text{Original Cost}}$$

3. Methods of Life Analysis

Depending upon the type of property and the nature of the data available from the property accounting records, one of three life analyses was used to arrive at the historically realized mortality characteristics and service lives of the depreciable plant investments.

Actuarial Analysis

This method of analyzing past experience represents the application to utility property of statistical procedures developed in the life insurance field for investigating human mortality. It is distinguished from other methods of life estimation by the requirement that it is necessary to know the age of the property at the time of its retirement and the age of survivors, or plant remaining in service; that is, the installation date must be known for each particular retirement and for each particular survivor.

The application of this method involves the statistical procedure known as the “annual rate method” of analysis. This procedure relates the retirements during each age interval to the exposures at the beginning of that interval, the ratio of these being the annual retirement ratio. Subtracting each retirement ratio from unity yields a sequence of annual survival ratios from which a survivor curve can be determined. This is accomplished by the consecutive multiplication of the survivor ratios. The length of this curve depends primarily upon the age of the oldest property. Normally, if the period of years from the inception of the account to the time of the study is short in relation to the expected maximum life of the property, an incomplete or stub survivor curve results.

While there are a number of acceptable methods of smoothing and extending this stub survivor curve in order to compute the area under it from which the average life is determined, the well-known Iowa Type Curve Method was used in this study.

By this procedure, instead of mathematically smoothing and projecting the stub survivor curve to determine the average life of the group, it was assumed that the stub curve would have the same mortality characteristics as the type curve selected. The selection of the appropriate type curve and average life is accomplished by plotting the stub curve, superimposing on it Iowa curves of the various types and average lives drawn to the same scale, and then determining which Iowa type curve and average life best matches the stub. The Actuarial Method of Life Analysis was utilized for the following accounts:

- 361.0 Distribution Structures and Improvements
- 362.0 Distribution Station Equipment
- 367.0 Distribution Underground Conductor & Devices
- 370.0 Distribution Meters
- 370.16 Distribution AMI Meters
- 390.0 General Structures & Improvements

Simulated Plant Record Analysis

The Simulated Plant Record (“SPR”) method designates a class of statistical techniques that provide an estimate of the age distribution, mortality dispersion and average service life of property accounts whose recorded history provides no indication of the age of the property units when retired from service. For each such account, the available property records usually reveal only the annual gross additions, annual retirements and balances with no indication of the age of either plant retirements or annual plant balances. For this study, the “Balances Method” of analysis was used. The SPR Balances Method is a trial and error procedure that attempts to duplicate the annual balance of a plant account by distributing the actual annual gross additions over time according to an assumed mortality distribution. Specifically, the dollars remaining in service at any date are estimated by multiplying each year’s additions by the successive proportion surviving at each age as given by the assumed survivor characteristics. For a given year, the balance indicated is the accumulation of survivors from all vintages and this is compared with the actual book balance. This process is repeated for different survivor curves and average life combinations until a pattern is discovered which produces a series of “simulated balances” most nearly equaling the actual balances shown in a company’s books.

This determination is based on the distribution producing the minimum sum of squared differences between the simulated balance and the actual balances over a test period of years.

The iterative nature of the simulated methods makes them ideally suited for computerized analysis. For each analysis of a given property account, the computer program provides a single page summary containing the results of each analysis indicating the “best fit” based on criteria

selected by the user.

The results of the analysis using the Balance Method is shown in the depreciation study work papers. The analysis also shows the value of the Index of Variation of the difference that is calculated according to the Balances Method where a lower value for the Index of Variation indicates better agreement with the actual data.

The SPR Method of Life Analysis was utilized for the following accounts:

- 364.0 Distribution Poles, Towers & Fixtures
- 365.0 Distribution OH Conductor & Devices
- 366.0 Distribution Underground Conduit
- 368.0 Distribution Line Transformers
- 369.0 Distribution Services
- 371.0 Distribution Installation on Customers Premises
- 372.0 Distribution Leased Property on Customers Premises
- 373.0 Distribution Street Lighting & Signal Systems

Vintage Year Accounting – General Equipment

In 1998, the Company began using a vintage year accounting method for general plant accounts 391 to 398 in accordance with FERC Accounting Release Number 15 (“AR-15”). This accounting method requires the amortization of vintage groups of property over their useful lives. AR-15 also requires that property be retired when it meets its average service life.

As a result, this study continues to use the current useful life approved by the Commission to calculate the depreciation rates for general plant accounts 391 to 398.

4. Final Selection of Average Life and Curve Type

The final selection of average life and curve type for each depreciable plant account analyzed by the Actuarial and SPR Methods was primarily based on the results of the mortality analyses of past retirement history.

5. Net Salvage

The net salvage percentages used in this report are expressed as percent of original cost and are based primarily on the Company's experience combined with the judgment of the analyst. To aid in the selection of net salvage percentages, a review was made of the Company's experience for each primary account within each functional plant group for years 1969 - 2019.

The salvage program analyzes historical experience on an annual basis, on the cumulative history basis and for 5-year moving averages to get the historical net salvage, as well as indicated trends.

The net salvage percents selected were converted to net salvage ratios and appear in Column V on Schedule I and were used to determine the total amount to be recovered through depreciation. The same net salvage was also reflected in the determination of the calculated depreciation requirement.

The net salvage ratios shown in Column V on Schedule I of this report may be explained as follows:

- a. Where the ratio is shown as unity (1.00), it was assumed that the net salvage in that particular account would be zero.
- b. Where the ratio is less than unity, it was assumed that the salvage exceeded the removal costs. For example, if the net salvage were 20%, the net salvage ratio would be expressed as 0.80.
- c. Where the ratio is greater than unity, it was assumed that the salvage was less than the cost of removal. For example, if the net salvage were minus 5%, the net salvage ratio would be expressed as 1.05.

6. Calculation of Depreciation Requirement at December 31, 2019

The accumulated depreciation by individual plant accounts was taken from the Company's books at December 31, 2019. The calculation of a theoretical reserve for each plant account is provided on Schedule I for information purposes. AEP Ohio's current depreciation rates and the amounts calculated in this study for Distribution and General Plant are Whole Life

rates that do not take into account over or under accruals that result from changes in estimates of service lives and net salvage.

7. Study Results

For Distribution and General Property, the average service life, retirement dispersion pattern and net salvage pattern used to calculate each primary plant account rate are shown on Schedule III. The mortality characteristics and net salvage values for the current rates are also shown. The changes to the mortality characteristics follow the trends shown by the historical retirement experience. The gross salvage and gross cost of removal percentages were largely based on the history of the account for the period 1969-2019.

Distribution Plant

The depreciation rate for distribution plant decreased from 3.59% to 3.50% due to an increase in average service life for accounts 361, 362, 364, 367, 368, 369, 371, 372, and 373 and a decrease in the net salvage for accounts 370 and 370.16. The decrease was partially offset by increases in the net salvage ratio for accounts 361, 362, 365, 367, and 368 and a decrease in the average service life for accounts 366 and 370.

General Plant

The depreciation rate for general plant decreased slightly due to an increase in the average service life for account 390. The decrease was partially offset by increases in the net salvage ratio for accounts 390, 397, and 397.16.

SCHEDULES

SCHEDULE I – Explanation of Columns

Schedule I shows the determination of the recommended annual depreciation accrual rate by primary plant accounts by the straight line remaining life method. An explanation of the schedule follows:

Column I	-	Account number.
Column II	-	Account title.
Column III	-	Original Cost
Column IV	-	Average Life and (Iowa) Curve Type.
Column V	-	Net Salvage Ratio.
Column VI	-	Total to be Recovered (Column III) * (Column V).
Column VII	-	Calculated Depreciation Requirement.
Column VIII	-	Accumulated Depreciation – AEP Ohio’s accumulated depreciation by plant account
Column IX	-	Remaining to be Recovered (Column VI - Column VIII).
Column X	-	Whole Life.
Column XI	-	Annual Accrual Amount.
Column XII	-	Accrual Percent (Column XI/Column III).

OHIO POWER COMPANY
CALCULATION OF DISTRIBUTION AND GENERAL PLANT DEPRECIATION RATES BY THE WHOLE LIFE METHOD
BASED ON PLANT IN SERVICE AT DECEMBER 31, 2019
SCHEDULE I - WHOLE LIFE ACCRUAL RATES
(USING TOTAL COMPANY GENERAL EQUIPMENT BALANCES)

No. (I)	Title (II)	Original Cost (III)	Average Life & Curve Type (IV)	Net Salvage Ratio (V)	Total To Be Recovered (VI)	Calculated Depreciation Requirement (VII)	Accumulated Depreciation (VIII)	Remaining to be Recovered (IX)	Whole Life (Years) (X)	Accrual Amount (XI)	Accrual % (XII)
DISTRIBUTION PLANT											
361.0	Structures & Improvements	44,737,962	70 R2.0	1.22	54,580,314	9,920,025	10,811,227	43,769,087	70.00	779,719	1.74%
362.0	Station Equipment	887,134,272	55 L0.0	1.13	1,002,461,727	128,852,035	215,144,997	787,316,730	55.00	18,226,577	2.05%
363.0	Storage Battery Equipment	5,117,366	15 SQ	1.00	5,117,366	3,892,789	3,897,295	1,220,071	15.00	341,158	6.67%
364.0	Poles, Towers, & Fixtures	795,852,068	38 R0.5	1.87	1,488,243,367	378,825,444	424,216,966	1,064,026,401	38.00	39,164,299	4.92%
365.0	Overhead Conductor & Devices	894,822,501	32 L0.0	1.18	1,055,890,551	209,702,864	201,558,765	854,331,786	32.00	32,996,580	3.69%
366.0	Underground Conduit	334,308,145	60 R3.0	1.00	334,308,145	66,151,374	60,001,202	274,306,943	60.00	5,571,802	1.67%
367.0	Underground Conductor	732,263,412	50 R1.5	1.13	827,457,656	184,817,961	252,425,003	575,032,653	50.00	16,549,153	2.26%
368.0	Line Transformers	849,973,360	32 L0.0	1.16	985,969,098	221,023,409	264,903,447	721,065,651	32.00	30,811,534	3.62%
369.0	Services	345,050,002	43 R0.5	1.34	462,367,003	122,325,474	150,676,332	311,690,671	43.00	10,752,721	3.12%
370.0	Meters	95,062,401	11 L1.5	1.08	102,667,393	44,229,997	-24,429,326	127,096,719	11.00	9,333,399	9.82%
370.16	AMI Meters (1)	166,561,609	15 S0.5	1.08	179,886,538	16,339,159	27,399,026	152,487,512	15.00	11,992,436	7.20%
371.0	Installations on Custs. Prem.	59,229,951	15 L0.0	1.28	75,814,337	26,080,383	45,946,108	29,868,229	15.00	5,054,289	8.53%
372.0	Leased Property on Custs. Prem.	103,067	44 R0.5	1.00	103,067	58,064	77,466	25,601	44.00	2,342	2.27%
373.0	Street Lighting & Signal Sys.	41,152,255	22 L0.0	1.24	51,028,796	17,873,484	22,749,514	28,279,282	22.00	2,319,491	5.64%
Total Distribution Plant		5,251,368,371			6,625,895,358	1,430,092,462	1,655,378,022	4,970,517,336		183,895,500	3.50%
GENERAL PLANT (Total Company) (2)											
390.0	Structures & Improvements (3)	298,947,563	50 L0.0	1.05	313,894,941	40,039,971	49,002,259	264,892,682	50.00	6,277,899	2.10%
391.0	Office Furniture & Equipment	22,954,490	30 SQ	1.00	22,954,490	5,578,989	5,625,343	17,329,147	30.00	765,150	3.33%
392.0	Transportation Equipment	128,289	50 SQ	1.00	128,289	14,208	86,996	41,293	50.00	2,566	2.00%
393.0	Stores Equipment	1,094,763	34 SQ	1.00	1,094,763	347,751	349,495	745,268	34.00	32,199	2.94%
394.0	Tools Shop & Garage Equipment	49,800,232	30 SQ	1.06	52,788,246	19,327,225	18,680,154	34,108,092	30.00	1,759,608	3.53%
395.0	Laboratory Equipment	348,489	28 SQ	1.00	348,489	165,492	272,154	76,335	28.00	12,446	3.57%
396.0	Power Operated Equipment	6,768	26 SQ	1.00	6,768	6,045	5,629	1,139	26.00	260	3.84%
397.0	Communication Equipment	127,448,709	35 SQ	1.05	133,821,144	34,134,353	26,756,039	107,065,105	35.00	3,823,461	3.00%
397.16	AMI Communication Equipment (1)	2,853,377	15 SQ	1.05	2,996,046	1,224,579	1,803,740	1,192,306	15.00	199,736	7.00%
398.0	Miscellaneous Equipment	4,631,304	25 SQ	1.00	4,631,304	1,989,943	2,123,667	2,507,637	25.00	185,252	4.00%
Total General Plant		508,213,984			532,664,480	102,828,556	104,705,476	427,959,004		13,058,577	2.57%
Total Depreciable Plant		5,759,582,355			7,158,559,838	1,532,921,018	1,760,083,498	5,398,476,340		196,954,077	3.42%

N/A = not applicable

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
ANNUAL DEPRECIATION RATES AND ACCRUALS BY THE WHOLE LIFE METHOD
SCHEDULE II - COMPARE DEPRECIATION EXPENSE USING CURRENT AND STUDY RATES
BASED ON PLANT IN SERVICE AT DECEMBER 31, 2019
(USING TOTAL COMPANY GENERAL EQUIPMENT 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.	<u>41,152,255</u>	6.20%	<u>2,551,440</u>	5.64%	<u>2,319,491</u>	<u>-231,949</u>
	Total Distribution Plant	<u>5,251,368,371</u>	3.59%	<u>188,714,006</u>	3.50%	<u>183,895,500</u>	<u>-4,818,506</u>
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	<u>4,631,304</u>	4.00%	<u>185,252</u>	4.00%	<u>185,252</u>	<u>0</u>
	Total General Plant	<u>508,213,984</u>	2.57%	13,077,554	2.57%	<u>13,058,577</u>	<u>-18,977</u>
	Total Depreciable Plant	<u>5,759,582,355</u>	<u>3.50%</u>	<u>201,791,560</u>	<u>3.42%</u>	<u>196,954,077</u>	<u>-4,837,483</u>

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
SCHEDULE III - COMPARISON OF MORTALITY CHARACTERISTICS
DEPRECIATION STUDY AS OF DECEMBER 31, 2019

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		Existing Rates (See Note)					Study Rates					
		Average			Cost of	Net		Average			Cost of	Net
		Service	Iowa	Salvage	Removal	Salvage		Service	Iowa	Salvage	Removal	Salvage
		<u>Life</u>	<u>Curve</u>	<u>Factor</u>	<u>Factor</u>	<u>Factor</u>		<u>Life</u>	<u>Curve</u>	<u>Factor</u>	<u>Factor</u>	<u>Factor</u>
		(Years)						(Years)				
<u>DISTRIBUTION PLANT</u>												
361.0	Structures & Improvements	65	R3.0	9%	24%	-15%		70	R2.0	8%	30%	-22%
362.0	Station Equipment	45	R1.0	18%	29%	-11%		55	L0.0	16%	29%	-13%
363.0	Storage battery equipment	15	SQ	0%	0%	0%		15	SQ	3%	3%	0%
364.0	Poles, Towers, & Fixtures	36	R0.5	9%	96%	-87%		38	R0.5	9%	96%	-87%
365.0	Overhead Conductor & Devices	32	L0.0	19%	35%	-16%		32	L0.0	18%	36%	-18%
366.0	Underground Conduit	64	R2.5	0%	0%	0%		60	R3.0	0%	0%	0%
367.0	Underground Conductor	43	R2.0	3%	15%	-12%		50	R1.5	8%	21%	-13%
368.0	Line Transformers	30	L0.0	19%	33%	-14%		32	L0.0	16%	32%	-16%
369.0	Services	41	R0.5	10%	44%	-34%		43	R0.5	9%	43%	-34%
370.0	Meters	27	S1.0	22%	32%	-10%		11	L1.5	16%	24%	-8%
370.16	AMI Meters	15	SQ	22%	32%	-10%		15	S0.5	16%	24%	-8%
371.0	Installations on Custs. Prem.	14	L0.0	12%	40%	-28%		15	L0.0	11%	39%	-28%
372.0	Leased Property on Custs. Prem.	40	R0.5	0%	0%	0%		44	R0.5	0%	0%	0%
373.0	Street Lighting & Signal Sys.	20	L0.0	14%	38%	-24%		22	L0.0	13%	37%	-24%
<u>GENERAL PLANT</u>												
390.0	Structures & Improvements	47	L0.0	15%	17%	-2%		50	L0.0	13%	18%	-5%
391.0	Office Furniture & Equipment	30	SQ	0%	0%	0%		30	SQ	0%	0%	0%
392.0	Transportation Equipment	50	SQ	0%	0%	0%		50	SQ	0%	0%	0%
393.0	Stores Equipment	34	SQ	0%	0%	0%		34	SQ	0%	0%	0%
394.0	Tools Shop & Garage Equipment	30	SQ	7%	13%	-6%		30	SQ	6%	12%	-6%
395.0	Laboratory Equipment	28	SQ	0%	0%	0%		28	SQ	0%	0%	0%
396.0	Power Operated Equipment	26	SQ	0%	0%	0%		26	SQ	0%	0%	0%
397.0	Communication Equipment	35	SQ	0%	0%	0%		35	SQ	0%	5%	-5%
397.16	AMI Communication Equipment	15	SQ	0%	0%	0%		15	SQ	0%	5%	-5%
398.0	Miscellaneous Equipment	25	SQ	0%	0%	0%		25	SQ	0%	0%	0%

NA = Not Available

OHIO POWER COMPANY
DEPRECIATION STUDY AS OF DECEMBER 31, 2019
DEPRECIATION STUDY WORKPAPERS

OHIO POWER COMPANY
DEPRECIATION STUDY AS OF DECEMBER 31, 2019
DISTRIBUTION PLANT WORK PAPERS
COVER SHEETS

OHIO POWER COMPANY
Depreciation Study as of December 31, 2019
Distribution Plant

<i>Account</i>	<u>361 STRUCTURES & IMPROVEMENTS</u>	
Depreciable Balance	\$44,737,962	
	<u>Current</u>	<u>Recommended</u>
Average Service Life (Yrs)	65	70
Iowa Curve	R3.0	R2.0
Gross Removal, %	24	30
Gross Salvage, %	9	8
Net Salvage %	-15	-22

This account includes structures and improvements related to a substation and contains items like the foundation, fencing and any buildings found in the station.

The average age of property in this account is 15.67 years.

The results of the account's actuarial analysis indicates that the average service life for this account should be increased. However, the recommendation is to conservatively increase the average service life to 70 years following a R2.0 type dispersion.

Net salvage history indicates that the net salvage is typically negative for this type of equipment. OPCo's history would support a negative net salvage percentage of 22% with a 30% removal factor and a 8% salvage factor.

OHIO POWER COMPANY
Depreciation Study as of December 31, 2019
Distribution Plant

<i>Account</i>	<u>362 STATION EQUIPMENT</u>	
Depreciable Balance	\$887,134,272	
	<u>Current</u>	<u>Recommended</u>
Average Service Life (Yrs)	45	55
Iowa Curve	R1.0	L0.0
Gross Removal, %	29	29
Gross Salvage, %	18	16
Net Salvage %	-11	-13

This account contains a variety of distribution substation equipment such as transformers and switchgear.

The average age of property in this account is 12.77 years.

The results of the life analysis indicate that the average service life for this account would be 55 years using a L0.0 dispersion.

The salvage analysis indicates that the net salvage is typically negative for this type of equipment. OPCo's account history would support a negative net salvage percentage of 13% with a 29% removal factor and a 16% salvage factor.

OHIO POWER COMPANY
Depreciation Study as of December 31, 2019
Distribution Plant

Account **363 STORAGE BATTERY EQUIPMENT**

Depreciable Balance \$5,117,366

	<u>Current</u>	<u>Recommended</u>
Average Service Life (Yrs)	15	15
Iowa Curve	SQ	SQ
Gross Removal, %	3	3
Gross Salvage, %	3	3
Net Salvage %	0	0

The investment in this account represents a 2 megawatt sodium sulfur (NaS) battery at the Citizens NaS Substation in Bluffton, Ohio. The battery is used for peak shaving which includes discharging current during high-demand times on weekdays, and recharging during weeknights and weekends. According to AEP engineers, the battery is expected to have a 15 year life. The Company has no previous history on this type of equipment so an actuarial analysis was not performed.

AEP engineers indicated an expected salvage value between \$100,000 and \$200,000 (\$150,000 was used to calculate the 3%) and also estimated an equal amount of removal cost resulting in a 0% net salvage percentage.

OHIO POWER COMPANY
Depreciation Study as of December 31, 2019
Distribution Plant

<i>Account</i>	<u>364 POLES, TOWERS & FIXTURES</u>	
Depreciable Balance	\$795,852,068	
	<u>Current</u>	<u>Recommended</u>
Average Service Life (Yrs)	36	38
Iowa Curve	R0.5	R0.5
Gross Removal, %	96	96
Gross Salvage, %	9	9
Net Salvage %	-87	-87

This account includes poles and towers of various material types such as wood, concrete and steel.

The simulated plant record model was used to estimate the average service life for account 364. Based on this model and using both the conformance index (a measure of the closeness of fit between calculated and actual balances in the SPR model) and the retirement experience index (the higher the REI the more assurance that a unique retirement pattern was used in the SPR simulation), the results of the account's life analysis support an average service life of 38 years with the R0.5 dispersion type Iowa Curve.

The average age of property in this account is 16.53 years.

The salvage analysis indicates a steady history of negative net salvage is expected for this type of property. OPCo's recent trends in the account history indicate that removal costs continue to increase as a percent of the original cost retirements (and the 5 year average over the last 12 years the net salvage percentages have exceeded -100%). The previous study continued use of an already approved net salvage percentage and this study is no different as a result of the continued increase that is shown in the analysis. A negative net salvage factor of 87% with a 96% removal factor and a 9% salvage factor should continue to be used.

OHIO POWER COMPANY
Depreciation Study as of December 31, 2019
Distribution Plant

<i>Account</i>	<u>365 OVERHEAD CONDUCTOR & DEVICES</u>	
Depreciable Balance	\$894,822,501	
	<u>Current</u>	<u>Recommended</u>
Average Service Life (Yrs)	32	32
Iowa Curve	L0.0	L0.0
Gross Removal, %	35	36
Gross Salvage, %	19	18
Net Salvage %	-16	-18

Account 365 consists of overhead conductor and items like switches, reclosers and lightning arresters.

The simulated plant record model was used to estimate the average service life for account 365. The selection using this model includes attention to both the conformance index (a measure of the closeness of fit between calculated and actual balances in the SPR model) and the retirement experience index (the higher the REI the more assurance that a unique retirement pattern was used in the SPR simulation), the results of the account's life analysis support an average service life of 32 years with the L0.0 dispersion type Iowa Curve.

The average age of property in this account is 13.02 years.

The salvage analysis shows that net salvage is typically negative for this type of equipment. OPCo's overall account history would support a negative net salvage percentage of 18%. This analysis would recommend a negative net salvage factor of 18% with a 36% removal factor and a 18% salvage factor.

OHIO POWER COMPANY
Depreciation Study as of December 31, 2019
Distribution Plant

<i>Account</i>	<u>366 UNDERGROUND CONDUIT</u>	
Depreciable Balance	\$334,308,145	
	<u>Current</u>	<u>Recommended</u>
Average Service Life (Yrs)	64	60
Iowa Curve	R2.5	R3.0
Gross Removal, %	0	0
Gross Salvage, %	0	0
Net Salvage %	0	0

This account contains distribution underground conduit, duct banks, manholes and ventilating systems.

The simulated plant record model was used to estimate the average service life for account 366. The selection using this model includes paying attention to both the conformance index (a measure of the closeness of fit between calculated and actual balances in the SPR model) and the retirement experience index (the higher the REI the more assurance that a unique retirement pattern was used in the SPR simulation). The account's life analysis supports an average service life of 60 years following an R3.0 type dispersion.

The average age of property in this account is 12.92 years.

Underground conduit is typically abandoned in place, but recent account history shows removal activity for this account. Since underground conduit is retired in place, the removal and salvage components reflected in the analysis are not indicative of actual practice. It would be recommended that we continue to use 0% Salvage and 0% Removal factors until further evaluation of the cost being charged to removal for abandoned conduit can be completed.

OHIO POWER COMPANY
Depreciation Study as of December 31, 2019
Distribution Plant

<i>Account</i>	<u>367 UNDERGROUND CONDUCTOR & DEVICES</u>	
Depreciable Balance	\$732,263,412	
	<u>Current</u>	<u>Recommended</u>
Average Service Life (Yrs)	43	50
Iowa Curve	R2.0	R1.5
Gross Removal, %	15	21
Gross Salvage, %	3	8
Net Salvage %	-12	-13

Account 367 contains underground property such as distribution conductor, switches and switchgear.

An actuarial analysis was performed on Account 367. Based on the current life analysis, the recommendation would be to increase to a 50 year average service life and change to a R1.5 type dispersion.

The average age of property in this account is 14.61 years.

Account history indicates that the net salvage is typically negative for this type of equipment. OPCo's history would support a negative net salvage percentage of 13% with a 21% removal factor and a 8% salvage factor.

OHIO POWER COMPANY
Depreciation Study as of December 31, 2019
Distribution Plant

<i>Account</i>	<u>368 LINE TRANSFORMERS</u>	
Depreciable Balance	\$849,973,360	
	<u>Current</u>	<u>Recommended</u>
Average Service Life (Yrs)	30	32
Iowa Curve	L0.0	L0.0
Gross Removal, %	33	32
Gross Salvage, %	19	16
Net Salvage %	-14	-16

This account includes line transformers, regulators and capacitors.

The simulated plant record model was used to estimate the average service life for account 368. Based on this model and using both the conformance index (a measure of the closeness of fit between calculated and actual balances in the SPR model) and the retirement experience index (the higher the REI the more assurance that a unique retirement pattern was used in the SPR simulation), the account's life analysis indicates an average service life of 32 years following an L0.0 type dispersion.

The average age of property in this account is 14.82 years.

The salvage analysis indicates that the net salvage is typically negative for this type of equipment. OPCo's account history would support a negative net salvage percentage of 16% with a 32% removal factor and a 16% salvage factor.

OHIO POWER COMPANY
Depreciation Study as of December 31, 2019
Distribution Plant

<i>Account</i>	<u>369 SERVICES</u>	
Depreciable Balance	\$345,050,002	
	<u>Current</u>	<u>Recommended</u>
Average Service Life (Yrs)	41	43
Iowa Curve	R0.5	R0.5
Gross Removal, %	44	43
Gross Salvage, %	10	9
Net Salvage %	-34	-34

Account 369 consists of underground and overhead distribution services.

The simulated plant record model was used to estimate the average service life for account 369. Based on this model and using both the conformance index (a measure of the closeness of fit between calculated and actual balances in the SPR model) and the retirement experience index (the higher the REI the more assurance that a unique retirement pattern was used in the SPR simulation), the current study's life analysis indicates the use of an average service life of 43 years following an R0.5 type dispersion.

The average age of property in this account is 19.28 years.

Account history indicates that the net salvage is typically negative for this type of equipment. OPCo's account history would support continued use of a 34% negative net salvage percentage using updated 43% removal and 9% salvage factors.

OHIO POWER COMPANY
Depreciation Study as of December 31, 2019
Distribution Plant

<i>Account</i>	<u>370 METERS</u>	
Depreciable Balance	\$95,062,401	
	<u>Current</u>	<u>Recommended</u>
Average Service Life (Yrs)	27	11
Iowa Curve	S1.0	L1.5
Gross Removal, %	32	24
Gross Salvage, %	22	16
Net Salvage %	-10	-8

Account 370 includes distribution meters, but excludes any AMI type meters.

Account 370 consists mostly of AMR Meters and the manufacturer's average service life for these types of meters is typically 15 years. The actuarial analysis for Account 370 in this study produced an 11 year average service life using an L1.5 type dispersion. This is reasonable as AEP Ohio shifts to using more AMI Meters in its service territory.

The average age of property in this account is 7.47 years.

Account history indicates that the net salvage is typically negative for this type of equipment but has also come down in recent years. OPCo's account history would recommend a negative net salvage factor of 8% with a 24% removal factor and a 16% salvage factor.

OHIO POWER COMPANY
Depreciation Study as of December 31, 2019
Distribution Plant

Account **370.16 AMI METERS**

Depreciable Balance \$166,561,609

	<u>Current</u>	<u>Recommended</u>
Average Service Life (Yrs)	15	15
Iowa Curve	SQ	S0.5
Gross Removal, %	32	24
Gross Salvage, %	22	16
Net Salvage %	-10	-8

Account 370.16 includes AMI meters.

A 15 year useful life was previously established for this account and a 15 year life was confirmed by the actuarial analysis performed during the study. It is recommended that we use a S0.5 type curve for Account 370.16.

The average age of property in this account is 2.09 years.

The recommendation would be to use the same net salvage that was calculated for Account 370 since the accounts were analyzed together.

Depreciable Balance	\$59,229,951	
	<u>Current</u>	<u>Recommended</u>
Average Service Life (Yrs)	14	15
Iowa Curve	L0.0	L0.0
Gross Removal, %	40	39
Gross Salvage, %	12	11
Net Salvage %	-28	-28

The simulated plant record model was used to estimate the average service life for account 371. Based on this model and using both the conformance index (a measure of the closeness of fit between calculated and actual balances in the SPR model) and the retirement experience index (the higher the REI the more assurance that a unique retirement pattern was used in the SPR simulation), the life analysis indicates a slight increase to a 15 year average service life and continued use of an L0.0 type dispersion.

Account history indicates that the net salvage is typically negative for this type of equipment. OPCo's account history would support continued use of a 28% negative net salvage percentage using updated 39% removal and 11% salvage factors.

OHIO POWER COMPANY
Depreciation Study as of December 31, 2019
Distribution Plant

Account **373 STREET LIGHTING & SIGNAL SYSTEMS**

Depreciable Balance \$41,152,255

	<u>Current</u>	<u>Recommended</u>
Average Service Life (Yrs)	20	22
Iowa Curve	L0.0	L0.0
Gross Removal, %	38	37
Gross Salvage, %	14	13
Net Salvage %	-24	-24

Account 373 consists of distribution street lights, conductor, conduit and standards.

The simulated plant record model was used to estimate the average service life for account 373. Based on this model and using both the conformance index (a measure of the closeness of fit between calculated and actual balances in the SPR model) and the retirement experience index (the higher the REI the more assurance that a unique retirement pattern was used in the SPR simulation), the recommendation would be to use an average service life of 22 years following an L0.0 type dispersion.

The average age of property in this account is 18.72 years.

Account history indicates that the net salvage is typically negative for this type of equipment. OPCo's account history would support continued use of a 24% negative net salvage percentage using updated 37% removal and 13% salvage factors.

OHIO POWER COMPANY

DEPRECIATION STUDY AS OF DECEMBER 31, 2019

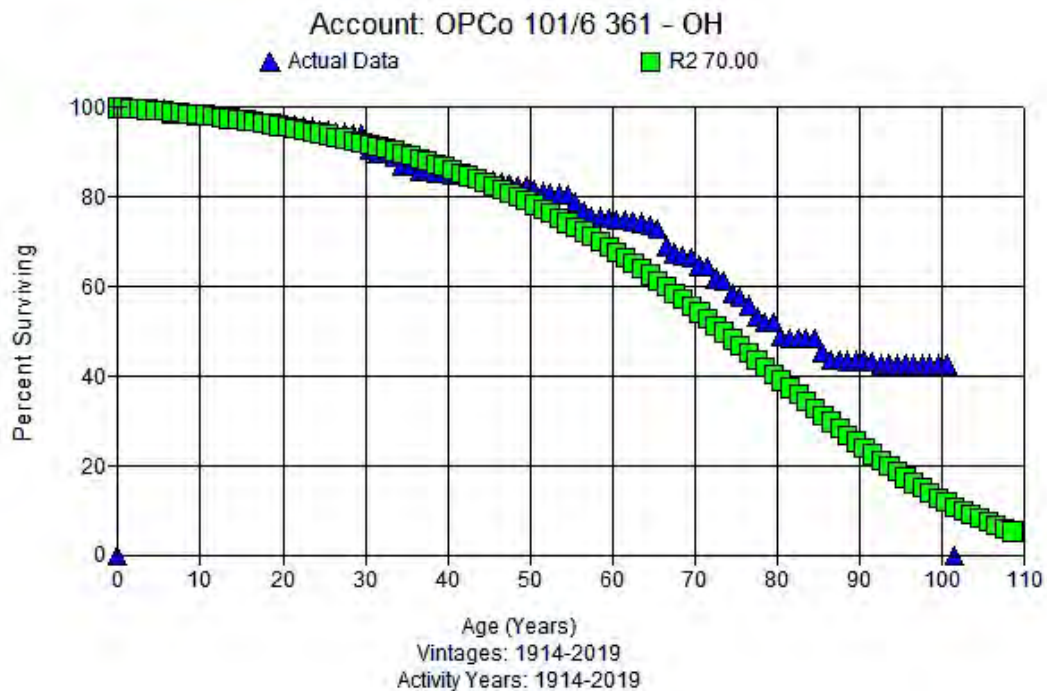
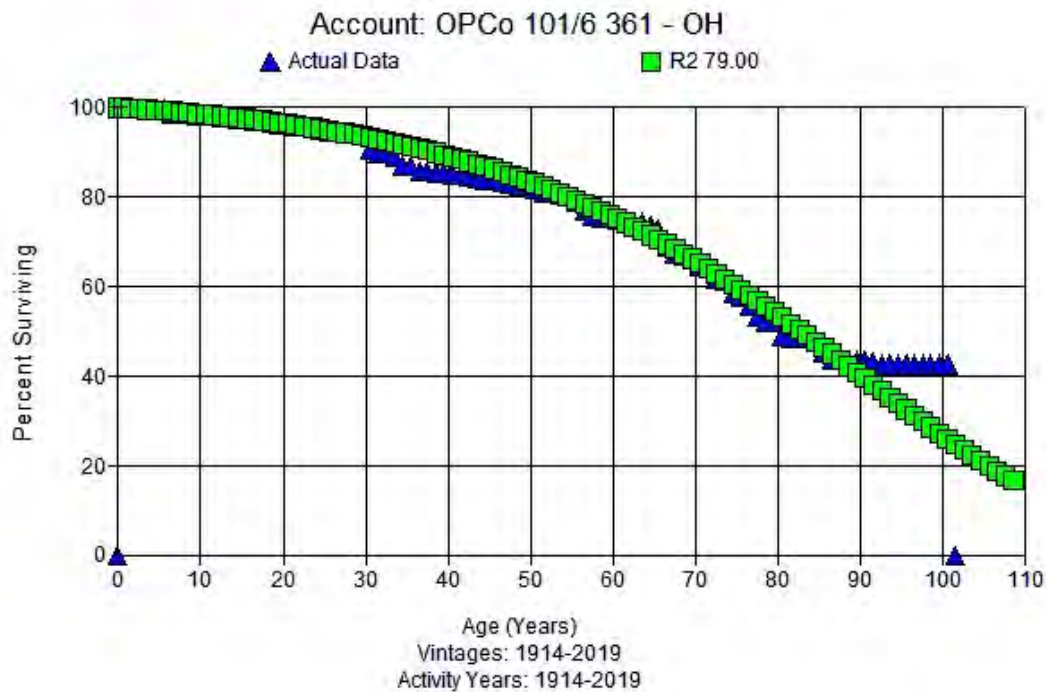
DISTRIBUTION PLANT

ACCOUNTS 361, 362, 367, 370, AND 370.16

ACTUARIAL ANALYSIS GRAPHS

**OHIO POWER COMPANY
DEPRECIATION STUDY AS OF DECEMBER 31, 2019
DISTRIBUTION PLANT**

ACCOUNT 361, STRUCTURES AND IMPROVEMENTS – (Recommend 70, R2.0)



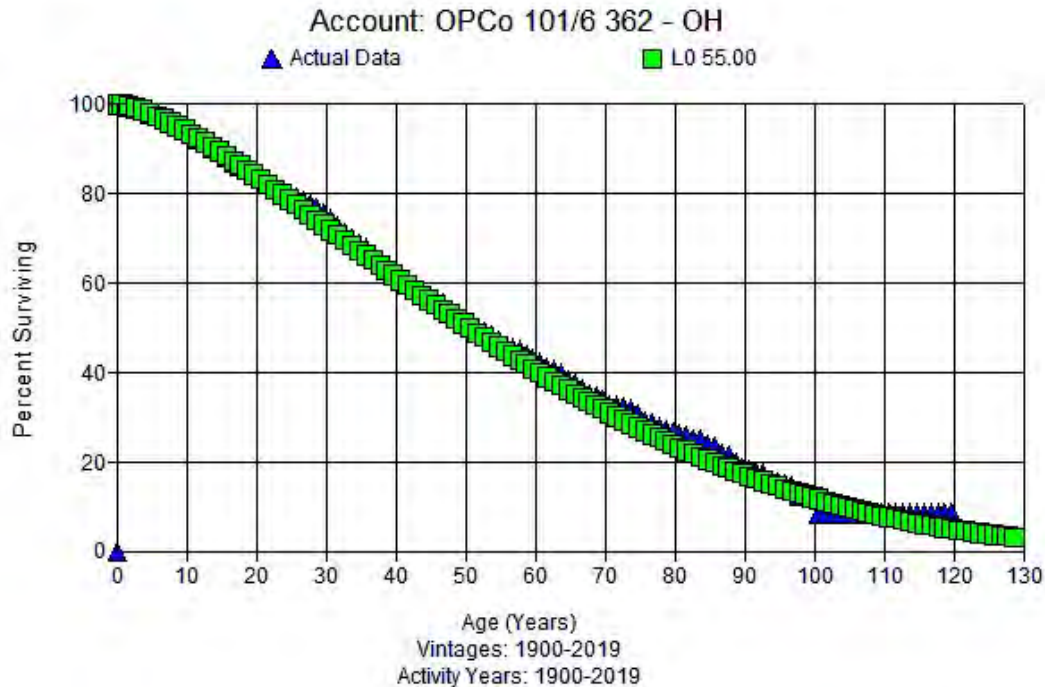
**OHIO POWER COMPANY
DEPRECIATION STUDY AS OF DECEMBER 31, 2019
DISTRIBUTION PLANT**

An actuarial analysis was performed for Account 361.

Account 361 currently has rates established using an average service life of 65 years. The initial analysis of the average service life continues to be unreasonably long at 79 years. However, it is obvious that property in this account is lasting longer. An R2.0 curve with a 70 year life provides a good fit for Account 361 property and I recommend that we use this curve and conservatively increase the life to 70 years.

**OHIO POWER COMPANY
DEPRECIATION STUDY AS OF DECEMBER 31, 2019
DISTRIBUTION PLANT**

ACCOUNT 362, STATION EQUIPMENT – (Recommend 55, L0.0)

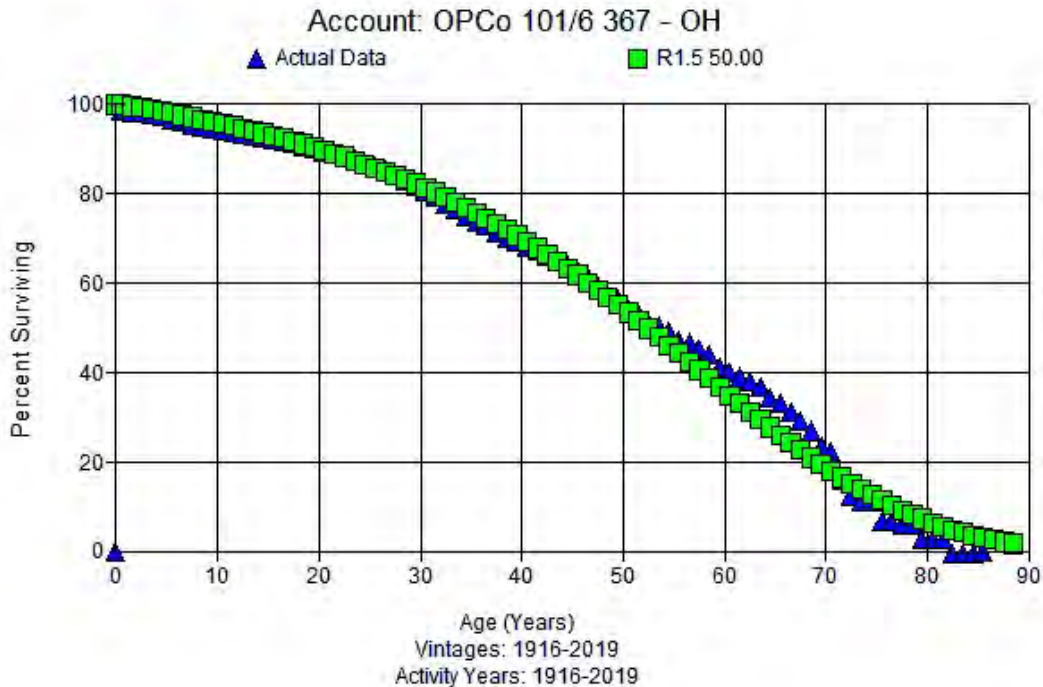


An actuarial analysis was performed for Account 362.

Account 362 currently has rates established using a 45 year average service life. The analysis shows that property in this account is lasting longer. As shown above, the L0.0 curve with a 55 year life provides a good fit for Account 362 property and I recommend that we use this curve and increase the life to 55 years.

**OHIO POWER COMPANY
DEPRECIATION STUDY AS OF DECEMBER 31, 2019
DISTRIBUTION PLANT**

ACCOUNT 367, UNDERGROUND CONDUCTOR – (Recommend 50, R1.5)

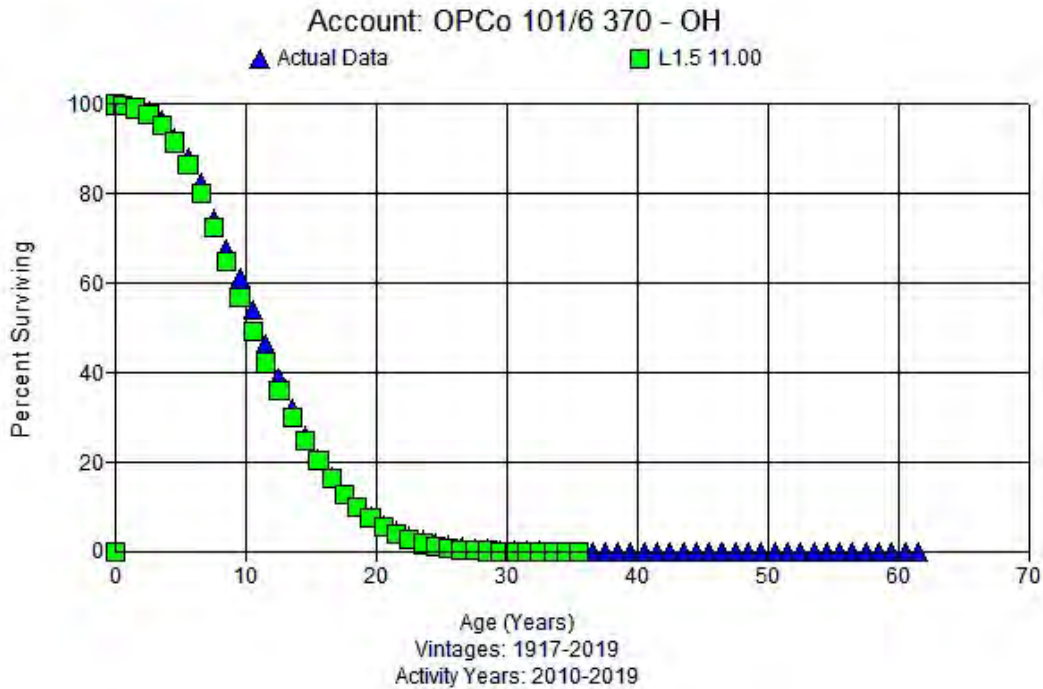


An actuarial analysis was performed for Account 367.

Account 367 was graphed from 1916 to 2019. The graph indicates that the currently approved average service life of 43 years using an R2.0 curve should be changed. I recommend that we increase the average service life from 43 to 50 years and change to an R1.5 curve as indicate above.

**OHIO POWER COMPANY
DEPRECIATION STUDY AS OF DECEMBER 31, 2019
DISTRIBUTION PLANT**

ACCOUNT 370, METERS – (Recommend 11, L1.5)

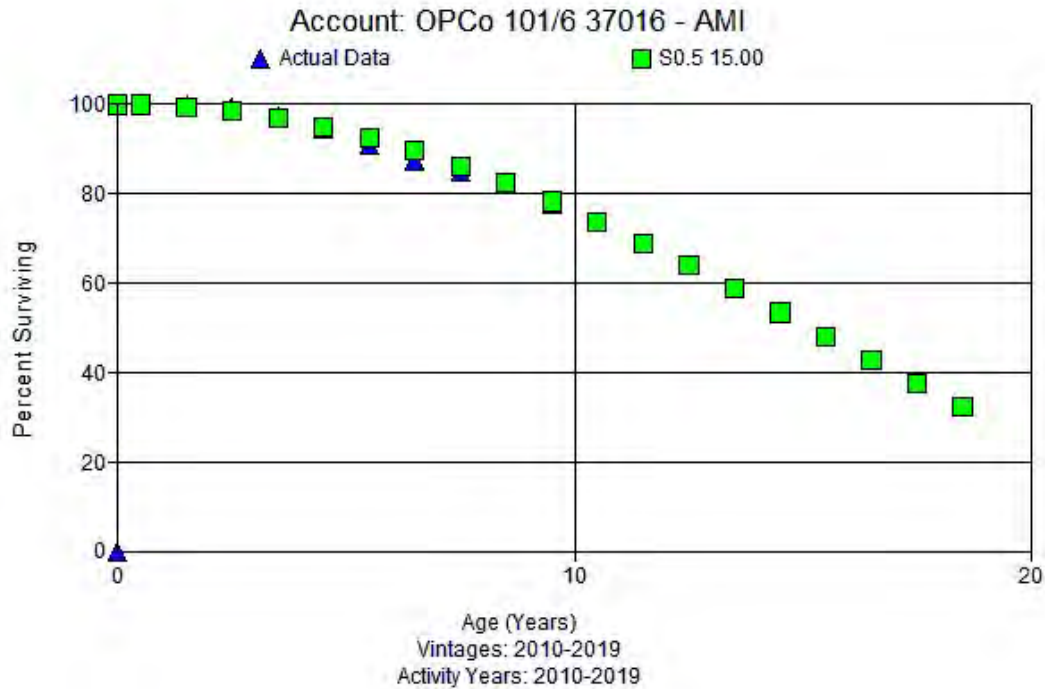


An actuarial analysis was performed for Account 370.

Account 370 was graphed for the Activity Years 2010 to 2019, to be consistent with the implementation of AMI Meters. The actuarial analysis for Account 370 produced an 11 year average service life using an L1.5 type dispersion. This is reasonable as AEP Ohio shifts to using more AMI Meters in its service territory.

**OHIO POWER COMPANY
DEPRECIATION STUDY AS OF DECEMBER 31, 2019
DISTRIBUTION PLANT**

ACCOUNT 370.16, AMI METERS – (Recommend 15, S0.5)



An actuarial analysis was performed for Account 370.16.

Account 370.16 was graphed for the years 2010 to 2019. The actuarial analysis for Account 370.16 produced a 15 year average service life using an S0.5 type dispersion. This is consistent with the manufacturer's recommended useful lives for these types of meters.

OHIO POWER COMPANY

DEPRECIATION STUDY AS OF DECEMBER 31, 2019

DEPRECIATION STUDY WORKPAPERS

DISTRIBUTION PLANT

ACTUARIAL ANALYSIS

OBSERVED LIFE REPORT

OHIO POWER COMPANY
DEPRECIATION STUDY AS OF DECEMBER 2019
OBSERVED LIFE TABLE - ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

Placement Band 1914 to 2019

Observation Band 1914 to 2019

Age at Beginning of Interval	Exposures at Beginning of Interval	Retirements During Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Interval
0	47,556,669	2,046.00	0.0000	1.0000	100.00
0.5	32,655,318	8,413.00	0.0003	0.9997	100.00
1.5	25,878,105	22,099.00	0.0009	0.9992	99.97
2.5	23,400,357	14,298.00	0.0006	0.9994	99.89
3.5	22,814,353	22,941.05	0.0010	0.9990	99.82
4.5	22,616,183	22,070.28	0.0010	0.9990	99.72
5.5	22,546,185	199,346.00	0.0088	0.9912	99.63
6.5	22,318,728	17,365.00	0.0008	0.9992	98.74
7.5	22,276,872	22,046.00	0.0010	0.9990	98.67
8.5	22,235,470	47,527.00	0.0021	0.9979	98.57
9.5	21,010,509	15,380.00	0.0007	0.9993	98.36
10.5	20,031,919	48,934.00	0.0024	0.9976	98.29
11.5	19,436,496	18,691.00	0.0010	0.9990	98.05
12.5	19,403,996	43,318.66	0.0022	0.9978	97.95
13.5	19,360,678	32,079.00	0.0017	0.9983	97.73
14.5	18,750,083	26,711.37	0.0014	0.9986	97.57
15.5	18,723,372	48,684.80	0.0026	0.9974	97.43
16.5	18,393,537	58,590.28	0.0032	0.9968	97.18
17.5	17,845,805	55,812.07	0.0031	0.9969	96.87
18.5	17,344,286	66,716.00	0.0039	0.9962	96.57
19.5	16,579,296	25,293.03	0.0015	0.9985	96.20
20.5	16,107,613	14,831.00	0.0009	0.9991	96.05
21.5	15,737,324	32,620.29	0.0021	0.9979	95.96
22.5	15,506,971	21,706.00	0.0014	0.9986	95.76
23.5	15,231,802	85,866.17	0.0056	0.9944	95.63
24.5	15,109,575	54,134.13	0.0036	0.9964	95.09
25.5	14,856,130	30,495.60	0.0021	0.9980	94.75
26.5	14,184,165	28,965.00	0.0020	0.9980	94.55
27.5	13,658,902	17,800.14	0.0013	0.9987	94.36
28.5	13,033,111	33,477.54	0.0026	0.9974	94.24
29.5	12,342,610	472,530.46	0.0383	0.9617	94.00
30.5	11,490,839	56,766.64	0.0049	0.9951	90.40
31.5	11,066,996	34,935.00	0.0032	0.9968	89.95
32.5	10,967,552	96,260.75	0.0088	0.9912	89.67
33.5	10,722,230	205,782.93	0.0192	0.9808	88.88
34.5	10,442,065	41,241.00	0.0040	0.9961	87.17
35.5	10,287,963	114,453.23	0.0111	0.9889	86.83
36.5	10,158,405	22,765.59	0.0022	0.9978	85.86
37.5	9,878,375	11,374.54	0.0012	0.9989	85.67
38.5	9,542,423	19,067.88	0.0020	0.9980	85.57
39.5	9,248,732	33,105.33	0.0036	0.9964	85.40
40.5	8,768,284	12,600.85	0.0014	0.9986	85.10
41.5	7,934,240	24,005.02	0.0030	0.9970	84.97
42.5	7,196,133	49,732.96	0.0069	0.9931	84.72

OHIO POWER COMPANY
DEPRECIATION STUDY AS OF DECEMBER 2019
OBSERVED LIFE TABLE - ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

Placement Band 1914 to 2019

Observation Band 1914 to 2019

Age at Beginning of Interval	Exposures at Beginning of Interval	Retirements During Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Interval
43.5	6,818,487	11,348.57	0.0017	0.9983	84.13
44.5	6,528,921	16,039.90	0.0025	0.9975	83.99
45.5	5,338,652	34,984.31	0.0066	0.9935	83.78
46.5	5,171,562	14,943.06	0.0029	0.9971	83.24
47.5	4,739,278	17,873.74	0.0038	0.9962	82.99
48.5	4,397,836	16,090.79	0.0037	0.9963	82.68
49.5	4,164,215	26,339.48	0.0063	0.9937	82.38
50.5	3,947,049	32,969.97	0.0084	0.9917	81.86
51.5	3,280,638	10,466.86	0.0032	0.9968	81.17
52.5	1,683,277	3,453.94	0.0021	0.9980	80.91
53.5	1,574,307	7,154.41	0.0045	0.9955	80.75
54.5	1,481,954	28,694.70	0.0194	0.9806	80.38
55.5	1,361,865	30,484.00	0.0224	0.9776	78.83
56.5	1,287,919	20,523.05	0.0159	0.9841	77.06
57.5	1,219,428	4,364.00	0.0036	0.9964	75.83
58.5	1,154,286	5,596.12	0.0049	0.9952	75.56
59.5	1,114,312	2,583.73	0.0023	0.9977	75.20
60.5	1,067,385	0.00	0.0000	1.0000	75.02
61.5	988,027	6,669.00	0.0068	0.9933	75.02
62.5	901,544	2,539.98	0.0028	0.9972	74.52
63.5	865,076	7,648.02	0.0088	0.9912	74.31
64.5	752,461	6,338.94	0.0084	0.9916	73.65
65.5	673,784	36,465.36	0.0541	0.9459	73.03
66.5	585,155	13,224.00	0.0226	0.9774	69.08
67.5	495,674	4,875.00	0.0098	0.9902	67.52
68.5	471,589	2,423.48	0.0051	0.9949	66.85
69.5	452,209	12,234.00	0.0271	0.9730	66.51
70.5	356,241	1,719.00	0.0048	0.9952	64.71
71.5	354,522	13,975.00	0.0394	0.9606	64.40
72.5	330,406	3,886.00	0.0118	0.9882	61.86
73.5	326,520	14,231.00	0.0436	0.9564	61.13
74.5	312,289	4,468.07	0.0143	0.9857	58.47
75.5	307,821	9,595.00	0.0312	0.9688	57.63
76.5	298,226	12,908.00	0.0433	0.9567	55.83
77.5	285,318	7,051.93	0.0247	0.9753	53.42
78.5	250,679	361.90	0.0014	0.9986	52.10
79.5	250,318	15,198.00	0.0607	0.9393	52.02
80.5	206,587	1,682.00	0.0081	0.9919	48.87
81.5	204,905	27.00	0.0001	0.9999	48.47
82.5	179,740	51.00	0.0003	0.9997	48.46
83.5	179,689	334.00	0.0019	0.9981	48.45
84.5	179,355	11,147.00	0.0622	0.9379	48.36
85.5	168,208	6,812.00	0.0405	0.9595	45.35
86.5	161,396	0.00	0.0000	1.0000	43.52

**OHIO POWER COMPANY
DEPRECIATION STUDY AS OF DECEMBER 2019
OBSERVED LIFE TABLE - ACCOUNT 361 STRUCTURES AND IMPROVEMENTS**

Placement Band 1914 to 2019
Observation Band 1914 to 2019

Age at Beginning of Interval	Exposures at Beginning of Interval	Retirements During Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Interval
87.5	144,920	219.00	0.0015	0.9985	43.52
88.5	144,701	0.00	0.0000	1.0000	43.45
89.5	144,701	25.00	0.0002	0.9998	43.45
90.5	108,488	165.00	0.0015	0.9985	43.44
91.5	95,601	1,643.00	0.0172	0.9828	43.38
92.5	93,958	0.00	0.0000	1.0000	42.63
93.5	93,958	0.00	0.0000	1.0000	42.63
94.5	74,936	0.00	0.0000	1.0000	42.63
95.5	4,000	0.00	0.0000	1.0000	42.63
96.5	4,000	0.00	0.0000	1.0000	42.63
97.5	4,000	0.00	0.0000	1.0000	42.63
98.5	4,000	0.00	0.0000	1.0000	42.63
99.5	4,000	0.00	0.0000	1.0000	42.63
100.5	4,000	4,000.00	1.0000	0.0000	42.63
101.5	0	0.00	0.0000	1.0000	0.00

**APPALACHIAN POWER COMPANY
DEPRECIATION STUDY AS OF DECEMBER 2019
OBSERVED LIFE TABLE - ACCOUNT 362 STATION EQUIPMENT**

Placement Band 1900 to 2019
Observation Band 1900 to 2019

Age at Beginning of Interval	Exposures at Beginning of Interval	Retirements During Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Interval
0	1,019,159,828	636,977.75	0.0006	0.9994	100.00
0.5	915,573,659	2,643,600.30	0.0029	0.9971	99.94
1.5	838,354,878	5,087,887.89	0.0061	0.9939	99.65
2.5	793,688,903	4,067,516.97	0.0051	0.9949	99.04
3.5	745,752,910	4,367,989.78	0.0059	0.9941	98.54
4.5	695,769,832	3,239,078.93	0.0047	0.9953	97.96
5.5	653,447,989	5,039,599.55	0.0077	0.9923	97.50
6.5	620,840,023	4,544,932.01	0.0073	0.9927	96.75
7.5	591,504,600	5,421,607.13	0.0092	0.9908	96.04
8.5	554,509,502	5,089,172.15	0.0092	0.9908	95.16
9.5	519,726,670	4,991,293.60	0.0096	0.9904	94.29
10.5	458,604,449	5,188,663.50	0.0113	0.9887	93.38
11.5	423,771,891	3,729,196.63	0.0088	0.9912	92.33
12.5	381,797,935	4,804,637.63	0.0126	0.9874	91.52
13.5	343,247,388	3,889,240.24	0.0113	0.9887	90.36
14.5	315,971,806	3,992,494.97	0.0126	0.9874	89.34
15.5	294,871,357	3,581,300.89	0.0122	0.9879	88.21
16.5	274,774,472	2,503,641.81	0.0091	0.9909	87.14
17.5	252,488,787	2,964,185.13	0.0117	0.9883	86.35
18.5	236,356,689	2,551,971.49	0.0108	0.9892	85.33
19.5	219,783,044	2,514,113.52	0.0114	0.9886	84.41
20.5	205,440,418	2,194,588.48	0.0107	0.9893	83.44
21.5	196,637,614	2,531,818.56	0.0129	0.9871	82.55
22.5	181,708,234	1,728,422.46	0.0095	0.9905	81.49
23.5	172,518,043	1,440,449.73	0.0084	0.9917	80.71
24.5	166,316,423	1,496,208.82	0.0090	0.9910	80.04
25.5	159,965,020	1,767,577.96	0.0111	0.9890	79.32
26.5	151,900,507	1,702,635.65	0.0112	0.9888	78.44
27.5	144,142,392	1,280,373.71	0.0089	0.9911	77.57
28.5	136,782,115	2,348,398.59	0.0172	0.9828	76.88
29.5	129,512,606	2,230,640.85	0.0172	0.9828	75.56
30.5	122,111,879	2,088,478.13	0.0171	0.9829	74.26
31.5	115,825,938	2,825,607.95	0.0244	0.9756	72.99
32.5	108,951,645	1,952,157.26	0.0179	0.9821	71.20
33.5	105,954,809	1,538,835.81	0.0145	0.9855	69.93
34.5	102,438,796	1,487,463.36	0.0145	0.9855	68.91
35.5	98,727,153	2,466,249.61	0.0250	0.9750	67.91
36.5	95,553,239	1,440,670.21	0.0151	0.9849	66.22
37.5	90,496,770	2,106,402.71	0.0233	0.9767	65.22
38.5	85,702,694	1,596,766.13	0.0186	0.9814	63.70
39.5	80,292,504	1,231,523.68	0.0153	0.9847	62.51
40.5	74,895,875	1,604,378.98	0.0214	0.9786	61.55
41.5	65,732,148	921,834.23	0.0140	0.9860	60.24
42.5	58,258,113	942,244.18	0.0162	0.9838	59.39
43.5	52,579,804	1,044,674.41	0.0199	0.9801	58.43

**APPALACHIAN POWER COMPANY
DEPRECIATION STUDY AS OF DECEMBER 2019
OBSERVED LIFE TABLE - ACCOUNT 362 STATION EQUIPMENT**

Placement Band 1900 to 2019
Observation Band 1900 to 2019

Age at Beginning of Interval	Exposures at Beginning of Interval	Retirements During Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Interval
44.5	48,628,993	887,447.67	0.0183	0.9818	57.27
45.5	43,634,679	601,313.67	0.0138	0.9862	56.23
46.5	40,046,639	892,385.22	0.0223	0.9777	55.45
47.5	34,573,979	514,814.52	0.0149	0.9851	54.22
48.5	30,427,575	817,089.20	0.0269	0.9732	53.41
49.5	26,833,964	551,554.41	0.0206	0.9795	51.97
50.5	23,892,515	347,574.94	0.0146	0.9855	50.91
51.5	21,406,023	453,784.01	0.0212	0.9788	50.17
52.5	19,322,788	200,022.36	0.0104	0.9897	49.10
53.5	17,726,313	515,925.36	0.0291	0.9709	48.59
54.5	16,041,537	327,313.30	0.0204	0.9796	47.18
55.5	14,491,210	228,743.70	0.0158	0.9842	46.22
56.5	13,509,251	139,713.65	0.0103	0.9897	45.49
57.5	12,953,988	249,433.84	0.0193	0.9807	45.02
58.5	11,954,903	273,175.24	0.0229	0.9772	44.15
59.5	11,022,566	219,427.86	0.0199	0.9801	43.14
60.5	10,117,301	223,096.65	0.0221	0.9780	42.28
61.5	9,223,093	158,866.51	0.0172	0.9828	41.35
62.5	7,981,810	163,354.55	0.0205	0.9795	40.64
63.5	7,224,248	241,883.43	0.0335	0.9665	39.81
64.5	6,405,051	148,064.69	0.0231	0.9769	38.47
65.5	5,475,156	178,115.74	0.0325	0.9675	37.58
66.5	4,371,717	124,189.27	0.0284	0.9716	36.36
67.5	3,639,304	57,760.67	0.0159	0.9841	35.33
68.5	3,136,309	65,177.42	0.0208	0.9792	34.77
69.5	2,867,702	97,249.76	0.0339	0.9661	34.05
70.5	1,811,894	16,060.44	0.0089	0.9911	32.89
71.5	1,688,474	12,284.49	0.0073	0.9927	32.60
72.5	1,542,398	27,561.48	0.0179	0.9821	32.36
73.5	1,455,723	43,026.81	0.0296	0.9704	31.79
74.5	1,412,696	79,760.09	0.0565	0.9435	30.85
75.5	1,324,143	11,994.61	0.0091	0.9909	29.10
76.5	1,256,736	44,473.98	0.0354	0.9646	28.84
77.5	1,198,699	20,386.65	0.0170	0.9830	27.82
78.5	1,034,689	18,751.63	0.0181	0.9819	27.35
79.5	964,409	20,560.00	0.0213	0.9787	26.85
80.5	783,385	12,858.16	0.0164	0.9836	26.28
81.5	741,475	14,123.31	0.0191	0.9810	25.85
82.5	707,694	6,538.48	0.0092	0.9908	25.36
83.5	701,155	30,053.66	0.0429	0.9571	25.12
84.5	663,168	14,224.00	0.0215	0.9786	24.04
85.5	626,384	41,282.17	0.0659	0.9341	23.53
86.5	570,028	12,135.40	0.0213	0.9787	21.98
87.5	431,461	32,427.00	0.0752	0.9248	21.51
88.5	399,034	22,609.29	0.0567	0.9433	19.89

**APPALACHIAN POWER COMPANY
DEPRECIATION STUDY AS OF DECEMBER 2019
OBSERVED LIFE TABLE - ACCOUNT 362 STATION EQUIPMENT**

Placement Band 1900 to 2019
Observation Band 1900 to 2019

Age at Beginning of Interval	Exposures at Beginning of Interval	Retirements During Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Interval
89.5	316,801	8,544.00	0.0270	0.9730	18.77
90.5	268,876	2,380.02	0.0089	0.9912	18.26
91.5	212,725	6,717.65	0.0316	0.9684	18.10
92.5	175,227	13,865.72	0.0791	0.9209	17.53
93.5	125,992	5,964.00	0.0473	0.9527	16.14
94.5	107,534	383.62	0.0036	0.9964	15.37
95.5	35,243	878.00	0.0249	0.9751	15.32
96.5	25,262	4,234.00	0.1676	0.8324	14.94
97.5	21,028	0.00	0.0000	1.0000	12.43
98.5	21,028	0.04	0.0000	1.0000	12.43
99.5	21,028	6,496.54	0.3090	0.6911	12.43
100.5	14,531	0.00	0.0000	1.0000	8.59
101.5	7,398	0.00	0.0000	1.0000	8.59
102.5	7,398	0.00	0.0000	1.0000	8.59
103.5	7,398	0.00	0.0000	1.0000	8.59
104.5	7,398	0.00	0.0000	1.0000	8.59
105.5	7,398	0.00	0.0000	1.0000	8.59
106.5	7,398	0.00	0.0000	1.0000	8.59
107.5	7,398	0.00	0.0000	1.0000	8.59
108.5	7,398	0.00	0.0000	1.0000	8.59
109.5	7,398	0.00	0.0000	1.0000	8.59
110.5	7,398	0.00	0.0000	1.0000	8.59
111.5	7,398	0.00	0.0000	1.0000	8.59
112.5	7,398	0.00	0.0000	1.0000	8.59
113.5	7,398	0.00	0.0000	1.0000	8.59
114.5	7,398	0.00	0.0000	1.0000	8.59
115.5	7,398	0.00	0.0000	1.0000	8.59
116.5	7,398	0.00	0.0000	1.0000	8.59
117.5	7,398	0.00	0.0000	1.0000	8.59
118.5	7,398	0.00	0.0000	1.0000	8.59
119.5	0	0.00	0.0000	0.0000	8.59

**APPALACHIAN POWER COMPANY
DEPRECIATION STUDY AS OF DECEMBER 2019
OBSERVED LIFE TABLE - ACCOUNT 367 UNDERGROUND CONDUCTOR**

Placement Band 1916 to 2019
Observation Band 1916 to 2019

Age at Beginning of Interval	Exposures at Beginning of Interval	Retirements During Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Interval
0	815,324,205	#####	0.0138	0.9862	100.00
0.5	756,585,688	1,878,101.95	0.0025	0.9975	98.62
1.5	725,108,165	2,188,284.65	0.0030	0.9970	98.37
2.5	687,222,853	2,133,768.00	0.0031	0.9969	98.08
3.5	646,045,865	2,809,301.08	0.0044	0.9957	97.77
4.5	606,147,420	4,146,968.18	0.0068	0.9932	97.35
5.5	567,147,519	3,571,218.50	0.0063	0.9937	96.68
6.5	538,576,057	3,317,769.42	0.0062	0.9938	96.07
7.5	508,180,818	2,903,989.98	0.0057	0.9943	95.48
8.5	484,652,144	2,461,794.75	0.0051	0.9949	94.94
9.5	469,200,985	1,760,539.08	0.0038	0.9963	94.45
10.5	436,588,634	1,801,086.80	0.0041	0.9959	94.10
11.5	400,182,317	1,512,179.11	0.0038	0.9962	93.71
12.5	373,757,497	1,701,402.52	0.0046	0.9955	93.36
13.5	349,579,890	1,501,561.32	0.0043	0.9957	92.93
14.5	329,325,322	1,405,327.55	0.0043	0.9957	92.53
15.5	316,792,248	1,307,525.55	0.0041	0.9959	92.14
16.5	302,157,511	1,385,350.37	0.0046	0.9954	91.76
17.5	282,170,189	1,779,517.55	0.0063	0.9937	91.34
18.5	265,593,944	1,595,644.86	0.0060	0.9940	90.76
19.5	232,934,508	1,471,379.33	0.0063	0.9937	90.21
20.5	213,986,856	1,745,860.24	0.0082	0.9918	89.64
21.5	199,465,450	1,491,050.42	0.0075	0.9925	88.91
22.5	189,120,303	1,459,398.04	0.0077	0.9923	88.25
23.5	175,919,069	1,463,089.59	0.0083	0.9917	87.57
24.5	162,848,846	1,474,207.44	0.0091	0.9910	86.84
25.5	150,211,970	1,531,291.93	0.0102	0.9898	86.05
26.5	139,131,597	1,525,730.95	0.0110	0.9890	85.18
27.5	129,175,292	1,795,794.50	0.0139	0.9861	84.24
28.5	121,426,511	2,004,857.15	0.0165	0.9835	83.07
29.5	109,585,745	1,541,365.42	0.0141	0.9859	81.70
30.5	97,876,462	1,373,563.89	0.0140	0.9860	80.55
31.5	86,922,207	1,703,424.39	0.0196	0.9804	79.42
32.5	76,340,140	1,412,966.92	0.0185	0.9815	77.86
33.5	68,529,326	1,143,714.83	0.0167	0.9833	76.42
34.5	61,384,840	992,175.89	0.0162	0.9838	75.15
35.5	54,353,533	814,267.85	0.0150	0.9850	73.93
36.5	49,538,712	872,327.46	0.0176	0.9824	72.82
37.5	44,659,973	797,853.12	0.0179	0.9821	71.54
38.5	39,858,895	569,521.63	0.0143	0.9857	70.26
39.5	33,544,481	471,812.51	0.0141	0.9859	69.26
40.5	27,739,943	429,849.09	0.0155	0.9845	68.29
41.5	23,212,993	387,538.18	0.0167	0.9833	67.23
42.5	18,862,618	342,861.80	0.0182	0.9818	66.11
43.5	16,172,696	263,493.83	0.0163	0.9837	64.90

**APPALACHIAN POWER COMPANY
DEPRECIATION STUDY AS OF DECEMBER 2019
OBSERVED LIFE TABLE - ACCOUNT 367 UNDERGROUND CONDUCTOR**

Placement Band 1916 to 2019
Observation Band 1916 to 2019

Age at Beginning of Interval	Exposures at Beginning of Interval	Retirements During Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Interval
44.5	14,030,815	247,885.63	0.0177	0.9823	63.85
45.5	10,856,598	174,435.33	0.0161	0.9839	62.72
46.5	8,006,158	305,064.21	0.0381	0.9619	61.71
47.5	5,580,663	169,187.82	0.0303	0.9697	59.36
48.5	4,081,951	89,685.19	0.0220	0.9780	57.56
49.5	3,020,199	114,830.17	0.0380	0.9620	56.30
50.5	2,042,661	51,906.59	0.0254	0.9746	54.16
51.5	1,584,820	43,516.59	0.0275	0.9725	52.78
52.5	1,082,188	15,724.25	0.0145	0.9855	51.33
53.5	971,522	30,494.66	0.0314	0.9686	50.58
54.5	875,418	28,443.27	0.0325	0.9675	49.00
55.5	789,144	13,211.64	0.0167	0.9833	47.40
56.5	729,048	22,201.41	0.0305	0.9696	46.61
57.5	658,515	17,080.21	0.0259	0.9741	45.19
58.5	553,624	34,797.57	0.0629	0.9372	44.02
59.5	422,980	12,123.81	0.0287	0.9713	41.25
60.5	390,169	10,151.78	0.0260	0.9740	40.07
61.5	379,681	9,220.72	0.0243	0.9757	39.03
62.5	306,676	10,103.23	0.0329	0.9671	38.08
63.5	208,992	13,627.78	0.0652	0.9348	36.83
64.5	186,587	5,942.15	0.0319	0.9682	34.42
65.5	156,808	9,420.70	0.0601	0.9399	33.33
66.5	139,616	9,694.60	0.0694	0.9306	31.33
67.5	124,813	9,140.84	0.0732	0.9268	29.15
68.5	110,885	14,102.61	0.1272	0.8728	27.02
69.5	93,937	4,178.74	0.0445	0.9555	23.58
70.5	85,246	24,868.19	0.2917	0.7083	22.53
71.5	60,378	12,697.28	0.2103	0.7897	15.96
72.5	47,681	4,653.82	0.0976	0.9024	12.60
73.5	43,027	469.72	0.0109	0.9891	11.37
74.5	42,557	16,741.40	0.3934	0.6066	11.25
75.5	25,816	739.25	0.0286	0.9714	6.82
76.5	25,077	2,092.82	0.0835	0.9165	6.63
77.5	22,984	384.00	0.0167	0.9833	6.08
78.5	22,600	11,579.56	0.5124	0.4876	5.97
79.5	11,020	111.55	0.0101	0.9899	2.91
80.5	10,909	131.89	0.0121	0.9879	2.88
81.5	10,777	12,150.00	1.1274	-0.1274	2.85
82.5	-1,373	261.00	-0.1901	1.1901	-0.36
83.5	-1,634	0.00	0.0000	1.0000	
84.5	-1,634	-1,634.00	1.0000	0.0000	
85.5	0	0.00	0.0000	1.0000	

**APPALACHIAN POWER COMPANY
DEPRECIATION STUDY AS OF DECEMBER 2019
OBSERVED LIFE TABLE - ACCOUNT 370 METERS**

Placement Band 1917 to 2019
Observation Band 2010 to 2019

Age at Beginning of Interval	Exposures at Beginning of Interval	Retirements During Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Interval
0	106,736,414	121,429.53	0.0011	0.9989	100.00
0.5	113,380,086	508,751.85	0.0045	0.9955	99.89
1.5	120,171,752	1,088,867.35	0.0091	0.9909	99.44
2.5	125,087,300	2,609,536.36	0.0209	0.9791	98.54
3.5	128,583,825	5,427,109.37	0.0422	0.9578	96.48
4.5	119,603,720	5,436,414.95	0.0455	0.9546	92.41
5.5	111,918,501	7,358,750.89	0.0658	0.9343	88.21
6.5	104,026,838	10,103,567.59	0.0971	0.9029	82.41
7.5	86,951,186	7,916,027.85	0.0910	0.9090	74.41
8.5	79,171,221	7,700,746.83	0.0973	0.9027	67.63
9.5	71,535,034	8,225,288.93	0.1150	0.8850	61.05
10.5	63,278,159	8,820,430.13	0.1394	0.8606	54.03
11.5	58,581,069	9,648,063.65	0.1647	0.8353	46.50
12.5	51,954,106	9,311,328.60	0.1792	0.8208	38.84
13.5	45,447,903	8,761,355.38	0.1928	0.8072	31.88
14.5	40,083,245	7,515,207.82	0.1875	0.8125	25.74
15.5	35,260,058	7,316,345.32	0.2075	0.7925	20.91
16.5	31,310,131	7,168,564.11	0.2290	0.7711	16.57
17.5	26,490,334	5,638,806.29	0.2129	0.7871	12.78
18.5	22,974,086	4,648,231.62	0.2023	0.7977	10.06
19.5	20,577,885	4,997,706.32	0.2429	0.7571	8.02
20.5	18,101,724	4,601,281.31	0.2542	0.7458	6.07
21.5	16,279,163	4,106,948.33	0.2523	0.7477	4.53
22.5	14,813,430	3,759,105.64	0.2538	0.7462	3.39
23.5	13,274,190	3,464,841.00	0.2610	0.7390	2.53
24.5	11,796,328	3,198,928.07	0.2712	0.7288	1.87
25.5	10,065,675	2,819,644.66	0.2801	0.7199	1.36
26.5	8,366,035	2,443,775.83	0.2921	0.7079	0.98
27.5	7,015,325	1,955,319.33	0.2787	0.7213	0.69
28.5	6,163,314	1,811,789.92	0.2940	0.7060	0.50
29.5	5,336,579	1,664,276.58	0.3119	0.6881	0.35
30.5	4,639,409	1,532,831.97	0.3304	0.6696	0.24
31.5	3,765,241	1,319,626.32	0.3505	0.6495	0.16
32.5	3,043,548	1,082,955.49	0.3558	0.6442	0.11
33.5	2,358,515	835,359.42	0.3542	0.6458	0.07
34.5	1,729,266	688,513.84	0.3982	0.6019	0.04
35.5	1,377,544	550,111.93	0.3993	0.6007	0.03
36.5	1,216,914	509,153.14	0.4184	0.5816	0.02
37.5	1,140,873	451,701.18	0.3959	0.6041	0.01
38.5	1,011,573	408,125.61	0.4035	0.5965	0.01
39.5	842,440	353,178.59	0.4192	0.5808	0.00
40.5	710,882	300,412.04	0.4226	0.5774	0.00
41.5	562,589	224,422.15	0.3989	0.6011	0.00
42.5	462,169	180,002.36	0.3895	0.6105	0.00
43.5	378,965	159,135.75	0.4199	0.5801	0.00

**APPALACHIAN POWER COMPANY
DEPRECIATION STUDY AS OF DECEMBER 2019
OBSERVED LIFE TABLE - ACCOUNT 370 METERS**

Placement Band 1917 to 2019
Observation Band 2010 to 2019

Age at Beginning of Interval	Exposures at Beginning of Interval	Retirements During Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Interval
44.5	338,295	135,740.24	0.4013	0.5988	0.00
45.5	312,158	123,999.05	0.3972	0.6028	0.00
46.5	298,023	120,206.54	0.4034	0.5967	0.00
47.5	200,747	98,532.32	0.4908	0.5092	0.00
48.5	127,293	62,851.51	0.4938	0.5062	0.00
49.5	96,724	49,839.10	0.5153	0.4847	0.00
50.5	160,861	26,680.08	0.1659	0.8341	0.00
51.5	199,901	8,530.81	0.0427	0.9573	0.00
52.5	166,630	16,884.06	0.1013	0.8987	0.00
53.5	149,746	96,978.66	0.6476	0.3524	0.00
54.5	50,633	32,623.60	0.6443	0.3557	0.00
55.5	18,009	0.00	0.0000	1.0000	0.00
56.5	18,009	0.00	0.0000	1.0000	0.00
57.5	17,949	0.00	0.0000	1.0000	0.00
58.5	17,949	0.00	0.0000	1.0000	0.00
59.5	17,714	0.00	0.0000	1.0000	0.00
60.5	17,147	0.00	0.0000	1.0000	0.00
61.5	0	0.00	0.0000	1.0000	0.00

**APPALACHIAN POWER COMPANY
DEPRECIATION STUDY AS OF DECEMBER 2019
OBSERVED LIFE TABLE - ACCOUNT 370.16 AMI METERS**

Placement Band 2010 to 2019
Observation Band 2010 to 2019

Age at Beginning of Interval	Exposures at Beginning of Interval	Retirements During Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Interval
0	170,974,642	1,386.40	0.0000	1.0000	100.00
0.5	121,758,686	205,157.80	0.0017	0.9983	100.00
1.5	43,486,450	240,946.24	0.0055	0.9945	99.83
2.5	22,446,816	437,794.15	0.0195	0.9805	99.28
3.5	20,736,534	618,261.89	0.0298	0.9702	97.34
4.5	19,878,088	744,346.46	0.0375	0.9626	94.44
5.5	18,139,733	656,789.65	0.0362	0.9638	90.90
6.5	17,482,944	537,596.28	0.0308	0.9693	87.61
7.5	15,317,014	505,716.00	0.0330	0.9670	84.92
8.5	9,115,515	465,038.00	0.0510	0.9490	82.11
9.5	0	0.00	0.0000	0.0000	77.92

OHIO POWER COMPANY

DEPRECIATION STUDY AS OF DECEMBER 31, 2019

DISTRIBUTION PLANT

ACCOUNTS 364-366, 368-369 & 371-373

SPR ANALYSIS

OHIO POWER COMPANY SIMULATED PLANT RECORD ANALYSIS DEPRECIATION STUDY AS OF DECEMBER 31, 2019

Account 364, Poles, Towers and Fixtures

Simulated Plant Record Analysis
Ohio Power - Distr

Account: OPCo 101/6 364 - OH
Version: OPCo Distribution 2019
Method: Simulated Balances

No. of Test Points: 120 Interval: 0 Observation Band: 1900 - 2019

Dispersion	Avg Service Life	Sum of Squared Differences	Index of Variation	Conformance Index	Retirement Experience Index
SC	41.9	1.73E+16	89.2530	11.20	100.00
R0.5	38.4	1.95E+16	94.6399	10.57	100.00
L0	42.2	2.02E+16	96.4036	10.37	99.48
S-.5	38.3	2.05E+16	97.0935	10.30	100.00
R1	35.4	2.23E+16	101.3017	9.87	100.00
L0.5	38.9	2.25E+16	101.6447	9.84	99.92
S0	35.3	2.44E+16	105.9284	9.44	100.00
R1.5	33.4	2.51E+16	107.4483	9.31	100.00
L1	36.2	2.52E+16	107.5738	9.30	100.00
S0.5	33.7	2.69E+16	111.0851	9.00	100.00
L1.5	34.2	2.76E+16	112.5069	8.89	100.00
R2	32.0	2.83E+16	114.0142	8.77	100.00
S1	32.2	2.96E+16	116.5451	8.58	100.00
L2	32.7	3.02E+16	117.7671	8.49	100.00
R2.5	31.2	3.10E+16	119.3072	8.38	100.00
S1.5	31.4	3.15E+16	120.2783	8.31	100.00
L2.5	31.9	3.20E+16	121.2198	8.25	100.00
S2	30.6	3.36E+16	124.2150	8.05	100.00
R3	30.1	3.39E+16	124.7441	8.02	100.00
L3	30.8	3.39E+16	124.8005	8.01	100.00
S2.5	30.0	3.49E+16	126.6981	7.89	100.00
L3.5	30.0	3.54E+16	127.4952	7.84	100.00
R3.5	29.7	3.56E+16	127.9635	7.81	100.00
S3	29.6	3.63E+16	129.2235	7.74	100.00
L4	29.4	3.69E+16	130.2722	7.68	100.00
S3.5	29.3	3.75E+16	131.1968	7.62	100.00
R4	29.0	3.75E+16	131.1977	7.62	100.00
S4	28.8	3.85E+16	133.0382	7.52	100.00
L5	28.7	3.87E+16	133.4032	7.50	100.00
R5	28.6	3.95E+16	134.6842	7.42	100.00
S5	28.4	3.97E+16	134.9729	7.41	100.00
S6	28.2	4.02E+16	135.8637	7.36	100.00
SQ	30.1	4.93E+16	150.4713	6.65	100.00
O1	28.3	7.61E+18	1869.7089	0.53	100.00

OHIO POWER COMPANY SIMULATED PLANT RECORD ANALYSIS DEPRECIATION STUDY AS OF DECEMBER 31, 2019

Account 364, Poles, Towers and Fixtures

Simulated Plant Record Analysis					
Ohio Power - Distr					
Account: OPCo 101/6 364 - OH					
Version: OPCo Distribution 2019					
Method: Simulated Balances					
No. of Test Points: 50	Interval: 0		Observation Band: 1970 - 2019		
Dispersion	Avg Service Life	Sum of Squared Differences	Index of Variation	Conformance Index	Retirement Experience Index
SC	42.4	1.65E+16	57.6765	17.34	100.00
R0.5	38.4	1.86E+16	61.2331	16.33	100.00
L0	42.2	1.93E+16	62.3925	16.03	99.48
S-.5	38.3	1.95E+16	62.8493	15.91	100.00
R1	35.4	2.13E+16	65.6271	15.24	100.00
L0.5	38.9	2.15E+16	65.8538	15.19	99.92
S0	35.3	2.33E+16	68.6753	14.56	100.00
R1.5	33.5	2.40E+16	69.6873	14.35	100.00
L1	36.2	2.41E+16	69.7673	14.33	100.00
S0.5	33.7	2.57E+16	72.0769	13.87	100.00
L1.5	34.6	2.64E+16	73.0304	13.69	100.00
R2	32.0	2.71E+16	74.0212	13.51	100.00
S1	32.2	2.84E+16	75.6880	13.21	100.00
L2	32.7	2.90E+16	76.5059	13.07	100.00
R2.5	31.2	2.97E+16	77.5152	12.90	100.00
S1.5	31.4	3.02E+16	78.1517	12.80	100.00
L2.5	31.9	3.07E+16	78.7787	12.69	100.00
S2	30.6	3.23E+16	80.7549	12.38	100.00
R3	30.1	3.26E+16	81.1326	12.33	100.00
L3	30.8	3.26E+16	81.1574	12.32	100.00
S2.5	30.0	3.36E+16	82.4139	12.13	100.00
L3.5	30.0	3.41E+16	82.9592	12.05	100.00
R3.5	29.7	3.43E+16	83.2675	12.01	100.00
S3	29.6	3.50E+16	84.0920	11.89	100.00
L4	29.4	3.56E+16	84.8007	11.79	100.00
S3.5	29.3	3.61E+16	85.4101	11.71	100.00
R4	29.3	3.61E+16	85.4232	11.71	100.00
S4	28.8	3.72E+16	86.6542	11.54	100.00
L5	28.7	3.74E+16	86.9097	11.51	100.00
R5	28.6	3.81E+16	87.7676	11.39	100.00
S5	28.4	3.83E+16	87.9731	11.37	100.00
S6	28.2	3.88E+16	88.5790	11.29	100.00
SQ	30.1	4.78E+16	98.2559	10.18	100.00
O1	28.3	7.60E+18	1239.2795	0.81	100.00

**OHIO POWER COMPANY
SIMULATED PLANT RECORD ANALYSIS
DEPRECIATION STUDY AS OF DECEMBER 31, 2019**

Account 364, Poles, Towers and Fixtures

Simulated Plant Record Analysis

Ohio Power - Distr

Account: OPCo 101/6 364 - OH
Version: OPCo Distribution 2019
Method: Simulated Balances

No. of Test Points: 30 Interval: 0 Observation Band: 1990 - 2019

Dispersion	Avg Service Life	Sum of Squared Differences	Index of Variation	Conformance Index	Retirement Experience Index
SC	42.8	9.54E+15	38.6703	25.86	100.00
R0.5	38.7	1.10E+16	41.5788	24.05	100.00
L0	42.4	1.15E+16	42.4649	23.55	99.45
S-.5	38.7	1.17E+16	42.8456	23.34	100.00
R1	35.7	1.30E+16	45.1788	22.13	100.00
L0.5	39.5	1.31E+16	45.2947	22.08	99.90
S0	35.6	1.44E+16	47.5518	21.03	100.00
L1	36.8	1.50E+16	48.4582	20.64	100.00
R1.5	34.1	1.50E+16	48.5235	20.61	100.00
S0.5	34.1	1.62E+16	50.3676	19.85	100.00
L1.5	34.9	1.67E+16	51.1450	19.55	100.00
R2	32.3	1.73E+16	52.1005	19.19	100.00
S1	32.5	1.82E+16	53.3562	18.74	100.00
L2	33.4	1.86E+16	54.0509	18.50	100.00
R2.5	31.5	1.93E+16	54.9917	18.18	100.00
S1.5	31.7	1.96E+16	55.4234	18.04	100.00
L2.5	32.2	2.00E+16	55.9770	17.86	100.00
S2	30.9	2.12E+16	57.6119	17.36	100.00
L3	31.1	2.15E+16	57.9958	17.24	100.00
R3	30.4	2.15E+16	58.0308	17.23	100.00
S2.5	30.3	2.22E+16	59.0441	16.94	100.00
L3.5	30.3	2.26E+16	59.5695	16.79	100.00
R3.5	30.0	2.29E+16	59.8623	16.71	100.00
S3	29.9	2.34E+16	60.4973	16.53	100.00
L4	29.7	2.39E+16	61.1765	16.35	100.00
S3.5	29.6	2.43E+16	61.6991	16.21	100.00
R4	29.6	2.43E+16	61.7209	16.20	100.00
S4	29.1	2.52E+16	62.8226	15.92	100.00
L5	28.9	2.54E+16	63.0987	15.85	100.00
R5	28.9	2.60E+16	63.8905	15.65	100.00
S5	28.7	2.62E+16	64.1098	15.60	100.00
S6	28.5	2.67E+16	64.7419	15.45	100.00
SQ	31.1	4.16E+16	80.7327	12.39	100.00
O1	28.6	7.38E+18	1075.5607	0.93	100.00

OHIO POWER COMPANY

SIMULATED PLANT RECORD ANALYSIS

DEPRECIATION STUDY AS OF DECEMBER 31, 2019

Account 364, Poles, Towers and Fixtures

Simulated Plant Record Analysis

Ohio Power - Distr

Account: OPCo 101/6 364 - OH
Version: OPCo Distribution 2019
Method: Simulated Balances

No. of Test Points: 20

Interval: 0

Observation Band: 2000 - 2019

Dispersion	Avg Service Life	Sum of Squared Differences	Index of Variation	Conformance Index	Retirement Experience Index
SC	43.9	4.04E+15	25.1798	39.71	100.00
R0.5	39.7	4.81E+15	27.4569	36.42	100.00
L0	43.7	5.09E+15	28.2410	35.41	99.23
S-.5	39.6	5.18E+15	28.4923	35.10	100.00
R1	36.6	5.87E+15	30.3266	32.97	100.00
L0.5	40.3	5.91E+15	30.4460	32.84	99.86
S0	36.5	6.65E+15	32.2853	30.97	100.00
L1	37.5	6.93E+15	32.9581	30.34	100.00
R1.5	34.8	6.96E+15	33.0202	30.28	100.00
S0.5	34.9	7.61E+15	34.5422	28.95	100.00
L1.5	35.5	7.83E+15	35.0378	28.54	100.00
R2	32.9	8.24E+15	35.9333	27.83	100.00
S1	33.4	8.66E+15	36.8505	27.14	100.00
L2	33.9	8.82E+15	37.1774	26.90	100.00
R2.5	32.1	9.38E+15	38.3513	26.07	100.00
S1.5	32.5	9.47E+15	38.5255	25.96	100.00
L2.5	32.7	9.56E+15	38.7040	25.84	100.00
S2	31.4	1.03E+16	40.2007	24.88	100.00
L3	31.6	1.03E+16	40.2370	24.85	100.00
R3	31.0	1.07E+16	40.9165	24.44	100.00
S2.5	31.1	1.09E+16	41.3596	24.18	100.00
L3.5	31.0	1.10E+16	41.5342	24.08	100.00
R3.5	30.5	1.15E+16	42.4971	23.53	100.00
S3	30.3	1.15E+16	42.5049	23.53	100.00
L4	30.2	1.17E+16	42.8304	23.35	100.00
S3.5	30.0	1.20E+16	43.4293	23.03	100.00
R4	30.2	1.24E+16	44.0178	22.72	100.00
S4	29.6	1.25E+16	44.3285	22.56	100.00
L5	29.4	1.26E+16	44.3933	22.53	100.00
S5	29.1	1.31E+16	45.3681	22.04	100.00
R5	29.4	1.32E+16	45.4267	22.01	100.00
S6	29.0	1.34E+16	45.7707	21.85	100.00
SQ	30.9	2.26E+16	59.5341	16.80	100.00
O1	29.1	6.71E+18	1025.9421	0.97	100.00

OHIO POWER COMPANY SIMULATED PLANT RECORD ANALYSIS DEPRECIATION STUDY AS OF DECEMBER 31, 2019

Account 364, Poles, Towers and Fixtures

Simulated Plant Record Analysis					
Ohio Power - Distr					
Account: OPCo 101/6 364 - OH					
Version: OPCo Distribution 2019					
Method: Simulated Balances					
No. of Test Points:	10	Interval: 0	Observation Band: 2010 - 2019		
Dispersion	Avg Service Life	Sum of Squared Differences	Index of Variation	Conformance Index	Retirement Experience Index
SC	46.1	2.01E+14	6.6455	150.48	100.00
R0.5	41.5	2.85E+14	7.9026	126.54	100.00
L0	45.9	3.12E+14	8.2626	121.03	98.70
S-.5	41.3	3.32E+14	8.5260	117.29	100.00
R1	38.3	4.15E+14	9.5398	104.82	100.00
L0.5	42.3	4.21E+14	9.6018	104.15	99.72
S0	38.0	5.06E+14	10.5334	94.94	100.00
L1	39.4	5.67E+14	11.1441	89.73	100.00
R1.5	36.0	5.74E+14	11.2116	89.19	100.00
S0.5	36.4	6.46E+14	11.8945	84.07	100.00
L1.5	37.1	6.93E+14	12.3212	81.16	100.00
R2	34.4	7.50E+14	12.8202	78.00	100.00
S1	34.7	8.11E+14	13.3347	74.99	100.00
L2	35.4	8.38E+14	13.5493	73.80	100.00
S1.5	33.9	9.41E+14	14.3586	69.64	100.00
L2.5	34.4	9.45E+14	14.3935	69.48	100.00
R2.5	33.2	9.47E+14	14.4067	69.41	100.00
S6	30.5	1.03E+15	15.0525	66.43	100.00
L3	33.0	1.04E+15	15.1074	66.19	100.00
S2	33.0	1.10E+15	15.5101	64.47	100.00
L3.5	32.3	1.10E+15	15.5459	64.33	100.00
R3	32.4	1.12E+15	15.6883	63.74	100.00
S5	30.6	1.15E+15	15.8738	63.00	100.00
S2.5	32.4	1.16E+15	15.9386	62.74	100.00
L4	31.5	1.16E+15	15.9497	62.70	100.00
L5	30.7	1.17E+15	16.0356	62.36	100.00
S3	31.9	1.25E+15	16.5243	60.52	100.00
R3.5	31.7	1.26E+15	16.6196	60.17	100.00
S4	31.1	1.26E+15	16.6283	60.14	100.00
S3.5	31.2	1.27E+15	16.6522	60.05	100.00
R5	30.8	1.27E+15	16.6685	59.99	100.00
R4	31.3	1.35E+15	17.1712	58.24	100.00
SQ	33.2	9.84E+15	46.4492	21.53	100.00
O1	30.5	4.62E+18	1006.0502	0.99	100.00

OHIO POWER COMPANY

SIMULATED PLANT RECORD ANALYSIS

DEPRECIATION STUDY AS OF DECEMBER 31, 2019

Account 365, Overhead Conductor and Devices

Simulated Plant Record Analysis					
Ohio Power - Distr					
Account: OPCo 101/6 365 - OH					
Version: OPCo Distribution 2019					
Method: Simulated Balances					
No. of Test Points:	106	Interval: 0	Observation Band: 1914 - 2019		
Dispersion	Avg Service Life	Sum of Squared Differences	Index of Variation	Conformance Index	Retirement Experience Index
SC	32.3	1.76E+15	29.2340	34.21	100.00
L0	32.4	1.89E+15	30.2762	33.03	99.94
R0.5	30.0	2.05E+15	31.5729	31.67	100.00
S-.5	29.8	2.07E+15	31.7414	31.50	100.00
L0.5	30.1	2.09E+15	31.8377	31.41	100.00
L1	28.3	2.28E+15	33.3176	30.01	100.00
R1	28.0	2.36E+15	33.8862	29.51	100.00
S0	27.8	2.39E+15	34.0961	29.33	100.00
L1.5	27.4	2.43E+15	34.3789	29.09	100.00
L2	26.1	2.53E+15	35.0926	28.50	100.00
S0.5	26.8	2.56E+15	35.2613	28.36	100.00
R1.5	26.7	2.58E+15	35.4397	28.22	100.00
L2.5	25.3	2.67E+15	36.0543	27.74	100.00
S1	25.9	2.71E+15	36.3034	27.55	100.00
R2	25.8	2.77E+15	36.6813	27.26	100.00
L3	24.6	2.79E+15	36.8249	27.16	100.00
S1.5	25.2	2.80E+15	36.8743	27.12	100.00
S2	24.6	2.87E+15	37.3211	26.79	100.00
L3.5	24.2	2.92E+15	37.6657	26.55	100.00
R2.5	24.9	2.92E+15	37.7045	26.52	100.00
S2.5	24.3	2.97E+15	37.9866	26.33	100.00
S3	23.7	3.03E+15	38.3927	26.05	100.00
R3	24.3	3.04E+15	38.4337	26.02	100.00
L4	23.7	3.05E+15	38.5318	25.95	100.00
S3.5	23.7	3.14E+15	39.0855	25.58	100.00
R3.5	24.1	3.15E+15	39.1166	25.56	100.00
S4	23.4	3.22E+15	39.5455	25.29	100.00
R4	23.7	3.22E+15	39.5930	25.26	100.00
L5	23.4	3.30E+15	40.0434	24.97	100.00
R5	23.1	3.47E+15	41.0628	24.35	100.00
S5	23.0	3.49E+15	41.2051	24.27	100.00
S6	22.9	3.72E+15	42.5312	23.51	100.00
SQ	24.9	1.50E+16	85.4895	11.70	100.00
O1	22.8	7.00E+18	1844.6604	0.54	100.00

OHIO POWER COMPANY

SIMULATED PLANT RECORD ANALYSIS

DEPRECIATION STUDY AS OF DECEMBER 31, 2019

Account 365, Overhead Conductor and Devices

Simulated Plant Record Analysis

Ohio Power - Distr

Account: OPCo 101/6 365 - OH

Version: OPCo Distribution 2019

Method: Simulated Balances

No. of Test Points: 50

Interval: 0

Observation Band: 1970 - 2019

Dispersion	Avg Service Life	Sum of Squared Differences	Index of Variation	Conformance Index	Retirement Experience Index
SC	32.3	1.69E+15	20.2359	49.42	100.00
L0	32.4	1.81E+15	20.9216	47.80	99.94
R0.5	30.0	1.97E+15	21.8389	45.79	100.00
S-.5	29.8	1.99E+15	21.9422	45.57	100.00
L0.5	30.1	1.99E+15	21.9857	45.48	100.00
L1	28.3	2.18E+15	22.9798	43.52	100.00
R1	28.0	2.27E+15	23.4358	42.67	100.00
S0	27.8	2.29E+15	23.5417	42.48	100.00
L1.5	27.4	2.31E+15	23.6619	42.26	100.00
L2	26.1	2.40E+15	24.1196	41.46	100.00
S0.5	26.8	2.44E+15	24.3158	41.13	100.00
R1.5	26.7	2.48E+15	24.4978	40.82	100.00
L2.5	25.3	2.54E+15	24.7874	40.34	100.00
S1	25.9	2.58E+15	25.0068	39.99	100.00
L3	24.6	2.64E+15	25.3027	39.52	100.00
R2	25.8	2.65E+15	25.3196	39.50	100.00
S1.5	25.2	2.66E+15	25.3858	39.39	100.00
S2	24.6	2.72E+15	25.6754	38.95	100.00
L3.5	24.2	2.77E+15	25.8876	38.63	100.00
R2.5	24.9	2.80E+15	26.0417	38.40	100.00
S2.5	24.3	2.82E+15	26.1262	38.28	100.00
S3	24.0	2.88E+15	26.4040	37.87	100.00
L4	23.7	2.90E+15	26.4931	37.75	100.00
R3	24.3	2.90E+15	26.5238	37.70	100.00
S3.5	23.7	2.98E+15	26.8872	37.19	100.00
R3.5	24.1	3.00E+15	26.9741	37.07	100.00
S4	23.4	3.06E+15	27.2126	36.75	100.00
R4	23.7	3.08E+15	27.2958	36.64	100.00
L5	23.4	3.13E+15	27.5567	36.29	100.00
R5	23.3	3.31E+15	28.3215	35.31	100.00
S5	23.0	3.33E+15	28.4106	35.20	100.00
S6	22.9	3.56E+15	29.3651	34.05	100.00
SQ	24.9	1.48E+16	59.9297	16.69	100.00
O1	23.1	6.99E+18	1301.6237	0.77	100.00

OHIO POWER COMPANY
SIMULATED PLANT RECORD ANALYSIS
DEPRECIATION STUDY AS OF DECEMBER 31, 2019

Account 365, Overhead Conductor and Devices

Simulated Plant Record Analysis					
Ohio Power - Distr					
Account: OPCo 101/6 365 - OH					
Version: OPCo Distribution 2019					
Method: Simulated Balances					
No. of Test Points:	30	Interval:	0	Observation Band:	1990 - 2019
Dispersion	Avg Service Life	Sum of Squared Differences	Index of Variation	Conformance Index	Retirement Experience Index
SC	32.3	1.32E+15	15.6143	64.04	100.00
L0	32.4	1.38E+15	15.9461	62.71	99.94
L0.5	30.4	1.47E+15	16.4907	60.64	99.99
R0.5	30.0	1.50E+15	16.6614	60.02	100.00
S-.5	29.8	1.51E+15	16.6998	59.88	100.00
L1	28.6	1.56E+15	16.9865	58.87	100.00
L1.5	27.3	1.61E+15	17.2601	57.94	100.00
L2	26.1	1.65E+15	17.4395	57.34	100.00
R1	28.2	1.69E+15	17.6414	56.68	100.00
S0	27.8	1.70E+15	17.7142	56.45	100.00
L2.5	25.6	1.70E+15	17.7351	56.39	100.00
L3	24.8	1.72E+15	17.8213	56.11	100.00
S0.5	26.8	1.75E+15	17.9618	55.67	100.00
R1.5	27.0	1.79E+15	18.1811	55.00	100.00
S1	25.9	1.79E+15	18.1922	54.97	100.00
S1.5	25.2	1.81E+15	18.2650	54.75	100.00
S2	24.6	1.81E+15	18.2950	54.66	100.00
L3.5	24.2	1.82E+15	18.3061	54.63	100.00
S2.5	24.3	1.83E+15	18.3626	54.46	100.00
S3	24.0	1.84E+15	18.4146	54.30	100.00
R2	25.8	1.86E+15	18.5248	53.98	100.00
L4	23.7	1.88E+15	18.6281	53.68	100.00
S3.5	23.7	1.90E+15	18.7242	53.41	100.00
R2.5	25.1	1.91E+15	18.7551	53.32	100.00
R3	24.5	1.95E+15	18.9825	52.68	100.00
S4	23.4	1.97E+15	19.0408	52.52	100.00
R3.5	24.1	1.98E+15	19.1124	52.32	100.00
L5	23.4	2.00E+15	19.2011	52.08	100.00
R4	23.7	2.02E+15	19.3125	51.78	100.00
R5	23.3	2.13E+15	19.8149	50.47	100.00
S5	23.2	2.15E+15	19.9048	50.24	100.00
S6	23.1	2.33E+15	20.7543	48.18	100.00
SQ	25.2	1.26E+16	48.1358	20.77	100.00
O1	23.1	6.84E+18	1123.4172	0.89	100.00

**OHIO POWER COMPANY
SIMULATED PLANT RECORD ANALYSIS
DEPRECIATION STUDY AS OF DECEMBER 31, 2019**

Account 365, Overhead Conductor and Devices

Simulated Plant Record Analysis					
Ohio Power - Distr					
Account: OPCo 101/6 365 - OH					
Version: OPCo Distribution 2019					
Method: Simulated Balances					
No. of Test Points:	20	Interval:	0	Observation Band:	2000 - 2019
Dispersion	Avg Service Life	Sum of Squared Differences	Index of Variation	Conformance Index	Retirement Experience Index
SC	32.7	9.88E+14	13.1190	76.23	100.00
L0	32.7	1.00E+15	13.2270	75.60	99.93
L3	24.8	1.00E+15	13.2282	75.60	100.00
L3.5	24.4	1.01E+15	13.2821	75.29	100.00
L4	24.0	1.02E+15	13.3134	75.11	100.00
L2.5	25.6	1.02E+15	13.3556	74.87	100.00
L2	26.4	1.03E+15	13.3967	74.65	100.00
S4	23.6	1.03E+15	13.4147	74.55	100.00
L0.5	30.4	1.04E+15	13.4504	74.35	99.99
S3	24.0	1.04E+15	13.4509	74.34	100.00
S3.5	23.7	1.05E+15	13.5513	73.79	100.00
S2.5	24.3	1.07E+15	13.6406	73.31	100.00
L1	28.6	1.07E+15	13.6579	73.22	100.00
L1.5	27.4	1.07E+15	13.6669	73.17	100.00
L5	23.6	1.08E+15	13.6852	73.07	100.00
S2	24.8	1.08E+15	13.6965	73.01	100.00
S-.5	30.1	1.08E+15	13.7204	72.88	100.00
R0.5	30.3	1.09E+15	13.7701	72.62	100.00
R4	23.9	1.11E+15	13.8743	72.08	100.00
S1.5	25.5	1.13E+15	14.0429	71.21	100.00
R3	24.5	1.14E+15	14.0776	71.03	100.00
R3.5	24.3	1.14E+15	14.1184	70.83	100.00
S0	28.0	1.15E+15	14.1329	70.76	100.00
S5	23.2	1.15E+15	14.1588	70.63	100.00
R1	28.2	1.15E+15	14.1808	70.52	100.00
R5	23.3	1.16E+15	14.1948	70.45	100.00
S0.5	27.1	1.17E+15	14.2635	70.11	100.00
S1	26.1	1.17E+15	14.2652	70.10	100.00
R2.5	25.1	1.18E+15	14.3314	69.78	100.00
R1.5	27.0	1.19E+15	14.3876	69.50	100.00
R2	26.0	1.20E+15	14.4708	69.10	100.00
S6	23.1	1.28E+15	14.9549	66.87	100.00
SQ	25.2	9.29E+15	40.2325	24.86	100.00
O1	23.1	6.42E+18	1057.1487	0.95	100.00

OHIO POWER COMPANY

SIMULATED PLANT RECORD ANALYSIS

DEPRECIATION STUDY AS OF DECEMBER 31, 2019

Account 366, Underground Conduit

Simulated Plant Record Analysis

Ohio Power - Distr

Account: OPCo 101/6 366 - OH
Version: OPCo Distribution 2019
Method: Simulated Balances

No. of Test Points: 105 Interval: 0 Observation Band: 1915 - 2019

Dispersion	Avg Service Life	Sum of Squared Differences	Index of Variation	Conformance Index	Retirement Experience Index
SC	203.5	3.94E+13	14.0221	71.32	25.67
R0.5	161.6	3.96E+13	14.0615	71.12	28.40
R1	121.9	4.01E+13	14.1556	70.64	37.06
S-.5	139.5	4.03E+13	14.1919	70.46	35.13
R1.5	97.2	4.09E+13	14.2873	69.99	53.36
R3	59.6	4.11E+13	14.3214	69.83	100.00
L0	144.8	4.12E+13	14.3468	69.70	38.98
R2.5	68.0	4.13E+13	14.3595	69.64	96.88
L0.5	116.6	4.21E+13	14.4985	68.97	48.31
R2	77.5	4.23E+13	14.5252	68.85	82.10
S0	96.6	4.30E+13	14.6474	68.27	55.67
S0.5	82.6	4.43E+13	14.8791	67.21	70.60
L1	93.0	4.49E+13	14.9677	66.81	62.33
R3.5	56.1	4.49E+13	14.9707	66.80	100.00
L1.5	79.9	4.61E+13	15.1758	65.89	74.98
S1	70.3	4.69E+13	15.2970	65.37	88.17
S1.5	64.8	4.77E+13	15.4299	64.81	96.04
S2	59.2	5.06E+13	15.8957	62.91	99.76
L2	69.4	5.09E+13	15.9419	62.73	86.36
L2.5	63.9	5.23E+13	16.1566	61.89	92.91
S2.5	56.8	5.31E+13	16.2814	61.42	99.98
R4	52.8	5.62E+13	16.7566	59.68	100.00
L3	58.7	5.93E+13	17.2062	58.12	97.79
S3	54.0	5.98E+13	17.2831	57.86	100.00
L3.5	55.5	6.12E+13	17.4776	57.22	99.46
S3.5	52.3	6.86E+13	18.5030	54.05	100.00
L4	52.6	6.91E+13	18.5802	53.82	100.00
S4	50.3	8.39E+13	20.4682	48.86	100.00
R5	49.2	9.25E+13	21.4881	46.54	100.00
L5	49.7	9.29E+13	21.5370	46.43	100.00
S5	49.0	1.07E+14	23.1557	43.19	100.00
S6	47.8	1.22E+14	24.7268	40.44	100.00
SQ	49.0	1.57E+14	27.9617	35.76	100.00
O1	48.7	7.24E+17	1901.8351	0.53	100.00

OHIO POWER COMPANY

SIMULATED PLANT RECORD ANALYSIS

DEPRECIATION STUDY AS OF DECEMBER 31, 2019

Account 366, Underground Conduit

Simulated Plant Record Analysis

Ohio Power - Distr

Account: OPCo 101/6 366 - OH
Version: OPCo Distribution 2019
Method: Simulated Balances

No. of Test Points: 50 Interval: 0 Observation Band: 1970 - 2019

Dispersion	Avg Service Life	Sum of Squared Differences	Index of Variation	Conformance Index	Retirement Experience Index
SC	203.5	3.93E+13	9.9261	100.74	25.67
R0.5	161.6	3.95E+13	9.9546	100.46	28.40
R1	121.9	4.00E+13	10.0219	99.78	37.06
S-.5	139.5	4.02E+13	10.0477	99.53	35.13
R1.5	97.2	4.08E+13	10.1171	98.84	53.36
R3	59.6	4.10E+13	10.1496	98.53	100.00
L0	144.8	4.11E+13	10.1579	98.45	38.98
R2.5	68.0	4.12E+13	10.1742	98.29	96.88
L0.5	116.6	4.20E+13	10.2670	97.40	48.31
R2	77.5	4.22E+13	10.2887	97.19	82.10
S0	96.6	4.29E+13	10.3727	96.41	55.67
S0.5	82.6	4.43E+13	10.5390	94.89	70.60
L1	93.0	4.48E+13	10.6014	94.33	62.33
R3.5	56.1	4.49E+13	10.6111	94.24	100.00
L1.5	79.9	4.61E+13	10.7503	93.02	74.98
S1	70.3	4.68E+13	10.8361	92.28	88.17
S1.5	64.8	4.76E+13	10.9329	91.47	96.04
S2	59.2	5.05E+13	11.2630	88.79	99.76
L2	69.4	5.08E+13	11.2954	88.53	86.36
L2.5	63.9	5.22E+13	11.4492	87.34	92.91
S2.5	56.8	5.31E+13	11.5384	86.67	99.98
R4	52.8	5.62E+13	11.8771	84.20	100.00
L3	58.7	5.92E+13	12.1933	82.01	97.79
S3	54.0	5.98E+13	12.2478	81.65	100.00
L3.5	55.5	6.11E+13	12.3861	80.74	99.46
S3.5	52.3	6.85E+13	13.1129	76.26	100.00
L4	52.6	6.91E+13	13.1669	75.95	100.00
S4	50.3	8.38E+13	14.5031	68.95	100.00
R5	49.2	9.24E+13	15.2260	65.68	100.00
L5	49.7	9.28E+13	15.2597	65.53	100.00
S5	49.0	1.07E+14	16.4047	60.96	100.00
S6	47.8	1.22E+14	17.5132	57.10	100.00
SQ	49.0	1.56E+14	19.7962	50.51	100.00
O1	48.7	7.24E+17	1347.8910	0.74	100.00

OHIO POWER COMPANY

SIMULATED PLANT RECORD ANALYSIS

DEPRECIATION STUDY AS OF DECEMBER 31, 2019

Account 366, Underground Conduit

Simulated Plant Record Analysis

Ohio Power - Distr

Account: OPCo 101/6 366 - OH
Version: OPCo Distribution 2019
Method: Simulated Balances

No. of Test Points: 30

Interval: 0

Observation Band: 1990 - 2019

Dispersion	Avg Service Life	Sum of Squared Differences	Index of Variation	Conformance Index	Retirement Experience Index
SC	204.5	3.87E+13	8.5522	116.93	25.55
R0.5	160.2	3.89E+13	8.5765	116.60	28.69
R1	122.0	3.95E+13	8.6387	115.76	36.99
S-.5	138.8	3.98E+13	8.6689	115.35	35.36
R3	59.7	4.03E+13	8.7276	114.58	100.00
R1.5	97.3	4.03E+13	8.7297	114.55	53.23
L0	143.5	4.08E+13	8.7738	113.98	39.36
R2.5	67.4	4.08E+13	8.7831	113.86	97.27
L0.5	115.6	4.17E+13	8.8710	112.73	48.81
R2	77.6	4.18E+13	8.8801	112.61	81.96
S0	95.7	4.26E+13	8.9698	111.49	56.36
R3.5	55.6	4.33E+13	9.0464	110.54	100.00
S0.5	82.3	4.39E+13	9.1072	109.80	70.92
L1	93.1	4.45E+13	9.1640	109.12	62.24
L1.5	80.0	4.56E+13	9.2827	107.73	74.89
S1	70.8	4.65E+13	9.3731	106.69	87.63
S1.5	64.6	4.72E+13	9.4393	105.94	96.20
S2	59.5	4.98E+13	9.7011	103.08	99.70
L2	69.5	5.04E+13	9.7519	102.54	86.28
L2.5	63.6	5.15E+13	9.8585	101.44	93.14
S2.5	56.2	5.19E+13	9.9030	100.98	99.99
R4	52.4	5.32E+13	10.0224	99.78	100.00
S3	53.8	5.77E+13	10.4413	95.77	100.00
L3	58.8	5.79E+13	10.4616	95.59	97.75
L3.5	55.8	5.92E+13	10.5739	94.57	99.42
S3.5	51.8	6.52E+13	11.1009	90.08	100.00
L4	52.6	6.57E+13	11.1421	89.75	100.00
S4	50.1	7.89E+13	12.2102	81.90	100.00
R5	49.2	8.53E+13	12.6930	78.78	100.00
L5	49.8	8.65E+13	12.7787	78.26	100.00
S5	48.8	9.90E+13	13.6723	73.14	100.00
S6	47.6	1.12E+14	14.5307	68.82	100.00
SQ	46.9	1.25E+14	15.3773	65.03	100.00
O1	48.7	7.11E+17	1158.9733	0.86	100.00

OHIO POWER COMPANY

SIMULATED PLANT RECORD ANALYSIS

DEPRECIATION STUDY AS OF DECEMBER 31, 2019

Account 366, Underground Conduit

Simulated Plant Record Analysis

Ohio Power - Distr

Account: OPCo 101/6 366 - OH
Version: OPCo Distribution 2019
Method: Simulated Balances

No. of Test Points: 20

Interval: 0

Observation Band: 2000 - 2019

Dispersion	Avg Service Life	Sum of Squared Differences	Index of Variation	Conformance Index	Retirement Experience Index
SC	206.6	3.52E+13	7.7999	128.21	25.29
R0.5	162.7	3.54E+13	7.8210	127.86	28.18
R1	123.9	3.59E+13	7.8768	126.96	36.14
S-.5	140.2	3.61E+13	7.9009	126.57	34.92
R1.5	97.8	3.66E+13	7.9527	125.74	52.72
L0	145.0	3.70E+13	7.9894	125.17	38.91
R2.5	68.4	3.73E+13	8.0225	124.65	96.58
R3	60.0	3.73E+13	8.0266	124.59	100.00
L0.5	116.8	3.77E+13	8.0720	123.89	48.22
R2	78.0	3.79E+13	8.0902	123.61	81.35
S0	96.7	3.85E+13	8.1552	122.62	55.60
S0.5	82.3	3.97E+13	8.2816	120.75	70.90
L1	93.1	4.01E+13	8.3275	120.08	62.23
R3.5	56.1	4.04E+13	8.3546	119.69	100.00
L1.5	80.8	4.12E+13	8.4373	118.52	74.17
S1	70.8	4.19E+13	8.5024	117.61	87.61
S1.5	65.2	4.27E+13	8.5863	116.46	95.71
S2	59.6	4.49E+13	8.8065	113.55	99.70
L2	69.5	4.54E+13	8.8517	112.97	86.27
L2.5	64.2	4.66E+13	8.9733	111.44	92.69
S2.5	56.8	4.71E+13	9.0192	110.87	99.98
R4	52.6	4.95E+13	9.2480	108.13	100.00
L3	58.8	5.25E+13	9.5208	105.03	97.75
S3	53.8	5.28E+13	9.5466	104.75	100.00
L3.5	55.8	5.38E+13	9.6438	103.69	99.41
S3.5	52.3	6.00E+13	10.1803	98.23	100.00
L4	52.6	6.01E+13	10.1892	98.14	100.00
S4	50.6	7.27E+13	11.2030	89.26	100.00
R5	49.0	7.88E+13	11.6657	85.72	100.00
L5	49.8	7.97E+13	11.7346	85.22	100.00
S5	48.9	9.17E+13	12.5845	79.46	100.00
S6	48.1	1.04E+14	13.4000	74.63	100.00
SQ	47.4	1.17E+14	14.2027	70.41	100.00
O1	48.5	6.76E+17	1080.3011	0.93	100.00

OHIO POWER COMPANY
SIMULATED PLANT RECORD ANALYSIS
DEPRECIATION STUDY AS OF DECEMBER 31, 2019

Account 368, Line Transformers

Simulated Plant Record Analysis					
Ohio Power - Distr					
Account: OPCo 101/6 368 - OH					
Version: OPCo Distribution 2019					
Method: Simulated Balances					
No. of Test Points:	117	Interval:	0	Observation Band:	1903 - 2019
Dispersion	Avg Service Life	Sum of Squared Differences	Index of Variation	Conformance Index	Retirement Experience Index
SC	30.3	6.81E+15	49.4510	20.22	100.00
L0	31.0	8.43E+15	55.0205	18.18	100.00
R0.5	28.6	8.87E+15	56.4226	17.72	100.00
S-.5	28.5	9.41E+15	58.1348	17.20	100.00
L0.5	29.1	1.04E+16	61.0718	16.37	100.00
R1	26.9	1.13E+16	63.6090	15.72	100.00
S0	27.0	1.25E+16	67.0385	14.92	100.00
L1	27.8	1.27E+16	67.4426	14.83	100.00
R1.5	26.0	1.35E+16	69.6229	14.36	100.00
S0.5	26.3	1.45E+16	72.2348	13.84	100.00
L1.5	26.9	1.47E+16	72.7355	13.75	100.00
R2	25.3	1.60E+16	75.7052	13.21	100.00
S1	25.4	1.68E+16	77.5592	12.89	100.00
L2	25.9	1.70E+16	78.0927	12.81	100.00
R2.5	24.7	1.79E+16	80.2777	12.46	100.00
S1.5	25.0	1.83E+16	81.0649	12.34	100.00
L2.5	25.3	1.86E+16	81.7852	12.23	100.00
S2	24.6	2.01E+16	84.8659	11.78	100.00
R3	24.1	2.02E+16	85.1723	11.74	100.00
L3	24.8	2.05E+16	85.7353	11.66	100.00
S2.5	24.1	2.12E+16	87.2235	11.46	100.00
R3.5	23.8	2.16E+16	88.0723	11.35	100.00
L3.5	24.2	2.17E+16	88.2110	11.34	100.00
S3	24.0	2.24E+16	89.6506	11.15	100.00
R4	23.7	2.31E+16	91.0101	10.99	100.00
L4	23.9	2.31E+16	91.0817	10.98	100.00
S3.5	23.7	2.34E+16	91.5723	10.92	100.00
S4	23.4	2.44E+16	93.6684	10.68	100.00
L5	23.3	2.48E+16	94.3557	10.60	100.00
R5	23.4	2.52E+16	95.1732	10.51	100.00
S5	23.3	2.56E+16	95.8455	10.43	100.00
S6	23.1	2.61E+16	96.7771	10.33	100.00
SQ	25.2	4.96E+16	133.3926	7.50	100.00
O1	23.1	9.16E+18	1813.5735	0.55	100.00

OHIO POWER COMPANY
SIMULATED PLANT RECORD ANALYSIS
DEPRECIATION STUDY AS OF DECEMBER 31, 2019

Account 368, Line Transformers

Simulated Plant Record Analysis					
Ohio Power - Distr					
Account: OPCo 101/6 368 - OH					
Version: OPCo Distribution 2019					
Method: Simulated Balances					
No. of Test Points:	50	Interval:	0	Observation Band:	1970 - 2019
Dispersion	Avg Service Life	Sum of Squared Differences	Index of Variation	Conformance Index	Retirement Experience Index
SC	30.3	6.39E+15	32.2181	31.04	100.00
L0	31.0	7.92E+15	35.8818	27.87	100.00
R0.5	28.6	8.35E+15	36.8413	27.14	100.00
S-.5	28.5	8.87E+15	37.9826	26.33	100.00
L0.5	29.1	9.80E+15	39.9157	25.05	100.00
R1	26.9	1.07E+16	41.6300	24.02	100.00
S0	27.0	1.19E+16	43.8966	22.78	100.00
L1	27.8	1.20E+16	44.1306	22.66	100.00
R1.5	26.0	1.28E+16	45.6182	21.92	100.00
S0.5	26.3	1.38E+16	47.3216	21.13	100.00
L1.5	26.9	1.40E+16	47.6335	20.99	100.00
R2	25.3	1.52E+16	49.6300	20.15	100.00
S1	25.4	1.59E+16	50.8673	19.66	100.00
L2	25.9	1.61E+16	51.1802	19.54	100.00
R2.5	24.7	1.71E+16	52.6712	18.99	100.00
S1.5	25.0	1.74E+16	53.1697	18.81	100.00
L2.5	25.3	1.77E+16	53.6263	18.65	100.00
S2	24.6	1.91E+16	55.6753	17.96	100.00
R3	24.3	1.92E+16	55.9133	17.88	100.00
L3	24.8	1.95E+16	56.2357	17.78	100.00
S2.5	24.1	2.02E+16	57.2659	17.46	100.00
R3.5	23.8	2.06E+16	57.8557	17.28	100.00
L3.5	24.2	2.06E+16	57.8991	17.27	100.00
S3	24.0	2.13E+16	58.8483	16.99	100.00
R4	23.7	2.20E+16	59.7815	16.73	100.00
L4	23.9	2.20E+16	59.7919	16.72	100.00
S3.5	23.7	2.22E+16	60.1342	16.63	100.00
S4	23.4	2.33E+16	61.5409	16.25	100.00
L5	23.3	2.36E+16	61.9938	16.13	100.00
R5	23.4	2.41E+16	62.5375	15.99	100.00
S5	23.3	2.44E+16	62.9806	15.88	100.00
S6	23.1	2.49E+16	63.5973	15.72	100.00
SQ	25.2	4.82E+16	88.5409	11.29	100.00
O1	23.1	9.15E+18	1219.4205	0.82	100.00

OHIO POWER COMPANY

SIMULATED PLANT RECORD ANALYSIS

DEPRECIATION STUDY AS OF DECEMBER 31, 2019

Account 368, Line Transformers

Simulated Plant Record Analysis

Ohio Power - Distr

Account: OPCo 101/6 368 - OH
Version: OPCo Distribution 2019
Method: Simulated Balances

No. of Test Points: 30 Interval: 0 Observation Band: 1990 - 2019

Dispersion	Avg Service Life	Sum of Squared Differences	Index of Variation	Conformance Index	Retirement Experience Index
SC	30.6	3.83E+15	22.1651	45.12	100.00
L0	31.1	4.92E+15	25.1266	39.80	100.00
R0.5	28.8	5.14E+15	25.6903	38.93	100.00
S-.5	28.8	5.60E+15	26.8004	37.31	100.00
L0.5	29.2	6.32E+15	28.4824	35.11	100.00
R1	27.3	6.79E+15	29.5213	33.87	100.00
S0	27.1	7.76E+15	31.5672	31.68	100.00
L1	27.9	7.91E+15	31.8531	31.39	100.00
R1.5	26.4	8.34E+15	32.7260	30.56	100.00
S0.5	26.4	9.14E+15	34.2424	29.20	100.00
L1.5	27.0	9.37E+15	34.6782	28.84	100.00
R2	25.4	1.01E+16	35.9643	27.81	100.00
S1	25.7	1.07E+16	37.1443	26.92	100.00
L2	26.0	1.10E+16	37.5969	26.60	100.00
R2.5	24.8	1.16E+16	38.5662	25.93	100.00
S1.5	25.1	1.19E+16	39.0483	25.61	100.00
L2.5	25.3	1.22E+16	39.6512	25.22	100.00
S2	24.7	1.31E+16	41.0715	24.35	100.00
R3	24.4	1.32E+16	41.2267	24.26	100.00
L3	24.9	1.35E+16	41.6720	24.00	100.00
S2.5	24.3	1.40E+16	42.3880	23.59	100.00
R3.5	24.1	1.43E+16	42.8979	23.31	100.00
L3.5	24.4	1.45E+16	43.0913	23.21	100.00
S3	24.1	1.49E+16	43.7703	22.85	100.00
L4	24.0	1.55E+16	44.6150	22.41	100.00
R4	23.8	1.55E+16	44.6202	22.41	100.00
S3.5	23.7	1.58E+16	45.0366	22.20	100.00
S4	23.7	1.67E+16	46.2330	21.63	100.00
L5	23.6	1.69E+16	46.6016	21.46	100.00
R5	23.5	1.72E+16	47.0512	21.25	100.00
S5	23.4	1.75E+16	47.4596	21.07	100.00
S6	23.2	1.80E+16	48.0347	20.82	100.00
SQ	25.1	3.77E+16	69.6031	14.37	100.00
O1	23.2	8.85E+18	1065.7803	0.94	100.00

**OHIO POWER COMPANY
SIMULATED PLANT RECORD ANALYSIS
DEPRECIATION STUDY AS OF DECEMBER 31, 2019**

Account 368, Line Transformers

Simulated Plant Record Analysis					
Ohio Power - Distr					
Account: OPCo 101/6 368 - OH					
Version: OPCo Distribution 2019					
Method: Simulated Balances					
No. of Test Points:	20	Interval:	0	Observation Band:	2000 - 2019
Dispersion	Avg Service Life	Sum of Squared Differences	Index of Variation	Conformance Index	Retirement Experience Index
SC	30.6	2.21E+15	17.0547	59.63	100.00
L0	31.4	2.86E+15	19.4324	51.46	100.00
R0.5	29.0	2.98E+15	19.8338	50.42	100.00
S-.5	29.1	3.27E+15	20.7497	48.19	100.00
L0.5	29.5	3.75E+15	22.2273	44.99	100.00
R1	27.6	4.02E+15	23.0245	43.43	100.00
S0	27.6	4.60E+15	24.6381	40.59	100.00
L1	28.2	4.73E+15	24.9704	40.05	100.00
R1.5	26.6	5.04E+15	25.7812	38.79	100.00
S0.5	26.6	5.50E+15	26.9328	37.13	100.00
L1.5	27.2	5.69E+15	27.3792	36.52	100.00
R2	25.7	6.18E+15	28.5489	35.03	100.00
S1	26.0	6.57E+15	29.4365	33.97	100.00
L2	26.3	6.79E+15	29.9127	33.43	100.00
R2.5	25.1	7.18E+15	30.7735	32.50	100.00
S1.5	25.3	7.36E+15	31.1544	32.10	100.00
L2.5	25.8	7.63E+15	31.7273	31.52	100.00
S2	24.9	8.20E+15	32.8852	30.41	100.00
R3	24.7	8.24E+15	32.9638	30.34	100.00
L3	25.1	8.51E+15	33.4919	29.86	100.00
S2.5	24.6	8.80E+15	34.0703	29.35	100.00
R3.5	24.3	8.98E+15	34.4092	29.06	100.00
L3.5	24.7	9.15E+15	34.7293	28.79	100.00
S3	24.3	9.43E+15	35.2639	28.36	100.00
R4	24.1	9.77E+15	35.8843	27.87	100.00
L4	24.2	9.87E+15	36.0644	27.73	100.00
S3.5	24.2	1.00E+16	36.3845	27.48	100.00
S4	24.0	1.06E+16	37.4427	26.71	100.00
L5	23.9	1.08E+16	37.8184	26.44	100.00
R5	23.7	1.10E+16	38.1440	26.22	100.00
S5	23.6	1.13E+16	38.5884	25.91	100.00
S6	23.5	1.16E+16	39.0929	25.58	100.00
SQ	25.1	2.50E+16	57.3758	17.43	100.00
O1	23.5	7.94E+18	1023.1497	0.98	100.00

**OHIO POWER COMPANY
SIMULATED PLANT RECORD ANALYSIS
DEPRECIATION STUDY AS OF DECEMBER 31, 2019**

Account 368, Line Transformers

Simulated Plant Record Analysis					
Ohio Power - Distr					
Account: OPCo 101/6 368 - OH					
Version: OPCo Distribution 2019					
Method: Simulated Balances					
No. of Test Points:	10	Interval: 0	Observation Band: 2010 - 2019		
Dispersion	Avg Service Life	Sum of Squared Differences	Index of Variation	Conformance Index	Retirement Experience Index
SC	31.4	4.55E+14	9.2510	108.10	100.00
L0	32.1	6.24E+14	10.8306	92.33	100.00
R0.5	29.7	6.51E+14	11.0636	90.39	100.00
S-.5	29.5	7.20E+14	11.6410	85.90	100.00
L0.5	30.5	8.39E+14	12.5593	79.62	100.00
R1	28.2	9.18E+14	13.1431	76.09	100.00
S0	28.2	1.05E+15	14.0584	71.13	100.00
L1	29.1	1.11E+15	14.4728	69.10	100.00
R1.5	27.2	1.18E+15	14.8944	67.14	100.00
S0.5	27.2	1.33E+15	15.8217	63.20	100.00
L1.5	28.1	1.36E+15	16.0023	62.49	100.00
R2	26.2	1.52E+15	16.8954	59.19	100.00
S1	26.5	1.59E+15	17.2979	57.81	100.00
L2	27.1	1.61E+15	17.4033	57.46	100.00
R2.5	25.8	1.77E+15	18.2537	54.78	100.00
S1.5	26.1	1.79E+15	18.3475	54.50	100.00
L2.5	26.5	1.84E+15	18.6007	53.76	100.00
S2	25.7	2.05E+15	19.6555	50.88	100.00
L3	25.9	2.11E+15	19.9394	50.15	100.00
R3	25.2	2.12E+15	19.9868	50.03	100.00
S2.5	25.2	2.23E+15	20.5004	48.78	100.00
L3.5	25.3	2.29E+15	20.7539	48.18	100.00
R3.5	24.9	2.38E+15	21.1512	47.28	100.00
S3	25.1	2.41E+15	21.2791	46.99	100.00
L4	25.0	2.52E+15	21.7630	45.95	100.00
S3.5	24.8	2.59E+15	22.0741	45.30	100.00
R4	24.8	2.65E+15	22.3089	44.83	100.00
S4	24.5	2.83E+15	23.0674	43.35	100.00
L5	24.4	2.86E+15	23.1907	43.12	100.00
S5	24.3	3.03E+15	23.8548	41.92	100.00
S6	24.2	3.04E+15	23.9226	41.80	100.00
R5	24.4	3.05E+15	23.9330	41.78	100.00
SQ	26.1	1.70E+16	56.5800	17.67	100.00
O1	24.2	5.36E+18	1004.3992	1.00	100.00

OHIO POWER COMPANY

SIMULATED PLANT RECORD ANALYSIS

DEPRECIATION STUDY AS OF DECEMBER 31, 2019

Account 369, Services

Simulated Plant Record Analysis

Ohio Power - Distr

Account: OPCo 101/6 369 - OH
Version: OPCo Distribution 2019
Method: Simulated Balances

No. of Test Points: 105 Interval: 0 Observation Band: 1915 - 2019

Dispersion	Avg Service Life	Sum of Squared Differences	Index of Variation	Conformance Index	Retirement Experience Index
SC	47.5	1.71E+15	53.8742	18.56	100.00
R0.5	42.6	2.02E+15	58.6957	17.04	100.00
L0	46.4	2.19E+15	61.0428	16.38	96.00
S-.5	42.1	2.20E+15	61.1325	16.36	100.00
R1	38.5	2.50E+15	65.2277	15.33	100.00
L0.5	42.8	2.55E+15	65.8446	15.19	98.63
S0	38.4	2.86E+15	69.8315	14.32	100.00
L1	39.4	3.00E+15	71.4878	13.99	99.89
R1.5	36.6	3.02E+15	71.6909	13.95	100.00
S0.5	36.4	3.32E+15	75.1290	13.31	100.00
L1.5	37.3	3.43E+15	76.3709	13.09	99.99
R2	34.8	3.64E+15	78.7599	12.70	100.00
S1	34.7	3.84E+15	80.8003	12.38	100.00
L2	35.7	3.92E+15	81.7029	12.24	100.00
R2.5	33.6	4.19E+15	84.4048	11.85	100.00
S1.5	33.9	4.22E+15	84.7590	11.80	100.00
L2.5	34.4	4.28E+15	85.3636	11.71	100.00
S2	33.0	4.65E+15	88.9420	11.24	100.00
L3	33.2	4.68E+15	89.2371	11.21	100.00
R3	32.4	4.77E+15	90.0978	11.10	100.00
S2.5	32.4	4.93E+15	91.6327	10.91	100.00
L3.5	32.3	5.00E+15	92.2484	10.84	100.00
R3.5	32.0	5.13E+15	93.4205	10.70	100.00
S3	31.9	5.24E+15	94.4036	10.59	100.00
L4	31.4	5.35E+15	95.4214	10.48	100.00
S3.5	31.2	5.47E+15	96.5144	10.36	100.00
R4	31.3	5.49E+15	96.5398	10.36	100.00
S4	30.8	5.72E+15	98.6598	10.14	100.00
L5	30.9	5.76E+15	99.0331	10.10	100.00
R5	30.5	5.91E+15	100.2789	9.97	100.00
S5	30.6	5.96E+15	100.7221	9.93	100.00
S6	30.2	6.06E+15	101.5385	9.85	100.00
SQ	32.8	9.38E+15	126.3512	7.91	100.00
O1	30.2	1.73E+18	1717.8591	0.58	100.00

OHIO POWER COMPANY

SIMULATED PLANT RECORD ANALYSIS

DEPRECIATION STUDY AS OF DECEMBER 31, 2019

Account 369, Services

Simulated Plant Record Analysis

Ohio Power - Distr

Account: OPCo 101/6 369 - OH
Version: OPCo Distribution 2019
Method: Simulated Balances

No. of Test Points: 50 Interval: 0 Observation Band: 1970 - 2019

Dispersion	Avg Service Life	Sum of Squared Differences	Index of Variation	Conformance Index	Retirement Experience Index
SC	47.5	1.56E+15	36.4169	27.46	100.00
R0.5	42.6	1.87E+15	39.8588	25.09	100.00
L0	46.9	2.03E+15	41.5117	24.09	95.73
S-.5	42.1	2.04E+15	41.5941	24.04	100.00
R1	38.9	2.34E+15	44.5148	22.46	100.00
L0.5	42.8	2.38E+15	44.9319	22.26	98.63
S0	38.4	2.69E+15	47.7684	20.93	100.00
L1	39.4	2.83E+15	48.9420	20.43	99.89
R1.5	36.6	2.85E+15	49.1084	20.36	100.00
S0.5	36.4	3.13E+15	51.5393	19.40	100.00
L1.5	37.3	3.24E+15	52.4115	19.08	99.99
R2	34.6	3.46E+15	54.1191	18.48	100.00
S1	34.7	3.64E+15	55.5618	18.00	100.00
L2	35.7	3.73E+15	56.1884	17.80	100.00
R2.5	33.4	3.99E+15	58.1478	17.20	100.00
S1.5	33.9	4.02E+15	58.3650	17.13	100.00
L2.5	34.4	4.08E+15	58.7929	17.01	100.00
S2	33.0	4.44E+15	61.3292	16.31	100.00
L3	33.2	4.47E+15	61.5483	16.25	100.00
R3	32.6	4.56E+15	62.1817	16.08	100.00
S2.5	32.4	4.72E+15	63.2486	15.81	100.00
L3.5	32.3	4.79E+15	63.6962	15.70	100.00
R3.5	32.0	4.91E+15	64.5265	15.50	100.00
S3	31.9	5.02E+15	65.2168	15.33	100.00
L4	31.4	5.13E+15	65.9635	15.16	100.00
S3.5	31.2	5.26E+15	66.7378	14.98	100.00
R4	31.5	5.26E+15	66.7604	14.98	100.00
S4	31.1	5.50E+15	68.2625	14.65	100.00
L5	30.9	5.54E+15	68.5349	14.59	100.00
R5	30.7	5.68E+15	69.3895	14.41	100.00
S5	30.6	5.74E+15	69.7426	14.34	100.00
S6	30.2	5.84E+15	70.3525	14.21	100.00
SQ	32.8	9.13E+15	87.9486	11.37	100.00
O1	30.4	1.73E+18	1211.6437	0.83	100.00

OHIO POWER COMPANY SIMULATED PLANT RECORD ANALYSIS DEPRECIATION STUDY AS OF DECEMBER 31, 2019

Account 369, Services

Simulated Plant Record Analysis

Ohio Power - Distr

Account: OPCo 101/6 369 - OH
Version: OPCo Distribution 2019
Method: Simulated Balances

No. of Test Points: 30 Interval: 0 Observation Band: 1990 - 2019

Dispersion	Avg Service Life	Sum of Squared Differences	Index of Variation	Conformance Index	Retirement Experience Index
SC	48.0	5.87E+14	19.8906	50.28	100.00
R0.5	43.0	7.78E+14	22.8989	43.67	100.00
L0	47.4	8.53E+14	23.9718	41.72	95.46
S-.5	42.5	8.70E+14	24.2143	41.30	100.00
L0.5	43.2	1.06E+15	26.7477	37.39	98.49
R1	39.2	1.07E+15	26.9103	37.16	100.00
S0	38.8	1.27E+15	29.2362	34.20	100.00
L1	39.8	1.33E+15	29.9293	33.41	99.87
R1.5	36.9	1.41E+15	30.8243	32.44	100.00
S0.5	36.7	1.55E+15	32.3453	30.92	100.00
L1.5	37.8	1.60E+15	32.8009	30.49	99.98
R2	35.0	1.82E+15	34.9860	28.58	100.00
S1	35.1	1.88E+15	35.5904	28.10	100.00
L2	35.9	1.90E+15	35.7783	27.95	100.00
S1.5	34.2	2.14E+15	37.9649	26.34	100.00
L2.5	34.7	2.15E+15	38.0302	26.29	100.00
R2.5	33.8	2.18E+15	38.3113	26.10	100.00
L3	33.5	2.40E+15	40.2483	24.85	100.00
S2	33.0	2.42E+15	40.3510	24.78	100.00
R3	32.6	2.56E+15	41.5451	24.07	100.00
S2.5	32.7	2.62E+15	42.0055	23.81	100.00
L3.5	32.6	2.64E+15	42.1701	23.71	100.00
R3.5	32.0	2.80E+15	43.4228	23.03	100.00
S3	31.9	2.82E+15	43.5815	22.95	100.00
L4	31.7	2.89E+15	44.1052	22.67	100.00
S3.5	31.6	2.99E+15	44.8648	22.29	100.00
R4	31.5	3.03E+15	45.1474	22.15	100.00
S4	31.1	3.16E+15	46.1331	21.68	100.00
L5	31.2	3.19E+15	46.3719	21.56	100.00
R5	30.7	3.31E+15	47.2201	21.18	100.00
S5	30.6	3.34E+15	47.4431	21.08	100.00
S6	30.5	3.41E+15	47.9260	20.87	100.00
SQ	32.8	6.17E+15	64.4969	15.50	100.00
O1	30.4	1.67E+18	1061.3179	0.94	100.00

**OHIO POWER COMPANY
SIMULATED PLANT RECORD ANALYSIS
DEPRECIATION STUDY AS OF DECEMBER 31, 2019**

Account 369, Services

Simulated Plant Record Analysis					
Ohio Power - Distr					
Account: OPCo 101/6 369 - OH					
Version: OPCo Distribution 2019					
Method: Simulated Balances					
No. of Test Points:	20	Interval: 0	Observation Band: 2000 - 2019		
Dispersion	Avg Service Life	Sum of Squared Differences	Index of Variation	Conformance Index	Retirement Experience Index
SC	48.5	3.62E+14	15.8448	63.11	100.00
R0.5	43.5	4.76E+14	18.1610	55.06	100.00
L0	47.8	5.22E+14	19.0136	52.59	95.18
S-.5	43.0	5.31E+14	19.1762	52.15	100.00
L0.5	43.7	6.40E+14	21.0507	47.50	98.35
R1	39.7	6.51E+14	21.2397	47.08	100.00
S0	39.2	7.65E+14	23.0154	43.45	100.00
L1	40.6	7.92E+14	23.4186	42.70	99.80
R1.5	37.3	8.45E+14	24.1893	41.34	100.00
L1.5	38.2	9.26E+14	25.3313	39.48	99.98
S0.5	37.5	9.27E+14	25.3358	39.47	100.00
R2	35.3	1.07E+15	27.2665	36.68	100.00
L2	36.2	1.08E+15	27.3466	36.57	100.00
S1	35.8	1.11E+15	27.6760	36.13	100.00
L2.5	35.1	1.19E+15	28.7169	34.82	100.00
S1.5	34.6	1.23E+15	29.1893	34.26	100.00
R2.5	34.1	1.27E+15	29.6974	33.67	100.00
L3	34.0	1.31E+15	30.1236	33.20	100.00
S2	33.7	1.36E+15	30.7441	32.53	100.00
L3.5	33.0	1.42E+15	31.3302	31.92	100.00
S2.5	33.0	1.45E+15	31.7082	31.54	100.00
R3	33.2	1.47E+15	31.9228	31.33	100.00
L4	32.2	1.52E+15	32.4554	30.81	100.00
S3	32.5	1.54E+15	32.6317	30.65	100.00
R3.5	32.7	1.59E+15	33.1385	30.18	100.00
S3.5	31.9	1.61E+15	33.3539	29.98	100.00
L5	31.4	1.63E+15	33.6108	29.75	100.00
S4	31.7	1.66E+15	33.8944	29.50	100.00
R4	32.1	1.68E+15	34.0768	29.35	100.00
S6	31.1	1.69E+15	34.1723	29.26	100.00
S5	31.2	1.69E+15	34.2104	29.23	100.00
R5	31.3	1.72E+15	34.5012	28.98	100.00
SQ	33.8	5.36E+15	60.9089	16.42	100.00
O1	30.9	1.50E+18	1018.7901	0.98	100.00

OHIO POWER COMPANY SIMULATED PLANT RECORD ANALYSIS DEPRECIATION STUDY AS OF DECEMBER 31, 2019

Account 369, Services

Simulated Plant Record Analysis Ohio Power - Distr

Account: OPCo 101/6 369 - OH
Version: OPCo Distribution 2019
Method: Simulated Balances

No. of Test Points: 10 Interval: 0 Observation Band: 2010 - 2019

Dispersion	Avg Service Life	Sum of Squared Differences	Index of Variation	Conformance Index	Retirement Experience Index
SC	49.5	1.77E+14	13.4016	74.62	100.00
R0.5	44.4	2.21E+14	14.9638	66.83	100.00
S-.5	44.3	2.43E+14	15.7175	63.62	100.00
L0	49.3	2.44E+14	15.7493	63.49	94.25
R1	40.5	2.85E+14	17.0123	58.78	100.00
L0.5	45.0	2.89E+14	17.1225	58.40	97.85
S0	40.4	3.34E+14	18.4113	54.31	100.00
L1	41.5	3.48E+14	18.7968	53.20	99.70
R1.5	38.1	3.55E+14	18.9854	52.67	100.00
S0.5	38.3	3.91E+14	19.9131	50.22	100.00
L1.5	39.3	3.93E+14	19.9725	50.07	99.95
R2	36.4	4.31E+14	20.9202	47.80	100.00
L2	37.5	4.42E+14	21.1826	47.21	100.00
S1	36.6	4.53E+14	21.4515	46.62	100.00
L2.5	35.9	4.74E+14	21.9452	45.57	100.00
S1.5	35.7	4.89E+14	22.2834	44.88	100.00
R2.5	35.2	4.91E+14	22.3283	44.79	100.00
S6	32.1	4.92E+14	22.3569	44.73	100.00
L3	34.9	4.99E+14	22.5146	44.42	100.00
L3.5	34.0	5.21E+14	22.9961	43.49	100.00
S5	32.2	5.26E+14	23.1106	43.27	100.00
S2	34.8	5.29E+14	23.1762	43.15	100.00
L5	32.6	5.32E+14	23.2426	43.02	100.00
L4	33.4	5.35E+14	23.3103	42.90	100.00
S2.5	34.2	5.50E+14	23.6251	42.33	100.00
R3	34.3	5.51E+14	23.6431	42.30	100.00
R5	32.3	5.54E+14	23.7118	42.17	100.00
S4	32.7	5.57E+14	23.7765	42.06	100.00
S3	33.6	5.60E+14	23.8536	41.92	100.00
S3.5	33.0	5.61E+14	23.8744	41.89	100.00
R3.5	33.5	5.71E+14	24.0777	41.53	100.00
R4	33.1	5.82E+14	24.3162	41.12	100.00
SQ	34.9	2.57E+15	51.0475	19.59	100.00
O1	32.0	9.90E+17	1002.5369	1.00	100.00

OHIO POWER COMPANY SIMULATED PLANT RECORD ANALYSIS DEPRECIATION STUDY AS OF DECEMBER 31, 2019

Account 371, Installations on Customers' Premises

Simulated Plant Record Analysis

Ohio Power - Distr

Account: OPCo 101/6 371 - OH
Version: OPCo Distribution 2019
Method: Simulated Balances

No. of Test Points: 81 Interval: 0 Observation Band: 1939 - 2019

Dispersion	Avg Service Life	Sum of Squared Differences	Index of Variation	Conformance Index	Retirement Experience Index
L0	15.7	1.60E+15	283.2180	3.53	100.00
SC	15.4	1.61E+15	283.8998	3.52	100.00
L0.5	15.4	1.78E+15	298.4732	3.35	100.00
R0.5	15.1	1.82E+15	302.1789	3.31	100.00
S-.5	15.2	1.83E+15	302.6384	3.30	100.00
L1	15.0	1.96E+15	313.4752	3.19	100.00
R1	14.9	2.04E+15	319.8924	3.13	100.00
S0	14.8	2.05E+15	320.7440	3.12	100.00
L1.5	14.8	2.13E+15	326.6605	3.06	100.00
S0.5	14.7	2.21E+15	332.4130	3.01	100.00
R1.5	14.6	2.22E+15	333.1604	3.00	100.00
L2	14.7	2.30E+15	339.6035	2.94	100.00
S1	14.5	2.36E+15	343.9877	2.91	100.00
R2	14.4	2.39E+15	346.2968	2.89	100.00
L2.5	14.6	2.45E+15	350.0753	2.86	100.00
S1.5	14.4	2.48E+15	352.8505	2.83	100.00
R2.5	14.4	2.54E+15	356.5013	2.81	100.00
L3	14.4	2.59E+15	360.4642	2.77	100.00
S2	14.3	2.61E+15	361.6703	2.76	100.00
R3	14.3	2.68E+15	366.6622	2.73	100.00
S2.5	14.2	2.70E+15	368.0155	2.72	100.00
L3.5	14.3	2.71E+15	368.8190	2.71	100.00
R3.5	14.2	2.78E+15	373.2417	2.68	100.00
S3	14.2	2.80E+15	374.2999	2.67	100.00
L4	14.2	2.84E+15	377.1120	2.65	100.00
S3.5	14.1	2.88E+15	379.6562	2.63	100.00
R4	14.2	2.88E+15	379.8364	2.63	100.00
S4	14.0	2.96E+15	385.1040	2.60	100.00
L5	14.1	2.99E+15	386.7789	2.59	100.00
R5	14.1	3.03E+15	389.7250	2.57	100.00
S5	14.1	3.06E+15	391.4840	2.55	100.00
S6	14.0	3.11E+15	394.9794	2.53	100.00
SQ	15.3	3.36E+15	410.4651	2.44	100.00
O1	14.0	5.09E+16	1596.9236	0.63	100.00

OHIO POWER COMPANY SIMULATED PLANT RECORD ANALYSIS DEPRECIATION STUDY AS OF DECEMBER 31, 2019

Account 371, Installations on Customers' Premises

Simulated Plant Record Analysis					
Ohio Power - Distr					
Account: OPCo 101/6 371 - OH					
Version: OPCo Distribution 2019					
Method: Simulated Balances					
No. of Test Points:	50	Interval: 0	Observation Band: 1970 - 2019		
Dispersion	Avg Service Life	Sum of Squared Differences	Index of Variation	Conformance Index	Retirement Experience Index
L0	15.7	1.59E+15	223.0837	4.48	100.00
SC	15.4	1.60E+15	223.6559	4.47	100.00
L0.5	15.4	1.77E+15	235.1168	4.25	100.00
R0.5	15.1	1.82E+15	238.0805	4.20	100.00
S-.5	15.2	1.82E+15	238.4320	4.19	100.00
L1	15.0	1.95E+15	246.9514	4.05	100.00
R1	14.9	2.03E+15	252.0558	3.97	100.00
S0	14.8	2.04E+15	252.7092	3.96	100.00
L1.5	14.8	2.12E+15	257.3566	3.89	100.00
S0.5	14.7	2.20E+15	261.9124	3.82	100.00
R1.5	14.6	2.21E+15	262.5221	3.81	100.00
L2	14.7	2.29E+15	267.5671	3.74	100.00
S1	14.5	2.35E+15	271.0428	3.69	100.00
R2	14.4	2.38E+15	272.8839	3.66	100.00
L2.5	14.6	2.44E+15	275.8370	3.63	100.00
S1.5	14.4	2.48E+15	278.0370	3.60	100.00
R2.5	14.4	2.53E+15	280.9340	3.56	100.00
L3	14.4	2.58E+15	284.0407	3.52	100.00
S2	14.3	2.60E+15	284.9968	3.51	100.00
R3	14.3	2.67E+15	288.9495	3.46	100.00
S2.5	14.2	2.69E+15	290.0084	3.45	100.00
L3.5	14.3	2.70E+15	290.6406	3.44	100.00
R3.5	14.2	2.77E+15	294.1432	3.40	100.00
S3	14.2	2.79E+15	294.9701	3.39	100.00
L4	14.2	2.83E+15	297.1930	3.36	100.00
S3.5	14.1	2.87E+15	299.2034	3.34	100.00
R4	14.2	2.87E+15	299.3481	3.34	100.00
S4	14.0	2.95E+15	303.5087	3.29	100.00
L5	14.1	2.98E+15	304.8326	3.28	100.00
R5	14.1	3.02E+15	307.1605	3.26	100.00
S5	14.1	3.05E+15	308.5513	3.24	100.00
S6	14.0	3.10E+15	311.3158	3.21	100.00
SQ	15.3	3.35E+15	323.5502	3.09	100.00
O1	14.0	5.09E+16	1260.6589	0.79	100.00

**OHIO POWER COMPANY
SIMULATED PLANT RECORD ANALYSIS
DEPRECIATION STUDY AS OF DECEMBER 31, 2019**

Account 371, Installations on Customers' Premises

Simulated Plant Record Analysis					
Ohio Power - Distr					
Account: OPCo 101/6 371 - OH					
Version: OPCo Distribution 2019					
Method: Simulated Balances					
No. of Test Points:	30	Interval:	0	Observation Band:	1990 - 2019
Dispersion	Avg Service Life	Sum of Squared Differences	Index of Variation	Conformance Index	Retirement Experience Index
L0	15.8	1.42E+15	180.0913	5.55	100.00
SC	15.5	1.43E+15	180.7360	5.53	100.00
L0.5	15.6	1.58E+15	189.9502	5.26	100.00
R0.5	15.3	1.62E+15	192.7108	5.19	100.00
S-.5	15.3	1.63E+15	192.8593	5.19	100.00
L1	15.2	1.74E+15	199.6019	5.01	100.00
R1	14.9	1.82E+15	204.2703	4.90	100.00
S0	14.9	1.83E+15	204.5056	4.89	100.00
L1.5	15.0	1.90E+15	208.2239	4.80	100.00
S0.5	14.8	1.97E+15	212.1403	4.71	100.00
R1.5	14.8	1.98E+15	212.9069	4.70	100.00
L2	14.9	2.05E+15	216.6967	4.61	100.00
S1	14.6	2.11E+15	219.6855	4.55	100.00
R2	14.6	2.14E+15	221.4545	4.52	100.00
L2.5	14.7	2.19E+15	223.6534	4.47	100.00
S1.5	14.5	2.22E+15	225.5392	4.43	100.00
R2.5	14.5	2.28E+15	228.1534	4.38	100.00
L3	14.5	2.32E+15	230.5481	4.34	100.00
S2	14.5	2.34E+15	231.3608	4.32	100.00
R3	14.4	2.41E+15	234.8243	4.26	100.00
S2.5	14.4	2.43E+15	235.6004	4.24	100.00
L3.5	14.5	2.44E+15	236.1714	4.23	100.00
R3.5	14.3	2.50E+15	239.2066	4.18	100.00
S3	14.4	2.51E+15	239.8095	4.17	100.00
L4	14.3	2.55E+15	241.7341	4.14	100.00
S3.5	14.3	2.59E+15	243.4375	4.11	100.00
R4	14.3	2.59E+15	243.6068	4.10	100.00
S4	14.2	2.67E+15	247.1394	4.05	100.00
L5	14.2	2.69E+15	248.3108	4.03	100.00
R5	14.3	2.74E+15	250.3233	3.99	100.00
S5	14.2	2.77E+15	251.5405	3.98	100.00
S6	14.2	2.82E+15	253.9760	3.94	100.00
SQ	15.3	3.02E+15	262.7535	3.81	100.00
O1	14.1	4.98E+16	1067.7870	0.94	100.00

OHIO POWER COMPANY SIMULATED PLANT RECORD ANALYSIS DEPRECIATION STUDY AS OF DECEMBER 31, 2019

Account 371, Installations on Customers' Premises

Simulated Plant Record Analysis

Ohio Power - Distr

Account: OPCo 101/6 371 - OH
Version: OPCo Distribution 2019
Method: Simulated Balances

No. of Test Points: 20 Interval: 0 Observation Band: 2000 - 2019

Dispersion	Avg Service Life	Sum of Squared Differences	Index of Variation	Conformance Index	Retirement Experience Index
L0	16.6	7.12E+14	127.3951	7.85	100.00
SC	16.2	7.31E+14	129.0410	7.75	100.00
L0.5	16.2	8.00E+14	135.0160	7.41	100.00
S-.5	15.9	8.41E+14	138.4543	7.22	100.00
R0.5	15.9	8.43E+14	138.5621	7.22	100.00
L1	16.0	8.92E+14	142.5460	7.02	100.00
S0	15.7	9.54E+14	147.4502	6.78	100.00
R1	15.6	9.56E+14	147.5590	6.78	100.00
L1.5	15.7	9.73E+14	148.9005	6.72	100.00
S0.5	15.6	1.03E+15	153.0690	6.53	100.00
R1.5	15.4	1.04E+15	153.7575	6.50	100.00
L2	15.6	1.06E+15	155.1227	6.45	100.00
S1	15.4	1.10E+15	158.4622	6.31	100.00
R2	15.3	1.12E+15	159.7132	6.26	100.00
L2.5	15.5	1.13E+15	160.1392	6.24	100.00
S1.5	15.3	1.16E+15	162.3876	6.16	100.00
R2.5	15.2	1.18E+15	164.1018	6.09	100.00
L3	15.3	1.20E+15	165.1080	6.06	100.00
S2	15.2	1.21E+15	166.2624	6.01	100.00
R3	15.2	1.25E+15	168.4585	5.94	100.00
L3.5	15.2	1.25E+15	168.9423	5.92	100.00
S2.5	15.1	1.25E+15	168.9601	5.92	100.00
R3.5	15.1	1.29E+15	171.2528	5.84	100.00
S3	15.1	1.29E+15	171.5769	5.83	100.00
L4	15.0	1.31E+15	172.7969	5.79	100.00
S3.5	15.0	1.33E+15	173.8826	5.75	100.00
R4	15.1	1.33E+15	174.0846	5.74	100.00
S4	15.0	1.36E+15	176.1956	5.68	100.00
L5	14.9	1.38E+15	177.0563	5.65	100.00
R5	15.0	1.40E+15	178.3867	5.61	100.00
S5	15.0	1.41E+15	179.1885	5.58	100.00
S6	14.9	1.44E+15	181.2026	5.52	100.00
SQ	16.2	1.69E+15	196.0452	5.10	100.00
O1	14.8	4.54E+16	1016.8192	0.98	100.00

OHIO POWER COMPANY SIMULATED PLANT RECORD ANALYSIS DEPRECIATION STUDY AS OF DECEMBER 31, 2019

Account 372, Leased Property on Customers' Premises

Simulated Plant Record Analysis					
Ohio Power - Distr					
Account: OPCo 101/6 372 - OH					
Version: OPCo Distribution 2019					
Method: Simulated Balances					
No. of Test Points:	87	Interval:	0	Observation Band:	1933 - 2019
Dispersion	Avg Service Life	Sum of Squared Differences	Index of Variation	Conformance Index	Retirement Experience Index
SC	44.8	2.25E+10	252.7360	3.96	96.53
L0	47.0	2.62E+10	272.3867	3.67	88.87
R0.5	43.5	2.72E+10	277.6020	3.60	99.68
S-.5	43.7	2.79E+10	281.2383	3.56	99.47
L0.5	45.4	3.04E+10	293.7517	3.40	92.25
R1	42.4	3.30E+10	306.0555	3.27	100.00
S0	42.6	3.43E+10	311.8996	3.21	100.00
L1	43.8	3.53E+10	316.3869	3.16	95.38
R1.5	42.2	3.92E+10	333.3877	3.00	100.00
S0.5	42.4	3.97E+10	335.7531	2.98	100.00
L1.5	43.1	4.11E+10	341.5779	2.93	96.94
S1	41.7	4.58E+10	360.4159	2.77	100.00
R2	42.0	4.62E+10	361.8375	2.76	100.00
L2	42.5	4.77E+10	367.8048	2.72	98.32
S1.5	41.5	5.14E+10	381.9664	2.62	100.00
R2.5	41.8	5.30E+10	387.5525	2.58	100.00
L2.5	42.0	5.34E+10	389.0832	2.57	99.17
S2	41.7	5.75E+10	404.0250	2.48	100.00
L3	41.8	5.97E+10	411.4959	2.43	99.84
R3	41.6	6.04E+10	413.7584	2.42	100.00
S2.5	41.4	6.25E+10	421.0974	2.37	100.00
L3.5	41.4	6.51E+10	429.7441	2.33	99.94
R3.5	41.4	6.61E+10	433.0239	2.31	100.00
S3	41.5	6.78E+10	438.5083	2.28	100.00
L4	41.2	7.11E+10	449.1114	2.23	100.00
R4	41.3	7.22E+10	452.4408	2.21	100.00
S3.5	41.2	7.27E+10	454.1569	2.20	100.00
S4	41.3	7.79E+10	470.0897	2.13	100.00
L5	41.0	7.98E+10	475.7564	2.10	100.00
R5	40.7	8.26E+10	483.9284	2.07	100.00
S5	40.7	8.44E+10	489.2115	2.04	100.00
S6	40.0	8.78E+10	499.0735	2.00	100.00
SQ	41.1	9.25E+10	512.2738	1.95	100.00
O1	40.3	5.19E+11	1213.5856	0.82	100.00

OHIO POWER COMPANY SIMULATED PLANT RECORD ANALYSIS DEPRECIATION STUDY AS OF DECEMBER 31, 2019

Account 372, Leased Property on Customers' Premises

Simulated Plant Record Analysis

Ohio Power - Distr

Account: OPCo 101/6 372 - OH
Version: OPCo Distribution 2019
Method: Simulated Balances

No. of Test Points: 50 Interval: 0 Observation Band: 1970 - 2019

Dispersion	Avg Service Life	Sum of Squared Differences	Index of Variation	Conformance Index	Retirement Experience Index
SC	44.8	2.23E+10	216.7435	4.61	96.53
L0	47.0	2.61E+10	234.0955	4.27	88.87
R0.5	43.5	2.70E+10	238.4645	4.19	99.68
S-.5	43.7	2.78E+10	241.7125	4.14	99.47
L0.5	45.4	3.04E+10	252.6586	3.96	92.25
R1	42.4	3.30E+10	263.1936	3.80	100.00
S0	42.6	3.43E+10	268.3685	3.73	100.00
L1	43.8	3.53E+10	272.2658	3.67	95.38
R1.5	42.2	3.91E+10	286.8590	3.49	100.00
S0.5	42.4	3.97E+10	288.9759	3.46	100.00
L1.5	43.1	4.11E+10	294.0075	3.40	96.94
S1	41.7	4.58E+10	310.2514	3.22	100.00
R2	42.0	4.61E+10	311.4381	3.21	100.00
L2	42.5	4.77E+10	316.6205	3.16	98.32
S1.5	41.5	5.14E+10	328.8177	3.04	100.00
R2.5	41.8	5.29E+10	333.6110	3.00	100.00
L2.5	42.0	5.34E+10	334.9484	2.99	99.17
S2	41.7	5.75E+10	347.8166	2.88	100.00
L3	41.8	5.97E+10	354.2496	2.82	99.84
R3	41.6	6.04E+10	356.1919	2.81	100.00
S2.5	41.4	6.25E+10	362.5162	2.76	100.00
L3.5	41.4	6.51E+10	369.9608	2.70	99.94
R3.5	41.4	6.61E+10	372.7822	2.68	100.00
S3	41.5	6.78E+10	377.5066	2.65	100.00
L4	41.2	7.11E+10	386.6351	2.59	100.00
R4	41.3	7.22E+10	389.5009	2.57	100.00
S3.5	41.2	7.27E+10	390.9787	2.56	100.00
S4	41.3	7.79E+10	404.6945	2.47	100.00
L5	41.0	7.98E+10	409.5739	2.44	100.00
R5	40.7	8.26E+10	416.6091	2.40	100.00
S5	40.7	8.44E+10	421.1573	2.37	100.00
S6	40.0	8.78E+10	429.6474	2.33	100.00
SQ	41.1	9.25E+10	441.0114	2.27	100.00
O1	40.3	4.84E+11	1008.2269	0.99	100.00

OHIO POWER COMPANY
SIMULATED PLANT RECORD ANALYSIS
DEPRECIATION STUDY AS OF DECEMBER 31, 2019

Account 372, Leased Property on Customers' Premises

Simulated Plant Record Analysis

Ohio Power - Distr

Account: OPCo 101/6 372 - OH
Version: OPCo Distribution 2019
Method: Simulated Balances

No. of Test Points: 30 Interval: 0 Observation Band: 1990 - 2019

Dispersion	Avg Service Life	Sum of Squared Differences	Index of Variation	Conformance Index	Retirement Experience Index
SC	48.3	6.92E+09	146.8839	6.81	89.54
L0	51.2	8.55E+09	163.1974	6.13	84.82
R0.5	46.0	9.16E+09	168.9557	5.92	96.60
S-.5	46.6	9.40E+09	171.1327	5.84	95.28
L0.5	48.9	1.05E+10	180.8356	5.53	88.99
R1	44.8	1.21E+10	194.1118	5.15	99.66
S0	45.5	1.24E+10	196.3328	5.09	98.89
L1	47.2	1.27E+10	199.1666	5.02	92.53
S0.5	44.8	1.51E+10	216.8353	4.61	99.67
R1.5	44.2	1.53E+10	218.5060	4.58	99.93
L1.5	46.0	1.57E+10	220.8890	4.53	94.97
S1	44.1	1.82E+10	237.8203	4.20	99.99
L2	45.3	1.90E+10	243.1316	4.11	96.82
R2	43.5	1.90E+10	243.5458	4.11	100.00
S1.5	43.4	2.13E+10	257.5494	3.88	100.00
L2.5	44.4	2.22E+10	263.2947	3.80	98.39
R2.5	43.3	2.30E+10	267.6346	3.74	100.00
S2	43.2	2.47E+10	277.5688	3.60	100.00
L3	43.3	2.59E+10	284.2867	3.52	99.63
R3	43.0	2.74E+10	291.9600	3.43	100.00
S2.5	43.1	2.79E+10	294.7638	3.39	100.00
L3.5	42.8	2.96E+10	303.7295	3.29	99.85
R3.5	42.6	3.11E+10	311.3399	3.21	100.00
S3	42.5	3.13E+10	312.0872	3.20	100.00
L4	42.2	3.37E+10	324.2170	3.08	100.00
S3.5	42.4	3.49E+10	329.7854	3.03	100.00
R4	42.4	3.51E+10	330.7793	3.02	100.00
S4	41.9	3.88E+10	347.5872	2.88	100.00
L5	41.6	4.04E+10	354.7824	2.82	100.00
R5	41.8	4.29E+10	365.7107	2.73	100.00
S5	41.3	4.44E+10	371.7720	2.69	100.00
S6	40.6	4.77E+10	385.3868	2.59	100.00
SQ	43.0	5.41E+10	410.4448	2.44	100.00
O1	41.3	3.21E+11	1000.0201	1.00	100.00

OHIO POWER COMPANY SIMULATED PLANT RECORD ANALYSIS DEPRECIATION STUDY AS OF DECEMBER 31, 2019

Account 372, Leased Property on Customers' Premises

Simulated Plant Record Analysis

Ohio Power - Distr

Account: OPCo 101/6 372 - OH
Version: OPCo Distribution 2019
Method: Simulated Balances

No. of Test Points: 20 Interval: 0 Observation Band: 2000 - 2019

Dispersion	Avg Service Life	Sum of Squared Differences	Index of Variation	Conformance Index	Retirement Experience Index
SC	52.9	1.58E+09	85.8393	11.65	81.82
L0	56.6	2.00E+09	96.4549	10.37	79.52
R0.5	49.8	2.23E+09	101.8493	9.82	91.38
S-.5	51.0	2.26E+09	102.6267	9.74	88.51
L0.5	54.1	2.55E+09	109.0324	9.17	83.84
S0	49.2	3.10E+09	120.0971	8.33	94.68
R1	48.1	3.12E+09	120.5654	8.29	97.69
L1	52.2	3.20E+09	122.0388	8.19	87.67
S0.5	48.5	3.94E+09	135.5434	7.38	97.17
L1.5	50.4	4.12E+09	138.5480	7.22	91.30
R1.5	46.9	4.17E+09	139.2972	7.18	99.31
S1	47.3	4.92E+09	151.3093	6.61	99.31
L2	49.1	5.19E+09	155.4378	6.43	94.13
R2	46.2	5.40E+09	158.6112	6.30	100.00
S1.5	46.6	6.00E+09	167.1930	5.98	99.78
L2.5	47.8	6.32E+09	171.5045	5.83	96.65
R2.5	45.9	6.85E+09	178.6119	5.60	100.00
S2	46.3	7.21E+09	183.2181	5.46	99.98
L3	46.9	7.58E+09	187.8334	5.32	98.57
S2.5	46.0	8.40E+09	197.8295	5.05	99.99
R3	45.2	8.47E+09	198.5837	5.04	100.00
L3.5	46.2	9.08E+09	205.6383	4.86	99.42
S3	45.6	9.70E+09	212.5134	4.71	100.00
R3.5	45.1	1.00E+10	216.1643	4.63	100.00
L4	45.3	1.08E+10	223.8007	4.47	99.99
S3.5	44.8	1.12E+10	228.7795	4.37	100.00
R4	45.0	1.17E+10	233.7047	4.28	100.00
S4	44.5	1.29E+10	244.7647	4.09	100.00
L5	44.2	1.37E+10	253.0600	3.95	100.00
R5	44.3	1.53E+10	267.2422	3.74	100.00
S5	43.8	1.58E+10	271.1862	3.69	100.00
S6	43.2	1.81E+10	290.6608	3.44	100.00
SQ	47.0	2.60E+10	348.1680	2.87	100.00
O1	43.9	2.15E+11	1000.0046	1.00	100.00

OHIO POWER COMPANY SIMULATED PLANT RECORD ANALYSIS DEPRECIATION STUDY AS OF DECEMBER 31, 2019

Account 373, Street Lighting & Signal Systems

Simulated Plant Record Analysis

Ohio Power - Distr

Account: OPCo 101/6 373 - OH
Version: OPCo Distribution 2019
Method: Simulated Balances

No. of Test Points: 87 Interval: 0 Observation Band: 1933 - 2019

Dispersion	Avg Service Life	Sum of Squared Differences	Index of Variation	Conformance Index	Retirement Experience Index
SC	21.1	1.23E+15	304.3684	3.29	100.00
L0	21.7	1.28E+15	309.3025	3.23	100.00
R0.5	20.9	1.39E+15	323.0619	3.10	100.00
S-.5	20.8	1.40E+15	323.6242	3.09	100.00
L0.5	21.2	1.40E+15	324.0467	3.09	100.00
L1	20.9	1.53E+15	338.8096	2.95	100.00
R1	20.6	1.56E+15	342.2592	2.92	100.00
S0	20.5	1.57E+15	342.9899	2.92	100.00
L1.5	20.5	1.66E+15	352.9277	2.83	100.00
S0.5	20.4	1.70E+15	356.6637	2.80	100.00
R1.5	20.3	1.71E+15	358.4500	2.79	100.00
L2	20.2	1.80E+15	367.1395	2.72	100.00
S1	20.3	1.83E+15	370.4726	2.70	100.00
R2	20.2	1.87E+15	374.7217	2.67	100.00
L2.5	20.2	1.92E+15	379.4269	2.64	100.00
S1.5	20.2	1.94E+15	381.9468	2.62	100.00
R2.5	20.1	2.01E+15	388.3338	2.58	100.00
L3	19.9	2.05E+15	391.8883	2.55	100.00
S2	19.9	2.06E+15	393.5114	2.54	100.00
R3	20.0	2.15E+15	402.0180	2.49	100.00
S2.5	19.9	2.16E+15	402.2776	2.49	100.00
L3.5	19.9	2.17E+15	403.3822	2.48	100.00
S3	19.8	2.25E+15	411.1654	2.43	100.00
R3.5	19.9	2.25E+15	411.2206	2.43	100.00
L4	19.6	2.30E+15	415.1647	2.41	100.00
S3.5	19.6	2.34E+15	419.2695	2.39	100.00
R4	19.7	2.36E+15	420.4331	2.38	100.00
S4	19.7	2.44E+15	427.4091	2.34	100.00
L5	19.5	2.46E+15	429.9845	2.33	100.00
R5	19.6	2.52E+15	435.0020	2.30	100.00
S5	19.5	2.55E+15	437.6701	2.28	100.00
S6	19.4	2.62E+15	443.3692	2.26	100.00
SQ	21.2	2.81E+15	459.0683	2.18	100.00
O1	19.4	3.05E+16	1513.7232	0.66	100.00

**OHIO POWER COMPANY
SIMULATED PLANT RECORD ANALYSIS
DEPRECIATION STUDY AS OF DECEMBER 31, 2019**

Account 373, Street Lighting & Signal Systems

Simulated Plant Record Analysis

Ohio Power - Distr

Account: OPCo 101/6 373 - OH
Version: OPCo Distribution 2019
Method: Simulated Balances

No. of Test Points:	50	Interval:	0	Observation Band:	1970 - 2019
Dispersion	Avg Service Life	Sum of Squared Differences	Index of Variation	Conformance Index	Retirement Experience Index
SC	21.3	1.16E+15	228.5940	4.37	100.00
L0	21.7	1.20E+15	232.3264	4.30	100.00
R0.5	20.9	1.31E+15	242.9302	4.12	100.00
S-.5	20.8	1.31E+15	243.3788	4.11	100.00
L0.5	21.4	1.31E+15	243.6322	4.10	100.00
L1	20.9	1.44E+15	254.9828	3.92	100.00
R1	20.6	1.47E+15	257.6930	3.88	100.00
S0	20.7	1.48E+15	258.2315	3.87	100.00
L1.5	20.5	1.57E+15	265.8556	3.76	100.00
S0.5	20.4	1.60E+15	268.7307	3.72	100.00
R1.5	20.5	1.62E+15	270.1698	3.70	100.00
L2	20.4	1.70E+15	276.7599	3.61	100.00
S1	20.3	1.73E+15	279.3292	3.58	100.00
R2	20.2	1.77E+15	282.6953	3.54	100.00
L2.5	20.2	1.81E+15	286.2245	3.49	100.00
S1.5	20.2	1.84E+15	288.1714	3.47	100.00
R2.5	20.1	1.90E+15	293.1846	3.41	100.00
L3	19.9	1.94E+15	295.8721	3.38	100.00
S2	20.1	1.95E+15	297.0937	3.37	100.00
R3	20.0	2.04E+15	303.7303	3.29	100.00
S2.5	19.9	2.04E+15	303.8928	3.29	100.00
L3.5	19.9	2.06E+15	304.7411	3.28	100.00
S3	19.8	2.14E+15	310.7908	3.22	100.00
R3.5	19.9	2.14E+15	310.8476	3.22	100.00
L4	19.8	2.18E+15	313.8611	3.19	100.00
S3.5	19.8	2.23E+15	317.0425	3.15	100.00
R4	19.7	2.24E+15	318.0126	3.14	100.00
S4	19.7	2.32E+15	323.3791	3.09	100.00
L5	19.7	2.34E+15	325.4222	3.07	100.00
R5	19.6	2.40E+15	329.2964	3.04	100.00
S5	19.5	2.43E+15	331.3779	3.02	100.00
S6	19.4	2.50E+15	335.8528	2.98	100.00
SQ	21.2	2.68E+15	347.6485	2.88	100.00
O1	19.4	3.05E+16	1173.8431	0.85	100.00

**OHIO POWER COMPANY
SIMULATED PLANT RECORD ANALYSIS
DEPRECIATION STUDY AS OF DECEMBER 31, 2019**

Account 373, Street Lighting & Signal Systems

Simulated Plant Record Analysis
Ohio Power - Distr

Account: OPCo 101/6 373 - OH
Version: OPCo Distribution 2019
Method: Simulated Balances

No. of Test Points: 30 Interval: 0 Observation Band: 1990 - 2019

Dispersion	Avg Service Life	Sum of Squared Differences	Index of Variation	Conformance Index	Retirement Experience Index
SC	22.0	5.70E+14	143.0863	6.99	100.00
L0	22.6	6.00E+14	146.8657	6.81	100.00
R0.5	21.6	6.73E+14	155.5019	6.43	100.00
S-.5	21.6	6.76E+14	155.8012	6.42	100.00
L0.5	22.3	6.83E+14	156.6498	6.38	100.00
L1	21.7	7.71E+14	166.4215	6.01	100.00
R1	21.2	7.89E+14	168.3140	5.94	100.00
S0	21.3	7.91E+14	168.5848	5.93	100.00
L1.5	21.4	8.64E+14	176.1715	5.68	100.00
S0.5	21.2	8.82E+14	177.9714	5.62	100.00
R1.5	21.1	8.96E+14	179.3842	5.57	100.00
L2	21.3	9.63E+14	185.9616	5.38	100.00
S1	21.1	9.78E+14	187.4533	5.33	100.00
R2	21.0	1.01E+15	190.5795	5.25	100.00
L2.5	21.0	1.05E+15	194.5488	5.14	100.00
S1.5	21.0	1.06E+15	195.5837	5.11	100.00
R2.5	20.9	1.12E+15	200.2595	4.99	100.00
L3	20.9	1.15E+15	203.3678	4.92	100.00
S2	20.9	1.16E+15	203.7966	4.91	100.00
R3	20.8	1.23E+15	209.9956	4.76	100.00
S2.5	20.7	1.23E+15	210.2197	4.76	100.00
L3.5	20.7	1.24E+15	211.4928	4.73	100.00
S3	20.8	1.31E+15	216.7719	4.61	100.00
R3.5	20.7	1.31E+15	216.7890	4.61	100.00
L4	20.6	1.35E+15	219.9003	4.55	100.00
S3.5	20.6	1.38E+15	222.7923	4.49	100.00
R4	20.7	1.39E+15	223.6625	4.47	100.00
S4	20.5	1.46E+15	228.9896	4.37	100.00
L5	20.5	1.48E+15	230.9795	4.33	100.00
R5	20.4	1.53E+15	234.8058	4.26	100.00
S5	20.6	1.56E+15	236.8777	4.22	100.00
S6	20.5	1.62E+15	241.2460	4.15	100.00
SQ	22.3	1.81E+15	254.9762	3.92	100.00
O1	20.2	2.92E+16	1024.2156	0.98	100.00

**OHIO POWER COMPANY
SIMULATED PLANT RECORD ANALYSIS
DEPRECIATION STUDY AS OF DECEMBER 31, 2019**

Account 373, Street Lighting & Signal Systems

Simulated Plant Record Analysis
Ohio Power - Distr

Account: OPCo 101/6 373 - OH
Version: OPCo Distribution 2019
Method: Simulated Balances

No. of Test Points: 20 Interval: 0 Observation Band: 2000 - 2019

Dispersion	Avg Service Life	Sum of Squared Differences	Index of Variation	Conformance Index	Retirement Experience Index
L0	24.1	1.25E+14	72.7972	13.74	100.00
SC	23.5	1.26E+14	73.1126	13.68	100.00
L0.5	23.8	1.50E+14	79.9433	12.51	100.00
S-.5	23.1	1.59E+14	82.2772	12.15	100.00
R0.5	23.0	1.65E+14	83.8444	11.93	100.00
L1	23.2	1.78E+14	86.9625	11.50	100.00
S0	22.8	1.96E+14	91.3370	10.95	100.00
R1	22.7	2.11E+14	94.7721	10.55	100.00
L1.5	23.0	2.16E+14	95.9552	10.42	100.00
S0.5	22.6	2.33E+14	99.4852	10.05	100.00
L2	22.7	2.57E+14	104.6697	9.55	100.00
R1.5	22.6	2.58E+14	104.7193	9.55	100.00
S1	22.3	2.72E+14	107.5891	9.29	100.00
L2.5	22.4	3.08E+14	114.4526	8.74	100.00
R2	22.2	3.08E+14	114.5568	8.73	100.00
S1.5	22.2	3.16E+14	116.0146	8.62	100.00
L3	22.4	3.63E+14	124.2714	8.05	100.00
S2	22.3	3.64E+14	124.4197	8.04	100.00
R2.5	22.1	3.64E+14	124.4582	8.03	100.00
S2.5	22.1	4.11E+14	132.2097	7.56	100.00
R3	22.2	4.24E+14	134.2986	7.45	100.00
L3.5	22.1	4.26E+14	134.6385	7.43	100.00
S3	21.9	4.62E+14	140.1702	7.13	100.00
R3.5	22.1	4.77E+14	142.3977	7.02	100.00
L4	22.0	4.95E+14	145.1960	6.89	100.00
S3.5	22.0	5.19E+14	148.6537	6.73	100.00
R4	22.1	5.33E+14	150.5906	6.64	100.00
S4	22.1	5.82E+14	157.3203	6.36	100.00
L5	21.9	6.07E+14	160.7806	6.22	100.00
R5	22.0	6.51E+14	166.3786	6.01	100.00
S5	21.9	6.76E+14	169.6097	5.90	100.00
S6	21.8	7.36E+14	176.9678	5.65	100.00
SQ	23.8	1.01E+15	207.4154	4.82	100.00
O1	21.8	2.39E+16	1008.6734	0.99	100.00

**OHIO POWER COMPANY
SIMULATED PLANT RECORD ANALYSIS
DEPRECIATION STUDY AS OF DECEMBER 31, 2019**

Account 373, Street Lighting & Signal Systems

Simulated Plant Record Analysis					
Ohio Power - Distr					
Account: OPCo 101/6 373 - OH					
Version: OPCo Distribution 2019					
Method: Simulated Balances					
No. of Test Points:	10	Interval:	0	Observation Band:	2010 - 2019
Dispersion	Avg Service Life	Sum of Squared Differences	Index of Variation	Conformance Index	Retirement Experience Index
L0	25.6	2.34E+13	40.0134	24.99	99.97
SC	24.7	2.58E+13	41.9773	23.82	100.00
L0.5	25.2	2.61E+13	42.2918	23.65	99.99
L1	24.9	2.90E+13	44.5654	22.44	100.00
S-.5	24.5	3.02E+13	45.4285	22.01	100.00
R0.5	24.3	3.24E+13	47.1189	21.22	100.00
L1.5	24.7	3.29E+13	47.4406	21.08	100.00
S0	24.2	3.49E+13	48.8838	20.46	100.00
L2	24.6	3.68E+13	50.1909	19.92	100.00
S0.5	24.0	3.98E+13	52.1649	19.17	100.00
R1	24.2	4.00E+13	52.3273	19.11	100.00
L2.5	24.4	4.40E+13	54.8783	18.22	100.00
S1	24.2	4.47E+13	55.2987	18.08	100.00
R1.5	24.1	4.77E+13	57.1341	17.50	100.00
S1.5	24.0	5.11E+13	59.1048	16.92	100.00
L3	24.2	5.18E+13	59.5372	16.80	100.00
R2	24.0	5.60E+13	61.9010	16.15	100.00
S2	23.9	5.83E+13	63.1337	15.84	100.00
L3.5	24.1	6.58E+13	67.1010	14.90	100.00
R2.5	23.8	6.64E+13	67.3857	14.84	100.00
S2.5	24.1	6.68E+13	67.6168	14.79	100.00
S3	24.0	7.59E+13	72.0642	13.88	100.00
R3	24.0	7.77E+13	72.8946	13.72	100.00
L4	24.1	8.06E+13	74.2823	13.46	100.00
R3.5	23.8	8.87E+13	77.9019	12.84	100.00
S3.5	24.0	8.93E+13	78.1560	12.79	100.00
R4	23.8	1.01E+14	83.0153	12.05	100.00
S4	23.9	1.04E+14	84.4302	11.84	100.00
L5	24.0	1.10E+14	86.5765	11.55	100.00
R5	23.9	1.28E+14	93.4314	10.70	100.00
S5	24.0	1.32E+14	94.9733	10.53	100.00
S6	23.9	1.54E+14	102.6939	9.74	100.00
SQ	26.0	3.42E+14	152.9762	6.54	100.00
O1	23.7	1.47E+16	1002.1804	1.00	100.00

OHIO POWER COMPANY

DEPRECIATION STUDY AS OF DECEMBER 31, 2019

DISTRIBUTION PLANT

SIMULATED PLANT RECORD ANALYSIS

COMPUTED AGE DISTRIBUTION REPORT

**OHIO POWER COMPANY
DEPRECIATION STUDY AS OF DECEMBER 31, 2019
COMPUTED AGE DISTRIBUTION REPORT**

Theoretical and Computed Survivors

The theoretical survivor amount is equal to the theoretical surviving percent multiplied by the additions for the particular vintage. The theoretical surviving amount represents a simulated plant age distribution for the given analysis account based on the curve type, average service life and historical additions. The theoretical surviving amount does not take into consideration the actual recorded plant balance for the account.

The sum of the theoretical survivors is then compared to the actual recorded plant balance for each account and the difference is allocated in proportion to the theoretical surviving amounts by vintage to determine the computed survivors' amount. The computed survivors' percent is equal to the computed survivor amount divided by the additions for that vintage.

OHIO POWER COMPANY
DEPRECIATION STUDY AS OF DECEMBER 31, 2019
COMPUTED AGE DISTRIBUTION REPORT
Account 364, Poles, Towers and Fixtures

Computed Age Distribution Report Ohio Power - Distr							
Account: OPCo 101/6 364 - OH							
Version: OPCo Distribution 2019							
Dispersion: 38 - R0.5							
Vintage	Additions	Age 2020	Theoretical Survivors		Computed Survivors		Realized Life
			Percent	Amount	Percent	Amount	
2019	39,637,187	0.5	99.50	39,439,272	100.00	39,637,188	0.50
2018	33,678,300	1.5	98.49	33,170,839	100.00	33,678,301	1.50
2017	33,612,786	2.5	97.47	32,763,126	100.00	33,612,787	2.50
2016	36,228,063	3.5	96.44	34,938,287	100.00	36,228,064	3.50
2015	41,683,380	4.5	95.40	39,763,860	99.64	41,531,977	4.49
2014	35,571,061	5.5	94.34	33,556,541	98.53	35,048,647	5.46
2013	28,314,346	6.5	93.27	26,407,643	97.41	27,581,870	6.42
2012	26,219,259	7.5	92.18	24,169,879	96.28	25,244,603	7.36
2011	19,856,298	8.5	91.09	18,086,830	95.14	18,891,069	8.29
2010	22,057,773	9.5	89.98	19,848,025	93.98	20,730,576	9.21
2009	27,068,268	10.5	88.86	24,053,760	92.81	25,123,321	10.12
2008	32,284,321	11.5	87.73	28,323,782	91.63	29,583,211	11.02
2007	24,928,617	12.5	86.59	21,585,663	90.44	22,545,479	11.90
2006	23,742,955	13.5	85.43	20,284,769	89.23	21,186,740	12.77
2005	33,862,684	14.5	84.27	28,535,211	88.01	29,804,041	13.63
2004	20,908,876	15.5	83.09	17,372,547	86.78	18,145,025	14.48
2003	20,839,836	16.5	81.89	17,065,862	85.53	17,824,703	15.31
2002	18,569,481	17.5	80.68	14,981,779	84.27	15,647,950	16.12
2001	20,858,209	18.5	79.45	16,572,286	82.98	17,309,180	16.93
2000	46,719,821	19.5	78.21	36,538,810	81.69	38,163,523	17.71
1999	21,874,474	20.5	76.95	16,831,395	80.37	17,579,810	18.49
1998	21,419,720	21.5	75.66	16,206,961	79.03	16,927,610	19.25
1997	22,988,430	22.5	74.36	17,094,874	77.67	17,855,005	19.99
1996	19,723,734	23.5	73.04	14,406,392	76.29	15,046,978	20.71
1995	19,907,427	24.5	71.70	14,273,237	74.89	14,907,903	21.42
1994	18,705,716	25.5	70.33	13,156,449	73.46	13,741,456	22.12
1993	17,562,666	26.5	68.95	12,109,015	72.01	12,647,447	22.79
1992	21,338,061	27.5	67.54	14,411,524	70.54	15,052,339	23.45
1991	13,079,624	28.5	66.11	9,241,650	69.05	9,652,504	24.09
1990	17,937,306	29.5	64.65	11,597,158	67.53	12,112,830	24.71
1989	13,808,598	30.5	63.18	8,723,902	65.99	9,111,813	25.31
1988	9,000,516	31.5	61.68	5,551,457	64.42	5,798,305	25.90
1987	9,503,682	32.5	60.16	5,717,340	62.83	5,971,564	26.46
1986	10,703,807	33.5	58.62	6,274,431	61.23	6,553,426	27.01
1985	10,619,747	34.5	57.06	6,059,359	59.59	6,328,791	27.53
1984	9,903,604	35.5	55.48	5,494,191	57.94	5,738,493	28.04
1983	10,896,060	36.5	53.88	5,870,556	56.27	6,131,593	28.52
1982	14,073,502	37.5	52.26	7,355,027	54.59	7,682,071	28.98

OHIO POWER COMPANY

DEPRECIATION STUDY AS OF DECEMBER 31, 2019

COMPUTED AGE DISTRIBUTION REPORT

Account 364, Poles, Towers and Fixtures

Computed Age Distribution Report
Ohio Power - Distr

Account: OPCo 101/6 364 - OH
Version: OPCo Distribution 2019
Dispersion: 38 - R0.5

Vintage	Additions	Age 2020	Theoretical Survivors		Computed Survivors		Realized Life
			Percent	Amount	Percent	Amount	
1981	10,855,501	38.5	50.63	5,496,060	52.88	5,740,445	29.43
1980	11,121,508	39.5	48.98	5,447,759	51.16	5,689,996	29.85
1979	11,443,156	40.5	47.33	5,415,534	49.43	5,656,337	30.26
1978	8,754,338	41.5	45.66	3,996,977	47.69	4,174,704	30.65
1977	7,526,406	42.5	43.98	3,310,094	45.94	3,457,278	31.01
1976	7,227,236	43.5	42.30	3,056,859	44.18	3,192,783	31.36
1975	5,980,400	44.5	40.61	2,428,546	42.41	2,536,532	31.69
1974	7,016,639	45.5	38.92	2,730,854	40.65	2,852,282	32.00
1973	5,897,112	46.5	37.23	2,195,566	38.89	2,293,193	32.29
1972	5,636,264	47.5	35.55	2,003,523	37.13	2,092,610	32.57
1971	5,554,672	48.5	33.87	1,881,294	35.37	1,964,947	32.83
1970	4,379,470	49.5	32.20	1,410,176	33.63	1,472,879	33.07
1969	3,818,541	50.5	30.54	1,166,301	31.90	1,218,161	33.31
1968	3,245,695	51.5	28.90	938,061	30.19	979,772	33.52
1967	2,894,308	52.5	27.28	789,520	28.49	824,626	33.73
1966	2,377,783	53.5	25.68	610,510	26.82	637,656	33.92
1965	2,504,730	54.5	24.10	603,587	25.17	630,426	34.11
1964	2,072,784	55.5	22.55	467,338	23.55	488,118	34.28
1963	2,241,606	56.5	21.03	471,334	21.96	492,292	34.45
1962	1,918,381	57.5	19.54	374,828	20.41	391,495	34.62
1961	1,774,915	58.5	18.09	321,025	18.89	335,300	34.78
1960	1,895,888	59.5	16.67	316,134	17.42	330,191	34.93
1959	2,464,817	60.5	15.30	377,201	15.98	393,974	35.09
1958	1,801,669	61.5	13.98	251,795	14.60	262,991	35.24
1957	1,920,326	62.5	12.69	243,758	13.26	254,597	35.39
1956	2,075,105	63.5	11.46	237,784	11.97	248,357	35.55
1955	2,121,716	64.5	10.27	217,992	10.73	227,685	35.71
1954	1,719,178	65.5	9.14	157,124	9.55	164,110	35.88
1953	2,581,141	66.5	8.05	207,906	8.41	217,150	36.05
1952	1,472,924	67.5	7.02	103,443	7.34	108,043	36.23
1951	635,344	68.5	6.04	38,379	6.31	40,085	36.41
1950	713,725	69.5	5.11	36,450	5.33	38,071	36.60
1949	769,609	70.5	4.22	32,482	4.41	33,926	36.80
1948	752,824	71.5	3.37	25,407	3.52	26,536	37.01
1947	589,422	72.5	2.56	15,116	2.68	15,788	37.22
1946	398,189	73.5	1.79	7,120	1.87	7,436	37.44
1945	206,367	74.5	1.05	2,158	1.09	2,254	37.66
1944	217,260	75.5	0.34	739	0.36	772	37.88

OHIO POWER COMPANY
DEPRECIATION STUDY AS OF DECEMBER 31, 2019
COMPUTED AGE DISTRIBUTION REPORT
Account 364, Poles, Towers and Fixtures

Computed Age Distribution Report
Ohio Power - Distr

Account: OPCo 101/6 364 - OH
Version: OPCo Distribution 2019
Dispersion: 38 - R0.5

Vintage	Additions	Age 2020	Theoretical Survivors		Computed Survivors		Realized Life
			Percent	Amount	Percent	Amount	
1943	227,516	76.5	0.00		-0.00	(1)	38.25
1942	312,323	77.5	0.00		0.00		0.00
1941	400,338	78.5	0.00		0.00		0.00
1940	276,857	79.5	0.00		0.00		0.00
1939	238,279	80.5	0.00		0.00		0.00
1938	212,613	81.5	0.00		0.00		0.00
1937	215,434	82.5	0.00		0.00		0.00
1936	273,966	83.5	0.00		0.00		0.00
1935	90,793	84.5	0.00		0.00		0.00
1934	74,888	85.5	0.00		0.00		0.00
1933	2,251,332	86.5	0.00		0.00		0.00
1932	10,481	87.5	0.00		0.00		0.00
1931	21,944	88.5	0.00		0.00		0.00
1930	22,968	89.5	0.00		0.00		0.00
1929	11,305	90.5	0.00		0.00		0.00
1928	28,797	91.5	0.00		0.00		0.00
1927	15,296	92.5	0.00		0.00		0.00
1926	469,796	93.5	0.00		0.00		0.00
1925	12,501	94.5	0.00		0.00		0.00
1924	8,321	95.5	0.00		0.00		0.00
1923	1,571	96.5	0.00		0.00		0.00
1922	4,542	97.5	0.00		0.00		0.00
1921	706	98.5	0.00		0.00		0.00
1920	3,702	99.5	0.00		0.00		0.00
1918	1,127	101.5	0.00		0.00		0.00
1917	132	102.5	0.00		0.00		0.00
1916	119	103.5	0.00		0.00		0.00
1915	42	104.5	0.00		0.00		0.00
1914	13	105.5	0.00		0.00		0.00
1913	24	106.5	0.00		0.00		0.00
1908	7	111.5	0.00		0.00		0.00
1900	601	119.5	0.00		0.00		0.00
1,012,353,478				765,220,420		795,852,068 *	

* Recorded Balance January 1, 2020: 795,852,068

**OHIO POWER COMPANY
DEPRECIATION STUDY AS OF DECEMBER 31, 2019
COMPUTED AGE DISTRIBUTION REPORT**

Account 365, Overhead Conductor & Devices

Computed Age Distribution Report Ohio Power - Distr							
Account: OPCo 101/6 365 - OH							
Version: OPCo Distribution 2019							
Dispersion: 32 - L0							
Vintage	Additions	Age 2020	Theoretical Survivors		Computed Survivors		Realized Life
			Percent	Amount	Percent	Amount	
2019	97,516,529	0.5	99.77	97,289,437	100.00	97,516,530	0.50
2018	53,323,846	1.5	98.99	52,782,909	100.00	53,323,847	1.50
2017	39,800,059	2.5	97.94	38,981,894	100.00	39,800,060	2.50
2016	41,593,497	3.5	96.72	40,229,490	99.54	41,403,028	3.49
2015	50,115,592	4.5	95.36	47,787,785	98.14	49,181,806	4.46
2014	49,101,532	5.5	93.87	46,092,866	96.61	47,437,445	5.41
2013	54,359,141	6.5	92.30	50,171,041	94.99	51,634,584	6.34
2012	35,138,862	7.5	90.64	31,848,964	93.28	32,778,033	7.25
2011	38,413,953	8.5	88.91	34,154,566	91.51	35,150,891	8.14
2010	39,544,069	9.5	87.13	34,454,204	89.67	35,459,270	9.01
2009	40,339,421	10.5	85.30	34,409,047	87.79	35,412,796	9.86
2008	42,255,445	11.5	83.43	35,253,559	85.86	36,281,943	10.69
2007	38,407,842	12.5	81.53	31,313,770	83.91	32,227,226	11.49
2006	30,982,854	13.5	79.61	24,664,191	81.93	25,383,672	12.28
2005	53,638,204	14.5	77.67	41,658,815	79.93	42,874,047	13.05
2004	30,760,748	15.5	75.72	23,291,423	77.93	23,970,859	13.79
2003	26,045,790	16.5	73.77	19,213,458	75.92	19,773,936	14.51
2002	17,313,313	17.5	71.82	12,434,075	73.91	12,796,791	15.22
2001	20,168,113	18.5	69.87	14,091,788	71.91	14,502,861	15.90
2000	30,766,300	19.5	67.93	20,899,778	69.91	21,509,447	16.57
1999	18,500,022	20.5	66.00	12,209,355	67.92	12,565,515	17.21
1998	15,749,478	21.5	64.07	10,090,828	65.94	10,385,189	17.84
1997	13,616,621	22.5	62.16	8,463,555	63.97	8,710,447	18.45
1996	13,146,049	23.5	60.25	7,920,946	62.01	8,152,009	19.04
1995	15,388,665	24.5	58.37	8,981,652	60.07	9,243,656	19.61
1994	16,520,380	25.5	56.49	9,332,786	58.14	9,605,033	20.16
1993	13,162,533	26.5	54.64	7,191,720	56.23	7,401,510	20.70
1992	15,689,468	27.5	52.80	8,284,284	54.34	8,525,946	21.22
1991	10,827,880	28.5	50.99	5,520,703	52.47	5,681,748	21.73
1990	14,653,994	29.5	49.19	7,208,904	50.63	7,419,195	22.22
1989	16,286,331	30.5	47.43	7,723,854	48.81	7,949,166	22.69
1988	13,077,375	31.5	45.68	5,973,957	47.01	6,148,224	23.15
1987	11,688,518	32.5	43.96	5,138,791	45.25	5,288,695	23.60
1986	8,198,448	33.5	42.28	3,465,935	43.51	3,567,040	24.04
1985	8,827,508	34.5	40.62	3,585,292	41.80	3,689,879	24.46
1984	5,724,379	35.5	38.99	2,231,671	40.12	2,296,771	24.87
1983	5,972,802	36.5	37.39	2,233,078	38.48	2,298,219	25.27
1982	8,162,164	37.5	35.82	2,923,866	36.87	3,009,158	25.66

OHIO POWER COMPANY
DEPRECIATION STUDY AS OF DECEMBER 31, 2019
COMPUTED AGE DISTRIBUTION REPORT
Account 365, Overhead Conductor & Devices

Computed Age Distribution Report
Ohio Power - Distr

Account: OPCo 101/6 365 - OH
Version: OPCo Distribution 2019
Dispersion: 32 - L0

Vintage	Additions	Age 2020	Theoretical Survivors		Computed Survivors		Realized Life
			Percent	Amount	Percent	Amount	
1981	8,983,383	38.5	34.29	3,080,380	35.29	3,170,237	26.04
1980	6,668,290	39.5	32.79	2,186,641	33.75	2,250,427	26.42
1979	7,458,859	40.5	31.33	2,336,795	32.24	2,404,962	26.78
1978	7,026,391	41.5	29.90	2,101,027	30.77	2,162,316	27.14
1977	5,556,714	42.5	28.51	1,584,303	29.34	1,630,518	27.49
1976	4,722,358	43.5	27.16	1,282,486	27.95	1,319,898	27.83
1975	4,108,758	44.5	25.84	1,061,752	26.60	1,092,724	28.17
1974	4,978,815	45.5	24.56	1,222,977	25.28	1,258,653	28.50
1973	4,827,570	46.5	23.32	1,125,940	24.00	1,158,785	28.83
1972	5,938,894	47.5	22.12	1,313,780	22.77	1,352,104	29.16
1971	6,015,750	48.5	20.96	1,260,815	21.57	1,297,594	29.48
1970	4,142,377	49.5	19.83	821,625	20.41	845,593	29.80
1969	3,095,170	50.5	18.75	580,292	19.30	597,220	30.12
1968	2,994,007	51.5	17.70	529,988	18.22	545,448	30.44
1967	2,306,242	52.5	16.69	384,965	17.18	396,195	30.76
1966	2,180,097	53.5	15.72	342,759	16.18	352,758	31.08
1965	2,074,273	54.5	14.79	306,786	15.22	315,736	31.40
1964	1,868,292	55.5	13.90	259,609	14.30	267,182	31.72
1963	1,818,785	56.5	13.04	237,128	13.42	244,045	32.04
1962	1,700,648	57.5	12.22	207,773	12.57	213,834	32.36
1961	1,401,134	58.5	11.43	160,182	11.77	164,855	32.69
1960	1,560,576	59.5	10.68	166,727	11.00	171,591	33.02
1959	1,564,605	60.5	9.97	155,984	10.26	160,534	33.35
1958	1,500,761	61.5	9.29	139,423	9.56	143,490	33.69
1957	1,670,889	62.5	8.64	144,437	8.90	148,651	34.03
1956	1,694,538	63.5	8.03	136,092	8.27	140,062	34.37
1955	1,838,793	64.5	7.45	136,992	7.67	140,988	34.72
1954	1,614,874	65.5	6.90	111,429	7.10	114,679	35.08
1953	1,938,678	66.5	6.38	123,696	6.57	127,304	35.43
1952	1,308,922	67.5	5.89	77,097	6.06	79,345	35.80
1951	1,062,144	68.5	5.43	57,657	5.59	59,338	36.16
1950	663,642	69.5	4.99	33,144	5.14	34,111	36.54
1949	322,933	70.5	4.59	14,812	4.72	15,245	36.91
1948	307,737	71.5	4.20	12,940	4.33	13,317	37.30
1947	205,288	72.5	3.85	7,898	3.96	8,129	37.69
1946	243,493	73.5	3.51	8,556	3.62	8,805	38.08
1945	207,363	74.5	3.20	6,641	3.30	6,835	38.48
1944	64,144	75.5	2.91	1,869	3.00	1,923	38.88

OHIO POWER COMPANY
DEPRECIATION STUDY AS OF DECEMBER 31, 2019
COMPUTED AGE DISTRIBUTION REPORT
Account 365, Overhead Conductor & Devices

Computed Age Distribution Report
Ohio Power - Distr

Account: OPCo 101/6 365 - OH
Version: OPCo Distribution 2019
Dispersion: 32 - L0

Vintage	Additions	Age 2020	Theoretical Survivors		Computed Survivors		Realized Life
			Percent	Amount	Percent	Amount	
1943	56,905	76.5	2.64	1,505	2.72	1,549	39.29
1942	115,787	77.5	2.40	2,773	2.47	2,855	39.71
1941	313,448	78.5	2.16	6,786	2.23	6,984	40.12
1940	193,063	79.5	1.95	3,769	2.01	3,879	40.55
1939	176,889	80.5	1.76	3,107	1.81	3,198	40.98
1938	181,228	81.5	1.58	2,857	1.62	2,940	41.41
1937	275,560	82.5	1.41	3,889	1.45	4,002	41.85
1936	332,077	83.5	1.26	4,185	1.30	4,307	42.29
1933	2,102,960	86.5	0.88	18,572	0.91	19,110	43.64
1932	2,626	87.5	0.78	20	0.82	22	44.11
1929	65,041	90.5	0.53	343	0.54	353	45.50
1926	392,327	93.5	0.35	1,358	0.36	1,396	46.92
1924	2,042	95.5	0.26	5	0.26	5	47.88
1914	94	105.5	0.04		0.04		52.77
			1,166,623,959		873,276,806		894,822,502 *

* Recorded Balance January 1, 2020: 894,822,502

OHIO POWER COMPANY

DEPRECIATION STUDY AS OF DECEMBER 31, 2019

COMPUTED AGE DISTRIBUTION REPORT

Account 366, Underground Conduit

Computed Age Distribution Report Ohio Power - Distr

Account: OPCo 101/6 366 - OH
Version: OPCo Distribution 2019
Dispersion: 60 - R3

Vintage	Additions	Age 2020	Theoretical Survivors		Computed Survivors		Realized Life
			Percent	Amount	Percent	Amount	
2019	38,077,399	0.5	99.99	38,072,639	100.00	38,077,400	0.50
2018	29,827,090	1.5	99.96	29,814,712	100.00	29,827,091	1.50
2017	19,443,816	2.5	99.93	19,429,492	100.00	19,443,817	2.50
2016	19,901,196	3.5	99.89	19,879,073	100.00	19,901,197	3.50
2015	21,821,848	4.5	99.85	21,788,242	100.00	21,821,849	4.50
2014	19,495,806	5.5	99.80	19,456,359	100.00	19,495,807	5.50
2013	10,973,683	6.5	99.74	10,945,536	100.00	10,973,684	6.50
2012	14,929,437	7.5	99.68	14,881,887	100.00	14,929,438	7.50
2011	10,513,188	8.5	99.61	10,472,449	100.00	10,513,189	8.50
2010	5,570,516	9.5	99.54	5,544,613	100.00	5,570,517	9.50
2009	11,752,556	10.5	99.45	11,687,623	100.00	11,752,557	10.50
2008	8,326,470	11.5	99.35	8,272,403	100.00	8,326,471	11.50
2007	7,143,935	12.5	99.24	7,089,867	100.00	7,143,936	12.50
2006	7,040,159	13.5	99.12	6,978,452	100.00	7,040,160	13.50
2005	3,099,474	14.5	98.99	3,068,226	100.00	3,099,475	14.50
2004	1,953,353	15.5	98.85	1,930,811	100.00	1,953,354	15.50
2003	4,161,515	16.5	98.68	4,106,770	100.00	4,161,516	16.50
2002	7,151,557	17.5	98.51	7,044,880	100.00	7,151,558	17.50
2001	4,468,157	18.5	98.32	4,392,869	100.00	4,468,158	18.50
2000	15,376,264	19.5	98.10	15,084,653	99.79	15,343,230	19.48
1999	4,582,776	20.5	97.87	4,485,277	99.55	4,562,163	20.45
1998	4,136,893	21.5	97.62	4,038,504	99.30	4,107,731	21.42
1997	5,237,872	22.5	97.35	5,098,937	99.02	5,186,342	22.39
1996	5,008,286	23.5	97.05	4,860,625	98.72	4,943,945	23.35
1995	5,453,226	24.5	96.73	5,274,951	98.39	5,365,373	24.30
1994	4,994,424	25.5	96.38	4,813,826	98.04	4,896,343	25.25
1993	4,086,099	26.5	96.01	3,923,084	97.66	3,990,333	26.19
1992	4,028,759	27.5	95.61	3,851,782	97.25	3,917,809	27.12
1991	2,510,476	28.5	95.17	2,389,308	96.80	2,430,265	28.04
1990	3,741,234	29.5	94.71	3,543,298	96.33	3,604,036	28.96
1989	2,355,132	30.5	94.21	2,218,793	95.83	2,256,828	29.86
1988	1,314,817	31.5	93.68	1,231,688	95.28	1,252,801	30.76
1987	1,349,833	32.5	93.11	1,256,807	94.70	1,278,351	31.64
1986	952,171	33.5	92.50	880,758	94.09	895,856	32.51
1985	982,521	34.5	91.85	902,446	93.42	917,915	33.37
1984	1,018,310	35.5	91.16	928,290	92.72	944,202	34.21
1983	450,222	36.5	90.42	407,109	91.97	414,088	35.04
1982	1,587,836	37.5	89.64	1,423,360	91.18	1,447,759	35.85

OHIO POWER COMPANY
DEPRECIATION STUDY AS OF DECEMBER 31, 2019
COMPUTED AGE DISTRIBUTION REPORT
Account 366, Underground Conduit

Computed Age Distribution Report
Ohio Power - Distr

Account: OPCo 101/6 366 - OH
Version: OPCo Distribution 2019
Dispersion: 60 - R3

Vintage	Additions	Age 2020	Theoretical Survivors		Computed Survivors		Realized Life
			Percent	Amount	Percent	Amount	
1981	1,251,927	38.5	88.81	1,111,868	90.33	1,130,927	36.64
1980	2,565,575	39.5	87.93	2,255,953	89.44	2,294,623	37.41
1979	2,096,126	40.5	87.00	1,823,556	88.49	1,854,815	38.17
1978	1,181,271	41.5	86.01	1,015,976	87.48	1,033,391	38.90
1977	2,115,199	42.5	84.96	1,797,045	86.41	1,827,849	39.61
1976	1,039,414	43.5	83.85	871,528	85.29	886,467	40.30
1975	1,614,260	44.5	82.68	1,334,606	84.09	1,357,483	40.96
1974	1,826,822	45.5	81.44	1,487,691	82.83	1,513,192	41.59
1973	1,427,171	46.5	80.12	1,143,514	81.50	1,163,115	42.20
1972	1,427,819	47.5	78.74	1,124,317	80.09	1,143,589	42.77
1971	1,374,640	48.5	77.29	1,062,418	78.61	1,080,629	43.31
1970	1,366,181	49.5	75.75	1,034,896	77.05	1,052,635	43.82
1969	1,466,254	50.5	74.14	1,087,064	75.41	1,105,697	44.29
1968	410,109	51.5	72.44	297,095	73.68	302,188	44.72
1967	1,041,955	52.5	70.66	736,277	71.87	748,897	45.12
1966	886,732	53.5	68.80	610,097	69.98	620,554	45.47
1965	469,114	54.5	66.86	313,636	68.00	319,012	45.78
1964	367,609	55.5	64.83	238,306	65.94	242,391	46.05
1963	201,387	56.5	62.72	126,305	63.79	128,470	46.27
1962	239,443	57.5	60.53	144,931	61.57	147,415	46.45
1961	154,224	58.5	58.26	89,856	59.26	91,396	46.58
1960	197,446	59.5	55.93	110,434	56.89	112,327	46.67
1959	223,811	60.5	53.53	119,814	54.45	121,868	46.72
1958	238,576	61.5	51.08	121,863	51.96	123,952	46.73
1957	161,701	62.5	48.58	78,555	49.41	79,901	46.69
1956	197,134	63.5	46.04	90,768	46.83	92,323	46.62
1955	183,156	64.5	43.48	79,639	44.23	81,004	46.51
1954	44,276	65.5	40.91	18,112	41.61	18,422	46.38
1953	211,105	66.5	38.33	80,919	38.99	82,306	46.21
1952	114,551	67.5	35.77	40,975	36.38	41,677	46.03
1951	15,019	68.5	33.24	4,992	33.81	5,078	45.83
1950	23,448	69.5	30.74	7,209	31.27	7,333	45.62
1949	114,427	70.5	28.31	32,392	28.79	32,947	45.40
1948	49,353	71.5	25.94	12,801	26.38	13,021	45.18
1947	9,308	72.5	23.65	2,201	24.06	2,239	44.97
1946	64,174	73.5	21.46	13,770	21.82	14,005	44.77
1945	2,408	74.5	19.36	466	19.71	475	44.59
1944	5,910	75.5	17.38	1,027	17.68	1,045	44.42

OHIO POWER COMPANY
DEPRECIATION STUDY AS OF DECEMBER 31, 2019
COMPUTED AGE DISTRIBUTION REPORT
Account 366, Underground Conduit

Computed Age Distribution Report
Ohio Power - Distr

Account: OPCo 101/6 366 - OH
Version: OPCo Distribution 2019
Dispersion: 60 - R3

Vintage	Additions	Age 2020	Theoretical Survivors		Computed Survivors		Realized Life
			Percent	Amount	Percent	Amount	
1943	3,984	76.5	15.51	618	15.79	629	44.29
1942	7,299	77.5	13.76	1,004	14.00	1,022	44.17
1941	34,669	78.5	12.13	4,206	12.34	4,278	44.09
1940	4,637	79.5	10.63	493	10.82	502	44.05
1939	5,497	80.5	9.25	508	9.41	517	44.04
1938	3,428	81.5	7.99	274	8.14	279	44.07
1937	16,436	82.5	6.85	1,125	6.96	1,145	44.12
1936	11,014	83.5	5.81	640	5.91	651	44.22
1935	2,767	84.5	4.89	135	4.99	138	44.36
1934	2,971	85.5	4.07	121	4.15	123	44.53
1933	382,415	86.5	3.34	12,771	3.40	12,986	44.72
1932	26,794	87.5	2.70	724	2.75	737	44.95
1931	44,574	88.5	2.15	960	2.19	976	45.22
1930	11,768	89.5	1.68	198	1.71	201	45.52
1929	41,966	90.5	1.28	537	1.30	546	45.84
1928	13,397	91.5	0.95	127	0.97	130	46.19
1927	84,095	92.5	0.68	571	0.69	580	46.57
1926	65,965	93.5	0.47	307	0.47	312	46.97
1925	75,836	94.5	0.30	230	0.31	234	47.40
1924	399,054	95.5	0.18	731	0.19	742	47.84
1923	130,367	96.5	0.10	132	0.10	134	48.30
1922	85,218	97.5	0.05	42	0.05	43	48.77
1921	220,997	98.5	0.02	42	0.02	42	49.26
1920	43,149	99.5	0.01	2	0.01	2	49.75
1918	493	101.5	0.00		-0.10	(1)	50.70
1917	62,570	102.5	0.00		0.00		0.00
1916	41,639	103.5	0.00		0.00		0.00
1915	1,881	104.5	0.00		0.00		0.00
343,022,221				332,019,767		334,308,145 *	

* Recorded Balance January 1, 2020: 334,308,145

OHIO POWER COMPANY

DEPRECIATION STUDY AS OF DECEMBER 31, 2019

COMPUTED AGE DISTRIBUTION REPORT

Account 368, Line Transformers

Computed Age Distribution Report Ohio Power - Distr

Account: OPCo 101/6 368 - OH
Version: OPCo Distribution 2019
Dispersion: 32 - L0

Vintage	Additions	Age 2020	Theoretical Survivors		Computed Survivors		Realized Life
			Percent	Amount	Percent	Amount	
2019	48,940,331	0.5	99.77	48,826,361	100.00	48,940,332	0.50
2018	57,341,317	1.5	98.99	56,759,625	100.00	57,341,318	1.50
2017	34,421,955	2.5	97.94	33,714,347	99.38	34,209,042	2.49
2016	35,324,143	3.5	96.72	34,165,732	98.14	34,667,050	3.47
2015	35,721,872	4.5	95.36	34,062,636	96.75	34,562,441	4.43
2014	37,908,236	5.5	93.87	35,585,433	95.25	36,107,582	5.37
2013	32,923,727	6.5	92.30	30,387,118	93.65	30,832,992	6.29
2012	37,225,034	7.5	90.64	33,739,817	91.97	34,234,885	7.20
2011	24,150,896	8.5	88.91	21,473,014	90.22	21,788,091	8.08
2010	26,062,890	9.5	87.13	22,708,238	88.41	23,041,438	8.95
2009	23,243,094	10.5	85.30	19,826,083	86.55	20,116,994	9.79
2008	53,476,081	11.5	83.43	44,614,894	84.65	45,269,533	10.62
2007	43,246,262	12.5	81.53	35,258,515	82.73	35,775,867	11.42
2006	48,263,781	13.5	79.61	38,420,835	80.77	38,984,588	12.20
2005	41,277,060	14.5	77.67	32,058,370	78.81	32,528,766	12.96
2004	23,485,025	15.5	75.72	17,782,391	76.83	18,043,314	13.70
2003	21,126,415	16.5	73.77	15,584,534	74.85	15,813,208	14.43
2002	27,246,277	17.5	71.82	19,567,731	72.87	19,854,851	15.13
2001	24,461,267	18.5	69.87	17,091,485	70.90	17,342,270	15.81
2000	34,839,072	19.5	67.93	23,666,443	68.93	24,013,703	16.47
1999	27,197,082	20.5	66.00	17,949,105	66.96	18,212,474	17.11
1998	30,178,906	21.5	64.07	19,335,889	65.01	19,619,607	17.74
1997	29,650,436	22.5	62.16	18,429,544	63.07	18,699,962	18.35
1996	23,630,410	23.5	60.25	14,238,134	61.14	14,447,052	18.93
1995	24,433,906	24.5	58.37	14,260,941	59.22	14,470,193	19.50
1994	24,473,773	25.5	56.49	13,825,862	57.32	14,028,730	20.06
1993	19,039,979	26.5	54.64	10,403,028	55.44	10,555,673	20.60
1992	19,651,762	27.5	52.80	10,376,437	53.58	10,528,692	21.12
1991	18,277,819	28.5	50.99	9,319,129	51.73	9,455,869	21.62
1990	19,782,586	29.5	49.19	9,731,870	49.92	9,874,667	22.11
1989	21,785,970	30.5	47.43	10,332,078	48.12	10,483,681	22.59
1988	18,098,801	31.5	45.68	8,267,826	46.35	8,389,141	23.05
1987	17,269,431	32.5	43.96	7,592,408	44.61	7,703,812	23.50
1986	16,743,714	33.5	42.28	7,078,489	42.90	7,182,352	23.94
1985	16,230,708	34.5	40.62	6,592,102	41.21	6,688,829	24.36
1984	14,056,523	35.5	38.99	5,479,988	39.56	5,560,397	24.77
1983	9,121,619	36.5	37.39	3,410,340	37.94	3,460,380	25.17
1982	8,626,026	37.5	35.82	3,090,031	36.35	3,135,372	25.57

OHIO POWER COMPANY

DEPRECIATION STUDY AS OF DECEMBER 31, 2019

COMPUTED AGE DISTRIBUTION REPORT

Account 368, Line Transformers

Computed Age Distribution Report Ohio Power - Distr

Account: OPCo 101/6 368 - OH
Version: OPCo Distribution 2019
Dispersion: 32 - L0

Vintage	Additions	Age 2020	Theoretical Survivors		Computed Survivors		Realized Life
			Percent	Amount	Percent	Amount	
1981	5,822,256	38.5	34.29	1,996,437	34.79	2,025,731	25.95
1980	11,901,881	39.5	32.79	3,902,820	33.27	3,960,087	26.32
1979	12,033,233	40.5	31.33	3,769,907	31.79	3,825,223	26.69
1978	10,357,551	41.5	29.90	3,097,108	30.34	3,142,553	27.05
1977	7,843,439	42.5	28.51	2,236,282	28.93	2,269,095	27.40
1976	6,164,734	43.5	27.16	1,674,203	27.56	1,698,769	27.74
1975	4,739,294	44.5	25.84	1,224,690	26.22	1,242,660	28.08
1974	10,214,390	45.5	24.56	2,509,024	24.92	2,545,839	28.42
1973	8,848,413	46.5	23.32	2,063,726	23.67	2,094,007	28.75
1972	8,005,952	47.5	22.12	1,771,047	22.45	1,797,033	29.08
1971	7,451,339	48.5	20.96	1,561,694	21.27	1,584,608	29.41
1970	4,945,114	49.5	19.83	980,845	20.13	995,237	29.73
1969	4,972,670	50.5	18.75	932,292	19.02	945,971	30.05
1968	3,067,999	51.5	17.70	543,086	17.96	551,055	30.38
1967	3,640,400	52.5	16.69	607,667	16.94	616,583	30.70
1966	3,788,508	53.5	15.72	595,636	15.95	604,376	31.02
1965	3,173,460	54.5	14.79	469,357	15.01	476,244	31.34
1964	2,991,086	55.5	13.90	415,626	14.10	421,725	31.66
1963	2,762,647	56.5	13.04	360,185	13.23	365,470	31.99
1962	2,458,890	57.5	12.22	300,410	12.40	304,818	32.31
1961	2,792,366	58.5	11.43	319,232	11.60	323,916	32.64
1960	2,527,450	59.5	10.68	270,025	10.84	273,987	32.98
1959	2,534,531	60.5	9.97	252,682	10.12	256,389	33.31
1958	2,124,712	61.5	9.29	197,389	9.43	200,285	33.65
1957	3,110,308	62.5	8.64	268,866	8.77	272,811	33.99
1956	3,621,732	63.5	8.03	290,869	8.15	295,137	34.34
1955	2,409,209	64.5	7.45	179,489	7.56	182,123	34.69
1954	2,490,276	65.5	6.90	171,833	7.00	174,354	35.04
1953	1,875,208	66.5	6.38	119,647	6.47	121,402	35.40
1952	1,874,045	67.5	5.89	110,383	5.98	112,002	35.77
1951	1,278,720	68.5	5.43	69,413	5.51	70,432	36.14
1950	1,253,278	69.5	4.99	62,593	5.07	63,511	36.51
1949	1,005,843	70.5	4.59	46,136	4.65	46,813	36.89
1948	1,070,442	71.5	4.20	45,010	4.27	45,671	37.28
1947	843,614	72.5	3.85	32,458	3.90	32,934	37.67
1946	419,532	73.5	3.51	14,741	3.57	14,957	38.06
1945	217,644	74.5	3.20	6,970	3.25	7,073	38.46
1944	97,994	75.5	2.91	2,855	2.96	2,897	38.87

OHIO POWER COMPANY

DEPRECIATION STUDY AS OF DECEMBER 31, 2019

COMPUTED AGE DISTRIBUTION REPORT

Account 368, Line Transformers

Computed Age Distribution Report Ohio Power - Distr

Account: OPCo 101/6 368 - OH
Version: OPCo Distribution 2019
Dispersion: 32 - L0

Vintage	Additions	Age 2020	Theoretical Survivors		Computed Survivors		Realized Life
			Percent	Amount	Percent	Amount	
1943	111,305	76.5	2.64	2,943	2.68	2,987	39.28
1942	117,191	77.5	2.40	2,807	2.43	2,848	39.69
1941	241,409	78.5	2.16	5,226	2.20	5,303	40.11
1940	207,887	79.5	1.95	4,059	1.98	4,118	40.54
1939	179,652	80.5	1.76	3,155	1.78	3,202	40.97
1938	170,725	81.5	1.58	2,691	1.60	2,731	41.40
1937	226,045	82.5	1.41	3,190	1.43	3,237	41.84
1936	312,047	83.5	1.26	3,932	1.28	3,990	42.28
1935	2,719	84.5	1.12	31	1.16	31	42.74
1934	6,402	85.5	1.00	64	1.02	65	43.19
1933	1,701,383	86.5	0.88	15,025	0.90	15,242	43.64
1931	96,234	88.5	0.69	661	0.70	670	44.56
1929	549	90.5	0.53	3	0.60	3	45.52
1928	95	91.5	0.46		0.94	1	46.18
1926	286	93.5	0.35	1	0.46	1	46.96
1925	8	94.5	0.30		6.47	1	50.30
1922	2,143	97.5	0.19	4	0.14	3	48.82
1921	660	98.5	0.16	1	0.12	1	49.31
1916	570	103.5	0.06		0.02		51.76
1912	58	107.5	0.03		0.13		53.82
1903	133	116.5	0.00		-0.07	()	58.21
1,229,041,847			838,523,232		849,973,360 *		

* Recorded Balance January 1, 2020: 849,973,360

OHIO POWER COMPANY

DEPRECIATION STUDY AS OF DECEMBER 31, 2019

COMPUTED AGE DISTRIBUTION REPORT

Account 369, Services

Computed Age Distribution Report Ohio Power - Distr

Account: OPCo 101/6 369 - OH
Version: OPCo Distribution 2019
Dispersion: 43 - R0.5

Vintage	Additions	Age 2020	Theoretical Survivors		Computed Survivors		Realized Life
			Percent	Amount	Percent	Amount	
2019	9,621,978	0.5	99.56	9,579,543	100.00	9,621,979	0.50
2018	8,203,998	1.5	98.67	8,094,841	100.00	8,203,999	1.50
2017	8,805,363	2.5	97.77	8,609,036	100.00	8,805,364	2.50
2016	7,621,812	3.5	96.86	7,382,641	100.00	7,621,813	3.50
2015	8,269,644	4.5	95.94	7,934,173	99.27	8,208,994	4.48
2014	9,810,584	5.5	95.01	9,321,520	98.31	9,644,394	5.45
2013	16,766,355	6.5	94.08	15,773,229	97.34	16,319,575	6.41
2012	13,527,946	7.5	93.13	12,598,343	96.35	13,034,719	7.36
2011	9,576,892	8.5	92.17	8,827,122	95.36	9,132,872	8.30
2010	10,271,358	9.5	91.20	9,367,892	94.36	9,692,373	9.23
2009	10,264,715	10.5	90.23	9,261,580	93.35	9,582,379	10.15
2008	13,436,336	11.5	89.24	11,990,817	92.33	12,406,150	11.06
2007	13,848,817	12.5	88.25	12,221,156	91.30	12,644,467	11.96
2006	15,895,325	13.5	87.24	13,867,466	90.26	14,347,801	12.84
2005	17,683,622	14.5	86.23	15,248,402	89.22	15,776,569	13.72
2004	13,538,599	15.5	85.21	11,535,617	88.16	11,935,182	14.58
2003	12,480,605	16.5	84.17	10,505,134	87.09	10,869,006	15.43
2002	10,819,625	17.5	83.13	8,994,176	86.01	9,305,712	16.28
2001	10,293,802	18.5	82.07	8,448,367	84.92	8,740,998	17.10
2000	17,842,235	19.5	81.00	14,453,073	83.81	14,953,692	17.92
1999	8,254,765	20.5	79.93	6,597,625	82.69	6,826,150	18.73
1998	8,412,916	21.5	78.83	6,632,154	81.56	6,861,876	19.52
1997	8,638,040	22.5	77.73	6,713,979	80.42	6,946,535	20.30
1996	7,254,535	23.5	76.60	5,557,277	79.26	5,749,768	21.06
1995	8,815,556	24.5	75.47	6,652,961	78.08	6,883,403	21.82
1994	11,393,162	25.5	74.32	8,467,072	76.89	8,760,350	22.55
1993	7,263,512	26.5	73.15	5,313,207	75.68	5,497,243	23.28
1992	9,437,655	27.5	71.97	6,791,881	74.46	7,027,135	23.99
1991	6,890,426	28.5	70.76	4,875,983	73.22	5,044,875	24.68
1990	6,852,293	29.5	69.55	4,765,520	71.96	4,930,585	25.36
1989	7,093,547	30.5	68.31	4,845,691	70.68	5,013,534	26.03
1988	6,194,668	31.5	67.06	4,154,072	69.38	4,297,959	26.68
1987	5,465,785	32.5	65.79	3,595,843	68.07	3,720,394	27.31
1986	4,639,915	33.5	64.50	2,992,779	66.73	3,096,441	27.93
1985	4,470,167	34.5	63.19	2,824,904	65.38	2,922,752	28.53
1984	4,751,573	35.5	61.87	2,939,902	64.02	3,041,733	29.11
1983	4,592,578	36.5	60.53	2,779,994	62.63	2,876,286	29.68
1982	4,940,618	37.5	59.18	2,923,667	61.23	3,024,936	30.23

OHIO POWER COMPANY

DEPRECIATION STUDY AS OF DECEMBER 31, 2019

COMPUTED AGE DISTRIBUTION REPORT

Account 369, Services

Computed Age Distribution Report Ohio Power - Distr

Account: OPCo 101/6 369 - OH
Version: OPCo Distribution 2019
Dispersion: 43 - R0.5

Vintage	Additions	Age 2020	Theoretical Survivors		Computed Survivors		Realized Life
			Percent	Amount	Percent	Amount	
1981	5,176,903	38.5	57.80	2,992,447	59.81	3,096,098	30.76
1980	5,168,487	39.5	56.42	2,915,884	58.37	3,016,882	31.28
1979	4,941,128	40.5	55.01	2,718,316	56.92	2,812,471	31.78
1978	4,688,222	41.5	53.60	2,512,741	55.45	2,599,776	32.26
1977	3,781,896	42.5	52.17	1,972,912	53.97	2,041,249	32.72
1976	3,505,602	43.5	50.72	1,778,202	52.48	1,839,794	33.16
1975	3,041,068	44.5	49.27	1,498,389	50.98	1,550,289	33.59
1974	3,817,195	45.5	47.81	1,824,971	49.47	1,888,183	34.00
1973	3,833,099	46.5	46.34	1,776,158	47.94	1,837,680	34.40
1972	3,885,287	47.5	44.86	1,742,872	46.41	1,803,240	34.77
1971	3,295,156	48.5	43.37	1,429,233	44.88	1,478,737	35.13
1970	2,834,198	49.5	41.88	1,187,089	43.34	1,228,206	35.48
1969	2,331,064	50.5	40.39	941,571	41.79	974,185	35.80
1968	2,137,400	51.5	38.90	831,450	40.25	860,249	36.11
1967	1,783,468	52.5	37.41	667,150	38.70	690,259	36.41
1966	1,375,377	53.5	35.92	494,015	37.16	511,126	36.69
1965	1,181,143	54.5	34.43	406,714	35.63	420,802	36.96
1964	1,065,002	55.5	32.95	350,970	34.10	363,126	37.21
1963	971,155	56.5	31.49	305,771	32.58	316,363	37.45
1962	936,346	57.5	30.03	281,144	31.07	290,883	37.68
1961	924,492	58.5	28.58	264,213	29.57	273,365	37.90
1960	807,849	59.5	27.15	219,309	28.09	226,905	38.11
1959	835,918	60.5	25.73	215,092	26.62	222,542	38.30
1958	772,294	61.5	24.33	187,931	25.18	194,441	38.49
1957	851,490	62.5	22.96	195,490	23.75	202,261	38.67
1956	897,861	63.5	21.61	193,991	22.35	200,710	38.85
1955	843,520	64.5	20.28	171,049	20.98	176,973	39.02
1954	681,600	65.5	18.98	129,349	19.63	133,829	39.18
1953	511,966	66.5	17.71	90,647	18.32	93,787	39.34
1952	404,942	67.5	16.46	66,671	17.03	68,980	39.50
1951	374,748	68.5	15.26	57,173	15.78	59,154	39.66
1950	359,139	69.5	14.08	50,575	14.57	52,327	39.81
1949	313,483	70.5	12.94	40,573	13.39	41,978	39.97
1948	256,581	71.5	11.84	30,383	12.25	31,435	40.13
1947	218,929	72.5	10.78	23,596	11.15	24,413	40.29
1946	182,483	73.5	9.75	17,797	10.09	18,413	40.46
1945	63,671	74.5	8.77	5,583	9.07	5,776	40.63
1944	36,643	75.5	7.82	2,867	8.10	2,966	40.81

OHIO POWER COMPANY
DEPRECIATION STUDY AS OF DECEMBER 31, 2019
COMPUTED AGE DISTRIBUTION REPORT

Account 369, Services

Computed Age Distribution Report
Ohio Power - Distr

Account: OPCo 101/6 369 - OH
Version: OPCo Distribution 2019
Dispersion: 43 - R0.5

Vintage	Additions	Age 2020	Theoretical Survivors		Computed Survivors		Realized Life
			Percent	Amount	Percent	Amount	
1943	29,233	76.5	6.92	2,022	7.16	2,093	40.99
1942	61,969	77.5	6.05	3,750	6.26	3,880	41.18
1941	130,365	78.5	5.22	6,811	5.41	7,046	41.37
1940	118,847	79.5	4.43	5,268	4.59	5,450	41.57
1939	96,472	80.5	3.68	3,546	3.80	3,668	41.78
1938	97,810	81.5	2.95	2,882	3.05	2,982	41.99
1937	90,530	82.5	2.24	2,032	2.32	2,102	42.21
1936	180,739	83.5	1.57	2,835	1.62	2,932	42.43
1935	376	84.5	0.92	3	1.01	4	42.68
1934	793	85.5	0.30	2	0.28	2	42.87
1933	919,000	86.5	0.00		-0.00	(1)	43.25
1932	37	87.5	0.00		0.00		0.00
1931	105	88.5	0.00		0.00		0.00
1930	218	89.5	0.00		0.00		0.00
1929	4,322	90.5	0.00		0.00		0.00
1928	2,940	91.5	0.00		0.00		0.00
1927	2,775	92.5	0.00		0.00		0.00
1926	4,469	93.5	0.00		0.00		0.00
1925	6,556	94.5	0.00		0.00		0.00
1924	9,460	95.5	0.00		0.00		0.00
1923	7,962	96.5	0.00		0.00		0.00
1922	9,863	97.5	0.00		0.00		0.00
1921	38,148	98.5	0.00		0.00		0.00
1920	2,795	99.5	0.00		0.00		0.00
1918	1,066	101.5	0.00		0.00		0.00
1917	6,112	102.5	0.00		0.00		0.00
1916	443	103.5	0.00		0.00		0.00
1915	317	104.5	0.00		0.00		0.00
434,851,849				334,058,079		345,050,002 *	

* Recorded Balance January 1, 2020: 345,050,002

OHIO POWER COMPANY

DEPRECIATION STUDY AS OF DECEMBER 31, 2019

COMPUTED AGE DISTRIBUTION REPORT

Account 371, Installations on Customers' Premises

Computed Age Distribution Report							
Ohio Power - Distr							
Account: OPCo 101/6 371 - OH							
Version: OPCo Distribution 2019							
Dispersion: 15 - L0							
Vintage	Additions	Age 2020	Theoretical Survivors		Computed Survivors		Realized Life
			Percent	Amount	Percent	Amount	
2019	2,335,620	0.5	99.36	2,320,758	100.00	2,335,621	0.50
2018	2,158,310	1.5	97.11	2,095,827	100.00	2,158,311	1.50
2017	4,613,131	2.5	94.13	4,342,171	100.00	4,613,132	2.50
2016	2,462,046	3.5	90.69	2,232,928	100.00	2,462,047	3.50
2015	2,312,131	4.5	86.95	2,010,352	100.00	2,312,132	4.50
2014	2,364,212	5.5	82.99	1,962,012	100.00	2,364,213	5.50
2013	4,439,073	6.5	78.90	3,502,266	100.00	4,439,074	6.50
2012	3,402,882	7.5	74.74	2,543,416	100.00	3,402,883	7.50
2011	1,539,149	8.5	70.58	1,086,403	100.00	1,539,150	8.50
2010	3,149,544	9.5	66.45	2,092,778	94.89	2,988,446	9.26
2009	2,749,495	10.5	62.35	1,714,228	89.03	2,447,884	9.92
2008	3,680,325	11.5	58.30	2,145,728	83.26	3,064,058	10.54
2007	2,764,509	12.5	54.33	1,501,967	77.58	2,144,780	11.10
2006	3,817,849	13.5	50.45	1,925,952	72.04	2,750,223	11.61
2005	3,228,431	14.5	46.67	1,506,590	66.64	2,151,382	12.08
2004	2,672,750	15.5	43.00	1,149,372	61.41	1,641,281	12.51
2003	4,603,218	16.5	39.47	1,816,936	56.36	2,594,550	12.90
2002	4,115,234	17.5	36.08	1,484,818	51.52	2,120,291	13.26
2001	2,273,714	18.5	32.84	746,710	46.90	1,066,288	13.59
2000	4,967,593	19.5	29.76	1,478,405	42.50	2,111,134	13.89
1999	2,144,603	20.5	26.85	575,776	38.34	822,197	14.18
1998	8,448,389	21.5	24.10	2,036,428	34.42	2,907,979	14.45
1997	1,446,484	22.5	21.54	311,500	30.75	444,817	14.71
1996	1,964,285	23.5	19.14	376,010	27.33	536,935	14.96
1995	2,149,697	24.5	16.92	363,829	24.17	519,541	15.21
1994	2,289,118	25.5	14.88	340,644	21.25	486,433	15.46
1993	2,582,840	26.5	13.01	336,019	18.58	479,828	15.71
1992	2,685,384	27.5	11.31	303,583	16.14	433,510	15.97
1991	2,412,535	28.5	9.76	235,512	13.94	336,306	16.24
1990	2,770,576	29.5	8.37	232,026	11.96	331,328	16.51
1989	3,328,606	30.5	7.13	237,485	10.19	339,124	16.80
1988	2,724,924	31.5	6.03	164,422	8.62	234,791	17.11
1987	2,726,685	32.5	5.06	138,104	7.23	197,209	17.43
1986	2,051,488	33.5	4.22	86,514	6.02	123,540	17.76
1985	1,730,744	34.5	3.48	60,252	4.97	86,039	18.11
1984	1,900,857	35.5	2.85	54,149	4.07	77,324	18.47
1983	1,536,287	36.5	2.31	35,468	3.30	50,647	18.85
1982	1,596,620	37.5	1.85	29,571	2.64	42,227	19.25

OHIO POWER COMPANY
DEPRECIATION STUDY AS OF DECEMBER 31, 2019
COMPUTED AGE DISTRIBUTION REPORT
Account 371, Installations on Customers' Premises

Computed Age Distribution Report
Ohio Power - Distr

Account: OPCo 101/6 371 - OH
Version: OPCo Distribution 2019
Dispersion: 15 - L0

Vintage	Additions	Age 2020	Theoretical Survivors		Computed Survivors		Realized Life
			Percent	Amount	Percent	Amount	
1981	1,347,419	38.5	1.47	19,809	2.10	28,287	19.65
1980	1,020,332	39.5	1.15	11,770	1.65	16,807	20.08
1979	706,064	40.5	0.89	6,312	1.28	9,013	20.51
1978	571,245	41.5	0.68	3,906	0.98	5,578	20.95
1977	579,976	42.5	0.52	2,991	0.74	4,271	21.41
1976	543,931	43.5	0.38	2,083	0.55	2,974	21.87
1975	495,201	44.5	0.28	1,385	0.40	1,978	22.34
1974	565,633	45.5	0.20	1,135	0.29	1,620	22.82
1973	435,320	46.5	0.14	614	0.20	877	23.30
1972	547,231	47.5	0.10	531	0.14	758	23.78
1971	577,082	48.5	0.07	376	0.09	537	24.27
1970	459,229	49.5	0.04	196	0.06	279	24.77
1969	403,943	50.5	0.03	109	0.04	156	25.26
1968	317,236	51.5	0.02	53	0.02	75	25.76
1967	274,150	52.5	0.01	27	0.01	38	26.25
1966	302,158	53.5	0.01	17	0.01	24	26.75
1965	385,715	54.5	0.00	12	0.00	16	27.25
1964	349,071	55.5	0.00	5	0.00	7	27.75
1963	427,972	56.5	0.00	3	0.00	4	28.25
1962	238,437	57.5	0.00		-0.00	(1)	28.75
1961	83,665	58.5	0.00		0.00		0.00
1960	34,473	59.5	0.00		0.00		0.00
1959	20,830	60.5	0.00		0.00		0.00
1958	38,103	61.5	0.00		0.00		0.00
1957	3,785	62.5	0.00		0.00		0.00
1956	348	63.5	0.00		0.00		0.00
1955	14,697	64.5	0.00		0.00		0.00
1954	144	65.5	0.00		0.00		0.00
1953	64,055	66.5	0.00		0.00		0.00
1952	1,559	67.5	0.00		0.00		0.00
1951	253	68.5	0.00		0.00		0.00
1950	508	69.5	0.00		0.00		0.00
1949	154	70.5	0.00		0.00		0.00
1948	511	71.5	0.00		0.00		0.00
1947	771	72.5	0.00		0.00		0.00
1946	318	73.5	0.00		0.00		0.00
1945	267	74.5	0.00		0.00		0.00
1944	65	75.5	0.00		0.00		0.00

OHIO POWER COMPANY
DEPRECIATION STUDY AS OF DECEMBER 31, 2019
COMPUTED AGE DISTRIBUTION REPORT
Account 372, Leased Property on Customers' Premises

Computed Age Distribution Report
Ohio Power - Distr

Account: OPCo 101/6 372 - OH
Version: OPCo Distribution 2019
Dispersion: 44 - R0.5

Vintage	Additions	Age 2020	Theoretical Survivors		Computed Survivors		Realized Life
			Percent	Amount	Percent	Amount	
1994	1,230	25.5	74.99	922	100.04	1,231	25.51
1993	458	26.5	73.85	338	100.11	459	26.51
1991	953	28.5	71.54	682	99.44	948	28.42
1989	943	30.5	69.17	652	96.14	907	29.91
1988	571	31.5	67.96	388	94.49	540	30.63
1987	3,400	32.5	66.73	2,269	92.71	3,152	31.32
1986	215	33.5	65.48	141	91.20	196	32.03
1984	5,168	35.5	62.94	3,253	87.44	4,519	33.27
1983	22,501	36.5	61.65	13,871	85.63	19,268	33.88
1982	4,723	37.5	60.33	2,850	83.82	3,959	34.47
1981	10,264	38.5	59.01	6,056	81.97	8,413	35.03
1980	1,361	39.5	57.66	785	80.13	1,091	35.58
1979	2,287	40.5	56.31	1,288	78.23	1,789	36.09
1978	1,051	41.5	54.93	577	76.35	802	36.59
1975	876	44.5	50.74	444	70.54	618	37.94
1974	15,483	45.5	49.32	7,636	68.51	10,608	38.34
1973	2,547	46.5	47.89	1,220	66.54	1,695	38.72
1972	547	47.5	46.45	254	64.62	353	39.10
1971	8,737	48.5	45.01	3,933	62.52	5,463	39.41
1970	476	49.5	43.56	207	60.61	288	39.75
1969	4,202	50.5	42.10	1,769	58.49	2,458	40.02
1968	1,404	51.5	40.65	571	56.49	793	40.30
1967	2,019	52.5	39.19	791	54.45	1,099	40.54
1966	5,605	53.5	37.73	2,115	52.41	2,938	40.77
1965	34,953	54.5	36.27	12,679	50.38	17,609	40.98
1964	837	55.5	34.82	291	48.42	405	41.19
1963	820	56.5	33.37	274	46.41	381	41.36
1962	3,045	57.5	31.94	972	44.36	1,351	41.50
1961	90	58.5	30.51	27	42.92	39	41.80
1960	1,571	59.5	29.09	457	40.42	635	41.77
1959	12,775	60.5	27.68	3,536	38.44	4,911	41.88
1958	3,832	61.5	26.29	1,008	36.51	1,399	41.98
1957	3,168	62.5	24.92	789	34.60	1,096	42.06
1956	1,289	63.5	23.57	304	32.74	422	42.14
1954	53	65.5	20.92	11	29.97	16	42.56
1952	490	67.5	18.38	90	25.59	125	42.39
1951	1,597	68.5	17.15	274	23.80	380	42.40
1950	1,066	69.5	15.95	170	22.14	236	42.44

OHIO POWER COMPANY DEPRECIATION STUDY AS OF DECEMBER 31, 2019 COMPUTED AGE DISTRIBUTION REPORT

Account 372, Leased Property on Customers' Premises

Computed Age Distribution Report Ohio Power - Distr

Account: OPCo 101/6 372 - OH
Version: OPCo Distribution 2019
Dispersion: 44 - R0.5

Vintage	Additions	Age 2020	Theoretical Survivors		Computed Survivors		Realized Life
			Percent	Amount	Percent	Amount	
1949	154	70.5	14.79	23	20.78	32	42.57
1948	912	71.5	13.65	125	18.92	173	42.51
1947	342	72.5	12.55	43	17.46	60	42.58
1946	596	73.5	11.49	68	15.89	95	42.59
1945	339	74.5	10.46	35	14.48	49	42.64
1944	26	75.5	9.47	2	14.80	4	43.34
1941	47	78.5	6.73	3	10.14	5	43.23
1939	36	80.5	5.09	2	8.20	3	43.55
1938	945	81.5	4.32	41	5.78	55	43.11
1936	35	83.5	2.87	1	4.49	2	43.63
1933	102	86.5	0.90	1	0.96	1	43.66
166,141			74,239		103,067 *		

* Recorded Balance January 1, 2020: 103,067

OHIO POWER COMPANY
DEPRECIATION STUDY AS OF DECEMBER 31, 2019
COMPUTED AGE DISTRIBUTION REPORT
Account 373, Street Lighting & Signal Systems

Computed Age Distribution Report
Ohio Power - Distr

Account: OPCo 101/6 373 - OH
Version: OPCo Distribution 2019
Dispersion: 22 - L0

Vintage	Additions	Age 2020	Theoretical Survivors		Computed Survivors		Realized Life
			Percent	Amount	Percent	Amount	
2019	1,257,713	0.5	99.62	1,252,943	100.00	1,257,714	0.50
2018	1,138,523	1.5	98.30	1,119,143	100.00	1,138,524	1.50
2017	1,094,300	2.5	96.54	1,056,446	100.00	1,094,301	2.50
2016	1,528,237	3.5	94.49	1,444,062	100.00	1,528,238	3.50
2015	1,362,218	4.5	92.22	1,256,260	100.00	1,362,219	4.50
2014	1,228,213	5.5	89.78	1,102,726	100.00	1,228,214	5.50
2013	2,985,614	6.5	87.21	2,603,776	100.00	2,985,615	6.50
2012	2,992,482	7.5	84.54	2,529,801	100.00	2,992,483	7.50
2011	1,132,997	8.5	81.79	926,676	100.00	1,132,998	8.50
2010	1,225,869	9.5	78.99	968,317	100.00	1,225,870	9.50
2009	1,662,404	10.5	76.16	1,266,107	98.04	1,629,754	10.40
2008	2,128,898	11.5	73.32	1,561,011	94.38	2,009,360	11.18
2007	1,530,414	12.5	70.49	1,078,793	90.74	1,388,641	11.92
2006	1,565,743	13.5	67.67	1,059,484	87.10	1,363,787	12.63
2005	2,085,289	14.5	64.86	1,352,458	83.49	1,740,907	13.30
2004	1,373,641	15.5	62.07	852,609	79.90	1,097,493	13.94
2003	890,627	16.5	59.31	528,204	76.34	679,914	14.55
2002	456,499	17.5	56.58	258,275	72.83	332,457	15.12
2001	831,468	18.5	53.88	448,025	69.36	576,706	15.67
2000	1,997,989	19.5	51.23	1,023,621	65.95	1,317,622	16.18
1999	848,393	20.5	48.63	412,557	62.59	531,051	16.67
1998	764,932	21.5	46.08	352,447	59.31	453,677	17.13
1997	1,456,904	22.5	43.58	634,888	56.09	817,239	17.56
1996	1,435,134	23.5	41.14	590,419	52.96	759,998	17.97
1995	1,705,061	24.5	38.77	660,979	49.90	950,824	18.36
1994	1,675,431	25.5	36.46	610,838	46.93	786,281	18.73
1993	2,004,006	26.5	34.22	685,791	44.05	882,762	19.09
1992	2,462,020	27.5	32.06	789,225	41.26	1,015,904	19.42
1991	1,571,382	28.5	29.97	470,880	38.57	606,125	19.75
1990	2,788,347	29.5	27.95	779,417	35.98	1,003,278	20.06
1989	3,120,637	30.5	26.02	811,947	33.49	1,045,152	20.36
1988	2,140,786	31.5	24.16	517,313	31.11	665,894	20.65
1987	2,663,725	32.5	22.39	596,440	28.82	767,747	20.93
1986	1,684,003	33.5	20.70	348,576	26.64	448,693	21.21
1985	1,702,145	34.5	19.09	324,938	24.57	418,266	21.49
1984	1,636,722	35.5	17.56	287,443	22.61	370,001	21.76
1983	1,285,912	36.5	16.11	207,215	20.74	266,731	22.04
1982	1,084,621	37.5	14.75	159,968	18.98	205,913	22.31

OHIO POWER COMPANY

DEPRECIATION STUDY AS OF DECEMBER 31, 2019

COMPUTED AGE DISTRIBUTION REPORT

Account 373, Street Lighting & Signal Systems

Computed Age Distribution Report
Ohio Power - Distr

Account: OPCo 101/6 373 - OH
Version: OPCo Distribution 2019
Dispersion: 22 - L0

Vintage	Additions	Age 2020	Theoretical Survivors		Computed Survivors		Realized Life
			Percent	Amount	Percent	Amount	
1981	1,069,840	38.5	13.46	144,022	17.33	185,387	22.59
1980	1,251,252	39.5	12.25	153,326	15.77	197,364	22.87
1979	653,674	40.5	11.12	72,697	14.32	93,577	23.15
1978	725,270	41.5	10.07	72,999	12.96	93,966	23.44
1977	546,876	42.5	9.08	49,662	11.69	63,926	23.73
1976	798,393	43.5	8.17	65,210	10.51	83,939	24.04
1975	688,084	44.5	7.32	50,384	9.43	64,855	24.35
1974	792,574	45.5	6.54	51,854	8.42	66,747	24.67
1973	537,897	46.5	5.83	31,336	7.50	40,337	24.99
1972	837,552	47.5	5.17	43,289	6.65	55,723	25.33
1971	1,001,143	48.5	4.57	45,741	5.88	58,879	25.68
1970	774,349	49.5	4.02	31,151	5.18	40,097	26.03
1969	490,473	50.5	3.53	17,306	4.54	22,276	26.40
1968	682,018	51.5	3.08	21,016	3.97	27,053	26.77
1967	496,547	52.5	2.68	13,307	3.45	17,129	27.16
1966	445,452	53.5	2.32	10,334	2.99	13,302	27.55
1965	459,473	54.5	2.00	9,185	2.57	11,823	27.95
1964	290,200	55.5	1.71	4,974	2.21	6,403	28.36
1963	389,665	56.5	1.46	5,698	1.88	7,334	28.78
1962	270,536	57.5	1.24	3,357	1.60	4,321	29.21
1961	277,928	58.5	1.05	2,910	1.35	3,745	29.64
1960	241,213	59.5	0.88	2,118	1.13	2,727	30.09
1959	237,787	60.5	0.73	1,741	0.94	2,241	30.54
1958	297,358	61.5	0.61	1,803	0.78	2,321	30.99
1957	533,073	62.5	0.50	2,659	0.64	3,422	31.45
1956	278,573	63.5	0.41	1,135	0.52	1,461	31.92
1955	243,812	64.5	0.33	805	0.43	1,037	32.39
1954	261,718	65.5	0.27	695	0.34	895	32.86
1953	189,221	66.5	0.21	401	0.27	516	33.34
1952	100,405	67.5	0.17	168	0.22	216	33.82
1951	147,235	68.5	0.13	193	0.17	248	34.31
1950	155,659	69.5	0.10	158	0.13	203	34.80
1949	178,313	70.5	0.08	138	0.10	178	35.29
1948	197,454	71.5	0.06	116	0.08	149	35.78
1947	78,321	72.5	0.04	34	0.06	44	36.27
1946	100,318	73.5	0.03	33	0.04	42	36.77
1945	32,089	74.5	0.02	8	0.03	10	37.26
1944	29,095	75.5	0.02	5	0.02	6	37.76

OHIO POWER COMPANY
DEPRECIATION STUDY AS OF DECEMBER 31, 2019
COMPUTED AGE DISTRIBUTION REPORT
Account 373, Street Lighting & Signal Systems

Computed Age Distribution Report
Ohio Power - Distr

Account: OPCo 101/6 373 - OH
Version: OPCo Distribution 2019
Dispersion: 22 - L0

Vintage	Additions	Age 2020	Theoretical Survivors		Computed Survivors		Realized Life
			Percent	Amount	Percent	Amount	
1943	24,912	76.5	0.01	3	0.02	4	38.26
1942	31,745	77.5	0.01	3	0.01	3	38.75
1941	26,682	78.5	0.01	1	0.01	2	39.25
1940	12,160	79.5	0.00		0.01	1	39.75
1939	15,124	80.5	0.00		0.00		40.25
1938	8,899	81.5	0.00		0.00		40.75
1937	3,682	82.5	0.00		0.00		41.25
1936	7,982	83.5	0.00		-0.00	()	41.75
1935	278	84.5	0.00		-0.18	(1)	42.17
1934	2,328	85.5	0.00		0.00		0.00
1933	92,406	86.5	0.00		0.00		0.00
79,506,337				33,841,994		41,152,255 *	

* Recorded Balance January 1, 2020: 41,152,255

OHIO POWER COMPANY

DEPRECIATION STUDY AS OF DECEMBER 31, 2019

DEPRECIATION STUDY WORKPAPERS

GENERATION ARRANGEMENT REPORT

DISTRIBUTION PLANT

Generation Arrangement

In the generation arrangement, each generation represents a vintage of surviving property. The generation arrangement produces both the average service life and average remaining life. The average service life of the category is calculated from the vintage average lives. The average life of a vintage group is an arithmetical average of the lives of its surviving and retired component units, whereas the average service life of the category is the reciprocal, or accrual weighted average, of the average lives of the component groups of a category. The average service life of a category changes according to the changing composition of its surviving groups.

Source: Public Utility Depreciation Practices, Page 131

OHIO POWER COMPANY
GENERATION ARRANGEMENT REPORT
Depreciation Study as of December 31, 2019

Account: OPCo 101/6 361 - OH Structures & Improvements

Dispersion: 70.00, R3.0

Average Net Salvage Rate: -22%

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2019	0.5	\$14,899,305.10	70.00	69.55	1.2121	1.0000	\$18,059,458.72	\$259,673.60
2018	1.5	\$6,768,799.57	70.00	68.64	1.1964	1.0000	\$8,097,958.85	\$117,970.51
2017	2.5	\$2,455,649.14	70.00	67.74	1.1807	1.0000	\$2,899,295.28	\$42,798.46
2016	3.5	\$571,706.35	70.00	66.85	1.1651	1.0000	\$666,077.42	\$9,964.02
2015	4.5	\$175,228.90	70.00	65.96	1.1495	1.0000	\$201,429.68	\$3,053.99
2014	5.5	\$47,927.53	70.00	65.07	1.1340	1.0000	\$54,350.89	\$835.31
2013	6.5	\$28,110.85	70.00	64.18	1.1186	1.0000	\$31,445.29	\$489.93
2012	7.5	\$24,490.98	70.00	63.30	1.1033	1.0000	\$27,019.78	\$426.84
2011	8.5	\$19,356.22	70.00	62.43	1.0880	1.0000	\$21,059.35	\$337.35
2010	9.5	\$1,177,434.22	70.00	61.55	1.0728	1.0000	\$1,263,111.54	\$20,521.00
2009	10.5	\$963,209.45	70.00	60.68	1.0576	1.0000	\$1,018,732.85	\$16,787.36
2008	11.5	\$546,489.06	70.00	59.82	1.0426	1.0000	\$569,766.21	\$9,524.52
2007	12.5	\$13,808.68	70.00	58.96	1.0276	1.0000	\$14,189.73	\$240.67
2005	14.5	\$578,515.31	70.00	57.25	0.9979	1.0000	\$577,273.89	\$10,082.70
2003	16.5	\$281,149.81	70.00	55.57	0.9684	1.0000	\$272,272.28	\$4,900.04
2002	17.5	\$489,142.36	70.00	54.73	0.9539	1.0000	\$466,570.17	\$8,525.05
2001	18.5	\$445,707.05	70.00	53.90	0.9394	1.0000	\$418,678.39	\$7,768.04
2000	19.5	\$698,273.25	70.00	53.07	0.9249	1.0000	\$645,851.25	\$12,169.91
1999	20.5	\$446,390.45	70.00	52.25	0.9106	1.0000	\$406,483.49	\$7,779.95
1998	21.5	\$355,457.71	70.00	51.43	0.8963	1.0000	\$318,609.17	\$6,195.12
1997	22.5	\$197,733.00	70.00	50.62	0.8822	1.0000	\$174,438.30	\$3,446.20
1996	23.5	\$253,463.00	70.00	49.81	0.8681	1.0000	\$220,030.51	\$4,417.50
1995	24.5	\$36,361.00	70.00	49.01	0.8541	1.0000	\$31,056.91	\$633.72
1994	25.5	\$199,311.00	70.00	48.21	0.8402	1.0000	\$167,470.88	\$3,473.71
1993	26.5	\$641,469.00	70.00	47.42	0.8264	1.0000	\$530,138.12	\$11,179.89
1992	27.5	\$496,298.00	70.00	46.63	0.8127	1.0000	\$403,365.99	\$8,649.77
1991	28.5	\$607,991.36	70.00	45.85	0.7991	1.0000	\$485,858.50	\$10,596.42
1990	29.5	\$657,022.67	70.00	45.08	0.7856	1.0000	\$516,177.72	\$11,450.97
1989	30.5	\$379,241.00	70.00	44.31	0.7722	1.0000	\$292,844.09	\$6,609.63
1988	31.5	\$367,076.01	70.00	43.54	0.7589	1.0000	\$278,575.30	\$6,397.61
1987	32.5	\$64,509.00	70.00	42.79	0.7457	1.0000	\$48,104.36	\$1,124.30
1986	33.5	\$149,061.54	70.00	42.03	0.7326	1.0000	\$109,199.64	\$2,597.93
1985	34.5	\$74,382.25	70.00	41.29	0.7196	1.0000	\$53,524.32	\$1,296.38
1984	35.5	\$112,861.00	70.00	40.55	0.7067	1.0000	\$79,754.96	\$1,967.01
1983	36.5	\$15,105.00	70.00	39.81	0.6939	1.0000	\$10,481.23	\$263.26
1982	37.5	\$257,264.00	70.00	39.08	0.6812	1.0000	\$175,241.08	\$4,483.74
1981	38.5	\$324,577.00	70.00	38.36	0.6686	1.0000	\$217,019.66	\$5,656.91
1980	39.5	\$274,623.38	70.00	37.65	0.6562	1.0000	\$180,200.11	\$4,786.29
1979	40.5	\$447,343.00	70.00	36.94	0.6438	1.0000	\$288,002.68	\$7,796.55
1978	41.5	\$821,443.43	70.00	36.24	0.6316	1.0000	\$518,808.07	\$14,316.59
1977	42.5	\$714,101.07	70.00	35.54	0.6194	1.0000	\$442,342.32	\$12,445.76
1976	43.5	\$327,914.00	70.00	34.85	0.6075	1.0000	\$199,192.99	\$5,715.07
1975	44.5	\$278,216.82	70.00	34.17	0.5955	1.0000	\$165,688.95	\$4,848.92
1974	45.5	\$1,174,229.00	70.00	33.50	0.5838	1.0000	\$685,521.84	\$20,465.13
1973	46.5	\$132,105.96	70.00	32.83	0.5722	1.0000	\$75,587.89	\$2,302.42
1972	47.5	\$417,340.85	70.00	32.17	0.5606	1.0000	\$233,977.15	\$7,273.65
1971	48.5	\$323,568.19	70.00	31.52	0.5493	1.0000	\$177,725.26	\$5,639.33
1970	49.5	\$217,530.29	70.00	30.87	0.5380	1.0000	\$117,026.01	\$3,791.24
1969	50.5	\$190,827.02	70.00	30.23	0.5269	1.0000	\$100,539.48	\$3,325.84
1968	51.5	\$633,441.03	70.00	29.60	0.5158	1.0000	\$326,747.74	\$11,039.97

**OHIO POWER COMPANY
GENERATION ARRANGEMENT REPORT
Depreciation Study as of December 31, 2019**

Account: OPCo 101/6 361 - OH Structures & Improvements

Dispersion: 70.00, R3.0

Average Net Salvage Rate: -22%

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1967	52.5	\$1,586,894.14	70.00	28.97	0.5050	1.0000	\$801,357.52	\$27,657.30
1966	53.5	\$105,516.05	70.00	28.36	0.4943	1.0000	\$52,152.25	\$1,838.99
1965	54.5	\$85,197.86	70.00	27.75	0.4836	1.0000	\$41,204.37	\$1,484.88
1964	55.5	\$91,394.80	70.00	27.15	0.4732	1.0000	\$43,246.55	\$1,592.88
1963	56.5	\$43,462.02	70.00	26.56	0.4628	1.0000	\$20,115.63	\$757.48
1962	57.5	\$47,968.00	70.00	25.97	0.4527	1.0000	\$21,713.31	\$836.01
1961	58.5	\$60,778.00	70.00	25.39	0.4426	1.0000	\$26,899.36	\$1,059.27
1960	59.5	\$34,378.00	70.00	24.83	0.4327	1.0000	\$14,875.56	\$599.16
1959	60.5	\$44,342.88	70.00	24.27	0.4230	1.0000	\$18,755.00	\$772.83
1958	61.5	\$79,358.00	70.00	23.72	0.4133	1.0000	\$32,800.14	\$1,383.10
1957	62.5	\$79,814.00	70.00	23.17	0.4039	1.0000	\$32,233.99	\$1,391.04
1956	63.5	\$33,928.00	70.00	22.64	0.3945	1.0000	\$13,385.09	\$591.32
1955	64.5	\$104,966.96	70.00	22.11	0.3854	1.0000	\$40,449.60	\$1,829.42
1954	65.5	\$72,337.64	70.00	21.59	0.3763	1.0000	\$27,220.20	\$1,260.74
1953	66.5	\$52,164.00	70.00	21.08	0.3674	1.0000	\$19,166.85	\$909.14
1952	67.5	\$76,257.03	70.00	20.58	0.3587	1.0000	\$27,353.98	\$1,329.05
1951	68.5	\$19,209.63	70.00	20.09	0.3501	1.0000	\$6,725.41	\$334.80
1950	69.5	\$16,956.52	70.00	19.60	0.3417	1.0000	\$5,793.75	\$295.53
1949	70.5	\$83,734.00	70.00	19.13	0.3334	1.0000	\$27,915.10	\$1,459.36
1947	72.5	\$10,141.00	70.00	18.20	0.3172	1.0000	\$3,217.16	\$176.74
1941	78.5	\$27,587.00	70.00	15.63	0.2723	1.0000	\$7,512.96	\$480.80
1939	80.5	\$28,533.00	70.00	14.83	0.2585	1.0000	\$7,375.43	\$497.29
1937	82.5	\$25,138.00	70.00	14.07	0.2452	1.0000	\$6,162.85	\$438.12
1932	87.5	\$16,475.10	70.00	12.28	0.2140	1.0000	\$3,525.26	\$287.14
1929	90.5	\$36,188.00	70.00	11.28	0.1965	1.0000	\$7,111.88	\$630.71
1928	91.5	\$12,722.41	70.00	10.96	0.1909	1.0000	\$2,429.17	\$221.73
1925	94.5	\$19,022.00	70.00	10.01	0.1745	1.0000	\$3,318.85	\$331.53
1924	95.5	\$70,936.00	70.00	9.70	0.1691	1.0000	\$11,995.10	\$1,236.31
		\$44,737,961.90	70.00	57.28	0.9983	1.0000	\$44,660,288.61	\$779,718.75

OHIO POWER COMPANY
GENERATION ARRANGEMENT REPORT
Depreciation Study as of December 31, 2019

Account: OPCo 101/6 362 - OH Station Equipment

Dispersion: 55.00, L0.0

Average Net Salvage Rate: -13%

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2019	0.5	\$102,949,191.70	55.00	54.56	1.1210	1.0000	\$115,401,066.18	\$2,115,137.94
2018	1.5	\$74,575,179.84	55.00	53.76	1.1045	1.0000	\$82,368,425.62	\$1,532,180.97
2017	2.5	\$39,578,087.78	55.00	53.02	1.0893	1.0000	\$43,113,320.97	\$813,149.80
2016	3.5	\$43,868,475.53	55.00	52.33	1.0752	1.0000	\$47,167,479.45	\$901,297.77
2015	4.5	\$45,615,088.82	55.00	51.67	1.0617	1.0000	\$48,428,149.43	\$937,182.73
2014	5.5	\$39,082,763.96	55.00	51.04	1.0487	1.0000	\$40,987,607.12	\$802,973.15
2013	6.5	\$27,568,366.64	55.00	50.44	1.0363	1.0000	\$28,569,753.83	\$566,404.62
2012	7.5	\$24,790,490.18	55.00	49.86	1.0244	1.0000	\$25,394,242.60	\$509,331.89
2011	8.5	\$31,573,491.40	55.00	49.30	1.0129	1.0000	\$31,979,420.38	\$648,691.73
2010	9.5	\$29,693,659.78	55.00	48.75	1.0017	1.0000	\$29,743,430.97	\$610,069.74
2009	10.5	\$56,130,926.94	55.00	48.23	0.9908	1.0000	\$55,615,548.82	\$1,153,235.41
2008	11.5	\$29,643,894.45	55.00	47.71	0.9803	1.0000	\$29,058,609.95	\$609,047.29
2007	12.5	\$38,244,759.65	55.00	47.21	0.9700	1.0000	\$37,096,342.39	\$785,755.97
2006	13.5	\$33,745,909.59	55.00	46.72	0.9600	1.0000	\$32,394,580.26	\$693,325.05
2005	14.5	\$23,386,341.92	55.00	46.25	0.9502	1.0000	\$22,221,754.04	\$480,483.02
2004	15.5	\$17,107,953.60	55.00	45.78	0.9406	1.0000	\$16,092,532.41	\$351,490.68
2003	16.5	\$16,515,584.79	55.00	45.33	0.9313	1.0000	\$15,380,999.21	\$339,320.20
2002	17.5	\$19,782,042.91	55.00	44.88	0.9221	1.0000	\$18,241,822.67	\$406,431.06
2001	18.5	\$13,167,912.42	55.00	44.45	0.9132	1.0000	\$12,024,411.82	\$270,540.75
2000	19.5	\$14,021,673.48	55.00	44.02	0.9044	1.0000	\$12,680,846.78	\$288,081.66
1999	20.5	\$11,828,512.97	55.00	43.60	0.8957	1.0000	\$10,595,216.11	\$243,022.18
1998	21.5	\$6,608,215.82	55.00	43.18	0.8872	1.0000	\$5,862,980.70	\$135,768.80
1997	22.5	\$12,397,561.31	55.00	42.78	0.8789	1.0000	\$10,895,792.89	\$254,713.53
1996	23.5	\$7,461,767.77	55.00	42.38	0.8706	1.0000	\$6,496,403.27	\$153,305.41
1995	24.5	\$4,761,170.44	55.00	41.98	0.8625	1.0000	\$4,106,499.34	\$97,820.41
1994	25.5	\$4,855,194.15	55.00	41.59	0.8545	1.0000	\$4,148,702.41	\$99,752.17
1993	26.5	\$6,296,935.60	55.00	41.20	0.8466	1.0000	\$5,330,720.67	\$129,373.40
1992	27.5	\$6,055,478.86	55.00	40.82	0.8387	1.0000	\$5,078,770.70	\$124,412.57
1991	28.5	\$6,079,903.95	55.00	40.44	0.8309	1.0000	\$5,051,975.41	\$124,914.39
1990	29.5	\$4,921,109.85	55.00	40.07	0.8232	1.0000	\$4,051,213.80	\$101,106.44
1989	30.5	\$5,170,086.40	55.00	39.70	0.8156	1.0000	\$4,216,773.92	\$106,221.78
1988	31.5	\$4,197,462.58	55.00	39.33	0.8081	1.0000	\$3,391,779.50	\$86,238.78
1987	32.5	\$4,048,685.39	55.00	38.97	0.8006	1.0000	\$3,241,210.50	\$83,182.08
1986	33.5	\$1,044,678.49	55.00	38.60	0.7931	1.0000	\$828,581.98	\$21,463.39
1985	34.5	\$1,977,177.55	55.00	38.25	0.7858	1.0000	\$1,553,669.48	\$40,622.01
1984	35.5	\$2,224,179.24	55.00	37.89	0.7785	1.0000	\$1,731,553.93	\$45,696.77
1983	36.5	\$707,664.73	55.00	37.54	0.7713	1.0000	\$545,825.53	\$14,539.29
1982	37.5	\$3,615,798.71	55.00	37.19	0.7642	1.0000	\$2,763,023.39	\$74,288.23
1981	38.5	\$2,687,672.65	55.00	36.85	0.7571	1.0000	\$2,034,762.31	\$55,219.46
1980	39.5	\$3,813,424.21	55.00	36.51	0.7501	1.0000	\$2,860,284.64	\$78,348.53
1979	40.5	\$4,165,105.70	55.00	36.17	0.7431	1.0000	\$3,095,142.22	\$85,573.99
1978	41.5	\$7,559,347.67	55.00	35.83	0.7362	1.0000	\$5,565,277.54	\$155,310.23
1977	42.5	\$6,552,200.47	55.00	35.50	0.7294	1.0000	\$4,779,067.20	\$134,617.94
1976	43.5	\$4,736,065.41	55.00	35.17	0.7226	1.0000	\$3,422,366.69	\$97,304.62
1975	44.5	\$2,906,136.10	55.00	34.85	0.7159	1.0000	\$2,080,553.73	\$59,707.89
1974	45.5	\$4,106,866.73	55.00	34.52	0.7093	1.0000	\$2,912,872.41	\$84,377.44
1973	46.5	\$2,986,725.77	55.00	34.20	0.7027	1.0000	\$2,098,769.77	\$61,363.64
1972	47.5	\$4,580,275.02	55.00	33.88	0.6962	1.0000	\$3,188,597.20	\$94,103.83
1971	48.5	\$3,631,589.39	55.00	33.57	0.6897	1.0000	\$2,504,689.75	\$74,612.65
1970	49.5	\$2,776,522.42	55.00	33.26	0.6833	1.0000	\$1,897,164.10	\$57,044.92

OHIO POWER COMPANY
GENERATION ARRANGEMENT REPORT
Depreciation Study as of December 31, 2019

Account: OPCo 101/6 362 - OH Station Equipment

Dispersion: 55.00, L0.0

Average Net Salvage Rate: -13%

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1969	50.5	\$2,389,894.07	55.00	32.95	0.6769	1.0000	\$1,617,787.40	\$49,101.46
1968	51.5	\$2,138,916.84	55.00	32.64	0.6706	1.0000	\$1,434,446.70	\$43,945.02
1967	52.5	\$1,629,451.01	55.00	32.34	0.6644	1.0000	\$1,082,585.25	\$33,477.81
1966	53.5	\$1,396,453.16	55.00	32.04	0.6582	1.0000	\$919,149.38	\$28,690.76
1965	54.5	\$1,168,850.97	55.00	31.74	0.6521	1.0000	\$762,178.65	\$24,014.57
1964	55.5	\$1,223,013.74	55.00	31.44	0.6460	1.0000	\$790,068.70	\$25,127.37
1963	56.5	\$753,214.39	55.00	31.15	0.6400	1.0000	\$482,049.08	\$15,475.13
1962	57.5	\$415,549.72	55.00	30.86	0.6340	1.0000	\$263,460.50	\$8,537.66
1961	58.5	\$749,650.87	55.00	30.57	0.6281	1.0000	\$470,834.57	\$15,401.92
1960	59.5	\$659,162.58	55.00	30.28	0.6222	1.0000	\$410,136.00	\$13,542.79
1959	60.5	\$685,836.94	55.00	30.00	0.6164	1.0000	\$422,740.51	\$14,090.83
1958	61.5	\$671,111.51	55.00	29.72	0.6106	1.0000	\$409,800.26	\$13,788.29
1957	62.5	\$1,082,415.99	55.00	29.44	0.6049	1.0000	\$654,758.26	\$22,238.73
1956	63.5	\$594,207.71	55.00	29.17	0.5992	1.0000	\$356,056.43	\$12,208.27
1955	64.5	\$577,313.42	55.00	28.89	0.5936	1.0000	\$342,684.01	\$11,861.17
1954	65.5	\$781,830.38	55.00	28.62	0.5880	1.0000	\$459,724.24	\$16,063.06
1953	66.5	\$925,323.57	55.00	28.35	0.5825	1.0000	\$538,986.36	\$19,011.19
1952	67.5	\$608,223.00	55.00	28.08	0.5770	1.0000	\$350,949.80	\$12,496.22
1951	68.5	\$445,234.80	55.00	27.82	0.5716	1.0000	\$254,481.75	\$9,147.55
1950	69.5	\$203,429.41	55.00	27.56	0.5662	1.0000	\$115,173.12	\$4,179.55
1949	70.5	\$958,558.34	55.00	27.30	0.5608	1.0000	\$537,564.32	\$19,694.02
1948	71.5	\$107,359.38	55.00	27.04	0.5555	1.0000	\$59,638.58	\$2,205.75
1947	72.5	\$133,791.93	55.00	26.78	0.5503	1.0000	\$73,619.30	\$2,748.82
1946	73.5	\$59,113.00	55.00	26.53	0.5450	1.0000	\$32,219.20	\$1,214.50
1944	75.5	\$8,793.76	55.00	26.03	0.5347	1.0000	\$4,702.02	\$180.67
1943	76.5	\$55,412.10	55.00	25.78	0.5296	1.0000	\$29,347.08	\$1,138.47
1942	77.5	\$13,563.00	55.00	25.53	0.5246	1.0000	\$7,114.76	\$278.66
1941	78.5	\$143,622.99	55.00	25.29	0.5196	1.0000	\$74,620.60	\$2,950.80
1940	79.5	\$51,528.22	55.00	25.05	0.5146	1.0000	\$26,516.78	\$1,058.67
1939	80.5	\$160,464.00	55.00	24.81	0.5096	1.0000	\$81,778.29	\$3,296.81
1938	81.5	\$29,051.80	55.00	24.57	0.5047	1.0000	\$14,663.67	\$596.88
1937	82.5	\$19,658.42	55.00	24.33	0.4999	1.0000	\$9,826.96	\$403.89
1935	84.5	\$7,934.00	55.00	23.86	0.4903	1.0000	\$3,890.13	\$163.01
1934	85.5	\$22,560.00	55.00	23.63	0.4855	1.0000	\$10,953.45	\$463.51
1933	86.5	\$15,073.00	55.00	23.40	0.4808	1.0000	\$7,247.38	\$309.68
1932	87.5	\$126,432.18	55.00	23.18	0.4761	1.0000	\$60,200.47	\$2,597.61
1930	89.5	\$59,623.69	55.00	22.73	0.4669	1.0000	\$27,840.59	\$1,225.00
1929	90.5	\$39,380.37	55.00	22.51	0.4624	1.0000	\$18,209.42	\$809.09
1928	91.5	\$53,771.20	55.00	22.28	0.4578	1.0000	\$24,617.32	\$1,104.75
1927	92.5	\$30,780.35	55.00	22.06	0.4533	1.0000	\$13,953.08	\$632.40
1926	93.5	\$35,369.27	55.00	21.85	0.4489	1.0000	\$15,875.92	\$726.68
1925	94.5	\$12,494.00	55.00	21.63	0.4444	1.0000	\$5,552.72	\$256.69
1924	95.5	\$71,908.01	55.00	21.42	0.4401	1.0000	\$31,643.25	\$1,477.38
1923	96.5	\$9,103.00	55.00	21.20	0.4356	1.0000	\$3,965.56	\$187.03
1918	101.5	\$7,133.00	55.00	20.17	0.4143	1.0000	\$2,955.53	\$146.55
1900	119.5	\$7,398.00	55.00	16.70	0.3432	1.0000	\$2,538.98	\$152.00
		\$887,134,271.82	55.00	47.93	0.9848	1.0000	\$873,609,692.32	\$18,226,576.87

**OHIO POWER COMPANY
GENERATION ARRANGEMENT REPORT
Depreciation Study as of December 31, 2019**

Account: OPCo 101/6 363 - OH Storage Battery Equipment

Dispersion: 15.00, SQ

Average Net Salvage Rate: 0%

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2017	2.5	\$47,439.65	15.00	12.50	0.8333	1.0000	\$39,533.04	\$3,162.64
2012	7.5	\$7,727.16	15.00	7.50	0.5000	1.0000	\$3,863.58	\$515.14
2008	11.5	\$5,062,198.87	15.00	3.50	0.2333	1.0000	\$1,181,179.74	\$337,479.92
		<u>\$5,117,365.68</u>	<u>15.00</u>	<u>3.59</u>	<u>0.2393</u>	<u>1.0000</u>	<u>\$1,224,576.36</u>	<u>\$341,157.70</u>

OHIO POWER COMPANY
GENERATION ARRANGEMENT REPORT
Depreciation Study as of December 31, 2019

Account: OPCo 101/6 364 - OH Poles, Towers & Fixtures

Dispersion: 38.00, R0.5

Average Net Salvage Rate: -87%

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2019	0.5	\$39,637,187.39	38.00	37.69	1.8547	1.0000	\$73,515,768.00	\$1,950,566.85
2018	1.5	\$33,605,325.64	38.00	37.07	1.8242	1.0000	\$61,303,659.54	\$1,653,735.76
2017	2.5	\$33,422,025.02	38.00	36.45	1.7939	1.0000	\$59,954,391.44	\$1,644,715.44
2016	3.5	\$35,848,565.80	38.00	35.84	1.7636	1.0000	\$63,222,368.09	\$1,764,126.79
2015	4.5	\$40,913,304.85	38.00	35.22	1.7334	1.0000	\$70,920,185.11	\$2,013,365.26
2014	5.5	\$34,565,305.16	38.00	34.61	1.7034	1.0000	\$58,878,284.48	\$1,700,976.86
2013	6.5	\$27,491,235.99	38.00	34.01	1.6735	1.0000	\$46,005,331.66	\$1,352,858.19
2012	7.5	\$25,443,702.37	38.00	33.40	1.6436	1.0000	\$41,819,077.32	\$1,252,097.99
2011	8.5	\$19,363,406.55	38.00	32.79	1.6139	1.0000	\$31,249,722.58	\$952,883.43
2010	9.5	\$21,008,470.43	38.00	32.19	1.5842	1.0000	\$33,281,395.42	\$1,033,837.89
2009	10.5	\$25,796,201.48	38.00	31.59	1.5546	1.0000	\$40,102,754.12	\$1,269,444.65
2008	11.5	\$27,930,562.84	38.00	30.99	1.5251	1.0000	\$42,597,615.75	\$1,374,477.70
2007	12.5	\$21,415,806.66	38.00	30.39	1.4957	1.0000	\$32,031,845.75	\$1,053,883.12
2006	13.5	\$20,019,554.75	38.00	29.80	1.4664	1.0000	\$29,356,141.82	\$985,172.83
2005	14.5	\$25,420,236.12	38.00	29.20	1.4372	1.0000	\$36,532,795.91	\$1,250,943.20
2004	15.5	\$17,428,674.66	38.00	28.61	1.4080	1.0000	\$24,539,671.27	\$857,674.25
2003	16.5	\$16,375,538.02	38.00	28.02	1.3790	1.0000	\$22,582,079.89	\$805,848.84
2002	17.5	\$14,562,815.65	38.00	27.44	1.3501	1.0000	\$19,661,729.40	\$716,643.82
2001	18.5	\$14,256,612.26	38.00	26.85	1.3214	1.0000	\$18,838,542.86	\$701,575.39
2000	19.5	\$39,244,362.72	38.00	26.27	1.2928	1.0000	\$50,735,611.77	\$1,931,235.74
1999	20.5	\$18,019,958.43	38.00	25.69	1.2644	1.0000	\$22,784,734.29	\$886,771.64
1998	21.5	\$12,693,467.76	38.00	25.12	1.2362	1.0000	\$15,691,608.53	\$624,652.23
1997	22.5	\$16,344,399.89	38.00	24.55	1.2082	1.0000	\$19,747,187.23	\$804,316.52
1996	23.5	\$15,443,795.00	38.00	23.99	1.1804	1.0000	\$18,229,866.47	\$759,997.28
1995	24.5	\$13,039,498.61	38.00	23.43	1.1528	1.0000	\$15,032,492.14	\$641,680.59
1994	25.5	\$12,679,555.43	38.00	22.87	1.1255	1.0000	\$14,271,047.06	\$623,967.60
1993	26.5	\$12,598,352.30	38.00	22.32	1.0984	1.0000	\$13,838,357.05	\$619,971.55
1992	27.5	\$13,555,695.46	38.00	21.78	1.0716	1.0000	\$14,526,630.41	\$667,082.91
1991	28.5	\$9,523,005.98	38.00	21.24	1.0451	1.0000	\$9,952,310.76	\$468,632.14
1990	29.5	\$12,088,306.14	38.00	20.70	1.0188	1.0000	\$12,315,556.27	\$594,871.91
1989	30.5	\$7,644,655.62	38.00	20.18	0.9928	1.0000	\$7,589,981.47	\$376,197.53
1988	31.5	\$5,714,802.04	38.00	19.65	0.9672	1.0000	\$5,527,074.25	\$281,228.42
1987	32.5	\$6,055,051.70	38.00	19.14	0.9417	1.0000	\$5,702,224.44	\$297,972.28
1986	33.5	\$7,776,546.73	38.00	18.63	0.9167	1.0000	\$7,128,392.06	\$382,687.96
1985	34.5	\$7,425,751.82	38.00	18.12	0.8918	1.0000	\$6,622,591.77	\$365,425.16
1984	35.5	\$7,521,614.22	38.00	17.63	0.8674	1.0000	\$6,523,896.82	\$370,142.59
1983	36.5	\$7,942,379.91	38.00	17.13	0.8432	1.0000	\$6,696,646.21	\$390,848.70
1982	37.5	\$10,119,494.92	38.00	16.65	0.8192	1.0000	\$8,290,333.55	\$497,985.67
1981	38.5	\$7,407,350.51	38.00	16.17	0.7957	1.0000	\$5,893,793.75	\$364,519.62
1980	39.5	\$7,595,843.11	38.00	15.69	0.7724	1.0000	\$5,866,693.12	\$373,795.44
1979	40.5	\$7,526,465.20	38.00	15.23	0.7494	1.0000	\$5,639,975.99	\$370,381.31
1978	41.5	\$4,363,543.80	38.00	14.77	0.7266	1.0000	\$3,170,671.79	\$214,732.29
1977	42.5	\$3,799,992.62	38.00	14.31	0.7042	1.0000	\$2,675,921.14	\$186,999.64
1976	43.5	\$1,923,181.01	38.00	13.86	0.6820	1.0000	\$1,311,671.23	\$94,640.75
1975	44.5	\$2,469,444.48	38.00	13.41	0.6602	1.0000	\$1,630,204.98	\$121,522.66
1974	45.5	\$3,233,717.60	38.00	12.98	0.6385	1.0000	\$2,064,774.36	\$159,132.95
1973	46.5	\$3,872,558.98	38.00	12.54	0.6172	1.0000	\$2,389,956.01	\$190,570.67
1972	47.5	\$3,297,897.60	38.00	12.11	0.5960	1.0000	\$1,965,607.24	\$162,291.28
1971	48.5	\$2,942,416.09	38.00	11.69	0.5751	1.0000	\$1,692,298.23	\$144,797.84
1970	49.5	\$2,327,525.37	38.00	11.27	0.5545	1.0000	\$1,290,506.59	\$114,538.75

**OHIO POWER COMPANY
GENERATION ARRANGEMENT REPORT
Depreciation Study as of December 31, 2019**

Account: OPCo 101/6 364 - OH Poles, Towers & Fixtures

Dispersion: 38.00, R0.5

Average Net Salvage Rate: -87%

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1969	50.5	\$1,907,942.84	38.00	10.85	0.5340	1.0000	\$1,018,819.14	\$93,890.87
1968	51.5	\$1,703,573.57	38.00	10.44	0.5137	1.0000	\$875,167.33	\$83,833.75
1967	52.5	\$1,485,724.43	38.00	10.03	0.4936	1.0000	\$733,364.61	\$73,113.28
1966	53.5	\$1,262,868.47	38.00	9.63	0.4737	1.0000	\$598,213.42	\$62,146.42
1965	54.5	\$1,108,855.38	38.00	9.22	0.4539	1.0000	\$503,280.16	\$54,567.36
1964	55.5	\$696,654.06	38.00	8.82	0.4342	1.0000	\$302,492.26	\$34,282.71
1963	56.5	\$632,238.58	38.00	8.43	0.4146	1.0000	\$262,146.53	\$31,112.79
1962	57.5	\$614,040.45	38.00	8.03	0.3951	1.0000	\$242,608.07	\$30,217.25
1961	58.5	\$830,318.30	38.00	7.63	0.3756	1.0000	\$311,905.70	\$40,860.40
1960	59.5	\$820,259.14	38.00	7.24	0.3562	1.0000	\$292,183.86	\$40,365.38
1959	60.5	\$569,833.61	38.00	6.84	0.3367	1.0000	\$191,847.86	\$28,041.81
1958	61.5	\$585,424.31	38.00	6.44	0.3171	1.0000	\$185,662.22	\$28,809.04
1957	62.5	\$563,442.55	38.00	6.04	0.2975	1.0000	\$167,602.72	\$27,727.30
1956	63.5	\$585,335.66	38.00	5.64	0.2777	1.0000	\$162,523.65	\$28,804.68
1955	64.5	\$547,828.48	38.00	5.24	0.2577	1.0000	\$141,163.68	\$26,958.93
1954	65.5	\$489,237.46	38.00	4.82	0.2374	1.0000	\$116,132.44	\$24,075.63
1953	66.5	\$416,856.43	38.00	4.41	0.2168	1.0000	\$90,385.15	\$20,513.72
1952	67.5	\$155,379.91	38.00	3.98	0.1960	1.0000	\$30,447.01	\$7,646.33
1941	78.5	\$42.00	38.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1938	81.5	\$29.50	38.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1926	93.5	\$181,020.00	38.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$795,852,067.82	38.00	28.33	1.3940	1.0000	\$1,109,417,923.20	\$39,155,387.53

OHIO POWER COMPANY
GENERATION ARRANGEMENT REPORT
Depreciation Study as of December 31, 2019

Account: OPCo 101/6 365 - OH Overhead Conductor & Devices

Dispersion: 32.00, L0.0

Average Net Salvage Rate: -18%

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2019	0.5	\$97,509,481.12	32.00	31.57	1.1641	1.0000	\$113,508,761.46	\$3,595,662.12
2018	1.5	\$53,070,340.29	32.00	30.82	1.1364	1.0000	\$60,307,618.29	\$1,956,968.80
2017	2.5	\$39,196,598.48	32.00	30.14	1.1114	1.0000	\$43,564,248.64	\$1,445,374.57
2016	3.5	\$40,549,168.55	32.00	29.52	1.0884	1.0000	\$44,134,236.91	\$1,495,250.59
2015	4.5	\$47,670,823.22	32.00	28.93	1.0669	1.0000	\$50,858,568.05	\$1,757,861.61
2014	5.5	\$45,219,169.32	32.00	28.38	1.0466	1.0000	\$47,324,268.19	\$1,667,456.87
2013	6.5	\$50,216,320.27	32.00	27.86	1.0272	1.0000	\$51,584,505.41	\$1,851,726.81
2012	7.5	\$30,068,057.12	32.00	27.36	1.0088	1.0000	\$30,333,419.29	\$1,108,759.61
2011	8.5	\$34,937,168.44	32.00	26.88	0.9911	1.0000	\$34,627,857.55	\$1,288,308.09
2010	9.5	\$33,555,736.05	32.00	26.42	0.9742	1.0000	\$32,689,671.26	\$1,237,367.77
2009	10.5	\$30,299,362.54	32.00	25.97	0.9578	1.0000	\$29,021,439.04	\$1,117,288.99
2008	11.5	\$27,488,957.26	32.00	25.55	0.9420	1.0000	\$25,894,611.08	\$1,013,655.30
2007	12.5	\$27,445,781.57	32.00	25.13	0.9267	1.0000	\$25,432,676.90	\$1,012,063.20
2006	13.5	\$18,951,648.41	32.00	24.72	0.9117	1.0000	\$17,278,670.35	\$698,842.04
2005	14.5	\$41,939,145.20	32.00	24.33	0.8972	1.0000	\$37,626,034.16	\$1,546,505.98
2004	15.5	\$20,077,499.37	32.00	23.94	0.8829	1.0000	\$17,726,295.95	\$740,357.79
2003	16.5	\$17,099,120.55	32.00	23.56	0.8689	1.0000	\$14,856,914.60	\$630,530.07
2002	17.5	\$9,984,391.09	32.00	23.19	0.8551	1.0000	\$8,537,553.95	\$368,174.42
2001	18.5	\$12,090,318.88	32.00	22.82	0.8415	1.0000	\$10,174,246.80	\$445,830.51
2000	19.5	\$19,756,474.97	32.00	22.46	0.8282	1.0000	\$16,361,518.51	\$728,520.01
1999	20.5	\$11,623,829.94	32.00	22.10	0.8150	1.0000	\$9,473,625.91	\$428,628.73
1998	21.5	\$10,730,164.71	32.00	21.75	0.8021	1.0000	\$8,606,483.91	\$395,674.82
1997	22.5	\$9,380,763.70	32.00	21.41	0.7893	1.0000	\$7,404,705.10	\$345,915.66
1996	23.5	\$9,451,594.98	32.00	21.07	0.7768	1.0000	\$7,342,173.81	\$348,527.56
1995	24.5	\$10,671,528.79	32.00	20.73	0.7645	1.0000	\$8,158,199.38	\$393,512.62
1994	25.5	\$11,784,889.97	32.00	20.40	0.7523	1.0000	\$8,866,285.25	\$434,567.82
1993	26.5	\$8,951,208.96	32.00	20.08	0.7404	1.0000	\$6,627,265.83	\$330,075.83
1992	27.5	\$10,404,692.55	32.00	19.76	0.7286	1.0000	\$7,580,940.78	\$383,673.04
1991	28.5	\$6,033,412.08	32.00	19.44	0.7170	1.0000	\$4,326,078.48	\$222,482.07
1990	29.5	\$8,328,687.04	32.00	19.13	0.7056	1.0000	\$5,876,650.36	\$307,120.33
1989	30.5	\$9,870,972.14	32.00	18.83	0.6943	1.0000	\$6,853,858.59	\$363,992.10
1988	31.5	\$7,334,498.72	32.00	18.53	0.6833	1.0000	\$5,011,451.52	\$270,459.64
1987	32.5	\$6,539,215.54	32.00	18.23	0.6724	1.0000	\$4,396,825.47	\$241,133.57
1986	33.5	\$4,389,240.85	32.00	17.94	0.6616	1.0000	\$2,904,035.30	\$161,853.26
1985	34.5	\$5,115,734.26	32.00	17.66	0.6511	1.0000	\$3,330,600.04	\$188,642.70
1984	35.5	\$3,851,477.90	32.00	17.37	0.6406	1.0000	\$2,467,298.86	\$142,023.25
1983	36.5	\$3,788,653.76	32.00	17.09	0.6303	1.0000	\$2,388,084.79	\$139,706.61
1982	37.5	\$5,609,804.66	32.00	16.82	0.6202	1.0000	\$3,479,132.70	\$206,861.55
1981	38.5	\$6,037,215.34	32.00	16.55	0.6102	1.0000	\$3,683,948.81	\$222,622.32
1980	39.5	\$4,351,881.15	32.00	16.28	0.6004	1.0000	\$2,612,731.96	\$160,475.62
1979	40.5	\$5,150,282.36	32.00	16.02	0.5907	1.0000	\$3,042,197.87	\$189,916.66
1978	41.5	\$4,255,204.30	32.00	15.76	0.5811	1.0000	\$2,472,777.22	\$156,910.66
1977	42.5	\$3,398,893.22	32.00	15.50	0.5717	1.0000	\$1,943,073.54	\$125,334.19
1976	43.5	\$2,812,882.68	32.00	15.25	0.5624	1.0000	\$1,581,894.71	\$103,725.05
1975	44.5	\$2,495,844.33	32.00	15.00	0.5532	1.0000	\$1,380,726.05	\$92,034.26
1974	45.5	\$2,954,979.45	32.00	14.76	0.5442	1.0000	\$1,607,952.52	\$108,964.87
1973	46.5	\$2,795,566.20	32.00	14.51	0.5352	1.0000	\$1,496,293.33	\$103,086.50
1972	47.5	\$3,346,142.18	32.00	14.28	0.5264	1.0000	\$1,761,522.24	\$123,388.99
1971	48.5	\$3,150,133.09	32.00	14.04	0.5178	1.0000	\$1,631,160.44	\$116,161.16
1970	49.5	\$2,097,737.86	32.00	13.81	0.5092	1.0000	\$1,068,168.88	\$77,354.08

**OHIO POWER COMPANY
GENERATION ARRANGEMENT REPORT
Depreciation Study as of December 31, 2019**

Account: OPCo 101/6 365 - OH Overhead Conductor & Devices

Dispersion: 32.00, L0.0

Average Net Salvage Rate: -18%

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1969	50.5	\$1,521,828.77	32.00	13.58	0.5008	1.0000	\$762,077.52	\$56,117.44
1968	51.5	\$1,302,270.54	32.00	13.35	0.4924	1.0000	\$641,225.94	\$48,021.23
1967	52.5	\$942,657.44	32.00	13.13	0.4842	1.0000	\$456,406.69	\$34,760.49
1966	53.5	\$791,920.99	32.00	12.91	0.4760	1.0000	\$376,982.05	\$29,202.09
1965	54.5	\$726,020.78	32.00	12.69	0.4680	1.0000	\$339,778.82	\$26,772.02
1964	55.5	\$648,903.07	32.00	12.48	0.4601	1.0000	\$298,541.27	\$23,928.30
1963	56.5	\$548,800.96	32.00	12.27	0.4523	1.0000	\$248,232.71	\$20,237.04
1962	57.5	\$525,073.65	32.00	12.06	0.4446	1.0000	\$233,423.33	\$19,362.09
1961	58.5	\$441,994.71	32.00	11.85	0.4369	1.0000	\$193,123.01	\$16,298.55
1960	59.5	\$508,749.93	32.00	11.64	0.4294	1.0000	\$218,439.94	\$18,760.15
1959	60.5	\$516,653.79	32.00	11.44	0.4219	1.0000	\$217,987.05	\$19,051.61
1958	61.5	\$404,962.95	32.00	11.24	0.4146	1.0000	\$167,879.90	\$14,933.01
1957	62.5	\$429,554.77	32.00	11.04	0.4073	1.0000	\$174,947.97	\$15,839.83
1956	63.5	\$307,102.80	32.00	10.85	0.4001	1.0000	\$122,868.91	\$11,324.42
1955	64.5	\$334,276.72	32.00	10.66	0.3931	1.0000	\$131,391.33	\$12,326.45
1954	65.5	\$338,783.68	32.00	10.47	0.3860	1.0000	\$130,781.39	\$12,492.65
1953	66.5	\$271,221.78	32.00	10.28	0.3791	1.0000	\$102,814.81	\$10,001.30
1952	67.5	\$177,570.23	32.00	10.09	0.3722	1.0000	\$66,093.63	\$6,547.90
1951	68.5	\$139,106.05	32.00	9.91	0.3654	1.0000	\$50,832.45	\$5,129.54
1950	69.5	\$72,150.20	32.00	9.73	0.3587	1.0000	\$25,880.59	\$2,660.54
1926	93.5	\$40,202.07	32.00	5.88	0.2169	1.0000	\$8,718.55	\$1,482.45
		\$894,822,501.29	32.00	25.64	0.9456	1.0000	\$846,187,687.90	\$32,996,579.77

OHIO POWER COMPANY
GENERATION ARRANGEMENT REPORT
Depreciation Study as of December 31, 2019

Account: OPCo 101/6 366 - OH Underground Conduit

Dispersion: 60.00, R3.0

Average Net Salvage Rate: 0%

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2019	0.5	\$38,077,399.60	60.00	59.51	0.9918	1.0000	\$37,764,702.23	\$634,623.33
2018	1.5	\$29,827,041.23	60.00	58.52	0.9754	1.0000	\$29,093,587.68	\$497,117.35
2017	2.5	\$19,443,286.62	60.00	57.54	0.9591	1.0000	\$18,647,169.98	\$324,054.78
2016	3.5	\$19,899,912.44	60.00	56.56	0.9427	1.0000	\$18,760,473.13	\$331,665.21
2015	4.5	\$21,818,519.53	60.00	55.59	0.9265	1.0000	\$20,214,293.71	\$363,641.99
2014	5.5	\$19,491,789.87	60.00	54.62	0.9103	1.0000	\$17,742,532.70	\$324,863.16
2013	6.5	\$10,970,910.62	60.00	53.64	0.8941	1.0000	\$9,808,803.96	\$182,848.51
2012	7.5	\$14,563,506.80	60.00	52.68	0.8780	1.0000	\$12,786,040.36	\$242,725.11
2011	8.5	\$9,671,720.52	60.00	51.71	0.8619	1.0000	\$8,336,050.65	\$161,195.34
2010	9.5	\$5,500,050.36	60.00	50.75	0.8459	1.0000	\$4,652,446.78	\$91,667.51
2009	10.5	\$11,705,905.68	60.00	49.80	0.8300	1.0000	\$9,715,324.56	\$195,098.43
2008	11.5	\$8,310,366.32	60.00	48.85	0.8141	1.0000	\$6,765,480.57	\$138,506.11
2007	12.5	\$7,109,709.68	60.00	47.90	0.7983	1.0000	\$5,675,696.11	\$118,495.16
2006	13.5	\$7,018,638.45	60.00	46.95	0.7826	1.0000	\$5,492,607.32	\$116,977.31
2005	14.5	\$3,065,923.20	60.00	46.02	0.7670	1.0000	\$2,351,431.77	\$51,098.72
2004	15.5	\$1,944,750.25	60.00	45.08	0.7514	1.0000	\$1,461,289.33	\$32,412.50
2003	16.5	\$3,882,572.70	60.00	44.16	0.7359	1.0000	\$2,857,326.36	\$64,709.55
2002	17.5	\$6,837,512.05	60.00	43.24	0.7206	1.0000	\$4,927,063.62	\$113,958.53
2001	18.5	\$4,056,096.78	60.00	42.32	0.7053	1.0000	\$2,860,850.09	\$67,601.61
2000	19.5	\$14,861,891.96	60.00	41.41	0.6901	1.0000	\$10,256,755.27	\$247,698.20
1999	20.5	\$3,355,066.68	60.00	40.51	0.6751	1.0000	\$2,265,021.77	\$55,917.78
1998	21.5	\$4,032,828.32	60.00	39.61	0.6601	1.0000	\$2,662,235.87	\$67,213.81
1997	22.5	\$5,156,919.96	60.00	38.72	0.6453	1.0000	\$3,327,726.38	\$85,948.67
1996	23.5	\$4,941,833.28	60.00	37.84	0.6306	1.0000	\$3,116,293.19	\$82,363.89
1995	24.5	\$5,302,334.78	60.00	36.96	0.6160	1.0000	\$3,266,143.39	\$88,372.25
1994	25.5	\$4,729,858.65	60.00	36.09	0.6015	1.0000	\$2,844,914.74	\$78,830.98
1993	26.5	\$3,872,320.17	60.00	35.23	0.5872	1.0000	\$2,273,638.78	\$64,538.67
1992	27.5	\$3,602,986.13	60.00	34.37	0.5729	1.0000	\$2,064,206.85	\$60,049.77
1991	28.5	\$2,429,466.88	60.00	33.53	0.5588	1.0000	\$1,357,577.83	\$40,491.11
1990	29.5	\$3,361,590.85	60.00	32.69	0.5449	1.0000	\$1,831,605.16	\$56,026.51
1989	30.5	\$2,204,686.34	60.00	31.86	0.5310	1.0000	\$1,170,740.14	\$36,744.77
1988	31.5	\$1,218,859.28	60.00	31.04	0.5173	1.0000	\$630,524.80	\$20,314.32
1987	32.5	\$1,276,136.02	60.00	30.23	0.5038	1.0000	\$642,901.37	\$21,268.93
1986	33.5	\$926,705.82	60.00	29.42	0.4904	1.0000	\$454,424.79	\$15,445.10
1985	34.5	\$951,463.80	60.00	28.63	0.4771	1.0000	\$453,965.67	\$15,857.73
1984	35.5	\$971,475.54	60.00	27.84	0.4640	1.0000	\$450,770.44	\$16,191.26
1983	36.5	\$436,229.41	60.00	27.06	0.4510	1.0000	\$196,754.22	\$7,270.49
1982	37.5	\$1,550,605.52	60.00	26.29	0.4382	1.0000	\$679,475.23	\$25,843.43
1981	38.5	\$1,214,812.67	60.00	25.54	0.4256	1.0000	\$517,011.31	\$20,246.88
1980	39.5	\$2,493,720.20	60.00	24.79	0.4131	1.0000	\$1,030,124.02	\$41,562.00
1979	40.5	\$2,035,294.48	60.00	24.04	0.4007	1.0000	\$815,617.48	\$33,921.57
1978	41.5	\$1,111,090.49	60.00	23.32	0.3886	1.0000	\$431,806.04	\$18,518.17
1977	42.5	\$2,094,747.45	60.00	22.60	0.3766	1.0000	\$788,969.90	\$34,912.46
1976	43.5	\$1,003,597.22	60.00	21.89	0.3648	1.0000	\$366,129.08	\$16,726.62
1975	44.5	\$1,555,658.19	60.00	21.20	0.3533	1.0000	\$549,544.47	\$25,927.64
1974	45.5	\$1,800,893.11	60.00	20.51	0.3418	1.0000	\$615,584.91	\$30,014.89
1973	46.5	\$1,337,677.30	60.00	19.83	0.3306	1.0000	\$442,202.58	\$22,294.62
1972	47.5	\$1,337,312.70	60.00	19.18	0.3196	1.0000	\$427,424.25	\$22,288.55
1971	48.5	\$1,176,358.53	60.00	18.53	0.3088	1.0000	\$363,254.06	\$19,605.98
1970	49.5	\$1,183,078.43	60.00	17.89	0.2982	1.0000	\$352,771.52	\$19,717.97

OHIO POWER COMPANY
GENERATION ARRANGEMENT REPORT
Depreciation Study as of December 31, 2019

Account: OPCo 101/6 366 - OH Underground Conduit

Dispersion: 60.00, R3.0

Average Net Salvage Rate: 0%

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1969	50.5	\$1,412,373.09	60.00	17.27	0.2879	1.0000	\$406,585.30	\$23,539.55
1968	51.5	\$370,481.24	60.00	16.66	0.2777	1.0000	\$102,894.24	\$6,174.69
1967	52.5	\$981,119.62	60.00	16.07	0.2678	1.0000	\$262,754.86	\$16,351.99
1966	53.5	\$817,790.71	60.00	15.49	0.2582	1.0000	\$211,167.02	\$13,629.85
1965	54.5	\$447,778.40	60.00	14.93	0.2488	1.0000	\$111,408.45	\$7,462.97
1964	55.5	\$359,644.05	60.00	14.38	0.2396	1.0000	\$86,182.81	\$5,994.07
1963	56.5	\$185,393.54	60.00	13.85	0.2308	1.0000	\$42,788.19	\$3,089.89
1962	57.5	\$227,381.97	60.00	13.33	0.2222	1.0000	\$50,515.04	\$3,789.70
1961	58.5	\$148,026.57	60.00	12.83	0.2138	1.0000	\$31,644.64	\$2,467.11
1960	59.5	\$183,277.82	60.00	12.34	0.2057	1.0000	\$37,703.92	\$3,054.63
1959	60.5	\$154,691.85	60.00	11.87	0.1979	1.0000	\$30,610.51	\$2,578.20
1958	61.5	\$176,326.44	60.00	11.42	0.1903	1.0000	\$33,560.68	\$2,938.77
1957	62.5	\$142,408.24	60.00	10.98	0.1830	1.0000	\$26,064.82	\$2,373.47
1956	63.5	\$183,275.26	60.00	10.56	0.1760	1.0000	\$32,253.03	\$3,054.59
1955	64.5	\$172,365.84	60.00	10.15	0.1692	1.0000	\$29,163.01	\$2,872.76
1954	65.5	\$41,530.80	60.00	9.76	0.1627	1.0000	\$6,755.33	\$692.18
1953	66.5	\$200,245.51	60.00	9.38	0.1564	1.0000	\$31,310.89	\$3,337.43
1952	67.5	\$76,229.77	60.00	9.02	0.1503	1.0000	\$11,458.77	\$1,270.50
1951	68.5	\$6,815.30	60.00	8.67	0.1445	1.0000	\$984.48	\$113.59
1950	69.5	\$11,831.35	60.00	8.33	0.1388	1.0000	\$1,642.61	\$197.19
1949	70.5	\$105,851.95	60.00	8.01	0.1334	1.0000	\$14,125.46	\$1,764.20
1948	71.5	\$22,922.48	60.00	7.69	0.1281	1.0000	\$2,937.46	\$382.04
1946	73.5	\$20,678.86	60.00	7.09	0.1182	1.0000	\$2,445.26	\$344.65
1944	75.5	\$5,588.99	60.00	6.53	0.1088	1.0000	\$607.84	\$93.15
1942	77.5	\$6,126.97	60.00	5.98	0.0997	1.0000	\$610.64	\$102.12
1941	78.5	\$22,172.78	60.00	5.72	0.0953	1.0000	\$2,113.27	\$369.55
1937	82.5	\$7,125.98	60.00	4.69	0.0782	1.0000	\$557.12	\$118.77
1936	83.5	\$8,620.96	60.00	4.42	0.0737	1.0000	\$635.33	\$143.68
1932	87.5	\$23,414.06	60.00	3.40	0.0566	1.0000	\$1,326.33	\$390.23
1931	88.5	\$43,475.66	60.00	3.16	0.0526	1.0000	\$2,286.81	\$724.59
1930	89.5	\$10,579.64	60.00	2.88	0.0481	1.0000	\$508.56	\$176.33
1929	90.5	\$27,491.68	60.00	2.64	0.0440	1.0000	\$1,208.65	\$458.19
1928	91.5	\$11,011.63	60.00	2.41	0.0401	1.0000	\$441.58	\$183.53
1927	92.5	\$71,045.37	60.00	2.14	0.0356	1.0000	\$2,529.29	\$1,184.09
1926	93.5	\$62,261.45	60.00	1.90	0.0317	1.0000	\$1,972.53	\$1,037.69
1925	94.5	\$65,802.75	60.00	1.69	0.0282	1.0000	\$1,853.36	\$1,096.71
1924	95.5	\$305,654.72	60.00	1.42	0.0237	1.0000	\$7,245.84	\$5,094.25
1923	96.5	\$119,833.93	60.00	1.20	0.0201	1.0000	\$2,404.16	\$1,997.23
1922	97.5	\$79,186.96	60.00	1.04	0.0174	1.0000	\$1,375.78	\$1,319.78
1921	98.5	\$191,748.79	60.00	0.79	0.0131	1.0000	\$2,520.27	\$3,195.81
1920	99.5	\$30,556.21	60.00	0.65	0.0108	1.0000	\$330.96	\$509.27
1917	102.5	\$40,258.87	60.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1916	103.5	\$4,634.26	60.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$334,308,145.18	60.00	48.13	0.0821	1.0000	\$268,156,771.52	\$5,571,054.22

OHIO POWER COMPANY
GENERATION ARRANGEMENT REPORT
Depreciation Study as of December 31, 2019

Account: OPCo 101/6 367 - OH Underground Conductor & Devices

Dispersion: 50.00, R1.5

Average Net Salvage Rate: -13%

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2019	0.5	\$47,469,870.15	50.00	49.59	1.1207	1.0000	\$53,198,645.39	\$1,072,819.07
2018	1.5	\$29,599,420.77	50.00	48.77	1.1021	1.0000	\$32,622,777.28	\$668,946.91
2017	2.5	\$35,697,027.16	50.00	47.95	1.0837	1.0000	\$38,684,616.97	\$806,752.81
2016	3.5	\$39,043,220.07	50.00	47.14	1.0654	1.0000	\$41,594,792.00	\$882,376.77
2015	4.5	\$37,089,144.12	50.00	46.33	1.0471	1.0000	\$38,836,687.94	\$838,214.66
2014	5.5	\$34,852,932.63	50.00	45.53	1.0290	1.0000	\$35,863,481.99	\$787,676.28
2013	6.5	\$25,000,243.99	50.00	44.73	1.0110	1.0000	\$25,274,236.48	\$565,005.51
2012	7.5	\$27,077,469.28	50.00	43.94	0.9930	1.0000	\$26,889,006.37	\$611,950.81
2011	8.5	\$20,624,683.47	50.00	43.15	0.9752	1.0000	\$20,113,843.47	\$466,117.85
2010	9.5	\$12,989,365.13	50.00	42.37	0.9575	1.0000	\$12,437,589.34	\$293,559.65
2009	10.5	\$30,851,811.14	50.00	41.59	0.9399	1.0000	\$28,998,363.05	\$697,250.93
2008	11.5	\$34,605,230.54	50.00	40.82	0.9224	1.0000	\$31,920,817.29	\$782,078.21
2007	12.5	\$24,912,641.28	50.00	40.05	0.9050	1.0000	\$22,547,104.09	\$563,025.69
2006	13.5	\$22,476,203.84	50.00	39.28	0.8878	1.0000	\$19,953,658.35	\$507,962.21
2005	14.5	\$18,753,007.39	50.00	38.52	0.8706	1.0000	\$16,326,322.32	\$423,817.97
2004	15.5	\$11,127,746.35	50.00	37.77	0.8535	1.0000	\$9,497,875.92	\$251,487.07
2003	16.5	\$13,327,211.24	50.00	37.02	0.8366	1.0000	\$11,149,317.07	\$301,194.97
2002	17.5	\$18,601,971.65	50.00	36.27	0.8197	1.0000	\$15,248,953.74	\$420,404.56
2001	18.5	\$14,796,726.94	50.00	35.53	0.8030	1.0000	\$11,882,291.91	\$334,406.03
2000	19.5	\$31,063,791.15	50.00	34.80	0.7864	1.0000	\$24,429,967.66	\$702,041.68
1999	20.5	\$17,476,272.64	50.00	34.07	0.7700	1.0000	\$13,456,295.66	\$394,963.76
1998	21.5	\$12,775,546.01	50.00	33.35	0.7536	1.0000	\$9,628,141.41	\$288,727.34
1997	22.5	\$8,854,096.83	50.00	32.63	0.7374	1.0000	\$6,529,356.95	\$200,102.59
1996	23.5	\$11,741,836.32	50.00	31.92	0.7214	1.0000	\$8,470,344.20	\$265,365.50
1995	24.5	\$11,607,132.61	50.00	31.22	0.7055	1.0000	\$8,188,483.67	\$262,321.20
1994	25.5	\$11,162,669.26	50.00	30.52	0.6897	1.0000	\$7,698,987.65	\$252,276.33
1993	26.5	\$9,549,081.12	50.00	29.83	0.6741	1.0000	\$6,437,046.71	\$215,809.23
1992	27.5	\$8,430,574.05	50.00	29.14	0.6587	1.0000	\$5,552,883.49	\$190,530.97
1991	28.5	\$5,952,986.27	50.00	28.47	0.6434	1.0000	\$3,830,043.18	\$134,537.49
1990	29.5	\$9,835,908.55	50.00	27.80	0.6283	1.0000	\$6,179,687.04	\$222,291.53
1989	30.5	\$10,167,917.38	50.00	27.14	0.6133	1.0000	\$6,236,452.28	\$229,794.93
1988	31.5	\$9,580,691.88	50.00	26.49	0.5986	1.0000	\$5,734,980.53	\$216,523.64
1987	32.5	\$8,878,642.48	50.00	25.84	0.5840	1.0000	\$5,185,398.73	\$200,657.32
1986	33.5	\$6,397,846.51	50.00	25.21	0.5697	1.0000	\$3,644,580.13	\$144,591.33
1985	34.5	\$6,000,771.48	50.00	24.58	0.5555	1.0000	\$3,333,286.04	\$135,617.44
1984	35.5	\$6,039,130.81	50.00	23.96	0.5415	1.0000	\$3,270,149.84	\$136,484.36
1983	36.5	\$4,000,553.29	50.00	23.35	0.5277	1.0000	\$2,111,154.45	\$90,412.50
1982	37.5	\$4,006,411.64	50.00	22.75	0.5141	1.0000	\$2,059,867.81	\$90,544.90
1981	38.5	\$4,003,224.54	50.00	22.16	0.5008	1.0000	\$2,004,747.04	\$90,472.87
1980	39.5	\$5,744,892.83	50.00	21.58	0.4876	1.0000	\$2,801,428.39	\$129,834.58
1979	40.5	\$5,332,724.86	50.00	21.00	0.4747	1.0000	\$2,531,500.29	\$120,519.58
1978	41.5	\$4,097,101.50	50.00	20.44	0.4620	1.0000	\$1,892,876.99	\$92,594.49
1977	42.5	\$3,962,837.13	50.00	19.89	0.4495	1.0000	\$1,781,359.67	\$89,560.12
1976	43.5	\$2,347,059.34	50.00	19.35	0.4373	1.0000	\$1,026,292.07	\$53,043.54
1975	44.5	\$1,878,387.48	50.00	18.82	0.4252	1.0000	\$798,772.53	\$42,451.56
1974	45.5	\$2,926,331.64	50.00	18.29	0.4134	1.0000	\$1,209,884.71	\$66,135.10
1973	46.5	\$2,676,004.17	50.00	17.78	0.4019	1.0000	\$1,075,474.65	\$60,477.69
1972	47.5	\$2,120,430.89	50.00	17.28	0.3906	1.0000	\$828,183.02	\$47,921.74
1971	48.5	\$1,329,524.09	50.00	16.79	0.3795	1.0000	\$504,535.39	\$30,047.24
1970	49.5	\$972,067.01	50.00	16.31	0.3686	1.0000	\$358,345.08	\$21,968.71

**OHIO POWER COMPANY
GENERATION ARRANGEMENT REPORT
Depreciation Study as of December 31, 2019**

Account: OPCo 101/6 367 - OH Underground Conductor & Devices

Dispersion: 50.00, R1.5

Average Net Salvage Rate: -13%

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1969	50.5	\$862,708.27	50.00	15.84	0.3580	1.0000	\$308,877.83	\$19,497.21
1968	51.5	\$405,933.91	50.00	15.38	0.3477	1.0000	\$141,127.75	\$9,174.11
1967	52.5	\$459,115.86	50.00	14.93	0.3375	1.0000	\$154,965.29	\$10,376.02
1966	53.5	\$94,941.45	50.00	14.50	0.3276	1.0000	\$31,105.12	\$2,145.68
1965	54.5	\$65,609.59	50.00	14.07	0.3180	1.0000	\$20,861.39	\$1,482.78
1964	55.5	\$57,830.77	50.00	13.65	0.3085	1.0000	\$17,842.03	\$1,306.98
1963	56.5	\$46,884.13	50.00	13.24	0.2993	1.0000	\$14,032.74	\$1,059.58
1962	57.5	\$48,331.26	50.00	12.85	0.2903	1.0000	\$14,031.50	\$1,092.29
1961	58.5	\$87,811.26	50.00	12.46	0.2815	1.0000	\$24,722.89	\$1,984.53
1960	59.5	\$95,845.91	50.00	12.08	0.2730	1.0000	\$26,164.05	\$2,166.12
1959	60.5	\$20,687.94	50.00	11.71	0.2646	1.0000	\$5,474.38	\$467.55
1958	61.5	\$336.09	50.00	11.35	0.2564	1.0000	\$86.19	\$7.60
1957	62.5	\$63,783.69	50.00	10.99	0.2485	1.0000	\$15,848.07	\$1,441.51
1956	63.5	\$87,581.59	50.00	10.65	0.2407	1.0000	\$21,076.98	\$1,979.34
1955	64.5	\$8,776.82	50.00	10.31	0.2330	1.0000	\$2,045.16	\$198.36
1954	65.5	\$23,836.71	50.00	9.98	0.2255	1.0000	\$5,376.21	\$538.71
1953	66.5	\$7,771.67	50.00	9.66	0.2182	1.0000	\$1,695.84	\$175.64
1952	67.5	\$5,108.03	50.00	9.34	0.2110	1.0000	\$1,077.85	\$115.44
1951	68.5	\$4,787.51	50.00	9.02	0.2039	1.0000	\$976.38	\$108.20
1950	69.5	\$2,845.02	50.00	8.72	0.1970	1.0000	\$560.47	\$64.30
1949	70.5	\$4,511.86	50.00	8.41	0.1902	1.0000	\$857.98	\$101.97
		\$732,263,412.24	50.00	38.83	0.8776	1.0000	\$642,639,694.33	\$16,549,153.14

OHIO POWER COMPANY
GENERATION ARRANGEMENT REPORT
Depreciation Study as of December 31, 2019

Account: OPCo 101/6 368 - OH Line Transformers

Dispersion: 32.00, L0.0

Average Net Salvage Rate: -16%

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2019	0.5	\$48,927,857.20	32.00	31.57	1.1443	1.0000	\$55,990,547.94	\$1,773,634.82
2018	1.5	\$57,057,273.11	32.00	30.82	1.1171	1.0000	\$63,739,301.35	\$2,068,326.15
2017	2.5	\$33,846,511.18	32.00	30.14	1.0926	1.0000	\$36,980,411.47	\$1,226,936.03
2016	3.5	\$34,555,931.07	32.00	29.52	1.0700	1.0000	\$36,973,643.49	\$1,252,652.50
2015	4.5	\$34,464,509.63	32.00	28.93	1.0488	1.0000	\$36,145,943.21	\$1,249,338.47
2014	5.5	\$36,329,028.18	32.00	28.38	1.0288	1.0000	\$37,375,850.95	\$1,316,927.27
2013	6.5	\$31,413,104.91	32.00	27.86	1.0098	1.0000	\$31,722,049.03	\$1,138,725.05
2012	7.5	\$33,041,097.34	32.00	27.36	0.9917	1.0000	\$32,767,736.75	\$1,197,739.78
2011	8.5	\$22,497,249.14	32.00	26.88	0.9743	1.0000	\$21,920,139.73	\$815,525.28
2010	9.5	\$23,979,256.58	32.00	26.42	0.9577	1.0000	\$22,964,419.95	\$869,248.05
2009	10.5	\$20,192,795.79	32.00	25.97	0.9416	1.0000	\$19,013,316.91	\$731,988.85
2008	11.5	\$39,624,851.17	32.00	25.55	0.9260	1.0000	\$36,693,974.30	\$1,436,400.85
2007	12.5	\$29,971,732.28	32.00	25.13	0.9109	1.0000	\$27,302,618.32	\$1,086,475.30
2006	13.5	\$34,413,362.36	32.00	24.72	0.8963	1.0000	\$30,843,696.26	\$1,247,484.39
2005	14.5	\$29,786,791.17	32.00	24.33	0.8820	1.0000	\$26,270,514.21	\$1,079,771.18
2004	15.5	\$13,882,794.08	32.00	23.94	0.8679	1.0000	\$12,049,283.95	\$503,251.29
2003	16.5	\$13,052,998.45	32.00	23.56	0.8541	1.0000	\$11,149,133.64	\$473,171.19
2002	17.5	\$18,186,559.29	32.00	23.19	0.8406	1.0000	\$15,287,568.00	\$659,262.77
2001	18.5	\$16,405,173.69	32.00	22.82	0.8273	1.0000	\$13,571,296.15	\$594,687.55
2000	19.5	\$22,776,770.03	32.00	22.46	0.8141	1.0000	\$18,543,096.92	\$825,657.91
1999	20.5	\$16,664,245.58	32.00	22.10	0.8012	1.0000	\$13,351,455.82	\$604,078.90
1998	21.5	\$20,385,911.03	32.00	21.75	0.7885	1.0000	\$16,074,056.07	\$738,989.27
1997	22.5	\$20,235,802.84	32.00	21.41	0.7760	1.0000	\$15,702,398.40	\$733,547.85
1996	23.5	\$15,248,293.57	32.00	21.07	0.7637	1.0000	\$11,644,391.14	\$552,750.64
1995	24.5	\$15,736,362.87	32.00	20.73	0.7515	1.0000	\$11,826,276.22	\$570,443.15
1994	25.5	\$15,401,057.17	32.00	20.40	0.7396	1.0000	\$11,390,497.22	\$558,288.32
1993	26.5	\$12,289,632.87	32.00	20.08	0.7278	1.0000	\$8,944,737.23	\$445,499.19
1992	27.5	\$12,277,481.75	32.00	19.76	0.7163	1.0000	\$8,793,851.58	\$445,058.71
1991	28.5	\$10,826,903.99	32.00	19.44	0.7049	1.0000	\$7,631,531.00	\$392,475.27
1990	29.5	\$11,848,425.36	32.00	19.13	0.6936	1.0000	\$8,218,450.20	\$429,505.42
1989	30.5	\$12,527,770.58	32.00	18.83	0.6826	1.0000	\$8,551,159.10	\$454,131.68
1988	31.5	\$10,031,776.87	32.00	18.53	0.6717	1.0000	\$6,738,247.24	\$363,651.91
1987	32.5	\$9,587,487.04	32.00	18.23	0.6610	1.0000	\$6,337,155.24	\$347,546.41
1986	33.5	\$9,143,841.34	32.00	17.94	0.6504	1.0000	\$5,947,262.97	\$331,464.25
1985	34.5	\$8,315,230.29	32.00	17.66	0.6400	1.0000	\$5,321,876.22	\$301,427.10
1984	35.5	\$7,192,570.07	32.00	17.37	0.6298	1.0000	\$4,529,543.46	\$260,730.67
1983	36.5	\$4,120,208.33	32.00	17.09	0.6196	1.0000	\$2,553,053.90	\$149,357.55
1982	37.5	\$4,067,016.75	32.00	16.82	0.6097	1.0000	\$2,479,563.29	\$147,429.36
1981	38.5	\$1,701,194.92	32.00	16.55	0.5999	1.0000	\$1,020,485.83	\$61,668.32
1980	39.5	\$5,238,648.61	32.00	16.28	0.5902	1.0000	\$3,091,812.03	\$189,901.01
1979	40.5	\$5,436,169.31	32.00	16.02	0.5807	1.0000	\$3,156,642.33	\$197,061.14
1978	41.5	\$4,222,913.46	32.00	15.76	0.5713	1.0000	\$2,412,418.99	\$153,080.61
1977	42.5	\$3,198,081.07	32.00	15.50	0.5620	1.0000	\$1,797,285.90	\$115,930.44
1976	43.5	\$2,248,574.32	32.00	15.25	0.5528	1.0000	\$1,243,108.92	\$81,510.82
1975	44.5	\$1,195,208.59	32.00	15.00	0.5438	1.0000	\$649,994.55	\$43,326.31
1974	45.5	\$3,386,360.15	32.00	14.76	0.5349	1.0000	\$1,811,456.39	\$122,755.56
1973	46.5	\$2,714,922.23	32.00	14.51	0.5262	1.0000	\$1,428,500.30	\$98,415.93
1972	47.5	\$2,027,369.77	32.00	14.28	0.5175	1.0000	\$1,049,186.49	\$73,492.15
1971	48.5	\$1,773,774.34	32.00	14.04	0.5090	1.0000	\$902,905.14	\$64,299.32
1970	49.5	\$1,100,941.38	32.00	13.81	0.5006	1.0000	\$551,098.06	\$39,909.13

**OHIO POWER COMPANY
GENERATION ARRANGEMENT REPORT
Depreciation Study as of December 31, 2019**

Account: OPCo 101/6 368 - OH Line Transformers

Dispersion: 32.00, L0.0

Average Net Salvage Rate: -16%

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1969	50.5	\$1,115,653.28	32.00	13.58	0.4923	1.0000	\$549,210.19	\$40,442.43
1968	51.5	\$595,110.05	32.00	13.35	0.4840	1.0000	\$288,060.12	\$21,572.74
1967	52.5	\$683,252.45	32.00	13.13	0.4760	1.0000	\$325,203.55	\$24,767.90
1966	53.5	\$631,787.00	32.00	12.91	0.4680	1.0000	\$295,655.17	\$22,902.28
1965	54.5	\$351,605.57	32.00	12.69	0.4601	1.0000	\$161,762.92	\$12,745.70
1964	55.5	\$338,027.77	32.00	12.48	0.4523	1.0000	\$152,880.79	\$12,253.51
1963	56.5	\$261,041.77	32.00	12.27	0.4447	1.0000	\$116,072.71	\$9,462.76
1962	57.5	\$222,688.95	32.00	12.06	0.4370	1.0000	\$97,319.23	\$8,072.47
1961	58.5	\$255,366.42	32.00	11.85	0.4295	1.0000	\$109,687.39	\$9,257.03
1960	59.5	\$223,658.19	32.00	11.64	0.4221	1.0000	\$94,403.58	\$8,107.61
1959	60.5	\$270,661.11	32.00	11.44	0.4148	1.0000	\$112,262.04	\$9,811.47
1958	61.5	\$121,705.39	32.00	11.24	0.4075	1.0000	\$49,598.58	\$4,411.82
1957	62.5	\$182,565.93	32.00	11.04	0.4004	1.0000	\$73,094.73	\$6,618.01
1956	63.5	\$97,748.04	32.00	10.85	0.3933	1.0000	\$38,445.21	\$3,543.37
1955	64.5	\$37,453.92	32.00	10.66	0.3864	1.0000	\$14,472.18	\$1,357.70
1954	65.5	\$4,895.02	32.00	10.47	0.3795	1.0000	\$1,857.61	\$177.44
1953	66.5	\$6,079.83	32.00	10.28	0.3727	1.0000	\$2,265.68	\$220.39
1952	67.5	\$3,009.53	32.00	10.09	0.3659	1.0000	\$1,101.19	\$109.10
1951	68.5	\$1,575.00	32.00	9.91	0.3592	1.0000	\$565.79	\$57.09
1950	69.5	\$3,819.43	32.00	9.73	0.3526	1.0000	\$1,346.83	\$138.45
1949	70.5	\$15,831.80	32.00	9.55	0.3461	1.0000	\$5,479.35	\$573.90
		\$849,973,359.55	32.00	24.83	0.9000	1.0000	\$764,945,688.60	\$30,811,534.24

OHIO POWER COMPANY
GENERATION ARRANGEMENT REPORT
Depreciation Study as of December 31, 2019

Account: OPCo 101/6 369 - OH Services

Dispersion: 43.00, R0.5

Average Net Salvage Rate: -34%

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2019	0.5	\$9,618,100.58	43.00	42.69	1.3303	1.0000	\$12,795,151.29	\$299,726.86
2018	1.5	\$8,169,492.51	43.00	42.07	1.3110	1.0000	\$10,710,283.47	\$254,584.19
2017	2.5	\$8,740,647.32	43.00	41.45	1.2918	1.0000	\$11,290,793.15	\$272,382.96
2016	3.5	\$7,547,280.85	43.00	40.84	1.2726	1.0000	\$9,604,401.21	\$235,194.33
2015	4.5	\$8,188,508.80	43.00	40.22	1.2534	1.0000	\$10,263,783.97	\$255,176.79
2014	5.5	\$9,590,154.96	43.00	39.61	1.2344	1.0000	\$11,837,748.54	\$298,855.99
2013	6.5	\$16,368,839.14	43.00	39.00	1.2154	1.0000	\$19,894,075.78	\$510,098.71
2012	7.5	\$13,149,989.32	43.00	38.39	1.1964	1.0000	\$15,732,886.21	\$409,790.36
2011	8.5	\$9,280,830.44	43.00	37.79	1.1775	1.0000	\$10,928,297.16	\$289,216.58
2010	9.5	\$9,892,988.56	43.00	37.18	1.1587	1.0000	\$11,462,766.88	\$308,293.13
2009	10.5	\$9,908,731.39	43.00	36.58	1.1399	1.0000	\$11,294,830.55	\$308,783.72
2008	11.5	\$9,491,440.24	43.00	35.98	1.1211	1.0000	\$10,641,183.56	\$295,779.77
2007	12.5	\$10,016,220.30	43.00	35.38	1.1024	1.0000	\$11,042,293.43	\$312,133.38
2006	13.5	\$11,149,776.92	43.00	34.78	1.0838	1.0000	\$12,084,045.35	\$347,458.16
2005	14.5	\$14,739,921.25	43.00	34.18	1.0652	1.0000	\$15,700,584.74	\$459,337.08
2004	15.5	\$10,303,124.27	43.00	33.59	1.0466	1.0000	\$10,783,563.84	\$321,074.11
2003	16.5	\$9,092,400.22	43.00	32.99	1.0281	1.0000	\$9,348,171.36	\$283,344.56
2002	17.5	\$7,034,777.31	43.00	32.40	1.0097	1.0000	\$7,102,792.06	\$219,223.29
2001	18.5	\$8,302,946.70	43.00	31.81	0.9913	1.0000	\$8,230,738.83	\$258,742.99
2000	19.5	\$15,368,784.38	43.00	31.22	0.9730	1.0000	\$14,953,817.91	\$478,934.21
1999	20.5	\$6,890,923.13	43.00	30.64	0.9548	1.0000	\$6,579,202.56	\$214,740.40
1998	21.5	\$7,125,361.99	43.00	30.06	0.9366	1.0000	\$6,673,748.69	\$222,046.16
1997	22.5	\$6,756,375.11	43.00	29.48	0.9186	1.0000	\$6,206,253.21	\$210,547.50
1996	23.5	\$5,944,976.70	43.00	28.90	0.9006	1.0000	\$5,354,205.65	\$185,262.06
1995	24.5	\$7,494,433.36	43.00	28.33	0.8828	1.0000	\$6,616,021.68	\$233,547.46
1994	25.5	\$7,041,093.92	43.00	27.76	0.8651	1.0000	\$6,090,995.00	\$219,420.14
1993	26.5	\$5,969,614.52	43.00	27.19	0.8475	1.0000	\$5,058,978.23	\$186,029.85
1992	27.5	\$7,827,928.54	43.00	26.63	0.8300	1.0000	\$6,497,017.77	\$243,940.10
1991	28.5	\$5,884,069.27	43.00	26.08	0.8126	1.0000	\$4,781,644.34	\$183,364.02
1990	29.5	\$5,715,871.09	43.00	25.52	0.7954	1.0000	\$4,546,565.90	\$178,122.49
1989	30.5	\$5,971,678.36	43.00	24.98	0.7784	1.0000	\$4,648,221.29	\$186,094.16
1988	31.5	\$5,295,732.04	43.00	24.44	0.7615	1.0000	\$4,032,504.62	\$165,029.79
1987	32.5	\$4,376,123.03	43.00	23.90	0.7447	1.0000	\$3,258,862.85	\$136,372.21
1986	33.5	\$3,861,888.94	43.00	23.36	0.7281	1.0000	\$2,811,814.96	\$120,347.24
1985	34.5	\$3,664,767.12	43.00	22.84	0.7117	1.0000	\$2,608,072.80	\$114,204.37
1984	35.5	\$3,762,537.37	43.00	22.31	0.6954	1.0000	\$2,616,341.76	\$117,251.16
1983	36.5	\$3,572,808.32	43.00	21.80	0.6793	1.0000	\$2,426,858.67	\$111,338.68
1982	37.5	\$3,794,757.28	43.00	21.29	0.6633	1.0000	\$2,517,093.94	\$118,255.23
1981	38.5	\$3,900,901.48	43.00	20.78	0.6475	1.0000	\$2,525,863.88	\$121,562.98
1980	39.5	\$3,761,966.98	43.00	20.28	0.6319	1.0000	\$2,377,167.32	\$117,233.39
1979	40.5	\$3,581,164.29	43.00	19.78	0.6164	1.0000	\$2,207,606.38	\$111,599.07
1978	41.5	\$3,188,267.34	43.00	19.29	0.6012	1.0000	\$1,916,653.01	\$99,355.31
1977	42.5	\$2,519,529.01	43.00	18.81	0.5861	1.0000	\$1,476,580.39	\$78,515.56
1976	43.5	\$2,238,581.49	43.00	18.33	0.5711	1.0000	\$1,278,504.86	\$69,760.45
1975	44.5	\$1,889,095.06	43.00	17.85	0.5563	1.0000	\$1,050,980.95	\$58,869.47
1974	45.5	\$2,424,410.16	43.00	17.38	0.5417	1.0000	\$1,313,340.23	\$75,551.39
1973	46.5	\$2,421,235.15	43.00	16.92	0.5273	1.0000	\$1,276,647.79	\$75,452.44
1972	47.5	\$2,292,582.86	43.00	16.46	0.5130	1.0000	\$1,176,052.87	\$71,443.28
1971	48.5	\$1,890,584.55	43.00	16.01	0.4988	1.0000	\$943,101.65	\$58,915.89
1970	49.5	\$1,588,255.04	43.00	15.56	0.4849	1.0000	\$770,089.39	\$49,494.46

**OHIO POWER COMPANY
GENERATION ARRANGEMENT REPORT
Depreciation Study as of December 31, 2019**

Account: OPCo 101/6 369 - OH Services

Dispersion: 43.00, R0.5

Average Net Salvage Rate: -34%

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1969	50.5	\$1,212,789.29	43.00	15.12	0.4710	1.0000	\$571,271.26	\$37,793.90
1968	51.5	\$1,104,028.08	43.00	14.68	0.4573	1.0000	\$504,923.45	\$34,404.60
1967	52.5	\$854,741.71	43.00	14.24	0.4438	1.0000	\$379,346.89	\$26,636.14
1966	53.5	\$600,661.44	43.00	13.81	0.4304	1.0000	\$258,527.62	\$18,718.29
1965	54.5	\$501,290.44	43.00	13.39	0.4171	1.0000	\$209,102.15	\$15,621.61
1964	55.5	\$475,531.41	43.00	12.96	0.4040	1.0000	\$192,109.45	\$14,818.89
1963	56.5	\$385,297.46	43.00	12.55	0.3910	1.0000	\$150,634.24	\$12,006.94
1962	57.5	\$361,656.59	43.00	12.13	0.3781	1.0000	\$136,725.49	\$11,270.23
1961	58.5	\$341,366.33	43.00	11.72	0.3652	1.0000	\$124,676.15	\$10,637.93
1960	59.5	\$157,034.68	43.00	11.31	0.3525	1.0000	\$55,356.14	\$4,893.64
1959	60.5	\$103,050.30	43.00	10.91	0.3399	1.0000	\$35,027.51	\$3,211.33
1958	61.5	\$78,945.52	43.00	10.50	0.3273	1.0000	\$25,842.77	\$2,460.16
1957	62.5	\$65,482.97	43.00	10.10	0.3149	1.0000	\$20,618.55	\$2,040.63
1956	63.5	\$51,325.87	43.00	9.71	0.3025	1.0000	\$15,524.55	\$1,599.46
1955	64.5	\$36,657.71	43.00	9.31	0.2901	1.0000	\$10,633.41	\$1,142.36
1954	65.5	\$22,755.70	43.00	8.91	0.2777	1.0000	\$6,319.86	\$709.13
1953	66.5	\$10,066.61	43.00	8.52	0.2654	1.0000	\$2,671.88	\$313.70
1952	67.5	\$4,875.61	43.00	8.12	0.2531	1.0000	\$1,233.89	\$151.94
1951	68.5	\$1,571.37	43.00	7.72	0.2407	1.0000	\$378.25	\$48.97
1950	69.5	\$2,665.17	43.00	7.33	0.2284	1.0000	\$608.63	\$83.05
1939	80.5	\$6,693.00	43.00	2.67	0.0831	1.0000	\$555.90	\$208.57
1936	83.5	\$6,041.00	43.00	1.27	0.0395	1.0000	\$238.69	\$188.25
1925	94.5	\$5,808.00	43.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1924	95.5	\$8,337.00	43.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1923	96.5	\$7,026.00	43.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1922	97.5	\$8,553.00	43.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1921	98.5	\$33,281.00	43.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$345,050,002.22	43.00	31.62	0.9855	1.0000	\$340,041,528.66	\$10,750,757.60

OHIO POWER COMPANY
GENERATION ARRANGEMENT REPORT
Depreciation Study as of December 31, 2019

Account: OPCo 101/6 370 - OH Meters

Dispersion: 11.00, L1.5

Average Net Salvage Rate: -8%

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2019	0.5	\$2,538,229.86	11.00	10.52	1.0327	1.0000	\$2,621,109.41	\$249,208.02
2018	1.5	\$2,892,730.60	11.00	9.59	0.9418	1.0000	\$2,724,384.39	\$284,013.55
2017	2.5	\$4,942,182.69	11.00	8.74	0.8580	1.0000	\$4,240,295.83	\$485,232.48
2016	3.5	\$6,360,353.03	11.00	7.97	0.7821	1.0000	\$4,974,534.47	\$624,471.02
2015	4.5	\$13,506,904.83	11.00	7.28	0.7145	1.0000	\$9,650,039.54	\$1,326,132.47
2014	5.5	\$13,339,078.27	11.00	6.69	0.6567	1.0000	\$8,759,716.95	\$1,309,654.96
2013	6.5	\$6,247,054.83	11.00	6.20	0.6090	1.0000	\$3,804,416.78	\$613,347.20
2012	7.5	\$16,037,887.18	11.00	5.80	0.5693	1.0000	\$9,129,576.23	\$1,574,628.92
2011	8.5	\$6,388,145.80	11.00	5.45	0.5354	1.0000	\$3,420,218.84	\$627,199.77
2010	9.5	\$4,407,304.39	11.00	5.15	0.5056	1.0000	\$2,228,212.03	\$432,717.16
2009	10.5	\$3,115,364.32	11.00	4.87	0.4781	1.0000	\$1,489,439.12	\$305,872.13
2008	11.5	\$3,080,423.34	11.00	4.60	0.4518	1.0000	\$1,391,854.03	\$302,441.56
2007	12.5	\$2,699,084.73	11.00	4.34	0.4260	1.0000	\$1,149,881.76	\$265,001.05
2006	13.5	\$2,432,958.39	11.00	4.08	0.4005	1.0000	\$974,418.10	\$238,872.28
2005	14.5	\$1,539,014.78	11.00	3.82	0.3753	1.0000	\$577,655.43	\$151,103.27
2004	15.5	\$1,394,278.09	11.00	3.57	0.3508	1.0000	\$489,076.33	\$136,892.76
2003	16.5	\$527,890.15	11.00	3.33	0.3270	1.0000	\$172,609.04	\$51,829.21
2002	17.5	\$676,665.25	11.00	3.10	0.3042	1.0000	\$205,818.71	\$66,436.22
2001	18.5	\$353,964.14	11.00	2.88	0.2824	1.0000	\$99,948.24	\$34,752.84
2000	19.5	\$182,726.78	11.00	2.66	0.2616	1.0000	\$47,800.19	\$17,940.45
1999	20.5	\$112,376.33	11.00	2.46	0.2418	1.0000	\$27,173.45	\$11,033.31
1998	21.5	\$258,159.39	11.00	2.27	0.2230	1.0000	\$57,560.81	\$25,346.56
1997	22.5	\$206,191.34	11.00	2.09	0.2052	1.0000	\$42,312.10	\$20,244.24
1996	23.5	\$267,199.56	11.00	1.92	0.1883	1.0000	\$50,301.13	\$26,234.14
1995	24.5	\$161,042.57	11.00	1.75	0.1722	1.0000	\$27,731.08	\$15,811.45
1994	25.5	\$67,090.14	11.00	1.60	0.1570	1.0000	\$10,533.73	\$6,587.03
1993	26.5	\$85,090.19	11.00	1.45	0.1426	1.0000	\$12,133.55	\$8,354.31
1992	27.5	\$104,506.64	11.00	1.31	0.1287	1.0000	\$13,451.82	\$10,260.65
1991	28.5	\$123,592.59	11.00	1.17	0.1149	1.0000	\$14,201.73	\$12,134.55
1990	29.5	\$151,702.86	11.00	1.02	0.1006	1.0000	\$15,262.44	\$14,894.46
1989	30.5	\$126,314.03	11.00	0.87	0.0849	1.0000	\$10,729.09	\$12,401.74
1988	31.5	\$48,881.71	11.00	0.67	0.0659	1.0000	\$3,219.11	\$4,799.30
1987	32.5	\$72,835.95	11.00	0.25	0.0245	1.0000	\$1,781.06	\$7,151.17
1986	33.5	\$57,006.67	11.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1985	34.5	\$202,906.74	11.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1984	35.5	\$27,763.92	11.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1983	36.5	\$16,893.81	11.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1982	37.5	\$25,644.43	11.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1981	38.5	\$40,847.95	11.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1980	39.5	\$37,207.39	11.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1979	40.5	\$3,574.17	11.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1978	41.5	\$2,927.70	11.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1977	42.5	\$27,374.42	11.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1976	43.5	\$33,907.24	11.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1975	44.5	\$318.26	11.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1974	45.5	\$637.96	11.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1973	46.5	\$1,135.29	11.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1972	47.5	\$65,790.62	11.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1971	48.5	\$17,998.00	11.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1970	49.5	\$6,617.00	11.00	0.00	0.0000	0.0000	\$0.00	\$0.00

**OHIO POWER COMPANY
GENERATION ARRANGEMENT REPORT
Depreciation Study as of December 31, 2019**

Account: OPCo 101/6 370 - OH Meters

Dispersion: 11.00, L1.5

Average Net Salvage Rate: -8%

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1969	50.5	\$1,741.00	11.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1967	52.5	\$24,740.00	11.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1965	54.5	\$2,135.00	11.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1962	57.5	\$60.00	11.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1960	59.5	\$235.00	11.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1959	60.5	\$567.00	11.00	0.00	0.0000	0.0000	\$0.00	\$0.00
1958	61.5	\$17,147.00	11.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$95,062,401.32	11.00	6.26	0.6147	1.0000	\$58,437,396.52	\$9,273,000.23

**OHIO POWER COMPANY
GENERATION ARRANGEMENT REPORT
Depreciation Study as of December 31, 2019**

Account: OPCo 101/6 370 - OH AMI Meters

Dispersion: 15.00, S0.5

Average Net Salvage Rate: -8%

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2019	0.5	\$49,214,569.59	15.00	14.64	1.0539	1.0000	\$51,865,854.36	\$3,543,449.01
2018	1.5	\$78,067,078.79	15.00	13.95	1.0046	1.0000	\$78,423,661.07	\$5,620,829.67
2017	2.5	\$20,798,686.97	15.00	13.31	0.9580	1.0000	\$19,925,565.59	\$1,497,505.46
2016	3.5	\$1,272,487.70	15.00	12.69	0.9136	1.0000	\$1,162,569.93	\$91,619.11
2015	4.5	\$240,184.43	15.00	12.10	0.8710	1.0000	\$209,189.64	\$17,293.28
2014	5.5	\$994,008.50	15.00	11.52	0.8298	1.0000	\$824,784.30	\$71,568.61
2012	7.5	\$1,628,333.43	15.00	10.43	0.7511	1.0000	\$1,222,972.17	\$117,240.01
2011	8.5	\$5,695,782.69	15.00	9.91	0.7132	1.0000	\$4,062,465.99	\$410,096.35
2010	9.5	\$8,650,477.11	15.00	9.39	0.6763	1.0000	\$5,850,318.88	\$622,834.35
		<u>\$166,561,609.21</u>	<u>15.00</u>	<u>13.64</u>	<u>0.9819</u>	<u>1.0000</u>	<u>\$163,547,381.93</u>	<u>\$11,992,435.85</u>

OHIO POWER COMPANY
GENERATION ARRANGEMENT REPORT
Depreciation Study as of December 31, 2019

Account: OPCo 101/6 371 - OH Installations on Customers' Premises

Dispersion: 15.00, L0.0

Average Net Salvage Rate: -28%

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2019	0.5	\$2,334,898.56	15.00	14.59	1.2454	1.0000	\$2,907,868.55	\$199,244.68
2018	1.5	\$2,138,125.29	15.00	13.92	1.1880	1.0000	\$2,540,170.40	\$182,453.36
2017	2.5	\$4,566,394.84	15.00	13.35	1.1389	1.0000	\$5,200,719.12	\$389,665.69
2016	3.5	\$2,376,630.52	15.00	12.83	1.0951	1.0000	\$2,602,654.46	\$202,805.80
2015	4.5	\$2,182,579.60	15.00	12.36	1.0551	1.0000	\$2,302,867.73	\$186,246.79
2014	5.5	\$2,244,603.60	15.00	11.93	1.0181	1.0000	\$2,285,195.45	\$191,539.51
2013	6.5	\$4,068,422.01	15.00	11.52	0.9833	1.0000	\$4,000,673.01	\$347,172.01
2012	7.5	\$3,060,168.90	15.00	11.14	0.9503	1.0000	\$2,908,044.16	\$261,134.41
2011	8.5	\$1,353,521.80	15.00	10.76	0.9184	1.0000	\$1,243,119.87	\$115,500.53
2010	9.5	\$2,670,365.59	15.00	10.40	0.8876	1.0000	\$2,370,306.55	\$227,871.20
2009	10.5	\$2,290,467.60	15.00	10.05	0.8579	1.0000	\$1,964,924.84	\$195,453.24
2008	11.5	\$2,244,735.98	15.00	9.72	0.8291	1.0000	\$1,861,102.31	\$191,550.80
2007	12.5	\$1,591,525.95	15.00	9.39	0.8013	1.0000	\$1,275,231.41	\$135,810.21
2006	13.5	\$2,113,029.57	15.00	9.07	0.7743	1.0000	\$1,636,221.18	\$180,311.86
2005	14.5	\$1,983,715.39	15.00	8.77	0.7483	1.0000	\$1,484,416.24	\$169,277.05
2004	15.5	\$1,714,895.25	15.00	8.47	0.7231	1.0000	\$1,239,981.21	\$146,337.73
2003	16.5	\$2,880,944.65	15.00	8.19	0.6986	1.0000	\$2,012,718.87	\$245,840.61
2002	17.5	\$2,136,890.10	15.00	7.91	0.6750	1.0000	\$1,442,315.49	\$182,347.96
2001	18.5	\$1,081,756.14	15.00	7.64	0.6520	1.0000	\$705,304.48	\$92,309.86
2000	19.5	\$2,609,643.21	15.00	7.38	0.6297	1.0000	\$1,643,396.12	\$222,689.55
1999	20.5	\$998,281.15	15.00	7.13	0.6082	1.0000	\$607,105.08	\$85,186.66
1998	21.5	\$4,037,655.48	15.00	6.88	0.5872	1.0000	\$2,370,780.49	\$344,546.60
1997	22.5	\$512,890.81	15.00	6.64	0.5668	1.0000	\$290,714.65	\$43,766.68
1996	23.5	\$699,748.56	15.00	6.41	0.5470	1.0000	\$382,795.80	\$59,711.88
1995	24.5	\$727,705.37	15.00	6.19	0.5278	1.0000	\$384,079.38	\$62,097.52
1994	25.5	\$680,642.24	15.00	5.97	0.5091	1.0000	\$346,521.24	\$58,081.47
1993	26.5	\$746,201.14	15.00	5.75	0.4909	1.0000	\$366,346.93	\$63,675.83
1992	27.5	\$555,382.80	15.00	5.55	0.4732	1.0000	\$262,799.38	\$47,392.67
1991	28.5	\$512,150.06	15.00	5.34	0.4559	1.0000	\$233,504.94	\$43,703.47
1990	29.5	\$509,289.17	15.00	5.15	0.4392	1.0000	\$223,657.90	\$43,459.34
1989	30.5	\$557,557.66	15.00	4.95	0.4227	1.0000	\$235,681.33	\$47,578.25
1988	31.5	\$435,661.59	15.00	4.77	0.4067	1.0000	\$177,196.62	\$37,176.46
1987	32.5	\$348,841.90	15.00	4.58	0.3912	1.0000	\$136,457.50	\$29,767.84
1986	33.5	\$49,403.22	15.00	4.40	0.3759	1.0000	\$18,569.14	\$4,215.74
1985	34.5	\$39,685.96	15.00	4.23	0.3610	1.0000	\$14,327.08	\$3,386.54
1984	35.5	\$35,231.14	15.00	4.06	0.3465	1.0000	\$12,208.41	\$3,006.39
1983	36.5	\$28,592.45	15.00	3.89	0.3322	1.0000	\$9,499.16	\$2,439.89
1982	37.5	\$32,534.46	15.00	3.73	0.3183	1.0000	\$10,356.81	\$2,776.27
1981	38.5	\$78,216.04	15.00	3.57	0.3048	1.0000	\$23,839.55	\$6,674.44
1980	39.5	\$965.00	15.00	3.41	0.2914	1.0000	\$281.18	\$82.35
		\$59,229,950.75	15.00	9.84	0.8397	1.0000	\$49,733,954.02	\$5,054,289.14

OHIO POWER COMPANY
GENERATION ARRANGEMENT REPORT
Depreciation Study as of December 31, 2019

Account: OPCo 101/6 372 OH Leased Property on Customers Premises

Dispersion: 44.00, R0.5

Average Net Salvage Rate: 0%

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1994	25.5	\$1,230.00	44.00	28.74	0.6532	1.0000	\$803.46	\$27.95
1993	26.5	\$458.00	44.00	28.17	0.6403	1.0000	\$293.27	\$10.41
1991	28.5	\$953.00	44.00	27.05	0.6148	1.0000	\$585.92	\$21.66
1989	30.5	\$943.00	44.00	25.95	0.5897	1.0000	\$556.08	\$21.43
1988	31.5	\$571.00	44.00	25.40	0.5773	1.0000	\$329.62	\$12.98
1987	32.5	\$3,400.00	44.00	24.86	0.5650	1.0000	\$1,920.91	\$77.27
1986	33.5	\$215.00	44.00	24.32	0.5528	1.0000	\$118.85	\$4.89
1984	35.5	\$5,168.00	44.00	23.26	0.5287	1.0000	\$2,732.42	\$117.45
1983	36.5	\$22,501.00	44.00	22.74	0.5169	1.0000	\$11,630.22	\$511.39
1982	37.5	\$4,723.00	44.00	22.23	0.5051	1.0000	\$2,385.79	\$107.34
1981	38.5	\$10,264.00	44.00	21.71	0.4935	1.0000	\$5,065.36	\$233.27
1980	39.5	\$1,361.00	44.00	21.21	0.4820	1.0000	\$656.03	\$30.93
1979	40.5	\$2,287.00	44.00	20.71	0.4706	1.0000	\$1,076.36	\$51.98
1978	41.5	\$1,051.00	44.00	20.21	0.4594	1.0000	\$482.81	\$23.89
1975	44.5	\$876.00	44.00	18.76	0.4263	1.0000	\$373.47	\$19.91
1974	45.5	\$15,483.00	44.00	18.28	0.4156	1.0000	\$6,433.97	\$351.89
1973	46.5	\$2,547.00	44.00	17.81	0.4049	1.0000	\$1,031.22	\$57.89
1972	47.5	\$547.00	44.00	17.35	0.3943	1.0000	\$215.70	\$12.43
1971	48.5	\$1,405.00	44.00	16.89	0.3839	1.0000	\$539.38	\$31.93
1970	49.5	\$476.00	44.00	16.44	0.3736	1.0000	\$177.82	\$10.82
1969	50.5	\$319.00	44.00	15.99	0.3634	1.0000	\$115.91	\$7.25
1967	52.5	\$803.00	44.00	15.10	0.3433	1.0000	\$275.65	\$18.25
1966	53.5	\$5,605.00	44.00	14.67	0.3334	1.0000	\$1,868.59	\$127.39
1965	54.5	\$2,095.00	44.00	14.24	0.3236	1.0000	\$677.89	\$47.61
1964	55.5	\$837.00	44.00	13.81	0.3139	1.0000	\$262.71	\$19.02
1963	56.5	\$820.00	44.00	13.39	0.3043	1.0000	\$249.49	\$18.64
1962	57.5	\$3,045.00	44.00	12.97	0.2947	1.0000	\$897.48	\$69.20
1960	59.5	\$1,571.00	44.00	12.14	0.2759	1.0000	\$433.46	\$35.70
1959	60.5	\$2,223.00	44.00	11.73	0.2666	1.0000	\$592.71	\$50.52
1958	61.5	\$3,832.00	44.00	11.33	0.2574	1.0000	\$986.32	\$87.09
1957	62.5	\$3,168.00	44.00	10.92	0.2482	1.0000	\$786.36	\$72.00
1954	65.5	\$53.00	44.00	9.72	0.2210	1.0000	\$11.71	\$1.20
1952	67.5	\$490.00	44.00	8.93	0.2030	1.0000	\$99.45	\$11.14
1951	68.5	\$1,491.00	44.00	8.54	0.1940	1.0000	\$289.26	\$33.89
1950	69.5	\$256.00	44.00	8.14	0.1850	1.0000	\$47.36	\$5.82
		\$103,067.00	44.00	19.21	0.4366	1.0000	\$45,003.01	\$2,342.43

OHIO POWER COMPANY
GENERATION ARRANGEMENT REPORT
Depreciation Study as of December 31, 2019

Account: OPCo 101/6 373 - OH Street Lighting & Signal Systems

Dispersion: 22.00, L0.0

Average Net Salvage Rate: -24%

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2019	0.5	\$1,256,979.34	22.00	21.58	1.2165	1.0000	\$1,529,097.06	\$70,847.93
2018	1.5	\$1,123,437.26	22.00	20.87	1.1761	1.0000	\$1,321,242.98	\$63,321.01
2017	2.5	\$1,068,112.12	22.00	20.24	1.1406	1.0000	\$1,218,331.92	\$60,202.68
2016	3.5	\$1,471,355.43	22.00	19.66	1.1084	1.0000	\$1,630,829.39	\$82,930.94
2015	4.5	\$1,290,364.81	22.00	19.14	1.0786	1.0000	\$1,391,822.39	\$72,729.65
2014	5.5	\$1,168,577.10	22.00	18.64	1.0508	1.0000	\$1,227,935.26	\$65,865.25
2013	6.5	\$2,818,713.29	22.00	18.18	1.0246	1.0000	\$2,887,974.28	\$158,872.93
2012	7.5	\$2,785,197.45	22.00	17.74	0.9997	1.0000	\$2,784,431.32	\$156,983.86
2011	8.5	\$1,038,620.89	22.00	17.32	0.9760	1.0000	\$1,013,688.49	\$58,540.45
2010	9.5	\$1,103,704.73	22.00	16.91	0.9532	1.0000	\$1,052,096.70	\$62,208.81
2009	10.5	\$1,474,517.93	22.00	16.52	0.9312	1.0000	\$1,373,130.67	\$83,109.19
2008	11.5	\$1,088,546.98	22.00	16.14	0.9098	1.0000	\$990,370.64	\$61,354.47
2007	12.5	\$698,947.84	22.00	15.77	0.8889	1.0000	\$621,295.54	\$39,395.24
2006	13.5	\$411,657.04	22.00	15.41	0.8685	1.0000	\$357,505.17	\$23,202.49
2005	14.5	\$1,131,110.39	22.00	15.05	0.8485	1.0000	\$959,738.47	\$63,753.49
2004	15.5	\$562,472.15	22.00	14.71	0.8290	1.0000	\$466,273.27	\$31,702.98
2003	16.5	\$288,243.16	22.00	14.37	0.8099	1.0000	\$233,449.95	\$16,246.43
2002	17.5	\$136,887.00	22.00	14.04	0.7913	1.0000	\$108,314.89	\$7,715.45
2001	18.5	\$504,442.93	22.00	13.72	0.7730	1.0000	\$389,957.26	\$28,432.24
2000	19.5	\$1,244,566.12	22.00	13.40	0.7552	1.0000	\$939,950.92	\$70,148.27
1999	20.5	\$511,386.85	22.00	13.09	0.7378	1.0000	\$377,304.34	\$28,823.62
1998	21.5	\$384,738.67	22.00	12.79	0.7208	1.0000	\$277,305.90	\$21,685.27
1997	22.5	\$788,929.64	22.00	12.49	0.7041	1.0000	\$555,477.76	\$44,466.94
1996	23.5	\$850,087.13	22.00	12.20	0.6878	1.0000	\$584,675.05	\$47,914.00
1995	24.5	\$967,303.97	22.00	11.92	0.6718	1.0000	\$649,853.78	\$54,520.77
1994	25.5	\$1,029,088.48	22.00	11.64	0.6562	1.0000	\$675,282.25	\$58,003.17
1993	26.5	\$794,886.49	22.00	11.37	0.6409	1.0000	\$509,435.90	\$44,802.69
1992	27.5	\$1,269,328.95	22.00	11.10	0.6259	1.0000	\$794,488.11	\$71,544.00
1991	28.5	\$829,480.39	22.00	10.85	0.6113	1.0000	\$507,036.19	\$46,752.53
1990	29.5	\$1,155,070.14	22.00	10.59	0.5969	1.0000	\$689,437.60	\$65,103.95
1989	30.5	\$1,487,805.69	22.00	10.34	0.5828	1.0000	\$867,131.24	\$83,858.14
1988	31.5	\$982,810.93	22.00	10.09	0.5690	1.0000	\$559,206.40	\$55,394.80
1987	32.5	\$1,202,359.96	22.00	9.86	0.5555	1.0000	\$667,897.93	\$67,769.38
1986	33.5	\$755,878.54	22.00	9.62	0.5422	1.0000	\$409,839.57	\$42,604.06
1985	34.5	\$822,037.26	22.00	9.39	0.5292	1.0000	\$435,017.29	\$46,333.01
1984	35.5	\$726,485.94	22.00	9.16	0.5164	1.0000	\$375,161.37	\$40,947.39
1983	36.5	\$490,084.07	22.00	8.94	0.5039	1.0000	\$246,965.41	\$27,622.92
1982	37.5	\$490,025.96	22.00	8.72	0.4916	1.0000	\$240,898.00	\$27,619.65
1981	38.5	\$428,970.95	22.00	8.51	0.4795	1.0000	\$205,708.52	\$24,178.36
1980	39.5	\$476,854.81	22.00	8.30	0.4677	1.0000	\$223,043.84	\$26,877.27
1979	40.5	\$240,671.58	22.00	8.09	0.4561	1.0000	\$109,768.23	\$13,565.13
1978	41.5	\$233,397.00	22.00	7.89	0.4447	1.0000	\$103,790.01	\$13,155.10
1977	42.5	\$186,420.68	22.00	7.69	0.4334	1.0000	\$80,797.75	\$10,507.35
1976	43.5	\$249,915.50	22.00	7.49	0.4224	1.0000	\$105,571.56	\$14,086.15
1975	44.5	\$128,734.77	22.00	7.30	0.4115	1.0000	\$52,979.05	\$7,255.96
1974	45.5	\$163,191.03	22.00	7.11	0.4009	1.0000	\$65,425.61	\$9,198.04
1973	46.5	\$124,277.69	22.00	6.93	0.3904	1.0000	\$48,515.77	\$7,004.74
1972	47.5	\$156,050.68	22.00	6.74	0.3801	1.0000	\$59,315.04	\$8,795.58
1971	48.5	\$163,941.25	22.00	6.56	0.3699	1.0000	\$60,644.42	\$9,240.32
1970	49.5	\$88,647.32	22.00	6.39	0.3600	1.0000	\$31,909.05	\$4,996.49

**OHIO POWER COMPANY
GENERATION ARRANGEMENT REPORT
Depreciation Study as of December 31, 2019**

Account: OPCo 101/6 373 - OH Street Lighting & Signal Systems

Dispersion: 22.00, L0.0

Average Net Salvage Rate: -24%

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1969	50.5	\$15,373.10	22.00	6.21	0.3502	1.0000	\$5,383.80	\$866.48
1968	51.5	\$30,423.89	22.00	6.04	0.3404	1.0000	\$10,357.62	\$1,714.80
1967	52.5	\$30,798.43	22.00	5.87	0.3310	1.0000	\$10,193.65	\$1,735.91
1966	53.5	\$19,255.83	22.00	5.70	0.3215	1.0000	\$6,191.26	\$1,085.33
1965	54.5	\$10,804.99	22.00	5.54	0.3123	1.0000	\$3,374.83	\$609.01
1964	55.5	\$13,960.81	22.00	5.38	0.3032	1.0000	\$4,232.40	\$786.88
1963	56.5	\$45,266.72	22.00	5.22	0.2942	1.0000	\$13,318.68	\$2,551.40
1962	57.5	\$8,251.71	22.00	5.06	0.2853	1.0000	\$2,354.25	\$465.10
1961	58.5	\$16,491.13	22.00	4.91	0.2766	1.0000	\$4,561.79	\$929.50
1960	59.5	\$9,113.04	22.00	4.75	0.2680	1.0000	\$2,441.86	\$513.64
1959	60.5	\$17,686.35	22.00	4.60	0.2595	1.0000	\$4,589.66	\$996.87
1958	61.5	\$19,003.96	22.00	4.46	0.2512	1.0000	\$4,774.63	\$1,071.13
1957	62.5	\$21,154.11	22.00	4.31	0.2428	1.0000	\$5,136.84	\$1,192.32
1956	63.5	\$12,293.57	22.00	4.17	0.2348	1.0000	\$2,886.71	\$692.91
1955	64.5	\$19,378.57	22.00	4.02	0.2266	1.0000	\$4,390.54	\$1,092.25
1954	65.5	\$9,861.69	22.00	3.88	0.2187	1.0000	\$2,156.83	\$555.84
1953	66.5	\$7,821.14	22.00	3.74	0.2107	1.0000	\$1,648.09	\$440.83
		\$41,152,255.32	22.00	14.29	0.8057	1.0000	\$33,155,312.95	\$2,319,490.74

OHIO POWER COMPANY
DEPRECIATION STUDY AS OF DECEMBER 31, 2019
DISTRIBUTION PLANT
NET SALVAGE ANALYSIS

**OHIO POWER COMPANY
SALVAGE ANALYSIS
DEPRECIATION STUDY AS OF DECEMBER 31, 2019**

Account 361, Structures and Improvements

Year	Retirements	Salvage Amount	Salvage %	Salvage 5 Yr. Avg	Removal Amount	Removal %	Removal 5 Yr Avg	Net Salvg Amt	Net Salvg %	Net Salvg 5 Yr Avg
1969	149,683	7,288	4.87		77,924	52.06		-70,636	-47.19	
1970	23,932	6,133	25.63		9,981	41.71		-3,848	-16.08	
1971	17,370	4,939	28.43		6,407	36.89		-1,468	-8.45	
1972	44,450	12,254	27.57		14,770	33.23		-2,516	-5.66	
1973	21,705	5,860	27.00	14.18	9,463	43.60	46.10	-3,603	-16.60	-31.92
1974	26,031	5,812	22.33	26.22	7,677	29.49	36.18	-1,865	-7.16	-9.96
1975	12,357	3,255	26.34	26.35	4,271	34.56	34.93	-1,016	-8.22	-8.59
1976	29,838	12,926	43.32	29.85	23,310	78.12	44.27	-10,384	-34.80	-14.42
1977	13,789	265	1.92	27.11	634	4.60	43.73	-369	-2.68	-16.62
1978	5,690	1,487	26.13	27.07	6,283	110.42	48.09	-4,796	-84.29	-21.01
1979	183	81	44.26	29.12	110	60.11	55.95	-29	-15.85	-26.83
1980	1,668	3,657	219.24	35.99	72	4.32	59.43	3,585	214.93	-23.44
1981	57,043	9,086	15.93	18.60	29,557	51.82	46.77	-20,471	-35.89	-28.17
1982	11,633	3,307	28.43	23.12	6,346	54.55	55.59	-3,039	-26.12	-32.47
1983	67,522	10,711	15.86	19.44	25,653	37.99	44.72	-14,942	-22.13	-25.28
1984	13,010	2,004	15.40	19.07	25,512	196.10	57.76	-23,508	-180.69	-38.69
1985	24,485	7,887	32.21	19.00	9,638	39.36	55.68	-1,751	-7.15	-36.68
1986	7,840	437	5.57	19.56	2,341	29.86	55.82	-1,904	-24.29	-36.26
1987	57,412	11,331	19.74	19.01	25,210	43.91	51.89	-13,879	-24.17	-32.88
1988	167,729	3,210	1.91	9.19	8,680	5.18	26.39	-5,470	-3.26	-17.20
1989	14,950	2,166	14.49	9.19	5,755	38.49	18.95	-3,589	-24.01	-9.76
1990	25,349	1,952	7.70	6.99	6,061	23.91	17.58	-4,109	-16.21	-10.59
1991	6,260	193	3.08	6.94	569	9.09	17.03	-376	-6.01	-10.09
1992	22,436	360	1.60	3.33	1,360	6.06	9.47	-1,000	-4.46	-6.14
1993	52,488	1,871	3.56	5.39	11,283	21.50	20.60	-9,412	-17.93	-15.22
1994	48,777	17,729	36.35	14.23	48,573	99.58	43.68	-30,844	-63.23	-29.45
1995	14,612	1,077	7.37	14.68	3,455	23.64	45.13	-2,378	-16.27	-30.44
1996	11,893	2,181	18.34	15.46	5,826	48.99	46.93	-3,645	-30.65	-31.48
1997	40,353	13,037	32.31	21.35	14,678	36.37	49.85	-1,641	-4.07	-28.50
1998	59,843	19,011	31.77	30.22	3,982	6.65	43.60	15,029	25.11	-13.38
1999	39,932	0	0.00	21.19	0	0.00	16.77	0	0.00	4.42
2000	4,660	765	16.42	22.33	399	8.56	15.88	366	7.85	6.45
2001	5,536	670	12.10	22.27	8,767	158.36	18.51	-8,097	-146.26	3.76
2002	1,936	0	0.00	18.27	0	0.00	11.75	0	0.00	6.52
2003	598	0	0.00	2.72	648	108.36	18.64	-648	-108.36	-15.91
2004	0	0	0.00	11.27	0	0.00	77.09	0	0.00	-65.82
2005	438,053	0	0.00	0.15	0	0.00	2.11	0	0.00	-1.96
2006	18,341	0	0.00	0.00	0	0.00	0.14	0	0.00	-0.14
2007	28,607	71	0.25	0.01	374	1.31	0.21	-303	-1.06	-0.20
2008	5,382	0	0.00	0.01	18,870	350.61	3.92	-18,870	-350.61	-3.91
2009	0	0	0.00	0.01	0	0.00	3.92	0	0.00	-3.91
2010	12,919	0	0.00	0.11	0	0.00	29.49	0	0.00	-29.38
2011	21,054	0	0.00	0.11	0	0.00	28.32	0	0.00	-28.21
2012	161	16	9.94	0.04	789	490.06	49.75	-773	-480.12	-49.71
2013	187	0	0.00	0.05	2,397	1281.82	9.28	-2,397	-1281.82	-9.24
2014	56,901	0	0.00	0.02	75	0.13	3.57	-75	-0.13	-3.56
2015	211,833	799	0.38	0.28	25,935	12.24	10.06	-25,136	-11.87	-9.78
2016	23,662	2,685	11.35	1.20	7,461	31.53	12.52	-4,776	-20.18	-11.33
2017	107,025	0	0.00	0.87	15,775	14.74	12.92	-15,775	-14.74	-12.05
2018	66,797	175	0.26	0.78	33,985	50.88	17.85	-33,810	-50.62	-17.07
2019	<u>114,328</u>	<u>91</u>	0.08	0.72	<u>143,009</u>	125.09	43.19	<u>-142,918</u>	<u>-125.01</u>	<u>-42.47</u>
Average	2,208,244	176,779	8.01		653,865	29.61		-477,086	-21.60	

This account includes items such as structural steel, security equipment, roof systems, driveways, parking lots and lighting systems. Account history indicates that the net salvage is typically negative for this type of equipment. OPCo's history would support a negative net salvage percentage of 22% with a 30% removal factor and a 8% salvage factor.

Use a 22% negative net salvage factor with 30% removal and 8% salvage factors.

**OHIO POWER COMPANY
SALVAGE ANALYSIS
DEPRECIATION STUDY AS OF DECEMBER 31, 2019**

Account 362, Station Equipment

Year	Retirements	Salvage Amount	Salvage %	Salvage 5 Yr. Avg	Removal Amount	Removal %	Removal 5 Yr Avg	Net Salvg Amt	Net Salvg %	Net Salvg 5 Yr Avg
1969	740,103	309,806	41.86		315,471	42.63		-5,665	-0.77	
1970	1,897,252	523,058	27.57		610,250	32.16		-87,192	-4.60	
1971	1,113,386	278,500	25.01		382,696	34.37		-104,196	-9.36	
1972	2,273,858	639,583	28.13		740,769	32.58		-101,186	-4.45	
1973	1,538,847	489,129	31.79	29.62	500,987	32.56	33.72	-11,858	-0.77	-4.10
1974	1,081,400	306,463	28.34	28.30	415,311	38.40	33.52	-108,848	-10.07	-5.23
1975	1,466,928	346,387	23.61	27.56	463,519	31.60	33.49	-117,132	-7.98	-5.93
1976	1,110,642	316,352	28.48	28.08	363,971	32.77	33.25	-47,619	-4.29	-5.17
1977	1,259,106	327,908	26.04	27.66	517,255	41.08	35.02	-189,347	-15.04	-7.35
1978	1,043,458	326,255	31.27	27.23	422,356	40.48	36.61	-96,101	-9.21	-9.38
1979	901,489	363,272	40.30	29.06	472,884	52.46	38.74	-109,612	-12.16	-9.68
1980	656,009	257,869	39.31	32.02	408,689	62.30	43.96	-150,820	-22.99	-11.94
1981	1,053,725	110,308	10.47	28.20	281,165	26.68	42.78	-170,857	-16.21	-14.59
1982	1,123,790	148,231	13.19	25.24	377,894	33.63	41.08	-229,663	-20.44	-15.84
1983	1,203,402	118,000	9.81	20.20	651,350	54.13	44.39	-533,350	-44.32	-24.18
1984	1,242,549	312,071	25.12	17.93	894,572	71.99	49.51	-582,501	-46.88	-31.58
1985	1,850,608	1,046,296	56.54	26.80	729,439	39.42	45.33	316,857	17.12	-18.53
1986	726,432	217,166	29.89	29.96	358,773	49.39	49.00	-141,607	-19.49	-19.04
1987	1,968,353	1,155,788	58.72	40.75	415,648	21.12	43.62	740,140	37.60	-2.87
1988	2,260,480	255,322	11.30	37.11	514,012	22.74	36.19	-258,690	-11.44	0.92
1989	1,360,319	163,740	12.04	34.76	396,528	29.15	29.57	-232,788	-17.11	5.19
1990	1,092,652	182,579	16.71	26.65	589,292	53.93	30.70	-406,713	-37.22	-4.04
1991	1,368,666	222,309	16.24	24.59	873,277	63.80	34.64	-650,968	-47.56	-10.05
1992	1,692,825	213,353	12.60	13.34	753,664	44.52	40.22	-540,311	-31.92	-26.87
1993	1,338,540	149,261	11.15	13.59	680,500	50.84	48.06	-531,239	-39.69	-34.47
1994	1,520,143	221,158	14.55	14.10	666,627	43.85	50.81	-445,469	-29.30	-36.71
1995	1,246,271	169,744	13.62	13.62	560,907	45.01	49.33	-391,163	-31.39	-35.71
1996	1,618,460	290,280	17.94	14.07	719,970	44.48	45.60	-429,690	-26.55	-31.52
1997	1,781,656	302,995	17.01	15.10	471,148	26.44	41.29	-168,153	-9.44	-26.19
1998	2,059,422	534,736	25.97	18.46	121,927	5.92	30.88	412,809	20.04	-12.42
1999	2,362,356	196,331	8.31	16.48	421,926	17.86	25.32	-225,595	-9.55	-8.84
2000	1,769,529	505,700	28.58	19.08	225,062	12.72	20.44	280,638	15.86	-1.36
2001	538,273	715,887	133.00	26.50	728,109	135.27	23.12	-12,222	-2.27	3.38
2002	852,945	129,840	15.22	27.46	319,863	37.50	23.96	-190,023	-22.28	3.50
2003	1,630,496	136,687	8.38	23.55	436,745	26.79	29.80	-300,058	-18.40	-6.25
2004	2,574,003	528,586	0.00	27.38	1,079,920	0.00	37.88	-551,334	0.00	-10.50
2005	3,925,000	45,162	1.15	16.35	505,880	12.89	32.25	-460,718	-11.74	-15.91
2006	5,929,901	16,464	0.28	5.75	751,479	12.67	20.75	-735,015	-12.40	-15.00
2007	6,914,250	482,032	6.97	5.76	837,608	12.11	17.22	-355,576	-5.14	-11.46
2008	3,469,612	153,774	4.43	5.37	942,931	27.18	18.05	-789,157	-22.74	-12.68
2009	3,847,339	263,071	0.00	3.99	971,053	0.00	16.64	-707,982	0.00	-12.66
2010	4,197,349	1,195,744	28.49	8.67	1,114,595	26.55	18.96	81,149	1.93	-10.29
2011	4,464,459	1,554,341	34.82	15.94	362,431	8.12	18.47	1,191,910	26.70	-2.53
2012	3,189,578	388,430	12.18	18.55	880,061	27.59	22.28	-491,631	-15.41	-3.73
2013	2,733,012	535,899	19.61	21.36	661,790	24.21	21.65	-125,891	-4.61	-0.28
2014	3,438,764	137,913	4.01	21.15	630,148	18.32	20.25	-492,235	-14.31	0.91
2015	4,487,875	95,688	2.13	14.81	1,462,918	32.60	21.83	-1,367,230	-30.46	-7.02
2016	3,668,217	175,173	4.78	7.61	254,379	6.93	22.20	-79,205	-2.16	-14.59
2017	3,772,994	1,210,723	32.09	11.91	1,252,923	33.21	23.55	-42,200	-1.12	-11.64
2018	5,138,062	113,779	2.21	8.45	1,719,550	33.47	25.94	-1,605,770	-31.25	-17.49
2019	<u>7,990,543</u>	<u>14,765</u>	0.18	6.43	<u>3,671,795</u>	45.95	33.37	<u>-3,657,030</u>	-45.77	-26.94
Average	118,485,329	18,893,909	15.95		34,902,017	29.46		-16,008,108	-13.51	

This account includes items such as transformers, switches, relays, regulators and meter equipment. Account history indicates that the net salvage is typically negative for this type of equipment. OPCo's account history would support a negative net salvage percentage of 13% with a 29% removal factor and a 16% salvage factor.

Use a 13% negative net salvage factor with 29% removal and 16% salvage factors.

OHIO POWER COMPANY
SALVAGE ANALYSIS
DEPRECIATION STUDY AS OF DECEMBER 31, 2019

Account 363, Storage Battery Equipment

Year	Retirements	Salvage Amount	Salvage %	Salvage 5 Yr. Avg	Removal Amount	Removal %	Removal 5 Yr Avg	Net Salvg Amt	Net Salvg %	Net Salvg 5 Yr Avg
2008	0	0	0.00		0	0.00		0	0.00	
2009	0	0	0.00		0	0.00		0	0.00	
2010	0	0	0.00		0	0.00		0	0.00	
2011	0	0	0.00		0	0.00		0	0.00	
2012	0	0	0.00	0.00	0	0.00	0.00	0	0.00	0.00
2013	0	0	0.00	0.00	0	0.00	0.00	0	0.00	0.00
2014	0	0	0.00	0.00	0	0.00	0.00	0	0.00	0.00
2015	0	0	0.00	0.00	0	0.00	0.00	0	0.00	0.00
2016	0	0	0.00	0.00	0	0.00	0.00	0	0.00	0.00
2017	0	0	0.00	0.00	0	0.00	0.00	0	0.00	0.00
2018	0	0	0.00	0.00	0	0.00	0.00	0	0.00	0.00
2019	<u>0</u>	<u>0</u>	0.00	0.00	<u>0</u>	0.00	0.00	<u>0</u>	0.00	0.00

	<u>Amount</u>	<u>Percent</u>
Account 363 balance at Dec 2019	5,117,366	
Removal Estimate	150,000	2.93%
Salvage Estimate	150,000	2.93%

OPCo has a recent balance in this account and no retirement history. AEP engineers estimate approximately equal amounts (between \$100,000 and \$200,000) of salvage and removal for these batteries. Use \$150,000 and 3% Removal and 3% Salvage for a Net Salvage of 0%.

Use a 0% net salvage factor with 3% removal and 3% salvage factors.

**OHIO POWER COMPANY
SALVAGE ANALYSIS
DEPRECIATION STUDY AS OF DECEMBER 31, 2019**

Account 364, Poles, Towers and Fixtures

Year	Retirements	Salvage Amount	Salvage %	Salvage 5 Yr. Avg	Removal Amount	Removal %	Removal 5 Yr Avg	Net Salvg Amt	Net Salvg %	Net Salvg 5 Yr Avg
1969	1,678,604	725,460	43.22		938,642	55.92		-213,182	-12.70	
1970	1,590,250	538,868	33.89		787,082	49.49		-248,214	-15.61	
1971	2,099,039	641,484	30.56		1,046,094	49.84		-404,610	-19.28	
1972	1,943,497	596,586	30.70		1,192,995	61.38		-596,409	-30.69	
1973	1,428,063	478,308	33.49	34.11	1,021,500	71.53	57.06	-543,192	-38.04	-22.95
1974	1,471,351	535,043	36.36	32.70	1,154,647	78.48	60.97	-619,604	-42.11	-28.27
1975	1,389,532	578,041	41.60	33.96	1,013,797	72.96	65.16	-435,756	-31.36	-31.20
1976	2,303,313	981,065	42.59	37.13	1,386,255	60.19	67.59	-405,190	-17.59	-30.46
1977	1,301,384	505,816	38.87	39.00	1,112,376	85.48	72.07	-606,560	-46.61	-33.07
1978	1,875,673	607,670	32.40	38.46	1,102,007	58.75	69.16	-494,337	-26.36	-30.71
1979	2,034,161	867,734	42.66	39.76	1,659,537	81.58	70.46	-791,803	-38.93	-30.70
1980	1,306,657	784,620	60.05	42.48	916,388	70.13	70.02	-131,768	-10.08	-27.54
1981	2,040,557	811,357	39.76	41.80	2,001,150	98.07	79.35	-1,189,793	-58.31	-37.56
1982	2,190,117	665,681	30.39	39.56	2,393,086	109.27	85.45	-1,727,405	-78.87	-45.89
1983	1,917,150	570,928	29.78	39.00	1,873,152	97.71	93.20	-1,302,224	-67.92	-54.20
1984	1,581,631	595,040	37.62	37.93	1,772,979	112.10	99.12	-1,177,939	-74.48	-61.19
1985	2,588,091	693,294	26.79	32.34	1,558,891	60.23	93.04	-865,597	-33.45	-60.70
1986	2,097,894	547,387	26.09	29.61	1,472,094	70.17	87.42	-924,707	-44.08	-57.81
1987	2,817,142	669,982	23.78	27.96	1,563,552	55.50	74.90	-893,570	-31.72	-46.94
1988	2,520,534	541,445	21.48	26.26	1,544,140	61.26	68.17	-1,002,695	-39.78	-41.92
1989	3,152,038	805,249	25.55	24.72	1,774,492	56.30	60.06	-969,243	-30.75	-35.34
1990	3,818,702	605,308	15.85	22.00	1,968,942	51.56	57.77	-1,363,634	-35.71	-35.77
1991	3,567,709	630,891	17.68	20.49	2,165,830	60.71	56.80	-1,534,939	-43.02	-36.31
1992	4,391,521	540,227	12.30	17.90	1,953,661	44.49	53.91	-1,413,434	-32.19	-36.01
1993	3,590,705	342,907	9.55	15.79	1,793,574	49.95	52.14	-1,450,667	-40.40	-36.35
1994	3,012,058	357,632	11.87	13.48	1,150,228	38.19	49.14	-792,596	-26.31	-35.66
1995	3,798,525	499,052	13.14	12.91	1,617,698	42.59	47.28	-1,118,646	-29.45	-34.37
1996	3,001,910	517,496	17.24	12.69	1,354,566	45.12	44.23	-837,070	-27.88	-31.54
1997	3,017,447	905,947	30.02	15.97	1,063,320	35.24	42.50	-157,373	-5.22	-26.53
1998	4,312,657	1,164,166	26.99	20.09	283,510	6.57	31.90	880,656	20.42	-11.81
1999	4,288,123	432,887	10.10	19.11	837,846	19.54	28.00	-404,959	-9.44	-8.89
2000	5,527,700	1,541,996	27.90	22.65	590,224	10.68	20.50	951,772	17.22	2.15
2001	4,977,466	1,812,144	36.41	26.47	3,300,106	66.30	27.46	-1,487,962	-29.89	-0.98
2002	5,906,188	633,132	10.72	22.33	1,816,421	30.75	27.30	-1,183,289	-20.03	-4.97
2003	5,219,029	1,593,907	30.54	23.20	4,412,385	84.54	42.27	-2,818,478	-54.00	-19.07
2004	4,085,646	418,149	0.00	23.33	4,505,323	0.00	56.87	-4,087,174	0.00	-33.54
2005	3,543,330	123,883	3.50	19.30	3,384,038	95.50	73.40	-3,260,155	-92.01	-54.09
2006	4,040,791	262,172	6.49	13.30	4,745,909	117.45	82.76	-4,483,737	-110.96	-69.46
2007	3,900,312	424,202	10.88	13.58	4,350,688	111.55	102.93	-3,926,486	-100.67	-89.35
2008	5,066,161	652,044	12.87	9.11	5,813,165	114.74	110.48	-5,161,121	-101.87	-101.37
2009	6,259,271	1,204,148	0.00	11.69	7,251,537	0.00	111.99	-6,047,390	0.00	-100.30
2010	4,793,188	175,116	3.65	11.30	6,319,838	131.85	118.38	-6,144,722	-128.20	-107.08
2011	3,835,570	250,396	6.53	11.34	5,656,463	147.47	123.21	-5,406,067	-140.95	-111.87
2012	5,397,831	97,288	1.80	9.38	5,438,509	100.75	120.23	-5,341,221	-98.95	-110.84
2013	5,042,471	360,731	7.15	8.24	8,548,682	169.53	131.14	-8,187,951	-162.38	-122.90
2014	7,310,565	-394,835	-5.40	1.85	9,571,872	130.93	134.71	-9,966,707	-136.33	-132.86
2015	8,665,561	443,563	5.12	2.50	10,300,411	118.87	130.62	-9,856,848	-113.75	-128.12
2016	10,174,643	407,944	4.01	2.50	9,896,196	97.26	119.58	-9,488,252	-93.25	-117.08
2017	10,004,781	305,736	3.06	2.73	9,927,113	99.22	117.10	-9,621,377	-96.17	-114.38
2018	8,859,732	456,093	5.15	2.71	8,376,770	94.55	106.79	-7,920,677	-89.40	-104.08
2019	<u>8,746,672</u>	<u>319,949</u>	3.66	4.16	<u>10,155,665</u>	116.11	104.75	<u>-9,835,716</u>	-112.45	-100.58
Average	199,482,943	30,825,329	15.45		167,835,346	84.14		-137,010,017	-68.68	

This account includes items such as poles, crossarms, pole reinforcements and towers. The salvage analysis indicates a steady history of negative net salvage is expected for this type of property. OPCo's recent trends in the account history indicate that removal costs continue to increase as a percent of the original cost retirements (and the 5 year average over the last 12 years the net salvage percentages have exceeded -100%). The previous study continued use of an already approved net salvage percentage and this study is no different as a result of the continued increase that is shown in the analysis. A negative net salvage factor of 87% with a 96% removal factor and a 9% salvage factor should continue to be used.

Use a 87% negative net salvage factor with 96% removal and 9% salvage factors.

**OHIO POWER COMPANY
SALVAGE ANALYSIS
DEPRECIATION STUDY AS OF DECEMBER 31, 2019**

Account 365, Overhead Conductors and Devices

Year	Retirements	Salvage Amount	Salvage %	Salvage 5 Yr. Avg	Removal Amount	Removal %	Removal 5 Yr Avg	Net Salvg Amt	Net Salvg %	Net Salvg 5 Yr Avg
1969	1,000,942	454,886	45.45		526,950	52.65		-72,064	-7.20	
1970	941,449	407,623	43.30		466,714	49.57		-59,091	-6.28	
1971	1,378,931	493,363	35.78		595,202	43.16		-101,839	-7.39	
1972	1,442,902	525,366	36.41		604,410	41.89		-79,044	-5.48	
1973	1,037,614	387,961	37.39	39.11	441,244	42.52	45.41	-53,283	-5.14	-6.30
1974	1,075,412	503,164	46.79	39.44	541,109	50.32	45.07	-37,945	-3.53	-5.64
1975	987,784	319,075	32.30	37.63	449,480	45.50	44.43	-130,405	-13.20	-6.80
1976	1,261,244	601,658	47.70	40.26	928,649	73.63	51.08	-326,991	-25.93	-10.81
1977	979,645	390,368	39.85	41.23	680,665	69.48	56.93	-290,297	-29.63	-15.71
1978	1,494,065	583,032	39.02	41.35	927,026	62.05	60.83	-343,994	-23.02	-19.48
1979	923,412	423,763	45.89	41.05	674,984	73.10	64.84	-251,221	-27.21	-23.78
1980	953,911	431,785	45.26	43.31	712,110	74.65	69.91	-280,325	-29.39	-26.60
1981	1,500,739	425,877	28.38	38.53	990,088	65.97	68.10	-564,211	-37.60	-29.56
1982	1,348,833	323,479	23.98	35.17	1,055,471	78.25	70.08	-731,992	-54.27	-34.91
1983	1,286,471	281,870	21.91	31.38	915,537	71.17	72.31	-633,667	-49.26	-40.93
1984	649,192	284,468	43.82	30.45	765,034	117.84	77.33	-480,566	-74.03	-46.88
1985	2,496,832	397,161	15.91	23.52	1,372,409	54.97	70.01	-975,248	-39.06	-46.49
1986	2,673,923	483,068	18.07	20.93	1,614,460	60.38	67.68	-1,131,392	-42.31	-46.75
1987	3,586,778	617,038	17.20	19.30	1,724,557	48.08	59.78	-1,107,519	-30.88	-40.48
1988	3,939,276	1,404,591	35.66	23.87	2,073,047	52.63	56.57	-668,456	-16.97	-32.69
1989	4,090,509	748,363	18.30	21.74	1,927,801	47.13	51.90	-1,179,438	-28.83	-30.15
1990	4,471,616	712,532	15.93	21.14	2,301,932	51.48	51.39	-1,589,400	-35.54	-30.25
1991	3,315,596	583,855	17.61	20.96	1,940,123	58.52	51.37	-1,356,268	-40.91	-30.41
1992	3,218,959	391,583	12.16	20.18	1,409,545	43.79	50.71	-1,017,962	-31.62	-30.53
1993	2,955,274	321,519	10.88	15.28	1,554,665	52.61	50.60	-1,233,146	-41.73	-35.32
1994	2,661,596	361,261	13.57	14.26	1,105,827	41.55	50.00	-744,566	-27.97	-35.74
1995	3,540,076	460,549	13.01	13.50	1,550,765	43.81	48.18	-1,090,216	-30.80	-34.68
1996	3,354,441	547,436	16.32	13.24	1,296,082	38.64	43.97	-748,646	-22.32	-30.73
1997	3,703,465	849,419	22.94	15.67	1,129,693	30.50	40.93	-280,274	-7.57	-25.27
1998	3,850,980	1,007,051	26.15	18.85	250,597	6.51	31.17	756,454	19.64	-12.32
1999	5,066,968	454,737	8.97	17.01	937,055	18.49	26.46	-482,318	-9.52	-9.45
2000	7,524,798	2,114,430	28.10	21.16	810,968	10.78	18.83	1,303,462	17.32	2.33
2001	8,412,448	3,559,863	42.32	27.96	1,585,209	18.84	16.50	1,974,654	23.47	11.46
2002	7,139,729	2,586,537	36.23	30.39	988,262	13.84	14.29	1,598,275	22.39	16.10
2003	6,772,948	2,105,090	31.08	30.99	2,095,982	30.95	18.38	9,108	0.13	12.61
2004	7,059,358	1,327,555	0.00	31.68	3,260,215	0.00	23.68	-1,932,660	0.00	8.00
2005	5,209,597	142,914	2.74	28.10	467,810	8.98	24.27	-324,896	-6.24	3.83
2006	7,780,071	969,698	12.46	21.00	2,153,449	27.68	26.40	-1,183,751	-15.22	-5.40
2007	6,286,195	1,500,142	23.86	18.26	2,215,398	35.24	30.79	-715,256	-11.38	-12.53
2008	10,120,088	773,745	7.65	12.93	3,118,027	30.81	30.76	-2,344,282	-23.16	-17.83
2009	13,663,761	2,325,127	0.00	13.26	3,899,899	0.00	27.53	-1,574,772	0.00	-14.27
2010	7,525,065	1,044,155	13.88	14.57	3,049,126	40.52	31.81	-2,004,971	-26.64	-17.24
2011	7,535,806	810,306	10.75	14.30	2,290,528	30.40	32.29	-1,480,222	-19.64	-17.99
2012	10,996,779	1,002,696	9.12	11.95	2,545,928	23.15	29.90	-1,543,232	-14.03	-17.95
2013	9,888,299	1,044,246	10.56	12.55	2,951,355	29.85	29.71	-1,907,109	-19.29	-17.15
2014	12,247,300	860,103	7.02	9.88	4,397,497	35.91	31.61	-3,537,394	-28.88	-21.73
2015	14,378,716	2,033,171	14.14	10.45	6,185,387	43.02	33.37	-4,152,216	-28.88	-22.93
2016	12,858,334	1,940,505	15.09	11.40	4,888,303	38.02	34.73	-2,947,798	-22.93	-23.34
2017	11,174,002	989,139	8.85	11.34	4,769,986	42.69	38.31	-3,780,847	-33.84	-26.96
2018	12,041,764	1,725,984	14.33	12.04	3,945,626	32.77	38.58	-2,219,641	-18.43	-26.54
2019	<u>12,044,249</u>	<u>1,346,650</u>	<u>11.18</u>	<u>12.86</u>	<u>4,632,909</u>	<u>38.47</u>	<u>39.08</u>	<u>-3,286,259</u>	<u>-27.28</u>	<u>-26.22</u>
Average	261,848,143	46,379,957	17.71		93,715,095	35.79		-47,335,137	-18.08	

This account includes items such as conductor, arrestors, circuit breakers, reclosers and switches. Account history indicates that the net salvage is typically negative for this type of equipment. OPCo's overall account history would support a negative net salvage percentage of 18%. This analysis would recommend a negative net salvage factor of 18% with a 36% removal factor and a 18% salvage factor.

Use a 18% negative net salvage factor with 36% removal and 18% salvage factors.

**OHIO POWER COMPANY
SALVAGE ANALYSIS
DEPRECIATION STUDY AS OF DECEMBER 31, 2019**

Account 366, Underground Conduit

Year	Retirements	Salvage Amount	Salvage %	Salvage 5 Yr. Avg	Removal Amount	Removal %	Removal 5 Yr Avg	Net Salvg Amt	Net Salvg %	Net Salvg 5 Yr Avg
1969	4,542	73	1.61		2,359	51.94		-2,286	-50.33	
1970	3,279	4,192	127.84		2,282	69.59		1,910	58.25	
1971	317	90	28.39		116	36.59		-26	-8.20	
1972	14,696	215	1.46		2,339	15.92		-2,124	-14.45	
1973	54,218	1,111	2.05	7.37	1,226	2.26	10.80	-115	-0.21	-3.43
1974	5,761	0	0.00	7.16	0	0.00	7.62	0	0.00	-0.45
1975	36,977	9,542	25.81	9.79	12,519	33.86	14.47	-2,977	-8.05	-4.68
1976	70,708	2,369	3.35	7.26	2,698	3.82	10.30	-329	-0.47	-3.04
1977	27,336	1,504	5.50	7.45	2,463	9.01	9.70	-959	-3.51	-2.25
1978	11,621	3,783	32.55	11.28	4,774	41.08	14.73	-991	-8.53	-3.45
1979	66,492	10,844	16.31	13.16	14,911	22.43	17.53	-4,067	-6.12	-4.37
1980	106,175	18,940	17.84	13.26	27,546	25.94	18.56	-8,606	-8.11	-5.30
1981	34,104	4,747	13.92	16.20	21,908	64.24	29.14	-17,161	-50.32	-12.93
1982	62,647	12,860	20.53	18.21	18,917	30.20	31.33	-6,057	-9.67	-13.12
1983	14,728	29,093	197.54	26.92	18,756	127.35	35.91	10,337	70.19	-8.99
1984	36,611	29,318	80.08	37.35	20,086	54.86	42.17	9,232	25.22	-4.82
1985	23,885	3,118	13.05	46.02	11,546	48.34	53.04	-8,428	-35.29	-7.02
1986	31,020	10,211	32.92	50.09	8,587	27.68	46.12	1,624	5.24	3.97
1987	77,313	63,982	82.76	73.94	18,671	24.15	42.30	45,311	58.61	31.64
1988	196,897	24,828	12.61	35.94	109,804	55.77	46.13	-84,976	-43.16	-10.18
1989	186,330	81,307	43.64	35.59	43,196	23.18	37.21	38,111	20.45	-1.62
1990	141,980	19,925	14.03	31.61	61,879	43.58	38.22	-41,954	-29.55	-6.61
1991	107,333	11,057	10.30	28.33	32,625	30.40	37.50	-21,568	-20.09	-9.17
1992	458,113	50,139	10.94	17.17	189,422	41.35	40.06	-139,283	-30.40	-22.89
1993	272,989	35,944	13.17	17.00	161,855	59.29	41.91	-125,911	-46.12	-24.91
1994	209,391	19,987	9.55	11.52	65,332	31.20	42.96	-45,345	-21.66	-31.44
1995	202,341	17,927	8.86	10.80	57,528	28.43	40.54	-39,601	-19.57	-29.73
1996	120,297	9,009	7.49	10.53	24,062	20.00	39.44	-15,053	-12.51	-28.91
1997	160,373	19,660	12.26	10.62	22,135	13.80	34.28	-2,475	-1.54	-23.66
1998	202,224	18,221	9.01	9.48	3,817	1.89	19.32	14,404	7.12	-9.84
1999	1,054,750	67,110	6.36	7.58	164,332	15.58	15.63	-97,222	-9.22	-8.04
2000	513,019	145,348	28.33	12.65	36,763	7.17	12.25	108,585	21.17	0.40
2001	495,517	75,782	15.29	13.44	122,790	24.78	14.42	-47,008	-9.49	-0.98
2002	327,160	24,900	7.61	12.78	87,732	26.82	16.02	-62,832	-19.21	-3.24
2003	269,447	85,517	31.74	14.99	172,239	63.92	21.95	-86,722	-32.19	-6.96
2004	35,082	13,126	0.00	21.01	161,062	0.00	35.40	-147,936	0.00	-14.38
2005	16,005	282	1.76	17.46	32,637	203.92	50.42	-32,355	-202.16	-32.96
2006	37,662	1,293	3.43	18.26	92,990	246.91	79.76	-91,697	-243.47	-61.51
2007	63,785	3,510	5.50	24.58	205,058	321.48	157.35	-201,548	-315.98	-132.77
2008	160,765	7,921	4.93	8.34	323,989	201.53	260.37	-316,068	-196.60	-252.03
2009	129,035	19,774	0.00	8.05	445,302	0.00	270.10	-425,529	0.00	-262.05
2010	48,160	13,406	27.84	10.45	296,684	616.04	310.42	-283,278	-588.20	-299.98
2011	217,372	8,977	4.13	8.66	352,024	161.95	262.16	-343,047	-157.82	-253.50
2012	201,805	80,871	40.07	17.30	268,361	132.98	222.73	-187,490	-92.91	-205.43
2013	1,139,599	38,698	3.40	9.32	528,022	46.33	108.90	-489,324	-42.94	-99.58
2014	79,206	25,997	32.82	9.96	744,412	939.84	129.85	-718,415	-907.02	-119.89
2015	147,282	15,016	10.20	9.50	958,351	650.69	159.71	-943,335	-640.50	-150.21
2016	89,715	140,022	156.07	18.13	1,161,890	1295.08	220.86	-1,021,869	-1139.01	-202.73
2017	213,409	93,118	43.63	18.74	1,210,272	567.11	275.76	-1,117,154	-523.48	-257.01
2018	187,796	17,437	9.28	40.64	1,264,282	673.22	744.23	-1,246,845	-663.93	-703.59
2019	<u>71,428</u>	<u>3,986</u>	5.58	37.99	<u>1,206,728</u>	1689.44	817.54	<u>-1,202,742</u>	-1683.86	-779.55
Average	8,438,698	1,396,086	16.54		10,799,280	127.97		-9,403,194	-111.43	

This account includes items such as conduit, manholes, tunnels and vaults. Underground conduit is typically abandoned in place but recent account history shows removal activity for this account. Since underground conduit is retired in place, the removal and salvage components reflected in the analysis are not indicative of actual practice. It would be recommended that we continue to use 0% Salvage and 0% Removal factors until further evaluation of the cost being charged to removal for abandoned conduit can be completed.

Use a 0% net salvage factor with 0% removal and 0% salvage factors.

**OHIO POWER COMPANY
SALVAGE ANALYSIS
DEPRECIATION STUDY AS OF DECEMBER 31, 2019**

Account 367, Underground Conductor and Devices

Year	Retirements	Salvage Amount	Salvage %	Salvage 5 Yr. Avg	Removal Amount	Removal %	Removal 5 Yr Avg	Net Salvg Amt	Net Salvg %	Net Salvg 5 Yr Avg
1969	71,168	1,095	1.54		7,829	11.00		-6,734	-9.46	
1970	74,028	8,028	10.84		2,316	3.13		5,712	7.72	
1971	219,878	94,042	42.77		2,623	1.19		91,419	41.58	
1972	353,098	181,917	51.52		4,880	1.38		177,037	50.14	
1973	97,474	18,526	19.01	37.22	5,347	5.49	2.82	13,179	13.52	34.40
1974	241,032	103,619	42.99	41.21	0	0.00	1.54	103,619	42.99	39.67
1975	344,657	96,195	27.91	39.35	60,851	17.66	5.87	35,344	10.25	33.48
1976	487,712	148,988	30.55	36.04	15,687	3.22	5.69	133,301	27.33	30.35
1977	197,981	50,358	25.44	30.51	14,127	7.14	7.01	36,231	18.30	23.50
1978	79,126	31,365	39.64	31.88	29,429	37.19	8.89	1,936	2.45	22.99
1979	272,047	96,090	35.32	30.62	43,282	15.91	11.83	52,808	19.41	18.79
1980	361,607	236,007	65.27	40.24	61,595	17.03	11.74	174,412	48.23	28.51
1981	502,954	253,053	50.31	47.17	52,672	10.47	14.23	200,381	39.84	32.95
1982	749,820	228,029	30.41	42.97	47,266	6.30	11.92	180,763	24.11	31.05
1983	375,966	185,757	49.41	44.15	52,534	13.97	11.38	133,223	35.43	32.78
1984	655,071	279,141	42.61	44.68	50,028	7.64	9.98	229,113	34.98	34.70
1985	403,107	175,028	43.42	41.72	51,196	12.70	9.44	123,832	30.72	32.28
1986	467,405	318,217	68.08	44.74	33,744	7.22	8.85	284,473	60.86	35.88
1987	822,568	329,009	40.00	47.25	67,346	8.19	9.36	261,663	31.81	37.89
1988	474,908	146,426	30.83	44.20	81,747	17.21	10.06	64,679	13.62	34.14
1989	846,728	245,997	29.05	40.29	157,845	18.64	13.00	88,152	10.41	27.29
1990	962,582	159,056	16.52	33.54	167,850	17.44	14.23	-8,794	-0.91	19.31
1991	728,076	123,714	16.99	26.19	136,854	18.80	15.95	-13,140	-1.80	10.24
1992	1,206,009	140,101	11.62	19.33	354,354	29.38	21.30	-214,253	-17.77	-1.98
1993	1,235,571	156,509	12.67	16.58	323,599	26.19	22.91	-167,090	-13.52	-6.33
1994	929,096	132,114	14.22	14.06	258,223	27.79	24.52	-126,109	-13.57	-10.46
1995	673,736	80,026	11.88	13.25	202,193	30.01	26.72	-122,167	-18.13	-13.47
1996	901,272	141,704	15.72	13.15	215,300	23.89	27.37	-73,596	-8.17	-14.22
1997	1,300,040	161,339	12.41	13.33	142,472	10.96	22.66	18,867	1.45	-9.33
1998	809,695	162,298	20.04	14.68	18,621	2.30	18.14	143,677	17.74	-3.45
1999	1,038,050	96,086	9.26	13.58	85,324	8.22	14.06	10,762	1.04	-0.48
2000	1,155,788	318,494	27.56	16.91	81,597	7.06	10.44	236,897	20.50	6.47
2001	1,020,419	78,849	7.73	15.35	17,339	1.70	6.49	61,510	6.03	8.86
2002	1,068,363	16,670	1.56	13.20	14,342	1.34	4.27	2,328	0.22	8.94
2003	849,576	54,624	6.43	11.00	42,256	4.97	4.69	12,368	1.46	6.31
2004	1,257,357	9,280	0.00	8.93	37,685	0.00	3.61	-28,405	0.00	5.32
2005	2,530,950	380	0.01	2.38	87,294	3.45	2.96	-86,914	-3.43	-0.58
2006	2,374,939	7,177	0.30	1.09	119,836	5.05	3.73	-112,659	-4.74	-2.64
2007	1,659,842	29,796	1.80	1.17	66,015	3.98	4.07	-36,219	-2.18	-2.90
2008	2,110,104	33,342	1.58	0.81	131,994	6.26	4.46	-98,652	-4.68	-3.65
2009	3,647,936	33,196	0.00	0.84	86,623	0.00	3.99	-53,427	0.00	-3.15
2010	1,723,970	66,677	3.87	1.48	630,236	36.56	8.98	-563,559	-32.69	-7.51
2011	2,131,420	7,479	0.35	1.51	239,092	11.22	10.24	-231,613	-10.87	-8.72
2012	3,949,467	146,748	3.72	2.12	406,162	10.28	11.02	-259,414	-6.57	-8.90
2013	3,907,008	172,036	4.40	2.77	574,444	14.70	12.61	-402,408	-10.30	-9.83
2014	7,738,933	429,214	5.55	4.23	613,349	7.93	12.66	-184,135	-2.38	-8.44
2015	6,627,121	98,600	1.49	3.51	1,927,906	29.09	15.44	-1,829,306	-27.60	-11.94
2016	7,621,908	285,084	3.74	3.79	2,951,387	38.72	21.69	-2,666,302	-34.98	-17.90
2017	3,562,128	117,043	3.29	3.74	2,469,541	69.33	28.98	-2,352,499	-66.04	-25.24
2018	4,531,489	66,013	1.46	3.31	1,468,048	32.40	31.35	-1,402,035	-30.94	-28.04
2019	<u>4,122,614</u>	<u>27,162</u>	0.66	2.24	<u>2,276,757</u>	55.23	41.92	<u>-2,249,595</u>	-54.57	-39.67
Average	81,473,794	6,577,697	8.07		16,989,037	20.85		-10,411,340	-12.78	

This account includes items such as conductor, arrestors, circuit breakers, reclosers and switches. Account history indicates that the net salvage is typically negative for this type of equipment. OPCo's history would support a negative net salvage percentage of 13% with a 21% removal factor and a 8% salvage factor.

Use a 13% negative net salvage factor with 21% removal and 8% salvage factors.

**OHIO POWER COMPANY
SALVAGE ANALYSIS
DEPRECIATION STUDY AS OF DECEMBER 31, 2019**

Account 368, Line Transformers

Year	Retirements	Salvage Amount	Salvage %	Salvage 5 Yr. Avg	Removal Amount	Removal %	Removal 5 Yr Avg	Net Salvg Amt	Net Salvg %	Net Salvg 5 Yr Avg
1969	1,724,091	681,016	39.50		656,132	38.06		24,884	1.44	
1970	1,764,140	454,150	25.74		506,604	28.72		-52,454	-2.97	
1971	2,324,700	590,514	25.40		692,432	29.79		-101,918	-4.38	
1972	2,656,518	726,556	27.35		769,406	28.96		-42,850	-1.61	
1973	1,786,021	495,778	27.76	28.75	492,345	27.57	30.39	3,433	0.19	-1.65
1974	1,864,251	517,555	27.76	26.79	615,327	33.01	29.59	-97,772	-5.24	-2.80
1975	1,940,131	482,705	24.88	26.61	521,947	26.90	29.24	-39,242	-2.02	-2.63
1976	1,572,365	392,555	24.97	26.63	344,130	21.89	27.94	48,425	3.08	-1.30
1977	1,311,217	305,501	23.30	25.89	397,703	30.33	27.99	-92,202	-7.03	-2.09
1978	2,002,943	560,621	27.99	25.99	598,615	29.89	28.51	-37,994	-1.90	-2.52
1979	1,771,238	715,527	40.40	28.58	852,818	48.15	31.58	-137,291	-7.75	-3.00
1980	2,331,491	859,802	36.88	31.53	1,248,509	53.55	38.29	-388,707	-16.67	-6.76
1981	2,781,260	742,890	26.71	31.22	1,842,223	66.24	48.44	-1,099,333	-39.53	-17.21
1982	3,062,294	442,897	14.46	27.80	1,526,858	49.86	50.79	-1,083,961	-35.40	-22.99
1983	3,349,130	320,267	9.56	23.18	1,974,270	58.95	55.99	-1,654,003	-49.39	-32.82
1984	2,917,449	369,799	12.68	18.94	1,880,589	64.46	58.67	-1,510,790	-51.78	-39.72
1985	3,819,789	453,657	11.88	14.62	1,575,464	41.24	55.24	-1,121,807	-29.37	-40.61
1986	4,024,428	399,245	9.92	11.56	2,548,207	63.32	55.35	-2,148,962	-53.40	-43.79
1987	4,107,647	424,090	10.32	10.80	1,819,644	44.30	53.78	-1,395,554	-33.97	-42.98
1988	4,466,510	498,617	11.16	11.10	2,224,589	49.81	51.97	-1,725,972	-38.64	-40.87
1989	4,948,492	646,991	13.07	11.34	2,462,894	49.77	49.75	-1,815,903	-36.70	-38.42
1990	4,942,325	798,034	16.15	12.30	2,678,865	54.20	52.18	-1,880,831	-38.06	-39.87
1991	5,207,738	883,692	16.97	13.73	3,346,371	64.26	52.94	-2,462,679	-47.29	-39.21
1992	5,107,912	637,068	12.47	14.04	2,214,783	43.36	52.40	-1,577,715	-30.89	-38.35
1993	4,496,007	542,878	12.07	14.20	2,395,285	53.28	53.02	-1,852,407	-41.20	-38.82
1994	5,668,294	819,049	14.45	14.48	2,470,902	43.59	51.55	-1,651,853	-29.14	-37.08
1995	6,284,202	792,773	12.62	13.73	2,689,716	42.80	49.01	-1,896,943	-30.19	-35.28
1996	6,879,168	1,112,318	16.17	13.73	2,638,759	38.36	43.64	-1,526,441	-22.19	-29.91
1997	6,853,058	1,432,986	20.91	15.57	2,046,743	29.87	40.56	-613,757	-8.96	-24.99
1998	7,462,229	1,893,636	25.38	18.25	475,959	6.38	31.14	1,417,677	19.00	-12.89
1999	9,427,430	1,015,863	10.78	16.93	1,905,415	20.21	26.44	-889,552	-9.44	-9.51
2000	10,662,185	2,992,254	28.06	20.46	1,191,291	11.17	20.00	1,800,963	16.89	0.46
2001	8,019,279	4,149,071	51.74	27.07	2,513,112	31.34	19.17	1,635,959	20.40	7.90
2002	8,128,807	7,436,578	91.48	40.02	6,046,109	74.38	27.76	1,390,469	17.11	12.26
2003	7,574,026	1,498,795	19.79	39.01	1,278,050	16.87	29.52	220,745	2.91	9.49
2004	10,105,350	2,006,441	0.00	40.65	2,136,091	0.00	29.59	-129,650	0.00	11.06
2005	7,917,627	-231,051	-2.92	35.60	805,896	10.18	30.61	-1,036,947	-13.10	4.98
2006	7,778,624	1,235,732	15.89	28.78	2,239,170	28.79	30.13	-1,003,438	-12.90	-1.35
2007	10,031,926	904,244	9.01	12.47	2,485,772	24.78	20.61	-1,581,528	-15.76	-8.13
2008	12,806,413	1,259,375	9.83	10.64	2,773,856	21.66	21.47	-1,514,481	-11.83	-10.83
2009	11,905,129	1,474,396	0.00	9.20	3,349,764	0.00	23.11	-1,875,368	0.00	-13.90
2010	11,538,915	3,105,884	26.92	14.76	3,093,486	26.81	25.79	12,398	0.11	-11.03
2011	9,661,544	2,093,548	21.67	15.80	2,994,203	30.99	26.27	-900,655	-9.32	-10.47
2012	10,562,523	2,298,605	21.76	18.12	3,232,982	30.61	27.35	-934,377	-8.85	-9.23
2013	11,670,728	1,796,829	15.40	19.46	3,989,177	34.18	30.10	-2,192,348	-18.79	-10.64
2014	12,576,219	1,134,353	9.02	18.62	4,610,020	36.66	31.99	-3,475,667	-27.64	-13.37
2015	16,869,106	1,688,778	10.01	14.69	4,975,215	29.49	32.28	-3,286,437	-19.48	-17.59
2016	15,100,610	632,890	4.19	11.31	3,923,649	25.98	31.04	-3,290,760	-21.79	-19.74
2017	17,870,278	593,516	3.32	7.89	4,488,452	25.12	29.68	-3,894,937	-21.80	-21.79
2018	13,738,395	509,807	3.71	5.99	3,690,713	26.86	28.48	-3,180,906	-23.15	-22.49
2019	<u>16,140,044</u>	<u>160,428</u>	0.99	4.50	<u>4,471,109</u>	27.70	27.03	<u>-4,310,681</u>	-26.71	-22.53
Average	349,512,196	57,749,502	16.52		112,701,622	32.25		-54,952,120	-15.72	

Note - Retirements and salvage were revised for 2005 to 2009 to reflect sales to associated companies.

This account includes items such as line transformers, arrestors, relays, regulators and switches. Account history indicates that the net salvage is typically negative for this type of equipment. OPCo's account history would support a negative net salvage percentage of 16% with a 32% removal factor and a 16% salvage factor.

Use a 16% negative net salvage factor with 32% removal and 16% salvage factors.

**OHIO POWER COMPANY
SALVAGE ANALYSIS
DEPRECIATION STUDY AS OF DECEMBER 31, 2019**

Account 369, Services

Year	Retirements	Salvage Amount	Salvage %	Salvage 5 Yr. Avg	Removal Amount	Removal %	Removal 5 Yr Avg	Net Salvg Amt	Net Salvg %	Net Salvg 5 Yr Avg
1969	567,247	289,311	51.00		349,998	61.70		-60,687	-10.70	
1970	678,965	295,480	43.52		423,398	62.36		-127,918	-18.84	
1971	758,176	246,951	32.57		436,584	57.58		-189,633	-25.01	
1972	880,292	249,649	28.36		455,791	51.78		-206,142	-23.42	
1973	683,639	273,478	40.00	37.97	435,644	63.72	58.89	-162,166	-23.72	-20.92
1974	830,588	339,034	40.82	36.66	563,962	67.90	60.43	-224,928	-27.08	-23.77
1975	666,401	173,236	26.00	33.58	487,597	73.17	62.31	-314,361	-47.17	-28.73
1976	752,066	303,702	40.38	35.12	550,049	73.14	65.38	-246,347	-32.76	-30.26
1977	645,912	207,283	32.09	36.24	631,552	97.78	74.58	-424,269	-65.69	-38.34
1978	800,169	232,218	29.02	33.98	608,523	76.05	76.90	-376,305	-47.03	-42.93
1979	714,709	229,062	32.05	32.00	638,761	89.37	81.48	-409,699	-57.32	-49.48
1980	602,574	263,234	43.68	35.15	783,706	130.06	91.39	-520,472	-86.37	-56.24
1981	747,171	175,264	23.46	31.54	848,310	113.54	100.01	-673,046	-90.08	-68.47
1982	936,814	138,384	14.77	27.31	692,079	73.88	93.95	-553,695	-59.10	-66.64
1983	463,173	53,572	11.57	24.81	449,646	97.08	98.50	-396,074	-85.51	-73.69
1984	630,270	171,477	27.21	23.73	900,420	142.86	108.70	-728,943	-115.66	-84.98
1985	712,173	110,043	15.45	18.59	424,992	59.68	95.01	-314,949	-44.22	-76.42
1986	635,380	120,522	18.97	17.59	580,251	91.32	90.22	-459,729	-72.35	-72.63
1987	712,700	125,453	17.60	18.42	486,984	68.33	90.13	-361,531	-50.73	-71.70
1988	904,868	145,614	16.09	18.72	478,060	52.83	79.84	-332,446	-36.74	-61.12
1989	833,747	139,295	16.71	16.87	598,533	71.79	67.62	-459,238	-55.08	-50.75
1990	927,669	155,765	16.79	17.10	517,158	55.75	66.29	-361,393	-38.96	-49.18
1991	607,433	116,432	19.17	17.12	387,024	63.71	61.90	-270,592	-44.55	-44.78
1992	959,993	110,327	11.49	15.76	399,352	41.60	56.22	-289,025	-30.11	-40.45
1993	793,599	74,343	9.37	14.46	393,470	49.58	55.68	-319,127	-40.21	-41.22
1994	3,763,411	432,871	11.50	12.62	1,405,540	37.35	43.99	-972,669	-25.85	-31.38
1995	795,074	110,315	13.87	12.20	370,192	46.56	42.71	-259,877	-32.69	-30.51
1996	775,663	122,467	15.79	12.00	299,424	38.60	40.46	-176,957	-22.81	-28.47
1997	1,059,018	220,993	20.87	13.37	292,147	27.59	38.41	-71,154	-6.72	-25.04
1998	913,104	265,329	29.06	15.77	65,491	7.17	33.30	199,838	21.89	-17.53
1999	1,316,082	132,446	10.06	17.53	252,525	19.19	26.34	-120,079	-9.12	-8.81
2000	1,283,794	360,130	28.05	20.60	129,401	10.08	19.43	230,729	17.97	1.17
2001	1,318,221	101,467	7.70	18.34	808,333	61.32	26.28	-706,866	-53.62	-7.94
2002	3,461,876	38,180	1.10	10.82	663,983	19.18	23.15	-625,803	-18.08	-12.33
2003	3,399,518	92,902	2.73	6.73	1,196,494	35.20	28.30	-1,103,592	-32.46	-21.57
2004	3,045,463	258,138	0.00	6.80	665,832	0.00	27.69	-407,694	0.00	-20.89
2005	2,349,799	1,035	0.04	3.62	862,294	36.70	30.92	-861,259	-36.65	-27.29
2006	4,798,598	43,006	0.90	2.54	805,302	16.78	24.59	-762,296	-15.89	-22.05
2007	3,983,593	31,062	0.78	2.42	592,873	14.88	23.46	-561,811	-14.10	-21.03
2008	4,122,539	25,707	0.62	1.96	661,490	16.05	19.61	-635,783	-15.42	-17.64
2009	3,008,677	51,201	0.00	0.83	1,136,918	0.00	22.22	-1,085,717	0.00	-21.39
2010	2,568,168	20,373	0.79	0.93	1,077,959	41.97	23.13	-1,057,586	-41.18	-22.20
2011	2,831,796	49,141	1.74	1.07	822,903	29.06	25.99	-773,762	-27.32	-24.92
2012	2,517,741	41,080	1.63	1.25	1,511,040	60.02	34.62	-1,469,960	-58.38	-33.38
2013	2,108,291	115,880	5.50	2.13	1,958,897	92.91	49.93	-1,843,017	-87.42	-47.80
2014	2,252,627	152,357	6.76	3.09	995,747	44.20	51.85	-843,390	-37.44	-48.77
2015	2,331,967	78,607	3.37	3.63	2,129,480	91.32	61.60	-2,050,873	-87.95	-57.97
2016	2,983,125	59,230	1.99	3.67	923,999	30.97	61.66	-864,769	-28.99	-58.00
2017	2,811,784	43,462	1.55	3.60	931,834	33.14	55.57	-888,372	-31.59	-51.97
2018	2,408,490	37,171	1.54	2.90	830,918	34.50	45.45	-793,747	-32.96	-42.55
2019	<u>2,610,422</u>	<u>14,117</u>	0.54	1.77	<u>978,325</u>	37.48	44.08	<u>-964,207</u>	<u>-36.94</u>	<u>-42.31</u>
Average	83,264,571	7,637,796	9.17		35,891,185	43.10		-28,253,389	-33.93	

This account includes items such as concrete service boxes and overhead and underground services. Account history indicates that the net salvage is typically negative for this type of equipment. OPCo's account history would support continued use of a 34% negative net salvage percentage using updated 43% removal and 9% salvage factors.

Use a 34% negative net salvage factor with 43% removal and 9% salvage factors.

**OHIO POWER COMPANY
SALVAGE ANALYSIS
DEPRECIATION STUDY AS OF DECEMBER 31, 2019**

Accounts 370 and 370.16, Meters and AMI Meters

Year	Retirements	Salvage Amount	Salvage %	Salvage 5 Yr. Avg	Removal Amount	Removal %	Removal 5 Yr Avg	Net Salvg Amt	Net Salvg %	Net Salvg 5 Yr Avg
1969	447,523	161,904	36.18		193,400	43.22		-31,496	-7.04	
1970	394,454	107,383	27.22		173,646	44.02		-66,263	-16.80	
1971	682,692	134,885	19.76		214,254	31.38		-79,369	-11.63	
1972	511,198	95,912	18.76		157,926	30.89		-62,014	-12.13	
1973	518,725	97,365	18.77	23.39	155,143	29.91	35.01	-57,778	-11.14	-11.62
1974	679,017	147,530	21.73	20.93	262,685	38.69	34.59	-115,155	-16.96	-13.66
1975	683,372	103,916	15.21	18.85	191,632	28.04	31.92	-87,716	-12.84	-13.07
1976	486,987	122,766	25.21	19.71	222,078	45.60	34.36	-99,312	-20.39	-14.66
1977	601,318	129,838	21.59	20.25	309,007	51.39	38.41	-179,169	-29.80	-18.16
1978	588,403	128,616	21.86	20.82	259,622	44.12	40.97	-131,006	-22.26	-20.15
1979	655,671	170,777	26.05	21.75	347,910	53.06	44.11	-177,133	-27.02	-22.36
1980	713,031	192,286	26.97	24.44	399,080	55.97	50.49	-206,794	-29.00	-26.05
1981	1,118,954	193,576	17.30	22.17	720,398	64.38	55.37	-526,822	-47.08	-33.20
1982	999,678	130,026	13.01	20.00	671,450	67.17	58.85	-541,424	-54.16	-38.84
1983	939,866	92,040	9.79	17.59	514,523	54.74	59.93	-422,483	-44.95	-42.34
1984	997,701	137,037	13.74	15.62	846,017	84.80	66.08	-708,980	-71.06	-50.46
1985	959,600	114,458	11.93	13.30	497,932	51.89	64.80	-383,474	-39.96	-51.50
1986	1,131,611	137,490	12.15	12.15	690,780	61.04	64.05	-553,290	-48.89	-51.90
1987	1,203,321	155,967	12.96	12.17	573,196	47.63	59.68	-417,229	-34.67	-47.50
1988	1,561,462	247,223	15.83	13.53	764,351	48.95	57.61	-517,128	-33.12	-44.08
1989	1,502,728	210,273	13.99	13.61	689,067	45.85	50.57	-478,794	-31.86	-36.96
1990	1,417,610	228,478	16.12	14.37	742,972	52.41	50.76	-514,494	-36.29	-36.39
1991	1,647,243	279,775	16.98	15.30	955,931	58.03	50.81	-676,156	-41.05	-35.51
1992	1,629,012	189,923	11.66	14.90	682,606	41.90	49.43	-492,683	-30.24	-34.54
1993	2,284,324	262,904	11.51	13.81	1,201,113	52.58	50.37	-938,209	-41.07	-36.56
1994	2,301,768	311,779	13.55	13.72	962,839	41.83	48.98	-651,060	-28.29	-35.27
1995	1,916,931	248,031	12.94	13.22	795,965	41.52	47.02	-547,934	-28.58	-33.81
1996	4,308,626	721,167	16.74	13.94	1,732,435	40.21	43.20	-1,011,268	-23.47	-29.27
1997	5,939,132	1,429,928	24.08	17.75	1,869,950	31.49	39.18	-440,022	-7.41	-21.42
1998	5,262,034	1,421,800	27.02	20.95	327,570	6.23	28.84	1,094,230	20.79	-7.89
1999	8,649,421	1,038,840	12.01	18.64	1,839,248	21.26	25.18	-800,408	-9.25	-6.54
2000	9,393,829	2,607,833	27.76	21.52	1,147,167	12.21	20.61	1,460,666	15.55	0.90
2001	6,827,729	5,245,274	76.82	32.56	1,554,398	22.77	18.68	3,690,876	54.06	13.88
2002	5,833,114	5,098,741	87.41	42.85	2,612,952	44.80	20.80	2,485,789	42.62	22.05
2003	4,734,972	870,215	18.38	41.93	1,314,112	27.75	23.89	-443,897	-9.37	18.04
2004	7,194,462	235,124	0.00	41.36	818,701	0.00	21.91	-583,577	0.00	19.45
2005	10,950,995	2,345,125	21.41	38.81	1,787,815	16.33	22.76	557,310	5.09	16.06
2006	10,652,455	1,635,940	15.36	25.87	5,121,751	48.08	29.61	-3,485,811	-32.72	-3.73
2007	10,446,006	1,269,869	12.16	14.45	5,093,171	48.76	32.14	-3,823,302	-36.60	-17.69
2008	9,737,538	537,182	5.52	12.30	3,562,350	36.58	33.45	-3,025,168	-31.07	-21.15
2009	7,345,771	618,760	0.00	13.04	3,045,062	0.00	37.88	-2,426,301	0.00	-24.84
2010	15,651,815	7,781,992	49.72	22.00	3,244,582	20.73	37.28	4,537,410	28.99	-15.28
2011	8,391,048	6,610,461	78.78	32.61	4,037,243	48.11	36.81	2,573,218	30.67	-4.20
2012	13,632,907	1,953,400	14.33	31.96	3,234,806	23.73	31.27	-1,281,406	-9.40	0.69
2013	17,096,189	306,975	1.80	27.80	4,914,893	28.75	29.74	-4,607,918	-26.95	-1.94
2014	16,359,219	921,358	5.63	24.71	5,027,581	30.73	28.76	-4,106,223	-25.10	-4.06
2015	12,834,755	191,910	1.50	14.61	3,105,824	24.20	29.75	-2,913,914	-22.70	-15.13
2016	3,316,157	187	0.01	5.34	1,712,802	51.65	28.46	-1,712,615	-51.64	-23.12
2017	3,758,148	3,456	0.09	2.67	1,198,303	31.89	29.91	-1,194,848	-31.79	-27.24
2018	42,701,879	1,010,853	2.37	2.69	160,903	0.38	14.19	849,949	1.99	-11.50
2019	<u>40,606,063</u>	<u>228,534</u>	<u>0.56</u>	<u>1.39</u>	<u>2,711,569</u>	<u>6.68</u>	<u>8.61</u>	<u>-2,483,035</u>	<u>-6.11</u>	<u>-7.22</u>
Average	310,198,464	48,617,082	15.67		75,370,712	24.30		-26,753,630	-8.62	

This account includes items such as meters, instrument transformers and metering transformers. Account history indicates that the net salvage is typically negative for this type of equipment but has also come down in recent years. OPCo's account history would recommend a negative net salvage factor of 8% with a 24% removal factor and a 16% salvage factor.

Use a 8% negative net salvage factor with 24% removal and 16% salvage factors.

**OHIO POWER COMPANY
SALVAGE ANALYSIS
DEPRECIATION STUDY AS OF DECEMBER 31, 2019**

Account 371, Installations on Customer's Premises

Year	Retirements	Salvage Amount	Salvage %	Salvage 5 Yr. Avg	Removal Amount	Removal %	Removal 5 Yr Avg	Net Salvg Amt	Net Salvg %	Net Salvg 5 Yr Avg
1969	236,866	100,806	42.56		140,213	59.20		-39,407	-16.64	
1970	274,310	87,755	31.99		158,410	57.75		-70,655	-25.76	
1971	278,636	87,048	31.24		142,147	51.02		-55,099	-19.77	
1972	207,099	78,172	37.75		146,194	70.59		-68,022	-32.85	
1973	210,715	87,378	41.47	36.53	163,104	77.41	62.11	-75,726	-35.94	-25.58
1974	390,721	115,444	29.55	33.48	209,377	53.59	60.17	-93,933	-24.04	-26.69
1975	298,391	69,910	23.43	31.61	96,384	32.30	54.65	-26,474	-8.87	-23.04
1976	499,201	201,148	40.29	34.37	367,119	73.54	61.15	-165,971	-33.25	-26.78
1977	349,704	115,441	33.01	33.70	260,151	74.39	62.68	-144,710	-41.38	-28.98
1978	345,794	92,168	26.65	31.54	198,028	57.27	60.04	-105,860	-30.61	-28.50
1979	618,387	161,588	26.13	30.32	501,565	81.11	67.41	-339,977	-54.98	-37.08
1980	746,743	199,679	26.74	30.08	374,543	50.16	66.47	-174,864	-23.42	-36.38
1981	829,171	149,807	18.07	24.87	432,791	52.20	61.15	-282,984	-34.13	-36.28
1982	867,463	127,765	14.73	21.45	453,253	52.25	57.52	-325,488	-37.52	-36.07
1983	957,952	104,652	10.92	18.50	419,080	43.75	54.26	-314,428	-32.82	-35.77
1984	797,937	106,361	13.33	16.39	484,356	60.70	51.53	-377,995	-47.37	-35.14
1985	1,605,783	257,003	16.00	14.74	939,222	58.49	53.94	-682,219	-42.49	-39.21
1986	1,418,833	211,343	14.90	14.29	1,006,835	70.96	58.48	-795,492	-56.07	-44.19
1987	1,971,893	268,851	13.63	14.04	827,500	41.96	54.45	-558,649	-28.33	-40.41
1988	1,559,326	283,890	18.21	15.33	875,685	56.16	56.21	-591,795	-37.95	-40.88
1989	1,678,815	333,594	19.87	16.45	903,855	53.84	55.29	-570,261	-33.97	-38.84
1990	1,630,989	213,731	13.10	15.88	732,720	44.92	52.62	-518,989	-31.82	-36.75
1991	2,226,017	311,688	14.00	15.57	666,062	29.92	44.18	-354,374	-15.92	-28.61
1992	2,203,980	150,003	6.81	13.90	629,587	28.57	40.95	-479,584	-21.76	-27.05
1993	1,538,359	188,853	12.28	12.91	304,121	19.77	34.88	-115,268	-7.49	-21.97
1994	1,060,591	91,547	8.63	11.04	276,650	26.08	30.13	-185,103	-17.45	-19.09
1995	1,638,551	395,052	24.11	13.12	277,932	16.96	24.86	117,120	7.15	-11.74
1996	1,577,875	145,946	9.25	12.11	449,355	28.48	24.16	-303,409	-19.23	-12.05
1997	1,408,972	202,017	14.34	14.17	435,653	30.92	24.14	-233,636	-16.58	-9.97
1998	1,641,085	218,909	13.34	14.38	696,556	42.44	29.15	-477,647	-29.11	-14.78
1999	968,690	64,142	6.62	14.18	372,133	38.42	30.84	-307,991	-31.79	-16.66
2000	1,046,549	178,943	17.10	12.19	177,481	16.96	32.08	1,462	0.14	-19.89
2001	1,197,194	64,469	5.39	11.63	407,381	34.03	33.36	-342,912	-28.64	-21.73
2002	1,825,734	44,116	2.42	8.54	362,115	19.83	30.18	-317,999	-17.42	-21.64
2003	1,642,608	139,523	8.49	7.35	1,303,875	79.38	39.26	-1,164,352	-70.88	-31.91
2004	1,146,650	36,420	0.00	6.76	803,898	0.00	44.54	-767,479	0.00	-37.78
2005	24,287,914	2,736,667	11.27	10.04	9,166,071	37.74	40.01	-6,429,405	-26.47	-29.97
2006	1,086,186	22,597	2.08	9.93	156,419	14.40	39.32	-133,822	-12.32	-29.39
2007	791,432	22,229	2.81	10.21	176,888	22.35	40.09	-154,659	-19.54	-29.87
2008	896,411	17,866	1.99	10.05	188,385	21.02	37.19	-170,519	-19.02	-27.14
2009	1,005,452	19,934	0.00	10.04	334,419	0.00	35.71	-314,486	0.00	-25.66
2010	1,400,163	16,779	1.20	1.92	464,884	33.20	25.50	-448,105	-32.00	-23.58
2011	1,471,231	44,362	3.02	2.18	446,873	30.37	28.96	-402,511	-27.36	-26.78
2012	1,604,289	133,019	8.29	3.64	665,681	41.49	32.93	-532,662	-33.20	-29.29
2013	1,479,773	205,052	13.86	6.02	776,652	52.48	38.62	-571,600	-38.63	-32.60
2014	1,587,164	120,830	7.61	6.89	449,447	28.32	37.17	-328,617	-20.70	-30.27
2015	2,074,132	146,053	7.04	7.90	662,972	31.96	36.53	-516,919	-24.92	-28.63
2016	2,222,519	130,502	5.87	8.20	570,415	25.67	34.85	-439,913	-19.79	-26.65
2017	1,502,916	91,996	6.12	7.83	429,737	28.59	32.59	-337,741	-22.47	-24.75
2018	1,623,504	10,604	0.65	5.55	478,843	29.49	28.76	-468,240	-28.84	-23.21
2019	<u>1,576,054</u>	<u>6,842</u>	0.43	4.29	<u>628,783</u>	39.90	30.79	<u>-621,940</u>	-39.46	-26.50
Average	83,506,725	9,410,493	11.27		32,591,800	39.03		-23,181,307	-27.76	

This account includes items installed on customer's premises such as poles, conductor and lighting assemblies. Account history indicates that the net salvage is typically negative for this type of equipment. OPCo's account history would support continued use of a 28% negative net salvage percentage using updated 39% removal and 11% salvage factors.

Use a 28% negative net salvage factor with 39% removal and 11% salvage factors.

**COLUMBUS SOUTHERN POWER COMPANY
SALVAGE ANALYSIS
DEPRECIATION STUDY AS OF DECEMBER 31, 2019**

Account 372 Leased Property on Customer's Premises

Year	Retirements	Salvage Amount	Salvage %	Salvage 5 Yr. Avg	Removal Amount	Removal %	Removal 5 Yr Avg	Net Salvg Amt	Net Salvg %	Net Salvg 5 Yr Avg
1975	10,425	0	0.00		0	0.00		0	0.00	
1976	0	0	0.00		0	0.00		0	0.00	
1977	1,062	0	0.00		0	0.00		0	0.00	
1978	44,352	12,404	27.97		8,804	19.85		3,600	8.12	
1979	0	0	0.00	22.21	0	0.00	15.77	0	0.00	6.45
1980	0	0	0.00	27.31	0	0.00	19.39	0	0.00	7.93
1981	2,898	0	0.00	25.67	0	0.00	18.22	0	0.00	7.45
1982	1,289	0	0.00	25.55	0	0.00	18.14	0	0.00	7.42
1983	0	0	0.00	0.00	0	0.00	0.00	0	0.00	0.00
1984	0	46	0.00	1.10	0	0.00	0.00	46	0.00	1.10
1985	0	0	0.00	1.10	0	0.00	0.00	0	0.00	1.10
1986	0	0	0.00	3.57	0	0.00	0.00	0	0.00	3.57
1987	2,322	0	0.00	1.98	0	0.00	0.00	0	0.00	1.98
1988	0	0	0.00	1.98	382	0.00	16.45	-382	0.00	-14.47
1989	0	0	0.00	0.00	0	0.00	16.45	0	0.00	-16.45
1990	0	0	0.00	0.00	0	0.00	16.45	0	0.00	-16.45
1991	0	0	0.00	0.00	0	0.00	16.45	0	0.00	-16.45
1992	0	0	0.00	0.00	0	0.00	0.00	0	0.00	0.00
1993	0	0	0.00	0.00	0	0.00	0.00	0	0.00	0.00
1994	0	0	0.00	0.00	0	0.00	0.00	0	0.00	0.00
1995	0	0	0.00	0.00	0	0.00	0.00	0	0.00	0.00
1996	0	0	0.00	0.00	0	0.00	0.00	0	0.00	0.00
1997	0	0	0.00	0.00	0	0.00	0.00	0	0.00	0.00
1998	0	0	0.00	0.00	0	0.00	0.00	0	0.00	0.00
1999	0	0	0.00	0.00	0	0.00	0.00	0	0.00	0.00
2000	0	0	0.00	0.00	0	0.00	0.00	0	0.00	0.00
2001	0	0	0.00	0.00	0	0.00	0.00	0	0.00	0.00
2002	0	0	0.00	0.00	0	0.00	0.00	0	0.00	0.00
2003	0	0	0.00	0.00	0	0.00	0.00	0	0.00	0.00
2004	0	0	0.00	0.00	0	0.00	0.00	0	0.00	0.00
2005	0	0	0.00	0.00	0	0.00	0.00	0	0.00	0.00
2006	0	0	0.00	0.00	0	0.00	0.00	0	0.00	0.00
2007	0	0	0.00	0.00	0	0.00	0.00	0	0.00	0.00
2008	0	0	0.00	0.00	0	0.00	0.00	0	0.00	0.00
2009	0	0	0.00	0.00	0	0.00	0.00	0	0.00	0.00
2010	0	0	0.00	0.00	0	0.00	0.00	0	0.00	0.00
2011	0	0	0.00	0.00	0	0.00	0.00	0	0.00	0.00
2012	0	0	0.00	0.00	0	0.00	0.00	0	0.00	0.00
2013	0	0	0.00	0.00	0	0.00	0.00	0	0.00	0.00
2014	0	0	0.00	0.00	0	0.00	0.00	0	0.00	0.00
2015	726	0	0.00	0.00	0	0.00	0.00	0	0.00	0.00
2016	0	0	0.00	0.00	0	0.00	0.00	0	0.00	0.00
2017	0	0	0.00	0.00	0	0.00	0.00	0	0.00	0.00
2018	0	0	0.00	0.00	0	0.00	0.00	0	0.00	0.00
2019	0	0	0.00	0.00	0	0.00	0.00	0	0.00	0.00
Average	62,348	12,450	19.97		9,186	14.73		3,264	5.24	

OPCo has a minor amount of history associated with this account.

Use a 0% negative net salvage factor with 0% removal and 0% salvage factors.

**OHIO POWER COMPANY
SALVAGE ANALYSIS
DEPRECIATION STUDY AS OF DECEMBER 31, 2019**

Account 373, Street Lighting and Signal Systems

Year	Retirements	Salvage Amount	Salvage %	Salvage 5 Yr. Avg	Removal Amount	Removal %	Removal 5 Yr Avg	Net Salvg Amt	Net Salvg %	Net Salvg 5 Yr Avg
1969	513,437	202,697	39.48		221,363	43.11		-18,666	-3.64	
1970	484,304	151,941	31.37		188,072	38.83		-36,131	-7.46	
1971	740,313	193,383	26.12		255,350	34.49		-61,967	-8.37	
1972	569,752	155,695	27.33		206,748	36.29		-51,053	-8.96	
1973	251,430	86,677	34.47	30.88	94,111	37.43	37.73	-7,434	-2.96	-6.85
1974	505,776	128,870	25.48	28.08	224,071	44.30	37.95	-95,201	-18.82	-9.87
1975	498,300	125,426	25.17	26.90	175,748	35.27	37.26	-50,322	-10.10	-10.37
1976	411,110	132,806	32.30	28.15	169,669	41.27	38.92	-36,863	-8.97	-10.77
1977	236,184	64,352	27.25	28.28	114,178	48.34	40.88	-49,826	-21.10	-12.59
1978	364,234	115,238	31.64	28.12	159,582	43.81	41.84	-44,344	-12.17	-13.72
1979	256,956	112,078	43.62	31.12	160,732	62.55	44.14	-48,654	-18.93	-13.02
1980	403,996	174,383	43.16	35.81	269,846	66.79	52.26	-95,463	-23.63	-16.45
1981	326,509	76,715	23.50	34.18	217,238	66.53	58.04	-140,523	-43.04	-23.86
1982	344,029	72,378	21.04	32.48	252,872	73.50	62.53	-180,494	-52.46	-30.04
1983	445,763	65,571	14.71	28.20	282,220	63.31	66.56	-216,649	-48.60	-38.36
1984	461,723	85,570	18.53	23.95	355,625	77.02	69.51	-270,055	-58.49	-45.57
1985	623,070	83,371	13.38	17.43	283,149	45.44	63.20	-199,778	-32.06	-45.77
1986	659,236	98,096	14.88	15.98	410,983	62.34	62.55	-312,887	-47.46	-46.56
1987	900,064	148,626	16.51	15.57	444,013	49.33	57.48	-295,387	-32.82	-41.90
1988	830,711	146,963	17.69	16.19	380,956	45.86	53.95	-233,993	-28.17	-37.76
1989	1,041,743	174,051	16.71	16.06	446,290	42.84	48.47	-272,239	-26.13	-32.41
1990	1,427,839	221,018	15.48	16.23	708,664	49.63	49.20	-487,646	-34.15	-32.97
1991	567,458	98,884	17.43	16.56	335,244	59.08	48.56	-236,360	-41.65	-32.00
1992	796,911	94,184	11.82	15.76	338,360	42.46	47.37	-244,176	-30.64	-31.61
1993	1,090,025	97,914	8.98	13.93	535,639	49.14	48.01	-437,725	-40.16	-34.08
1994	445,662	55,672	12.49	13.12	172,597	38.73	48.30	-116,925	-26.24	-35.19
1995	615,369	76,597	12.45	12.04	253,899	41.26	46.53	-177,302	-28.81	-34.49
1996	612,390	96,534	15.76	11.82	230,155	37.58	42.99	-133,621	-21.82	-31.17
1997	589,516	156,607	26.57	14.41	176,320	29.91	40.82	-19,713	-3.34	-26.40
1998	374,399	100,458	26.83	18.42	21,044	5.62	32.38	79,414	21.21	-13.96
1999	336,614	36,793	10.93	18.47	71,890	21.36	29.80	-35,097	-10.43	-11.32
2000	501,886	153,088	30.50	22.51	60,401	12.03	23.18	92,687	18.47	-0.68
2001	321,155	24,301	7.57	22.19	154,916	48.24	22.82	-130,615	-40.67	-0.63
2002	283,869	22,884	8.06	18.57	57,144	20.13	20.10	-34,260	-12.07	-1.53
2003	571,462	49,005	8.58	14.20	276,920	48.46	30.83	-227,915	-39.88	-16.64
2004	886,822	18,328	0.00	10.43	198,594	0.00	29.16	-180,266	0.00	-18.73
2005	655,478	1,587	0.24	4.27	105,646	16.12	29.18	-104,059	-15.88	-24.91
2006	1,267,514	7,822	0.62	2.72	190,104	15.00	22.60	-182,282	-14.38	-19.88
2007	982,699	11,320	1.15	2.02	140,755	14.32	20.90	-129,435	-13.17	-18.88
2008	1,061,655	12,671	1.19	1.07	183,775	17.31	16.87	-171,104	-16.12	-15.80
2009	1,006,278	21,496	0.00	1.10	286,100	0.00	18.22	-264,604	0.00	-17.12
2010	805,365	9,440	1.17	1.22	261,174	32.43	20.73	-251,734	-31.26	-19.50
2011	889,327	87,879	9.88	3.01	254,419	28.61	23.73	-166,540	-18.73	-20.72
2012	1,018,976	85,384	8.38	4.54	375,026	36.80	28.45	-289,642	-28.42	-23.92
2013	800,993	74,149	9.26	6.16	334,067	41.71	33.42	-259,918	-32.45	-27.26
2014	748,998	76,286	10.19	7.81	243,219	32.47	34.43	-166,933	-22.29	-26.61
2015	651,383	37,798	5.80	8.80	204,714	31.43	34.34	-166,916	-25.62	-25.55
2016	1,047,554	41,990	4.01	7.39	273,665	26.12	33.52	-231,675	-22.12	-26.13
2017	828,200	36,412	4.40	6.54	187,384	22.63	30.49	-150,972	-18.23	-23.95
2018	680,541	8,481	1.25	5.08	202,390	29.74	28.09	-193,908	-28.49	-23.01
2019	<u>746,814</u>	<u>3,613</u>	0.48	3.24	<u>219,679</u>	29.42	27.51	<u>-216,066</u>	-28.93	-24.26
Average	33,481,791	4,413,483	13.18		12,366,719	36.94		-7,953,236	-23.75	

This account includes items such as poles, conductor and lighting assemblies. Account history indicates that the net salvage is typically negative for this type of equipment. OPCo's account history would support continued use of a 24% negative net salvage percentage using updated 37% removal and 13% salvage factors.

Use a 24% negative net salvage factor with 37% removal and 13% salvage factors.

OHIO POWER COMPANY

DEPRECIATION STUDY AS OF DECEMBER 31, 2019

DEPRECIATION STUDY WORKPAPERS

DISTRIBUTION PLANT

AVERAGE AGE OF SURVIVING PLANT

**OHIO POWER COMPANY
DEPRECIATION STUDY AS OF DECEMBER 31, 2019
CALCULATION OF AVERAGE AGE OF SURVIVING PLANT**

DISTRIBUTION PLANT, Account 361 Structures & Improvements

<u>VINTAGE</u> <u>YEAR</u>	<u>SURVIVING</u> <u>BALANCE</u>	<u>AGE</u> <u>(YEARS)</u>	<u>DOLLAR</u> <u>YEARS</u>	<u>AVERAGE AGE</u> <u>(YEARS)</u>
1924	70,936	95.5	6,774,388	
1925	19,022	94.5	1,797,579	
1928	12,722	91.5	1,164,101	
1929	36,188	90.5	3,275,014	
1932	16,475	87.5	1,441,571	
1937	25,138	82.5	2,073,885	
1939	28,533	80.5	2,296,907	
1941	27,587	78.5	2,165,580	
1947	10,141	72.5	735,223	
1949	83,734	70.5	5,903,247	
1950	16,957	69.5	1,178,478	
1951	19,210	68.5	1,315,860	
1952	76,257	67.5	5,147,350	
1953	52,164	66.5	3,468,906	
1954	72,338	65.5	4,738,115	
1955	104,967	64.5	6,770,369	
1956	33,928	63.5	2,154,428	
1957	79,814	62.5	4,988,375	
1958	79,358	61.5	4,880,517	
1959	44,343	60.5	2,682,744	
1960	34,378	59.5	2,045,491	
1961	60,778	58.5	3,555,513	
1962	47,968	57.5	2,758,160	
1963	43,462	56.5	2,455,604	
1964	91,395	55.5	5,072,411	
1965	85,198	54.5	4,643,283	
1966	105,516	53.5	5,645,109	
1967	1,586,894	52.5	83,311,942	
1968	633,441	51.5	32,622,213	
1969	190,827	50.5	9,636,765	
1970	217,530	49.5	10,767,749	
1971	323,568	48.5	15,693,057	
1972	417,341	47.5	19,823,690	
1973	132,106	46.5	6,142,927	
1974	1,174,229	45.5	53,427,420	
1975	278,217	44.5	12,380,648	
1976	327,914	43.5	14,264,259	
1977	714,101	42.5	30,349,295	
1978	821,443	41.5	34,089,902	
1979	447,343	40.5	18,117,392	

**OHIO POWER COMPANY
DEPRECIATION STUDY AS OF DECEMBER 31, 2019
CALCULATION OF AVERAGE AGE OF SURVIVING PLANT**

DISTRIBUTION PLANT, Account 361 Structures & Improvements

VINTAGE <u>YEAR</u>	SURVIVING <u>BALANCE</u>	AGE <u>(YEARS)</u>	DOLLAR <u>YEARS</u>	AVERAGE AGE <u>(YEARS)</u>
1980	274,623	39.5	10,847,624	
1981	324,577	38.5	12,496,215	
1982	257,264	37.5	9,647,400	
1983	15,105	36.5	551,333	
1984	112,861	35.5	4,006,566	
1985	74,382	34.5	2,566,188	
1986	149,062	33.5	4,993,562	
1987	64,509	32.5	2,096,543	
1988	367,076	31.5	11,562,894	
1989	379,241	30.5	11,566,851	
1990	657,023	29.5	19,382,169	
1991	607,991	28.5	17,327,754	
1992	496,298	27.5	13,648,195	
1993	641,469	26.5	16,998,929	
1994	199,311	25.5	5,082,431	
1995	36,361	24.5	890,845	
1996	253,463	23.5	5,956,381	
1997	197,733	22.5	4,448,993	
1998	355,458	21.5	7,642,341	
1999	446,390	20.5	9,151,004	
2000	698,273	19.5	13,616,328	
2001	445,707	18.5	8,245,580	
2002	489,142	17.5	8,559,991	
2003	281,150	16.5	4,638,972	
2005	578,515	14.5	8,388,472	
2007	13,809	12.5	172,609	
2008	546,489	11.5	6,284,624	
2009	963,209	10.5	10,113,699	
2010	1,177,434	9.5	11,185,625	
2011	19,356	8.5	164,528	
2012	24,491	7.5	183,682	
2013	28,111	6.5	182,721	
2014	47,928	5.5	263,601	
2015	175,229	4.5	788,530	
2016	571,706	3.5	2,000,972	
2017	2,455,649	2.5	6,139,123	
2018	6,768,800	1.5	10,153,199	
2019	<u>14,899,305</u>	0.5	<u>7,449,653</u>	
	44,737,962		701,151,594	15.67

**OHIO POWER COMPANY
DEPRECIATION STUDY AS OF DECEMBER 31, 2019
CALCULATION OF AVERAGE AGE OF SURVIVING PLANT**

DISTRIBUTION PLANT, Account 362 Station Equipment

<u>VINTAGE YEAR</u>	<u>SURVIVING BALANCE</u>	<u>AGE (YEARS)</u>	<u>DOLLAR YEARS</u>	<u>AVERAGE AGE (YEARS)</u>
1900	7,398	119.5	884,061	
1918	7,133	101.5	724,000	
1923	9,103	96.5	878,440	
1924	71,908	95.5	6,867,215	
1925	12,494	94.5	1,180,683	
1926	35,369	93.5	3,307,027	
1927	30,780	92.5	2,847,182	
1928	53,771	91.5	4,920,065	
1929	39,380	90.5	3,563,923	
1930	59,624	89.5	5,336,320	
1932	126,432	87.5	11,062,816	
1933	15,073	86.5	1,303,815	
1934	22,560	85.5	1,928,880	
1935	7,934	84.5	670,423	
1937	19,658	82.5	1,621,820	
1938	29,052	81.5	2,367,722	
1939	160,464	80.5	12,917,352	
1940	51,528	79.5	4,096,493	
1941	143,623	78.5	11,274,405	
1942	13,563	77.5	1,051,133	
1943	55,412	76.5	4,239,026	
1944	8,794	75.5	663,929	
1946	59,113	73.5	4,344,806	
1947	133,792	72.5	9,699,915	
1948	107,359	71.5	7,676,196	
1949	958,558	70.5	67,578,363	
1950	203,429	69.5	14,138,344	
1951	445,235	68.5	30,498,584	
1952	608,223	67.5	41,055,053	
1953	925,324	66.5	61,534,017	
1954	781,830	65.5	51,209,890	
1955	577,313	64.5	37,236,716	
1956	594,208	63.5	37,732,190	
1957	1,082,416	62.5	67,650,999	
1958	671,112	61.5	41,273,358	
1959	685,837	60.5	41,493,135	
1960	659,163	59.5	39,220,174	
1961	749,651	58.5	43,854,576	
1962	415,550	57.5	23,894,109	
1963	753,214	56.5	42,556,613	
1964	1,223,014	55.5	67,877,263	
1965	1,168,851	54.5	63,702,378	

**OHIO POWER COMPANY
DEPRECIATION STUDY AS OF DECEMBER 31, 2019
CALCULATION OF AVERAGE AGE OF SURVIVING PLANT**

DISTRIBUTION PLANT, Account 362 Station Equipment

<u>VINTAGE YEAR</u>	<u>SURVIVING BALANCE</u>	<u>AGE (YEARS)</u>	<u>DOLLAR YEARS</u>	<u>AVERAGE AGE (YEARS)</u>
1966	1,396,453	53.5	74,710,244	
1967	1,629,451	52.5	85,546,178	
1968	2,138,917	51.5	110,154,217	
1969	2,389,894	50.5	120,689,651	
1970	2,776,522	49.5	137,437,860	
1971	3,631,589	48.5	176,132,085	
1972	4,580,275	47.5	217,563,063	
1973	2,986,726	46.5	138,882,748	
1974	4,106,867	45.5	186,862,436	
1975	2,906,136	44.5	129,323,056	
1976	4,736,065	43.5	206,018,845	
1977	6,552,200	42.5	278,468,520	
1978	7,559,348	41.5	313,712,928	
1979	4,165,106	40.5	168,686,781	
1980	3,813,424	39.5	150,630,256	
1981	2,687,673	38.5	103,475,397	
1982	3,615,799	37.5	135,592,452	
1983	707,665	36.5	25,829,763	
1984	2,224,179	35.5	78,958,363	
1985	1,977,178	34.5	68,212,625	
1986	1,044,678	33.5	34,996,729	
1987	4,048,685	32.5	131,582,275	
1988	4,197,463	31.5	132,220,071	
1989	5,170,086	30.5	157,687,635	
1990	4,921,110	29.5	145,172,741	
1991	6,079,904	28.5	173,277,263	
1992	6,055,479	27.5	166,525,669	
1993	6,296,936	26.5	166,868,793	
1994	4,855,194	25.5	123,807,451	
1995	4,761,170	24.5	116,648,676	
1996	7,461,768	23.5	175,351,543	
1997	12,397,561	22.5	278,945,129	
1998	6,608,216	21.5	142,076,640	
1999	11,828,513	20.5	242,484,516	
2000	14,021,673	19.5	273,422,633	
2001	13,167,912	18.5	243,606,380	
2002	19,782,043	17.5	346,185,751	
2003	16,515,585	16.5	272,507,149	
2004	17,107,954	15.5	265,173,281	
2005	23,386,342	14.5	339,101,958	
2006	33,745,910	13.5	455,569,779	
2007	38,244,760	12.5	478,059,496	

**OHIO POWER COMPANY
DEPRECIATION STUDY AS OF DECEMBER 31, 2019
CALCULATION OF AVERAGE AGE OF SURVIVING PLANT**

DISTRIBUTION PLANT, Account 362 Station Equipment

VINTAGE <u>YEAR</u>	SURVIVING <u>BALANCE</u>	AGE <u>(YEARS)</u>	DOLLAR <u>YEARS</u>	AVERAGE AGE <u>(YEARS)</u>
2008	29,643,894	11.5	340,904,786	
2009	56,130,927	10.5	589,374,733	
2010	29,693,660	9.5	282,089,768	
2011	31,573,491	8.5	268,374,677	
2012	24,790,490	7.5	185,928,676	
2013	27,568,367	6.5	179,194,383	
2014	39,082,764	5.5	214,955,202	
2015	45,615,089	4.5	205,267,900	
2016	43,868,476	3.5	153,539,664	
2017	39,578,088	2.5	98,945,219	
2018	74,575,180	1.5	111,862,770	
2019	<u>102,949,192</u>	0.5	<u>51,474,596</u>	
	887,134,272		11,328,004,809	12.77

**OHIO POWER COMPANY
DEPRECIATION STUDY AS OF DECEMBER 31, 2019
CALCULATION OF AVERAGE AGE OF SURVIVING PLANT**

DISTRIBUTION PLANT, Account 363 Electric Storage Equipment

VINTAGE <u>YEAR</u>	SURVIVING <u>BALANCE</u>	AGE <u>(YEARS)</u>	DOLLAR <u>YEARS</u>	AVERAGE AGE <u>(YEARS)</u>
2008	5,062,199	11.5	58,215,287	
2012	7,727	7.5	57,954	
2017	<u>47,440</u>	2.5	<u>118,599</u>	
	5,117,366		58,391,840	11.41

**OHIO POWER COMPANY
DEPRECIATION STUDY AS OF DECEMBER 31, 2019
CALCULATION OF AVERAGE AGE OF SURVIVING PLANT**

DISTRIBUTION PLANT, Account 364 Poles, Towers & Fixtures

<u>VINTAGE YEAR</u>	<u>SURVIVING BALANCE</u>	<u>AGE (YEARS)</u>	<u>DOLLAR YEARS</u>	<u>AVERAGE AGE (YEARS)</u>
1926	181,020	93.5	16,925,370	
1938	30	81.5	2,404	
1941	42	78.5	3,297	
1952	155,380	67.5	10,488,144	
1953	416,856	66.5	27,720,953	
1954	489,237	65.5	32,045,054	
1955	547,828	64.5	35,334,937	
1956	585,336	63.5	37,168,814	
1957	563,443	62.5	35,215,159	
1958	585,424	61.5	36,003,595	
1959	569,834	60.5	34,474,933	
1960	820,259	59.5	48,805,419	
1961	830,318	58.5	48,573,621	
1962	614,040	57.5	35,307,326	
1963	632,239	56.5	35,721,480	
1964	696,654	55.5	38,664,300	
1965	1,108,855	54.5	60,432,618	
1966	1,262,868	53.5	67,563,463	
1967	1,485,724	52.5	78,000,533	
1968	1,703,574	51.5	87,734,039	
1969	1,907,943	50.5	96,351,113	
1970	2,327,525	49.5	115,212,506	
1971	2,942,416	48.5	142,707,180	
1972	3,297,898	47.5	156,650,136	
1973	3,872,559	46.5	180,073,993	
1974	3,233,718	45.5	147,134,151	
1975	2,469,444	44.5	109,890,279	
1976	1,923,181	43.5	83,658,374	
1977	3,799,993	42.5	161,499,686	
1978	4,363,544	41.5	181,087,068	
1979	7,526,465	40.5	304,821,841	
1980	7,595,843	39.5	300,035,803	
1981	7,407,351	38.5	285,182,995	
1982	10,119,495	37.5	379,481,060	
1983	7,942,380	36.5	289,896,867	
1984	7,521,614	35.5	267,017,305	
1985	7,425,752	34.5	256,188,438	
1986	7,776,547	33.5	260,514,315	
1987	6,055,052	32.5	196,789,180	
1988	5,714,802	31.5	180,016,264	
1989	7,644,656	30.5	233,161,996	
1990	12,088,306	29.5	356,605,031	
1991	9,523,006	28.5	271,405,670	
1992	13,555,695	27.5	372,781,625	
1993	12,598,352	26.5	333,856,336	
1994	12,679,555	25.5	323,328,663	

**OHIO POWER COMPANY
DEPRECIATION STUDY AS OF DECEMBER 31, 2019
CALCULATION OF AVERAGE AGE OF SURVIVING PLANT**

DISTRIBUTION PLANT, Account 364 Poles, Towers & Fixtures

VINTAGE <u>YEAR</u>	SURVIVING <u>BALANCE</u>	AGE <u>(YEARS)</u>	DOLLAR <u>YEARS</u>	AVERAGE AGE <u>(YEARS)</u>
1995	13,039,499	24.5	319,467,716	
1996	15,443,795	23.5	362,929,183	
1997	16,344,400	22.5	367,748,998	
1998	12,693,468	21.5	272,909,557	
1999	18,019,958	20.5	369,409,148	
2000	39,244,363	19.5	765,265,073	
2001	14,256,612	18.5	263,747,327	
2002	14,562,816	17.5	254,849,274	
2003	16,375,538	16.5	270,196,377	
2004	17,428,675	15.5	270,144,457	
2005	25,420,236	14.5	368,593,424	
2006	20,019,555	13.5	270,263,989	
2007	21,415,807	12.5	267,697,583	
2008	27,930,563	11.5	321,201,473	
2009	25,796,201	10.5	270,860,116	
2010	21,008,470	9.5	199,580,469	
2011	19,363,407	8.5	164,588,956	
2012	25,443,702	7.5	190,827,768	
2013	27,491,236	6.5	178,693,034	
2014	34,565,305	5.5	190,109,178	
2015	40,913,305	4.5	184,109,872	
2016	35,848,566	3.5	125,469,980	
2017	33,422,025	2.5	83,555,063	
2018	33,605,326	1.5	50,407,988	
2019	<u>39,637,187</u>	0.5	<u>19,818,594</u>	
	795,852,068		13,153,977,931	16.53

**OHIO POWER COMPANY
DEPRECIATION STUDY AS OF DECEMBER 31, 2019
CALCULATION OF AVERAGE AGE OF SURVIVING PLANT**

DISTRIBUTION PLANT, Account 365 Overhead Conductor

<u>VINTAGE YEAR</u>	<u>SURVIVING BALANCE</u>	<u>AGE (YEARS)</u>	<u>DOLLAR YEARS</u>	<u>AVERAGE AGE (YEARS)</u>
1926	40,202	93.5	3,758,894	
1950	72,150	69.5	5,014,439	
1951	139,106	68.5	9,528,764	
1952	177,570	67.5	11,985,991	
1953	271,222	66.5	18,036,248	
1954	338,784	65.5	22,190,331	
1955	334,277	64.5	21,560,848	
1956	307,103	63.5	19,501,028	
1957	429,555	62.5	26,847,173	
1958	404,963	61.5	24,905,221	
1959	516,654	60.5	31,257,554	
1960	508,750	59.5	30,270,621	
1961	441,995	58.5	25,856,691	
1962	525,074	57.5	30,191,735	
1963	548,801	56.5	31,007,254	
1964	648,903	55.5	36,014,120	
1965	726,021	54.5	39,568,133	
1966	791,921	53.5	42,367,773	
1967	942,657	52.5	49,489,516	
1968	1,302,271	51.5	67,066,933	
1969	1,521,829	50.5	76,852,353	
1970	2,097,738	49.5	103,838,024	
1971	3,150,133	48.5	152,781,455	
1972	3,346,142	47.5	158,941,754	
1973	2,795,566	46.5	129,993,828	
1974	2,954,979	45.5	134,451,565	
1975	2,495,844	44.5	111,065,073	
1976	2,812,883	43.5	122,360,397	
1977	3,398,893	42.5	144,452,962	
1978	4,255,204	41.5	176,590,978	
1979	5,150,282	40.5	208,586,436	
1980	4,351,881	39.5	171,899,305	
1981	6,037,215	38.5	232,432,791	
1982	5,609,805	37.5	210,367,675	
1983	3,788,654	36.5	138,285,862	
1984	3,851,478	35.5	136,727,465	
1985	5,115,734	34.5	176,492,832	
1986	4,389,241	33.5	147,039,568	
1987	6,539,216	32.5	212,524,505	
1988	7,334,499	31.5	231,036,710	
1989	9,870,972	30.5	301,064,650	
1990	8,328,687	29.5	245,696,268	
1991	6,033,412	28.5	171,952,244	
1992	10,404,693	27.5	286,129,045	
1993	8,951,209	26.5	237,207,037	
1994	11,784,890	25.5	300,514,694	

**OHIO POWER COMPANY
DEPRECIATION STUDY AS OF DECEMBER 31, 2019
CALCULATION OF AVERAGE AGE OF SURVIVING PLANT**

DISTRIBUTION PLANT, Account 365 Overhead Conductor

VINTAGE <u>YEAR</u>	SURVIVING <u>BALANCE</u>	AGE <u>(YEARS)</u>	DOLLAR <u>YEARS</u>	AVERAGE AGE <u>(YEARS)</u>
1995	10,671,529	24.5	261,452,455	
1996	9,451,595	23.5	222,112,482	
1997	9,380,764	22.5	211,067,183	
1998	10,730,165	21.5	230,698,541	
1999	11,623,830	20.5	238,288,514	
2000	19,756,475	19.5	385,251,262	
2001	12,090,319	18.5	223,670,899	
2002	9,984,391	17.5	174,726,844	
2003	17,099,121	16.5	282,135,489	
2004	20,077,499	15.5	311,201,240	
2005	41,939,145	14.5	608,117,605	
2006	18,951,648	13.5	255,847,254	
2007	27,445,782	12.5	343,072,270	
2008	27,488,957	11.5	316,123,008	
2009	30,299,363	10.5	318,143,307	
2010	33,555,736	9.5	318,779,492	
2011	34,937,168	8.5	296,965,932	
2012	30,068,057	7.5	225,510,428	
2013	50,216,320	6.5	326,406,082	
2014	45,219,169	5.5	248,705,431	
2015	47,670,823	4.5	214,518,704	
2016	40,549,169	3.5	141,922,090	
2017	39,196,598	2.5	97,991,496	
2018	53,070,340	1.5	79,605,510	
2019	<u>97,509,481</u>	0.5	<u>48,754,741</u>	
	894,822,501		11,646,773,002	13.02

**OHIO POWER COMPANY
DEPRECIATION STUDY AS OF DECEMBER 31, 2019
CALCULATION OF AVERAGE AGE OF SURVIVING PLANT
DISTRIBUTION PLANT, Account 366 Underground Conduit**

<u>VINTAGE YEAR</u>	<u>SURVIVING BALANCE</u>	<u>AGE (YEARS)</u>	<u>DOLLAR YEARS</u>	<u>AVERAGE AGE (YEARS)</u>
1916	4,634	103.5	479,646	
1917	40,259	102.5	4,126,534	
1920	30,556	99.5	3,040,343	
1921	191,749	98.5	18,887,256	
1922	79,187	97.5	7,720,729	
1923	119,834	96.5	11,563,974	
1924	305,655	95.5	29,190,026	
1925	65,803	94.5	6,218,360	
1926	62,261	93.5	5,821,446	
1927	71,045	92.5	6,571,697	
1928	11,012	91.5	1,007,564	
1929	27,492	90.5	2,487,997	
1930	10,580	89.5	946,878	
1931	43,476	88.5	3,847,596	
1932	23,414	87.5	2,048,730	
1936	8,621	83.5	719,850	
1937	7,126	82.5	587,893	
1941	22,173	78.5	1,740,563	
1942	6,127	77.5	474,840	
1944	5,589	75.5	421,969	
1946	20,679	73.5	1,519,896	
1948	22,922	71.5	1,638,957	
1949	105,852	70.5	7,462,562	
1950	11,831	69.5	822,279	
1951	6,815	68.5	466,848	
1952	76,230	67.5	5,145,509	
1953	200,246	66.5	13,316,326	
1954	41,531	65.5	2,720,267	
1955	172,366	64.5	11,117,597	
1956	183,275	63.5	11,637,979	
1957	142,408	62.5	8,900,515	
1958	176,326	61.5	10,844,076	
1959	154,692	60.5	9,358,857	
1960	183,278	59.5	10,905,030	
1961	148,027	58.5	8,659,554	
1962	227,382	57.5	13,074,463	
1963	185,394	56.5	10,474,735	
1964	359,644	55.5	19,960,245	
1965	447,778	54.5	24,403,923	
1966	817,791	53.5	43,751,803	
1967	981,120	52.5	51,508,780	
1968	370,481	51.5	19,079,784	

**OHIO POWER COMPANY
DEPRECIATION STUDY AS OF DECEMBER 31, 2019
CALCULATION OF AVERAGE AGE OF SURVIVING PLANT**

DISTRIBUTION PLANT, Account 366 Underground Conduit

<u>VINTAGE YEAR</u>	<u>SURVIVING BALANCE</u>	<u>AGE (YEARS)</u>	<u>DOLLAR YEARS</u>	<u>AVERAGE AGE (YEARS)</u>
1969	1,412,373	50.5	71,324,841	
1970	1,183,078	49.5	58,562,382	
1971	1,176,359	48.5	57,053,389	
1972	1,337,313	47.5	63,522,353	
1973	1,337,677	46.5	62,201,994	
1974	1,800,893	45.5	81,940,637	
1975	1,555,658	44.5	69,226,789	
1976	1,003,597	43.5	43,656,479	
1977	2,094,747	42.5	89,026,767	
1978	1,111,090	41.5	46,110,255	
1979	2,035,294	40.5	82,429,426	
1980	2,493,720	39.5	98,501,948	
1981	1,214,813	38.5	46,770,288	
1982	1,550,606	37.5	58,147,707	
1983	436,229	36.5	15,922,373	
1984	971,476	35.5	34,487,382	
1985	951,464	34.5	32,825,501	
1986	926,706	33.5	31,044,645	
1987	1,276,136	32.5	41,474,421	
1988	1,218,859	31.5	38,394,067	
1989	2,204,686	30.5	67,242,933	
1990	3,361,591	29.5	99,166,930	
1991	2,429,467	28.5	69,239,806	
1992	3,602,986	27.5	99,082,119	
1993	3,872,320	26.5	102,616,485	
1994	4,729,859	25.5	120,611,396	
1995	5,302,335	24.5	129,907,202	
1996	4,941,833	23.5	116,133,082	
1997	5,156,920	22.5	116,030,699	
1998	4,032,828	21.5	86,705,809	
1999	3,355,067	20.5	68,778,867	
2000	14,861,892	19.5	289,806,893	
2001	4,056,097	18.5	75,037,790	
2002	6,837,512	17.5	119,656,461	
2003	3,882,573	16.5	64,062,450	
2004	1,944,750	15.5	30,143,629	
2005	3,065,923	14.5	44,455,886	
2006	7,018,638	13.5	94,751,619	
2007	7,109,710	12.5	88,871,371	
2008	8,310,366	11.5	95,569,213	
2009	11,705,906	10.5	122,912,010	
2010	5,500,050	9.5	52,250,478	

**OHIO POWER COMPANY
DEPRECIATION STUDY AS OF DECEMBER 31, 2019
CALCULATION OF AVERAGE AGE OF SURVIVING PLANT**

DISTRIBUTION PLANT, Account 366 Underground Conduit

VINTAGE <u>YEAR</u>	SURVIVING <u>BALANCE</u>	AGE <u>(YEARS)</u>	DOLLAR <u>YEARS</u>	AVERAGE AGE <u>(YEARS)</u>
2011	9,671,721	8.5	82,209,624	
2012	14,563,507	7.5	109,226,301	
2013	10,970,911	6.5	71,310,919	
2014	19,491,790	5.5	107,204,844	
2015	21,818,520	4.5	98,183,338	
2016	19,899,912	3.5	69,649,694	
2017	19,443,287	2.5	48,608,217	
2018	29,827,041	1.5	44,740,562	
2019	<u>38,077,400</u>	0.5	<u>19,038,700</u>	
	334,308,145		4,320,502,847	12.92

**OHIO POWER COMPANY
DEPRECIATION STUDY AS OF DECEMBER 31, 2019
CALCULATION OF AVERAGE AGE OF SURVIVING PLANT**

DISTRIBUTION PLANT, Account 367 Underground Conductor

VINTAGE <u>YEAR</u>	SURVIVING <u>BALANCE</u>	AGE <u>(YEARS)</u>	DOLLAR <u>YEARS</u>	AVERAGE AGE <u>(YEARS)</u>
1949	4,512	70.5	318,086	
1950	2,845	69.5	197,729	
1951	4,788	68.5	327,944	
1952	5,108	67.5	344,792	
1953	7,772	66.5	516,816	
1954	23,837	65.5	1,561,305	
1955	8,777	64.5	566,105	
1956	87,582	63.5	5,561,431	
1957	63,784	62.5	3,986,481	
1958	336	61.5	20,670	
1959	20,688	60.5	1,251,620	
1960	95,846	59.5	5,702,832	
1961	87,811	58.5	5,136,959	
1962	48,331	57.5	2,779,047	
1963	46,884	56.5	2,648,953	
1964	57,831	55.5	3,209,608	
1965	65,610	54.5	3,575,723	
1966	94,941	53.5	5,079,368	
1967	459,116	52.5	24,103,583	
1968	405,934	51.5	20,905,596	
1969	862,708	50.5	43,566,768	
1970	972,067	49.5	48,117,317	
1971	1,329,524	48.5	64,481,918	
1972	2,120,431	47.5	100,720,467	
1973	2,676,004	46.5	124,434,194	
1974	2,926,332	45.5	133,148,090	
1975	1,878,387	44.5	83,588,243	
1976	2,347,059	43.5	102,097,081	
1977	3,962,837	42.5	168,420,578	
1978	4,097,102	41.5	170,029,712	
1979	5,332,725	40.5	215,975,357	
1980	5,744,893	39.5	226,923,267	
1981	4,003,225	38.5	154,124,145	
1982	4,006,412	37.5	150,240,437	
1983	4,000,553	36.5	146,020,195	
1984	6,039,131	35.5	214,389,144	
1985	6,000,771	34.5	207,026,616	
1986	6,397,847	33.5	214,327,858	
1987	8,878,642	32.5	288,555,881	
1988	9,580,692	31.5	301,791,794	

**OHIO POWER COMPANY
DEPRECIATION STUDY AS OF DECEMBER 31, 2019
CALCULATION OF AVERAGE AGE OF SURVIVING PLANT**

DISTRIBUTION PLANT, Account 367 Underground Conductor

VINTAGE <u>YEAR</u>	SURVIVING <u>BALANCE</u>	AGE <u>(YEARS)</u>	DOLLAR <u>YEARS</u>	AVERAGE AGE <u>(YEARS)</u>
1989	10,167,917	30.5	310,121,480	
1990	9,835,909	29.5	290,159,302	
1991	5,952,986	28.5	169,660,109	
1992	8,430,574	27.5	231,840,786	
1993	9,549,081	26.5	253,050,650	
1994	11,162,669	25.5	284,648,066	
1995	11,607,133	24.5	284,374,749	
1996	11,741,836	23.5	275,933,154	
1997	8,854,097	22.5	199,217,179	
1998	12,775,546	21.5	274,674,239	
1999	17,476,273	20.5	358,263,589	
2000	31,063,791	19.5	605,743,927	
2001	14,796,727	18.5	273,739,448	
2002	18,601,972	17.5	325,534,504	
2003	13,327,211	16.5	219,898,985	
2004	11,127,746	15.5	172,480,068	
2005	18,753,007	14.5	271,918,607	
2006	22,476,204	13.5	303,428,752	
2007	24,912,641	12.5	311,408,016	
2008	34,605,231	11.5	397,960,151	
2009	30,851,811	10.5	323,944,017	
2010	12,989,365	9.5	123,398,969	
2011	20,624,683	8.5	175,309,809	
2012	27,077,469	7.5	203,081,020	
2013	25,000,244	6.5	162,501,586	
2014	34,852,933	5.5	191,691,129	
2015	37,089,144	4.5	166,901,149	
2016	39,043,220	3.5	136,651,270	
2017	35,697,027	2.5	89,242,568	
2018	29,599,421	1.5	44,399,131	
2019	<u>47,469,870</u>	0.5	<u>23,734,935</u>	
	732,263,412		10,700,685,054	14.61

**OHIO POWER COMPANY
DEPRECIATION STUDY AS OF DECEMBER 31, 2019
CALCULATION OF AVERAGE AGE OF SURVIVING PLANT**

DISTRIBUTION PLANT, Account 368 Line Transformers

<u>VINTAGE YEAR</u>	<u>SURVIVING BALANCE</u>	<u>AGE (YEARS)</u>	<u>DOLLAR YEARS</u>	<u>AVERAGE AGE (YEARS)</u>
1949	15,832	70.5	1,116,142	
1950	3,819	69.5	265,450	
1951	1,575	68.5	107,888	
1952	3,010	67.5	203,143	
1953	6,080	66.5	404,309	
1954	4,895	65.5	320,624	
1955	37,454	64.5	2,415,778	
1956	97,748	63.5	6,207,001	
1957	182,566	62.5	11,410,371	
1958	121,705	61.5	7,484,881	
1959	270,661	60.5	16,374,997	
1960	223,658	59.5	13,307,662	
1961	255,366	58.5	14,938,936	
1962	222,689	57.5	12,804,615	
1963	261,042	56.5	14,748,860	
1964	338,028	55.5	18,760,541	
1965	351,606	54.5	19,162,504	
1966	631,787	53.5	33,800,605	
1967	683,252	52.5	35,870,754	
1968	595,110	51.5	30,648,168	
1969	1,115,653	50.5	56,340,491	
1970	1,100,941	49.5	54,496,598	
1971	1,773,774	48.5	86,028,055	
1972	2,027,370	47.5	96,300,064	
1973	2,714,922	46.5	126,243,884	
1974	3,386,360	45.5	154,079,387	
1975	1,195,209	44.5	53,186,782	
1976	2,248,574	43.5	97,812,983	
1977	3,198,081	42.5	135,918,445	
1978	4,222,913	41.5	175,250,909	
1979	5,436,169	40.5	220,164,857	
1980	5,238,649	39.5	206,926,620	
1981	1,701,195	38.5	65,496,004	
1982	4,067,017	37.5	152,513,128	
1983	4,120,208	36.5	150,387,604	
1984	7,192,570	35.5	255,336,237	
1985	8,315,230	34.5	286,875,445	
1986	9,143,841	33.5	306,318,685	
1987	9,587,487	32.5	311,593,329	
1988	10,031,777	31.5	316,000,971	

**OHIO POWER COMPANY
DEPRECIATION STUDY AS OF DECEMBER 31, 2019
CALCULATION OF AVERAGE AGE OF SURVIVING PLANT**

DISTRIBUTION PLANT, Account 368 Line Transformers

VINTAGE <u>YEAR</u>	SURVIVING <u>BALANCE</u>	AGE <u>(YEARS)</u>	DOLLAR <u>YEARS</u>	AVERAGE AGE <u>(YEARS)</u>
1989	12,527,771	30.5	382,097,003	
1990	11,848,425	29.5	349,528,548	
1991	10,826,904	28.5	308,566,764	
1992	12,277,482	27.5	337,630,748	
1993	12,289,633	26.5	325,675,271	
1994	15,401,057	25.5	392,726,958	
1995	15,736,363	24.5	385,540,890	
1996	15,248,294	23.5	358,334,899	
1997	20,235,803	22.5	455,305,564	
1998	20,385,911	21.5	438,297,087	
1999	16,664,246	20.5	341,617,034	
2000	22,776,770	19.5	444,147,016	
2001	16,405,174	18.5	303,495,713	
2002	18,186,559	17.5	318,264,788	
2003	13,052,998	16.5	215,374,474	
2004	13,882,794	15.5	215,183,308	
2005	29,786,791	14.5	431,908,472	
2006	34,413,362	13.5	464,580,392	
2007	29,971,732	12.5	374,646,654	
2008	39,624,851	11.5	455,685,788	
2009	20,192,796	10.5	212,024,356	
2010	23,979,257	9.5	227,802,938	
2011	22,497,249	8.5	191,226,618	
2012	33,041,097	7.5	247,808,230	
2013	31,413,105	6.5	204,185,182	
2014	36,329,028	5.5	199,809,655	
2015	34,464,510	4.5	155,090,293	
2016	34,555,931	3.5	120,945,759	
2017	33,846,511	2.5	84,616,278	
2018	57,057,273	1.5	85,585,910	
2019	<u>48,927,857</u>	0.5	<u>24,463,929</u>	
	849,973,360		12,599,790,226	14.82

**OHIO POWER COMPANY
DEPRECIATION STUDY AS OF DECEMBER 31, 2019
CALCULATION OF AVERAGE AGE OF SURVIVING PLANT**

DISTRIBUTION PLANT, Account 369 Services

<u>VINTAGE YEAR</u>	<u>SURVIVING BALANCE</u>	<u>AGE (YEARS)</u>	<u>DOLLAR YEARS</u>	<u>AVERAGE AGE (YEARS)</u>
1921	33,281	98.5	3,278,179	
1922	8,553	97.5	833,918	
1923	7,026	96.5	678,009	
1924	8,337	95.5	796,184	
1925	5,808	94.5	548,856	
1936	6,041	83.5	504,424	
1939	6,693	80.5	538,787	
1950	2,665	69.5	185,229	
1951	1,571	68.5	107,639	
1952	4,876	67.5	329,104	
1953	10,067	66.5	669,430	
1954	22,756	65.5	1,490,498	
1955	36,658	64.5	2,364,422	
1956	51,326	63.5	3,259,193	
1957	65,483	62.5	4,092,686	
1958	78,946	61.5	4,855,149	
1959	103,050	60.5	6,234,543	
1960	157,035	59.5	9,343,563	
1961	341,366	58.5	19,969,930	
1962	361,657	57.5	20,795,254	
1963	385,297	56.5	21,769,306	
1964	475,531	55.5	26,391,993	
1965	501,290	54.5	27,320,329	
1966	600,661	53.5	32,135,387	
1967	854,742	52.5	44,873,940	
1968	1,104,028	51.5	56,857,446	
1969	1,212,789	50.5	61,245,859	
1970	1,588,255	49.5	78,618,624	
1971	1,890,585	48.5	91,693,351	
1972	2,292,583	47.5	108,897,686	
1973	2,421,235	46.5	112,587,434	
1974	2,424,410	45.5	110,310,662	
1975	1,889,095	44.5	84,064,730	
1976	2,238,581	43.5	97,378,295	
1977	2,519,529	42.5	107,079,983	
1978	3,188,267	41.5	132,313,095	
1979	3,581,164	40.5	145,037,154	
1980	3,761,967	39.5	148,597,696	
1981	3,900,901	38.5	150,184,707	
1982	3,794,757	37.5	142,303,398	
1983	3,572,808	36.5	130,407,504	
1984	3,762,537	35.5	133,570,077	
1985	3,664,767	34.5	126,434,466	
1986	3,861,889	33.5	129,373,279	
1987	4,376,123	32.5	142,223,998	
1988	5,295,732	31.5	166,815,559	

**OHIO POWER COMPANY
DEPRECIATION STUDY AS OF DECEMBER 31, 2019
CALCULATION OF AVERAGE AGE OF SURVIVING PLANT**

DISTRIBUTION PLANT, Account 369 Services

VINTAGE <u>YEAR</u>	SURVIVING <u>BALANCE</u>	AGE <u>(YEARS)</u>	DOLLAR <u>YEARS</u>	AVERAGE AGE <u>(YEARS)</u>
1989	5,971,678	30.5	182,136,190	
1990	5,715,871	29.5	168,618,197	
1991	5,884,069	28.5	167,695,974	
1992	7,827,929	27.5	215,268,035	
1993	5,969,615	26.5	158,194,785	
1994	7,041,094	25.5	179,547,895	
1995	7,494,433	24.5	183,613,617	
1996	5,944,977	23.5	139,706,952	
1997	6,756,375	22.5	152,018,440	
1998	7,125,362	21.5	153,195,283	
1999	6,890,923	20.5	141,263,924	
2000	15,368,784	19.5	299,691,295	
2001	8,302,947	18.5	153,604,514	
2002	7,034,777	17.5	123,108,603	
2003	9,092,400	16.5	150,024,604	
2004	10,303,124	15.5	159,698,426	
2005	14,739,921	14.5	213,728,858	
2006	11,149,777	13.5	150,521,988	
2007	10,016,220	12.5	125,202,754	
2008	9,491,440	11.5	109,151,563	
2009	9,908,731	10.5	104,041,680	
2010	9,892,989	9.5	93,983,391	
2011	9,280,830	8.5	78,887,059	
2012	13,149,989	7.5	98,624,920	
2013	16,368,839	6.5	106,397,454	
2014	9,590,155	5.5	52,745,852	
2015	8,188,509	4.5	36,848,290	
2016	7,547,281	3.5	26,415,483	
2017	8,740,647	2.5	21,851,618	
2018	8,169,493	1.5	12,254,239	
2019	<u>9,618,101</u>	0.5	<u>4,809,050</u>	
	345,050,002		6,652,211,888	19.28

**OHIO POWER COMPANY
DEPRECIATION STUDY AS OF DECEMBER 31, 2019
CALCULATION OF AVERAGE AGE OF SURVIVING PLANT**

DISTRIBUTION PLANT, Account 370 Meters

<u>VINTAGE YEAR</u>	<u>SURVIVING BALANCE</u>	<u>AGE (YEARS)</u>	<u>DOLLAR YEARS</u>	<u>AVERAGE AGE (YEARS)</u>
1958	17,147	61.5	1,054,541	
1959	567	60.5	34,304	
1960	235	59.5	13,983	
1962	60	57.5	3,450	
1965	2,135	54.5	116,358	
1967	24,740	52.5	1,298,850	
1969	1,741	50.5	87,921	
1970	6,617	49.5	327,542	
1971	17,998	48.5	872,903	
1972	65,791	47.5	3,125,054	
1973	1,135	46.5	52,791	
1974	638	45.5	29,027	
1975	318	44.5	14,163	
1976	33,907	43.5	1,474,965	
1977	27,374	42.5	1,163,413	
1978	2,928	41.5	121,500	
1979	3,574	40.5	144,754	
1980	37,207	39.5	1,469,692	
1981	40,848	38.5	1,572,646	
1982	25,644	37.5	961,666	
1983	16,894	36.5	616,624	
1984	27,764	35.5	985,619	
1985	202,907	34.5	7,000,283	
1986	57,007	33.5	1,909,723	
1987	72,836	32.5	2,367,168	
1988	48,882	31.5	1,539,774	
1989	126,314	30.5	3,852,578	
1990	151,703	29.5	4,475,234	
1991	123,593	28.5	3,522,389	
1992	104,507	27.5	2,873,933	
1993	85,090	26.5	2,254,890	
1994	67,090	25.5	1,710,799	
1995	161,043	24.5	3,945,543	
1996	267,200	23.5	6,279,190	
1997	206,191	22.5	4,639,305	
1998	258,159	21.5	5,550,427	
1999	112,376	20.5	2,303,715	

**OHIO POWER COMPANY
DEPRECIATION STUDY AS OF DECEMBER 31, 2019
CALCULATION OF AVERAGE AGE OF SURVIVING PLANT**

DISTRIBUTION PLANT, Account 370 Meters

VINTAGE <u>YEAR</u>	SURVIVING <u>BALANCE</u>	AGE <u>(YEARS)</u>	DOLLAR <u>YEARS</u>	AVERAGE AGE <u>(YEARS)</u>
2000	182,727	19.5	3,563,172	
2001	353,964	18.5	6,548,337	
2002	676,665	17.5	11,841,642	
2003	527,890	16.5	8,710,187	
2004	1,394,278	15.5	21,611,310	
2005	1,539,015	14.5	22,315,714	
2006	2,432,958	13.5	32,844,938	
2007	2,699,085	12.5	33,738,559	
2008	3,080,423	11.5	35,424,868	
2009	3,115,364	10.5	32,711,325	
2010	4,407,304	9.5	41,869,392	
2011	6,388,146	8.5	54,299,239	
2012	16,037,887	7.5	120,284,154	
2013	6,247,055	6.5	40,605,856	
2014	13,339,078	5.5	73,364,930	
2015	13,506,905	4.5	60,781,072	
2016	6,360,353	3.5	22,261,236	
2017	4,942,183	2.5	12,355,457	
2018	2,892,731	1.5	4,339,096	
2019	<u>2,538,230</u>	0.5	<u>1,269,115</u>	
	95,062,401		710,506,316	7.47

**OHIO POWER COMPANY
DEPRECIATION STUDY AS OF DECEMBER 31, 2019
CALCULATION OF AVERAGE AGE OF SURVIVING PLANT**

DISTRIBUTION PLANT, Account 370.16 AMI Meters

VINTAGE <u>YEAR</u>	SURVIVING <u>BALANCE</u>	AGE <u>(YEARS)</u>	DOLLAR <u>YEARS</u>	AVERAGE AGE <u>(YEARS)</u>
2010	8,650,477	9.5	82,179,533	
2011	5,695,783	8.5	48,414,153	
2012	1,628,333	7.5	12,212,501	
2014	994,009	5.5	5,467,047	
2015	240,184	4.5	1,080,830	
2016	1,272,488	3.5	4,453,707	
2017	20,798,687	2.5	51,996,717	
2018	78,067,079	1.5	117,100,618	
2019	<u>49,214,570</u>	0.5	<u>24,607,285</u>	
	166,561,609		347,512,391	2.09

**OHIO POWER COMPANY
DEPRECIATION STUDY AS OF DECEMBER 31, 2019
CALCULATION OF AVERAGE AGE OF SURVIVING PLANT**

DISTRIBUTION PLANT, Account 371 Installations on Customers Premises

<u>VINTAGE YEAR</u>	<u>SURVIVING BALANCE</u>	<u>AGE (YEARS)</u>	<u>DOLLAR YEARS</u>	<u>AVERAGE AGE (YEARS)</u>
1980	965	39.5	38,118	
1981	78,216	38.5	3,011,318	
1982	32,534	37.5	1,220,042	
1983	28,592	36.5	1,043,624	
1984	35,231	35.5	1,250,705	
1985	39,686	34.5	1,369,166	
1986	49,403	33.5	1,655,008	
1987	348,842	32.5	11,337,362	
1988	435,662	31.5	13,723,340	
1989	557,558	30.5	17,005,509	
1990	509,289	29.5	15,024,031	
1991	512,150	28.5	14,596,277	
1992	555,383	27.5	15,273,027	
1993	746,201	26.5	19,774,330	
1994	680,642	25.5	17,356,377	
1995	727,705	24.5	17,828,782	
1996	699,749	23.5	16,444,091	
1997	512,891	22.5	11,540,043	
1998	4,037,655	21.5	86,809,593	
1999	998,281	20.5	20,464,764	
2000	2,609,643	19.5	50,888,043	
2001	1,081,756	18.5	20,012,489	
2002	2,136,890	17.5	37,395,577	
2003	2,880,945	16.5	47,535,587	
2004	1,714,895	15.5	26,580,876	
2005	1,983,715	14.5	28,763,873	
2006	2,113,030	13.5	28,525,899	
2007	1,591,526	12.5	19,894,074	
2008	2,244,736	11.5	25,814,464	
2009	2,290,468	10.5	24,049,910	
2010	2,670,366	9.5	25,368,473	
2011	1,353,522	8.5	11,504,935	
2012	3,060,169	7.5	22,951,267	
2013	4,068,422	6.5	26,444,743	
2014	2,244,604	5.5	12,345,320	

**OHIO POWER COMPANY
DEPRECIATION STUDY AS OF DECEMBER 31, 2019
CALCULATION OF AVERAGE AGE OF SURVIVING PLANT**

DISTRIBUTION PLANT, Account 371 Installations on Customers Premises

VINTAGE <u>YEAR</u>	SURVIVING <u>BALANCE</u>	AGE <u>(YEARS)</u>	DOLLAR <u>YEARS</u>	AVERAGE AGE <u>(YEARS)</u>
2015	2,182,580	4.5	9,821,608	
2016	2,376,631	3.5	8,318,207	
2017	4,566,395	2.5	11,415,987	
2018	2,138,125	1.5	3,207,188	
2019	<u>2,334,899</u>	0.5	<u>1,167,449</u>	
	59,229,951		728,771,476	12.30

**OHIO POWER COMPANY
DEPRECIATION STUDY AS OF DECEMBER 31, 2019
CALCULATION OF AVERAGE AGE OF SURVIVING PLANT**

DISTRIBUTION PLANT, Account 372 Leased Property on Customer

<u>VINTAGE YEAR</u>	<u>SURVIVING BALANCE</u>	<u>AGE (YEARS)</u>	<u>DOLLAR YEARS</u>
1950	256	69.5	17,792
1951	1,491	68.5	102,134
1952	490	67.5	33,075
1954	53	65.5	3,472
1957	3,168	62.5	198,000
1958	3,832	61.5	235,668
1959	2,223	60.5	134,492
1960	1,571	59.5	93,475
1962	3,045	57.5	175,088
1963	820	56.5	46,330
1964	837	55.5	46,454
1965	2,095	54.5	114,178
1966	5,605	53.5	299,868
1967	803	52.5	42,158
1969	319	50.5	16,110
1970	476	49.5	23,562
1971	1,405	48.5	68,143
1972	547	47.5	25,983
1973	2,547	46.5	118,436
1974	15,483	45.5	704,477
1975	876	44.5	38,982
1978	1,051	41.5	43,617
1979	2,287	40.5	92,624
1980	1,361	39.5	53,760
1981	10,264	38.5	395,164
1982	4,723	37.5	177,113
1983	22,501	36.5	821,287
1984	5,168	35.5	183,464
1986	215	33.5	7,203
1987	3,400	32.5	110,500
1988	571	31.5	17,987
1989	943	30.5	28,762
1991	953	28.5	27,161
1993	458	26.5	12,137
1994	<u>1,230</u>	25.5	<u>31,365</u>
	103,067		4,540,021

9
ANT

ers Premises

AVERAGE AGE
(YEARS)

44.05

**OHIO POWER COMPANY
DEPRECIATION STUDY AS OF DECEMBER 31, 2019
CALCULATION OF AVERAGE AGE OF SURVIVING PLANT**

DISTRIBUTION PLANT, Account 373 Street Lighting

<u>VINTAGE YEAR</u>	<u>SURVIVING BALANCE</u>	<u>AGE (YEARS)</u>	<u>DOLLAR YEARS</u>	<u>AVERAGE AGE (YEARS)</u>
1953	7,821	66.5	520,106	
1954	9,862	65.5	645,941	
1955	19,379	64.5	1,249,918	
1956	12,294	63.5	780,642	
1957	21,154	62.5	1,322,132	
1958	19,004	61.5	1,168,744	
1959	17,686	60.5	1,070,024	
1960	9,113	59.5	542,226	
1961	16,491	58.5	964,731	
1962	8,252	57.5	474,473	
1963	45,267	56.5	2,557,570	
1964	13,961	55.5	774,825	
1965	10,805	54.5	588,872	
1966	19,256	53.5	1,030,187	
1967	30,798	52.5	1,616,918	
1968	30,424	51.5	1,566,830	
1969	15,373	50.5	776,342	
1970	88,647	49.5	4,388,042	
1971	163,941	48.5	7,951,151	
1972	156,051	47.5	7,412,407	
1973	124,278	46.5	5,778,913	
1974	163,191	45.5	7,425,192	
1975	128,735	44.5	5,728,697	
1976	249,916	43.5	10,871,324	
1977	186,421	42.5	7,922,879	
1978	233,397	41.5	9,685,976	
1979	240,672	40.5	9,747,199	
1980	476,855	39.5	18,835,765	
1981	428,971	38.5	16,515,382	
1982	490,026	37.5	18,375,974	
1983	490,084	36.5	17,888,069	
1984	726,486	35.5	25,790,251	
1985	822,037	34.5	28,360,285	
1986	755,879	33.5	25,321,931	
1987	1,202,360	32.5	39,076,699	
1988	982,811	31.5	30,958,544	
1989	1,487,806	30.5	45,378,074	
1990	1,155,070	29.5	34,074,569	
1991	829,480	28.5	23,640,191	
1992	1,269,329	27.5	34,906,546	

**OHIO POWER COMPANY
DEPRECIATION STUDY AS OF DECEMBER 31, 2019
CALCULATION OF AVERAGE AGE OF SURVIVING PLANT**

DISTRIBUTION PLANT, Account 373 Street Lighting

VINTAGE <u>YEAR</u>	SURVIVING <u>BALANCE</u>	AGE <u>(YEARS)</u>	DOLLAR <u>YEARS</u>	AVERAGE AGE <u>(YEARS)</u>
1993	794,886	26.5	21,064,492	
1994	1,029,088	25.5	26,241,756	
1995	967,304	24.5	23,698,947	
1996	850,087	23.5	19,977,048	
1997	788,930	22.5	17,750,917	
1998	384,739	21.5	8,271,881	
1999	511,387	20.5	10,483,430	
2000	1,244,566	19.5	24,269,039	
2001	504,443	18.5	9,332,194	
2002	136,887	17.5	2,395,523	
2003	288,243	16.5	4,756,012	
2004	562,472	15.5	8,718,318	
2005	1,131,110	14.5	16,401,101	
2006	411,657	13.5	5,557,370	
2007	698,948	12.5	8,736,848	
2008	1,088,547	11.5	12,518,290	
2009	1,474,518	10.5	15,482,438	
2010	1,103,705	9.5	10,485,195	
2011	1,038,621	8.5	8,828,278	
2012	2,785,197	7.5	20,888,981	
2013	2,818,713	6.5	18,321,636	
2014	1,168,577	5.5	6,427,174	
2015	1,290,365	4.5	5,806,642	
2016	1,471,355	3.5	5,149,744	
2017	1,068,112	2.5	2,670,280	
2018	1,123,437	1.5	1,685,156	
2019	<u>1,256,979</u>	0.5	<u>628,490</u>	
	41,152,255		770,231,721	18.72

OHIO POWER COMPANY
DEPRECIATION STUDY AS OF DECEMBER 31, 2019
GENERAL PLANT WORK PAPERS
COVER SHEETS

OHIO POWER COMPANY
Depreciation Study as of December 31, 2019
General Plant

<i>Account</i>	<u>390 STRUCTURES & IMPROVEMENTS</u>	
Depreciable Balance	\$298,947,563	
	<u>Current</u>	<u>Recommended</u>
Average Service Life (Yrs)	47	50
Iowa Curve	L0.0	L0.0
Gross Removal, %	17	18
Gross Salvage, %	15	13
Net Salvage %	-2	-5

Account 390 includes general structures and structure improvements consisting of items like roofing, plumbing and heating systems.

The average age of the property in this account is 11.16 years.

Property older than 90 years represents only 0.15% of the total value in this account. Use of a T cut at 90 years eliminates the emphasis on the tail of the curve and produces a reasonable estimate of 50 years using an L0.0 Iowa type curve.

Examining the history for Account 390 versus the 5 most recent years of activity indicates net salvage ranging from -5% to -25%. OPCo's results indicate that net salvage for this account is generally negative. Ohio Power's history indicates a negative net salvage of 5% with a 13% salvage and 18% removal.

Note: Excludes owned improvements to leased structures.

OHIO POWER COMPANY
Depreciation Study as of December 31, 2019
General Plant

Account **391 OFFICE FURNITURE AND EQUIPMENT**

Depreciable Balance \$22,954,490

	<u>Current</u>	<u>Recommended</u>
Average Service Life (Yrs)	30	30
Iowa Curve	SQ	SQ
Gross Removal, %	0	0
Gross Salvage, %	0	0
Net Salvage %	0	0

This account consists of office furniture and equipment. In 1998, the Company began recording retirements when vintages reach an age of average service life in accordance with FERC Accounting Release No 15.

The average service life for this account was set in the prior depreciation study and there is no compelling reason to change the life in the current study. A 30 year useful life and the use of a "SQ" curve continues to be used.

The average age of the property in this account is 6.29 years.

A review of salvage and removal costs for this account indicate a gross salvage rate of 0% and a gross removal rate of 0%.

OHIO POWER COMPANY
Depreciation Study as of December 31, 2019
General Plant

Account **392 TRANSPORTATION EQUIPMENT**

Depreciable Balance \$128,289

	<u>Current</u>	<u>Recommended</u>
Average Service Life (Yrs)	50	50
Iowa Curve	SQ	SQ
Gross Removal, %	0	0
Gross Salvage, %	0	0
Net Salvage %	0	0

Account 392 includes trailers and other transportation equipment. In 1998, the Company began recording retirements when vintages reach an age of average service life in accordance with FERC Accounting Release No 15.

The average service life for this account was set in the prior depreciation study and there is no compelling reason to change the life in the current study. A 50 year useful life and the use of a "SQ" curve continues to be used.

The average age of the property in this account is 4.54 years.

Although the total account history indicates negative net salvage of 14%, there has been no salvage or removal recorded in this account since 2003. Recommend use of a 0% net salvage factor with 0% salvage and 0% removal factors.

OHIO POWER COMPANY
Depreciation Study as of December 31, 2019
General Plant

Account **393 STORES EQUIPMENT**

Depreciable Balance \$1,094,763

	<u>Current</u>	<u>Recommended</u>
Average Service Life (Yrs)	34	34
Iowa Curve	SQ	SQ
Gross Removal, %	0	0
Gross Salvage, %	0	0
Net Salvage %	0	0

This account contains property related to stores such as cabinets, shelving materials, ramps and material storage units. In 1998, the company began recording retirements when vintages reach an age of average service life in accordance with FERC Accounting Release No 15.

The average service life for this account was set in the prior depreciation study and there is no compelling reason to change the life in the current study. A 34 year useful life and the use of a "SQ" curve continues to be used.

The average age of the property in this account is 9.80 years.

A review of salvage and removal costs for this account would recommend using a gross salvage rate of 0% and a gross removal rate of 0%, for 0% net salvage.

OHIO POWER COMPANY
Depreciation Study as of December 31, 2019
General Plant

<i>Account</i>	<u>394 TOOLS, SHOP AND GARAGE EQUIPMENT</u>	
Depreciable Balance	\$49,800,232	
	<u>Current</u>	<u>Recommended</u>
Average Service Life (Yrs)	30	30
Iowa Curve	SQ	SQ
Gross Removal, %	13	12
Gross Salvage, %	7	6
Net Salvage %	-6	-6

Account 394 includes tools used in shops and garages like drills, grinders, mixers, hoists and cranes. In 1998, the company began recording retirements when vintages reach an age of average service life in accordance with FERC Accounting Release No 15.

The average service life for this account was set in the prior depreciation study and there is no compelling reason to change the life in the current study. A 30 year useful life and the use of a "SQ" curve continues to be used.

The average age of the property in this account is 9.99 years.

The account history indicates that removal cost generally exceeds salvage. This analysis would recommend the continued use of the full account history which calculates a 6% negative net salvage with 12% removal and 6% salvage factors.

OHIO POWER COMPANY
Depreciation Study as of December 31, 2019
General Plant

<i>Account</i>	<u>395 LABORATORY EQUIPMENT</u>	
Depreciable Balance	\$348,489	
	<u>Current</u>	<u>Recommended</u>
Average Service Life (Yrs)	28	28
Iowa Curve	SQ	SQ
Gross Removal, %	0	0
Gross Salvage, %	0	0
Net Salvage %	0	0

Property in account 395 consists of laboratory equipment such as testing equipment, centrifuges, and other laboratory devices. In 1998, the company began recording retirements when vintages reach an age of average service life in accordance with FERC Accounting Release No 15.

The average service life for this account was set in the prior depreciation study and there is no compelling reason to change the life in the current study. A 28 year useful life and the use of a "SQ" curve continues to be used.

The average age of the property in this account is 12.34 years.

OPCo's account history indicates a net salvage factor that is negative but has been 0% in recent years. Recommend use of a 0% net salvage factor with 0% salvage and 0% removal factors.

OHIO POWER COMPANY
Depreciation Study as of December 31, 2019
General Plant

Account **396 POWER OPERATED EQUIPMENT**

Depreciable Balance \$6,768

	<u>Current</u>	<u>Recommended</u>
Average Service Life (Yrs)	26	26
Iowa Curve	SQ	SQ
Gross Removal, %	0	0
Gross Salvage, %	0	0
Net Salvage %	0	0

Account 396 is used to capitalize equipment such as bulldozers, forklifts, and tractors. In 1998, the company began recording retirements when vintages reach an age of average service life in accordance with FERC Accounting Release No 15.

The average service life for this account was set in the prior depreciation study and there is no compelling reason to change the life in the current study. A 26 year useful life and the use of a "SQ" curve continues to be used.

The average age of the property in this account is 22.51 years.

A review of salvage and removal costs for this account indicate a gross salvage rate of 0% and a gross removal rate of 0%.

OHIO POWER COMPANY
Depreciation Study as of December 31, 2019
General Plant

Account **397 COMMUNICATION EQUIPMENT**

Depreciable Balance \$127,448,709

	<u>Current</u>	<u>Recommended</u>
Average Service Life (Yrs)	35	35
Iowa Curve	SQ	SQ
Gross Removal, %	0	5
Gross Salvage, %	0	0
Net Salvage %	0	-5

This account contains communication equipment such as towers, antennae, and mobile radio equipment, but excludes any AMI type of communication equipment. In 1998, the company began recording retirements when vintages reach an age of average service life in accordance with FERC Accounting Release No 15.

The average service life for this account was set in the prior depreciation study and there is no compelling reason to change the life in the current study. A 35 year useful life and the use of a "SQ" curve continues to be used.

The average age of the property in this account is 7.93 years.

Recent activity indicates that there has been removal costs resulting from the conversion to AMI. The net salvage percentage should be updated to reflect this activity. Therefore it is recommended that net salvage reflect a conservative increase to -5%, using 0% salvage and 5% removal.

OHIO POWER COMPANY
Depreciation Study as of December 31, 2019
General Plant

Account **397.16 AMI COMMUNICATION EQUIPMENT**

Depreciable Balance \$2,853,377

	<u>Current</u>	<u>Recommended</u>
Average Service Life (Yrs)	15	35
Iowa Curve	SQ	SQ
Gross Removal, %	0	5
Gross Salvage, %	0	0
Net Salvage %	0	-5

Account 397.16 includes AMI Communication Equipment. A 15 year useful life has been established for this account to align with the AMI Meters recorded to Account 370.16.

The average age of the property in this account is 5.13 years.

The recommendation would be to use the same net salvage that was calculated for Account 397 since the accounts were analyzed together.

OHIO POWER COMPANY
Depreciation Study as of December 31, 2019
General Plant

<i>Account</i>	<u>398 MISCELLANEOUS EQUIPMENT</u>	
Depreciable Balance	\$4,631,304	
	<u>Current</u>	<u>Recommended</u>
Average Service Life (Yrs)	25	25
Iowa Curve	SQ	SQ
Gross Removal, %	0	0
Gross Salvage, %	0	0
Net Salvage %	0	0

The property in account 398 contains equipment such as fire extinguishers and kitchen equipment. In 1998, the company began recording retirements when vintages reach an age of average service life in accordance with FERC Accounting Release No 15.

The average service life for this account was set in the prior depreciation study and there is no compelling reason to change the life in the current study. A 25 year useful life and the use of a "SQ" curve continues to be used.

The average age of the property in this account is 9.74 years.

A review of salvage and removal costs for this account indicate a gross salvage rate of 0% and a gross removal rate of 0%.

OHIO POWER COMPANY

DEPRECIATION STUDY AS OF DECEMBER 31, 2019

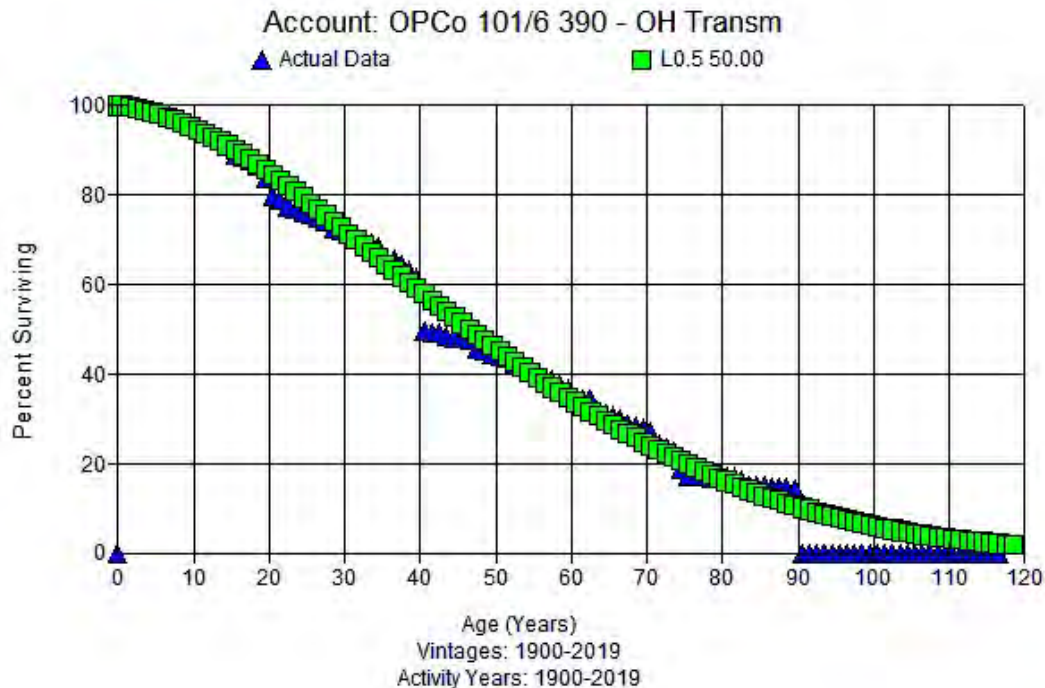
GENERAL PLANT

ACCOUNT 390

ACTUARIAL ANALYSIS GRAPHS

**OHIO POWER COMPANY
DEPRECIATION STUDY AS OF DECEMBER 31, 2019
GENERAL PLANT**

ACCOUNT 390, STRUCTURES AND IMPROVEMENTS – (Recommend 50, L0.0)



Account 390 was graphed using a T cut at 90 years since only 0.15% of the surviving property is over 90 years old. The graph indicates that the current L0.0 curve should be kept but the average service life should be increased to 50 years.

OHIO POWER COMPANY

DEPRECIATION STUDY AS OF DECEMBER 31, 2019

DEPRECIATION STUDY WORKPAPERS

GENERAL PLANT

ACTUARIAL ANALYSIS

OBSERVED LIFE REPORT

OHIO POWER COMPANY
DEPRECIATION STUDY AS OF DECEMBER 2019
OBSERVED LIFE TABLE - ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

Placement Band 1900 to 2019
 Observation Band 1900 to 2019

Age at Beginning of Interval	Exposures at Beginning of Interval	Retirements During Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Interval
0	351,875,871	161,240.00	0.0005	0.9995	100.00
0.5	235,258,078	130,117.69	0.0006	0.9995	99.95
1.5	226,923,678	284,879.94	0.0013	0.9987	99.90
2.5	205,456,030	1,260,698.51	0.0061	0.9939	99.77
3.5	199,730,970	463,056.85	0.0023	0.9977	99.16
4.5	173,188,453	609,065.39	0.0035	0.9965	98.93
5.5	163,911,012	810,706.03	0.0050	0.9951	98.58
6.5	161,946,596	1,139,570.49	0.0070	0.9930	98.09
7.5	159,612,100	1,123,504.00	0.0070	0.9930	97.40
8.5	155,755,634	1,286,346.91	0.0083	0.9917	96.72
9.5	153,485,502	1,184,278.76	0.0077	0.9923	95.92
10.5	145,842,556	1,836,533.27	0.0126	0.9874	95.18
11.5	140,707,811	1,435,353.84	0.0102	0.9898	93.98
12.5	136,690,693	1,349,034.16	0.0099	0.9901	93.02
13.5	133,916,159	654,719.22	0.0049	0.9951	92.10
14.5	132,274,472	3,888,661.03	0.0294	0.9706	91.65
15.5	125,100,858	704,234.04	0.0056	0.9944	88.96
16.5	121,694,852	777,846.75	0.0064	0.9936	88.46
17.5	120,583,260	1,786,302.30	0.0148	0.9852	87.89
18.5	118,178,129	3,637,483.29	0.0308	0.9692	86.59
19.5	108,661,969	5,506,641.96	0.0507	0.9493	83.93
20.5	96,902,765	868,212.76	0.0090	0.9910	79.67
21.5	84,554,179	1,542,848.69	0.0183	0.9818	78.96
22.5	72,799,050	649,639.00	0.0089	0.9911	77.52
23.5	70,440,288	453,233.32	0.0064	0.9936	76.83
24.5	68,885,971	553,617.38	0.0080	0.9920	76.33
25.5	68,028,588	643,312.57	0.0095	0.9905	75.72
26.5	62,943,950	640,885.13	0.0102	0.9898	75.00
27.5	60,403,390	1,184,270.51	0.0196	0.9804	74.24
28.5	54,623,033	516,684.30	0.0095	0.9905	72.78
29.5	52,547,721	475,669.38	0.0091	0.9910	72.09
30.5	44,521,562	716,969.63	0.0161	0.9839	71.44
31.5	42,203,035	206,730.09	0.0049	0.9951	70.29
32.5	41,486,771	312,578.19	0.0075	0.9925	69.95
33.5	40,617,280	508,959.30	0.0125	0.9875	69.42
34.5	39,320,449	1,323,269.54	0.0337	0.9664	68.55
35.5	37,836,499	418,567.12	0.0111	0.9889	66.24
36.5	30,608,731	423,343.90	0.0138	0.9862	65.51
37.5	30,024,993	690,408.96	0.0230	0.9770	64.60
38.5	28,740,203	730,807.74	0.0254	0.9746	63.12
39.5	27,785,866	5,356,746.60	0.1928	0.8072	61.51
40.5	22,272,817	136,689.57	0.0061	0.9939	49.66
41.5	21,969,541	107,027.43	0.0049	0.9951	49.35
42.5	19,673,489	264,002.84	0.0134	0.9866	49.11
43.5	19,106,502	103,138.08	0.0054	0.9946	48.45

OHIO POWER COMPANY
DEPRECIATION STUDY AS OF DECEMBER 2019
OBSERVED LIFE TABLE - ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

Placement Band 1900 to 2019
 Observation Band 1900 to 2019

Age at Beginning of Interval	Exposures at Beginning of Interval	Retirements During Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Interval
44.5	18,004,777	89,690.44	0.0050	0.9950	48.19
45.5	17,720,679	109,189.85	0.0062	0.9938	47.95
46.5	17,270,878	758,353.27	0.0439	0.9561	47.65
47.5	15,809,157	152,728.68	0.0097	0.9903	45.56
48.5	14,087,708	199,696.94	0.0142	0.9858	45.12
49.5	9,705,516	72,789.48	0.0075	0.9925	44.48
50.5	8,580,485	106,005.57	0.0124	0.9877	44.15
51.5	8,283,182	254,891.96	0.0308	0.9692	43.60
52.5	7,476,439	25,928.18	0.0035	0.9965	42.26
53.5	6,953,004	100,022.55	0.0144	0.9856	42.11
54.5	6,229,342	314,498.74	0.0505	0.9495	41.51
55.5	5,450,986	65,462.89	0.0120	0.9880	39.41
56.5	4,506,431	23,777.00	0.0053	0.9947	38.94
57.5	4,272,552	109,222.56	0.0256	0.9744	38.73
58.5	4,059,441	121,061.00	0.0298	0.9702	37.74
59.5	3,897,397	223,137.06	0.0573	0.9428	36.62
60.5	3,387,545	12,714.00	0.0038	0.9963	34.52
61.5	2,976,831	688.00	0.0002	0.9998	34.39
62.5	2,947,897	250,342.00	0.0849	0.9151	34.39
63.5	2,308,058	13,124.00	0.0057	0.9943	31.47
64.5	2,291,464	48,796.51	0.0213	0.9787	31.29
65.5	2,060,114	45,488.00	0.0221	0.9779	30.62
66.5	1,966,335	68,607.74	0.0349	0.9651	29.94
67.5	1,639,147	30,691.00	0.0187	0.9813	28.90
68.5	1,595,159	34,329.00	0.0215	0.9785	28.36
69.5	1,552,011	32,446.00	0.0209	0.9791	27.75
70.5	1,503,380	150,397.00	0.1000	0.9000	27.17
71.5	1,343,223	49,146.48	0.0366	0.9634	24.45
72.5	1,289,490	39,616.00	0.0307	0.9693	23.56
73.5	1,247,381	224,621.00	0.1801	0.8199	22.83
74.5	1,021,437	78,561.00	0.0769	0.9231	18.72
75.5	939,235	4,961.00	0.0053	0.9947	17.28
76.5	931,639	153.00	0.0002	0.9998	17.19
77.5	931,133	6,719.37	0.0072	0.9928	17.19
78.5	849,476	386.00	0.0005	0.9996	17.06
79.5	790,627	1,600.00	0.0020	0.9980	17.05
80.5	779,250	649.00	0.0008	0.9992	17.02
81.5	765,416	24,220.00	0.0316	0.9684	17.01
82.5	737,739	65,482.00	0.0888	0.9112	16.47
83.5	671,591	2,001.24	0.0030	0.9970	15.01
84.5	669,589	149.00	0.0002	0.9998	14.96
85.5	668,328	5,223.00	0.0078	0.9922	14.96
86.5	653,758	0.00	0.0000	1.0000	14.84
87.5	505,989	0.00	0.0000	1.0000	14.84
88.5	493,813	19,042.00	0.0386	0.9614	14.84

**OHIO POWER COMPANY
DEPRECIATION STUDY AS OF DECEMBER 2019
OBSERVED LIFE TABLE - ACCOUNT 390 STRUCTURES AND IMPROVEMENTS**

Placement Band 1900 to 2019
Observation Band 1900 to 2019

Age at Beginning of Interval	Exposures at Beginning of Interval	Retirements During Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Interval
89.5	465,654	0.00	0.0000	1.0000	14.27
90.5	433,719	4,772.00	0.0110	0.9890	14.27
91.5	195,865	0.00	0.0000	1.0000	14.11
92.5	195,753	0.00	0.0000	1.0000	14.11
93.5	49,477	36.00	0.0007	0.9993	14.11
94.5	44,332	5,223.00	0.1178	0.8822	14.10
95.5	39,101	0.00	0.0000	1.0000	12.44
96.5	39,101	0.00	0.0000	1.0000	12.44
97.5	13,388	0.00	0.0000	1.0000	12.44
98.5	13,388	0.00	0.0000	1.0000	12.44
99.5	13,388	0.00	0.0000	1.0000	12.44
100.5	13,388	0.00	0.0000	1.0000	12.44
101.5	13,388	0.00	0.0000	1.0000	12.44
102.5	7,163	0.00	0.0000	1.0000	12.44
103.5	7,163	0.00	0.0000	1.0000	12.44
104.5	7,163	0.00	0.0000	1.0000	12.44
105.5	7,163	0.00	0.0000	1.0000	12.44
106.5	7,163	0.00	0.0000	1.0000	12.44
107.5	4,759	0.00	0.0000	1.0000	12.44
108.5	4,759	0.00	0.0000	1.0000	12.44
109.5	4,759	0.00	0.0000	1.0000	12.44
110.5	4,759	0.00	0.0000	1.0000	12.44
111.5	4,759	0.00	0.0000	1.0000	12.44
112.5	4,759	0.00	0.0000	1.0000	12.44
113.5	4,759	0.00	0.0000	1.0000	12.44
114.5	4,759	0.00	0.0000	1.0000	12.44
115.5	4,759	0.00	0.0000	1.0000	12.44
116.5	0	0.00	0.0000	1.0000	12.44

OHIO POWER COMPANY

DEPRECIATION STUDY AS OF DECEMBER 31, 2019

DEPRECIATION STUDY WORKPAPERS

GENERATION ARRANGEMENT REPORT

GENERAL PLANT

Generation Arrangement

In the generation arrangement, each generation represents a vintage of surviving property. The generation arrangement produces both the average service life and average remaining life. The average service life of the category is calculated from the vintage average lives. The average life of a vintage group is an arithmetical average of the lives of its surviving and retired component units, whereas the average service life of the category is the reciprocal, or accrual weighted average, of the average lives of the component groups of a category. The average service life of a category changes according to the changing composition of its surviving groups.

Source: Public Utility Depreciation Practices, Page 131

OHIO POWER COMPANY
GENERATION ARRANGEMENT REPORT
Depreciation Study as of December 31, 2019

Account: OPCo 101/6 390 - OH Structures & Improvements

Dispersion: 50.00, L0.0

Average Net Salvage Rate: -2%

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2019	1.5	\$116,456,553.05	50.00	48.77	1.0242	1.0000	\$119,273,630.69	\$2,445,587.61
2018	2.5	\$8,204,281.49	50.00	48.04	1.0089	1.0000	\$8,277,378.32	\$172,289.91
2017	3.5	\$21,182,768.82	50.00	47.36	0.9946	1.0000	\$21,068,320.44	\$444,838.15
2016	4.5	\$4,464,360.81	50.00	46.72	0.9810	1.0000	\$4,379,698.42	\$93,751.58
2015	5.5	\$26,079,460.72	50.00	46.10	0.9681	1.0000	\$25,247,676.24	\$547,668.68
2014	6.5	\$8,668,375.19	50.00	45.51	0.9557	1.0000	\$8,284,533.07	\$182,035.88
2013	7.5	\$1,153,710.43	50.00	44.94	0.9438	1.0000	\$1,088,861.36	\$24,227.92
2012	8.5	\$1,194,925.48	50.00	44.40	0.9323	1.0000	\$1,114,024.37	\$25,093.44
2011	9.5	\$2,732,961.96	50.00	43.87	0.9212	1.0000	\$2,517,526.79	\$57,392.20
2010	10.5	\$983,784.45	50.00	43.35	0.9104	1.0000	\$895,621.52	\$20,659.47
2009	11.5	\$6,458,667.95	50.00	42.85	0.8999	1.0000	\$5,812,221.16	\$135,632.03
2008	12.5	\$3,298,211.46	50.00	42.37	0.8897	1.0000	\$2,934,510.44	\$69,262.44
2007	13.5	\$2,581,764.34	50.00	41.90	0.8798	1.0000	\$2,271,447.08	\$54,217.05
2006	14.5	\$1,425,499.66	50.00	41.43	0.8701	1.0000	\$1,240,365.22	\$29,935.49
2005	15.5	\$986,967.26	50.00	40.98	0.8607	1.0000	\$849,455.56	\$20,726.31
2004	16.5	\$3,284,953.31	50.00	40.54	0.8514	1.0000	\$2,796,904.13	\$68,984.02
2003	17.5	\$2,701,772.45	50.00	40.11	0.8424	1.0000	\$2,275,927.08	\$56,737.22
2002	18.5	\$333,745.01	50.00	39.69	0.8335	1.0000	\$278,183.70	\$9,008.65
2001	19.5	\$618,828.19	50.00	39.28	0.8248	1.0000	\$510,416.51	\$12,995.39
2000	20.5	\$5,878,676.92	50.00	38.87	0.8163	1.0000	\$4,798,578.44	\$123,452.22
1999	21.5	\$6,252,562.02	50.00	38.47	0.8079	1.0000	\$5,051,187.01	\$131,303.80
1998	22.5	\$11,480,373.92	50.00	38.08	0.7996	1.0000	\$9,179,452.85	\$241,087.85
1997	23.5	\$10,212,280.24	50.00	37.69	0.7914	1.0000	\$8,082,108.62	\$214,457.89
1996	24.5	\$1,709,122.11	50.00	37.30	0.7833	1.0000	\$1,338,826.94	\$35,891.56
1995	25.5	\$1,101,084.02	50.00	36.92	0.7754	1.0000	\$853,730.86	\$23,122.76
1994	26.5	\$303,765.67	50.00	36.55	0.7675	1.0000	\$233,126.16	\$6,379.08
1993	27.5	\$4,441,325.41	50.00	36.17	0.7596	1.0000	\$3,373,824.31	\$93,267.83
1992	28.5	\$1,899,674.61	50.00	35.81	0.7519	1.0000	\$1,428,378.53	\$39,893.17
1991	29.5	\$4,596,086.39	50.00	35.44	0.7442	1.0000	\$3,420,578.33	\$96,517.81
1990	30.5	\$1,558,627.78	50.00	35.08	0.7367	1.0000	\$1,148,178.79	\$32,731.18
1989	31.5	\$7,550,489.59	50.00	34.72	0.7292	1.0000	\$5,505,503.92	\$158,560.28
1988	32.5	\$1,601,557.30	50.00	34.37	0.7217	1.0000	\$1,155,885.31	\$33,632.70
1987	33.5	\$509,534.81	50.00	34.02	0.7144	1.0000	\$364,000.12	\$10,700.23
1986	34.5	\$556,912.39	50.00	33.67	0.7071	1.0000	\$393,790.06	\$11,695.16
1985	35.5	\$787,871.38	50.00	33.33	0.6999	1.0000	\$551,427.15	\$16,545.30
1984	36.5	\$160,680.36	50.00	32.99	0.6928	1.0000	\$111,312.65	\$3,374.29
1983	37.5	\$6,809,200.87	50.00	32.65	0.6857	1.0000	\$4,669,075.73	\$142,993.22
1982	38.5	\$160,394.24	50.00	32.32	0.6787	1.0000	\$108,860.26	\$3,368.28
1981	39.5	\$594,381.41	50.00	31.99	0.6718	1.0000	\$399,295.97	\$12,482.01
1980	40.5	\$223,529.04	50.00	31.66	0.6649	1.0000	\$148,631.85	\$4,694.11
1979	41.5	\$156,302.83	50.00	31.34	0.6581	1.0000	\$102,869.70	\$3,282.36
1978	42.5	\$166,586.15	50.00	31.02	0.6514	1.0000	\$108,519.52	\$3,498.31
1977	43.5	\$2,189,024.37	50.00	30.70	0.6448	1.0000	\$1,411,434.78	\$45,969.51
1976	44.5	\$302,983.91	50.00	30.39	0.6382	1.0000	\$193,363.91	\$6,362.66
1975	45.5	\$998,587.41	50.00	30.08	0.6317	1.0000	\$630,780.51	\$20,970.34
1974	46.5	\$194,408.00	50.00	29.77	0.6252	1.0000	\$121,547.23	\$4,082.57
1973	47.5	\$340,611.00	50.00	29.47	0.6188	1.0000	\$210,773.52	\$7,152.83
1972	48.5	\$703,367.00	50.00	29.17	0.6125	1.0000	\$430,799.16	\$14,770.71
1971	49.5	\$1,568,720.65	50.00	28.87	0.6062	1.0000	\$950,972.92	\$32,943.13
1970	50.5	\$4,182,495.56	50.00	28.57	0.6000	1.0000	\$2,509,486.63	\$87,832.41
1969	51.5	\$1,052,241.07	50.00	28.28	0.5939	1.0000	\$624,873.36	\$22,097.06
1968	52.5	\$191,297.08	50.00	27.99	0.5877	1.0000	\$112,433.48	\$4,017.24
1967	53.5	\$551,851.00	50.00	27.70	0.5817	1.0000	\$321,015.60	\$11,588.87
1966	54.5	\$497,506.87	50.00	27.42	0.5757	1.0000	\$286,431.07	\$10,447.64
1965	55.5	\$623,639.59	50.00	27.13	0.5698	1.0000	\$355,355.81	\$13,096.43
1964	56.5	\$463,857.04	50.00	26.85	0.5639	1.0000	\$261,587.60	\$9,741.00
1963	57.5	\$755,311.96	50.00	26.58	0.5581	1.0000	\$421,560.66	\$15,861.55
1962	58.5	\$210,101.92	50.00	26.30	0.5524	1.0000	\$116,052.03	\$4,412.14

**OHIO POWER COMPANY
GENERATION ARRANGEMENT REPORT
Depreciation Study as of December 31, 2019**

Account: OPCo 101/6 390 - OH Structures & Improvements
Dispersion: 50.00, L0.0
Average Net Salvage Rate: -2%

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1961	59.5	\$103,888.13	50.00	26.03	0.5467	1.0000	\$56,791.15	\$2,181.65
1960	60.5	\$40,983.00	50.00	25.76	0.5410	1.0000	\$22,171.97	\$860.64
1959	61.5	\$286,714.92	50.00	25.50	0.5354	1.0000	\$153,508.74	\$6,021.01
1958	62.5	\$398,000.69	50.00	25.23	0.5298	1.0000	\$210,879.44	\$8,358.01
1957	63.5	\$28,246.00	50.00	24.97	0.5243	1.0000	\$14,810.71	\$593.17
1956	64.5	\$389,497.00	50.00	24.71	0.5189	1.0000	\$202,113.80	\$8,179.44
1955	65.5	\$3,470.00	50.00	24.45	0.5135	1.0000	\$1,781.85	\$72.87
1954	66.5	\$182,553.04	50.00	24.20	0.5081	1.0000	\$92,763.13	\$3,833.61
1953	67.5	\$48,291.00	50.00	23.95	0.5029	1.0000	\$24,283.30	\$1,014.11
1952	68.5	\$258,580.49	50.00	23.69	0.4976	1.0000	\$128,664.40	\$5,430.19
1951	69.5	\$13,297.00	50.00	23.45	0.4924	1.0000	\$6,547.16	\$279.24
1950	70.5	\$8,819.00	50.00	23.20	0.4872	1.0000	\$4,296.74	\$185.20
1949	71.5	\$16,185.00	50.00	22.96	0.4821	1.0000	\$7,802.58	\$339.89
1948	72.5	\$9,760.00	50.00	22.72	0.4770	1.0000	\$4,655.70	\$204.96
1947	73.5	\$4,586.00	50.00	22.48	0.4720	1.0000	\$2,164.54	\$96.31
1946	74.5	\$2,493.00	50.00	22.24	0.4670	1.0000	\$1,164.22	\$52.35
1945	75.5	\$1,323.00	50.00	22.00	0.4620	1.0000	\$611.28	\$27.78
1944	76.5	\$3,641.00	50.00	21.77	0.4572	1.0000	\$1,664.49	\$76.46
1943	77.5	\$2,635.00	50.00	21.54	0.4523	1.0000	\$1,191.75	\$55.33
1942	78.5	\$353.00	50.00	21.31	0.4475	1.0000	\$157.95	\$7.41
1941	79.5	\$74,938.26	50.00	21.08	0.4427	1.0000	\$33,173.59	\$1,573.70
1940	80.5	\$58,463.00	50.00	20.85	0.4379	1.0000	\$25,602.93	\$1,227.72
1939	81.5	\$9,777.00	50.00	20.63	0.4332	1.0000	\$4,235.86	\$205.32
1938	82.5	\$13,185.00	50.00	20.41	0.4286	1.0000	\$5,651.01	\$276.89
1937	83.5	\$3,457.00	50.00	20.19	0.4240	1.0000	\$1,465.66	\$72.60
1936	84.5	\$666.00	50.00	19.97	0.4194	1.0000	\$279.30	\$13.99
1934	86.5	\$1,112.00	50.00	19.54	0.4103	1.0000	\$456.27	\$23.35
1933	87.5	\$9,347.00	50.00	19.33	0.4058	1.0000	\$3,793.31	\$196.29
1932	88.5	\$147,769.00	50.00	19.12	0.4014	1.0000	\$59,316.91	\$3,103.15
1931	89.5	\$12,176.00	50.00	18.91	0.3970	1.0000	\$4,833.96	\$255.70
1930	90.5	\$9,117.00	50.00	18.70	0.3926	1.0000	\$3,579.59	\$191.46
1929	91.5	\$31,935.71	50.00	18.49	0.3883	1.0000	\$12,400.91	\$670.65
1928	92.5	\$233,082.00	50.00	18.29	0.3840	1.0000	\$89,505.76	\$4,894.72
1927	93.5	\$112.00	50.00	18.08	0.3797	1.0000	\$42.53	\$2.35
1926	94.5	\$146,275.92	50.00	17.88	0.3755	1.0000	\$54,926.44	\$3,071.79
1925	95.5	\$5,109.00	50.00	17.68	0.3713	1.0000	\$1,896.97	\$107.29
1924	96.5	\$8.00	50.00	17.48	0.3671	1.0000	\$2.94	\$0.17
1922	98.5	\$25,712.76	50.00	17.09	0.3589	1.0000	\$9,228.01	\$539.97
1917	103.5	\$6,225.00	50.00	16.13	0.3388	1.0000	\$2,109.13	\$130.73
1912	108.5	\$2,404.00	50.00	15.21	0.3195	1.0000	\$767.99	\$50.48
1903	117.5	\$4,759.00	50.00	13.63	0.2863	1.0000	\$1,362.52	\$99.94
		<u>\$298,947,562.84</u>	<u>50.00</u>	<u>43.62</u>	<u>0.9161</u>	<u>1.0000</u>	<u>\$273,854,969.94</u>	<u>\$6,277,898.82</u>

**OHIO POWER COMPANY
GENERATION ARRANGEMENT REPORT
Depreciation Study as of December 31, 2019**

Account: OPCo 101/6 391 - OH Office Furniture & Equipment
Dispersion: 30.00, SQ
Average Net Salvage Rate: 0%

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2019	1.5	\$6,622,676.81	30.00	28.50	0.9500	1.0000	\$6,291,542.97	\$220,755.89
2018	2.5	\$2,536,174.80	30.00	27.50	0.9167	1.0000	\$2,324,826.90	\$84,539.16
2017	3.5	\$4,468,733.22	30.00	26.50	0.8833	1.0000	\$3,947,381.01	\$148,957.77
2016	4.5	\$850,586.29	30.00	25.50	0.8500	1.0000	\$722,998.35	\$28,352.88
2015	5.5	\$392,320.12	30.00	24.50	0.8167	1.0000	\$320,394.76	\$13,077.34
2014	6.5	\$1,482,874.94	30.00	23.50	0.7833	1.0000	\$1,161,585.37	\$49,429.16
2013	7.5	\$679,864.02	30.00	22.50	0.7500	1.0000	\$509,898.02	\$22,662.13
2011	9.5	\$1,359.23	30.00	20.50	0.6833	1.0000	\$928.81	\$45.31
2010	10.5	\$8,449.11	30.00	19.50	0.6500	1.0000	\$5,491.92	\$281.64
2009	11.5	\$308,170.87	30.00	18.50	0.6167	1.0000	\$190,038.70	\$10,272.36
2008	12.5	\$615,143.71	30.00	17.50	0.5833	1.0000	\$358,833.83	\$20,504.79
2007	13.5	\$318,534.53	30.00	16.50	0.5500	1.0000	\$175,193.99	\$10,617.82
2006	14.5	\$251,607.42	30.00	15.50	0.5167	1.0000	\$129,997.17	\$8,386.91
2005	15.5	\$13,835.58	30.00	14.50	0.4833	1.0000	\$6,687.20	\$461.19
2004	16.5	\$712,473.56	30.00	13.50	0.4500	1.0000	\$320,613.10	\$23,749.12
2002	18.5	\$332,722.14	30.00	11.50	0.3833	1.0000	\$127,543.49	\$11,090.74
2001	19.5	\$114,703.37	30.00	10.50	0.3500	1.0000	\$40,146.18	\$3,823.45
2000	20.5	\$73,938.38	30.00	9.50	0.3167	1.0000	\$23,413.82	\$2,464.61
1999	21.5	\$65,160.13	30.00	8.50	0.2833	1.0000	\$18,462.04	\$2,172.00
1998	22.5	\$2,401,179.10	30.00	7.50	0.2500	1.0000	\$600,294.78	\$80,039.30
1997	23.5	\$203,242.87	30.00	6.50	0.2167	1.0000	\$44,035.96	\$6,774.76
1996	24.5	\$121,755.81	30.00	5.50	0.1833	1.0000	\$22,321.90	\$4,058.53
1995	25.5	\$134,069.64	30.00	4.50	0.1500	1.0000	\$20,110.45	\$4,468.99
1994	26.5	\$38,222.58	30.00	3.50	0.1167	1.0000	\$4,459.30	\$1,274.09
1993	27.5	\$56,809.23	30.00	2.50	0.0833	1.0000	\$4,734.10	\$1,893.64
1992	28.5	\$61,783.73	30.00	1.50	0.0500	1.0000	\$3,089.19	\$2,059.46
1991	29.5	\$28,672.68	30.00	0.50	0.0167	1.0000	\$477.88	\$955.76
1990	30.5	\$59,425.97	30.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$22,954,489.84	30.00	22.71	0.0757	1.0000	\$17,375,501.19	\$763,168.80

**OHIO POWER COMPANY
GENERATION ARRANGEMENT REPORT
Depreciation Study as of December 31, 2019**

Account: OPCo 101/6 392 Transportation Equipment

Dispersion: 50.00, SQ

Average Net Salvage Rate: 0%

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2016	4.5	\$115,558.19	50.00	45.50	0.9100	1.0000	\$105,157.95	\$2,311.16
2007	13.5	\$3,659.36	50.00	36.50	0.7300	1.0000	\$2,671.33	\$73.19
2005	15.5	\$8,691.23	50.00	34.50	0.6900	1.0000	\$5,996.95	\$173.82
2004	16.5	\$379.92	50.00	33.50	0.6700	1.0000	\$254.55	\$7.60
		<u>\$128,288.70</u>	<u>50.00</u>	<u>44.46</u>	<u>0.8893</u>	<u>1.0000</u>	<u>\$114,080.78</u>	<u>\$2,565.77</u>

**OHIO POWER COMPANY
GENERATION ARRANGEMENT REPORT
Depreciation Study as of December 31, 2019**

Account: OPCo 101/6 393 Stores Equipment
Dispersion: 34.00, SQ
Average Net Salvage Rate: 0%

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2019	1.5	\$35,231.40	34.00	32.50	0.9559	1.0000	\$33,677.07	\$1,036.22
2018	2.5	\$50,337.76	34.00	31.50	0.9265	1.0000	\$46,636.45	\$1,480.52
2017	3.5	\$71,035.78	34.00	30.50	0.8971	1.0000	\$63,723.27	\$2,089.29
2016	4.5	\$191,423.62	34.00	29.50	0.8676	1.0000	\$166,088.14	\$5,630.11
2015	5.5	\$206,486.86	34.00	28.50	0.8382	1.0000	\$173,084.57	\$6,073.14
2013	7.5	\$119,394.73	34.00	26.50	0.7794	1.0000	\$93,057.66	\$3,511.61
2011	9.5	\$20,645.32	34.00	24.50	0.7206	1.0000	\$14,876.77	\$607.22
2010	10.5	\$22,759.56	34.00	23.50	0.6912	1.0000	\$15,730.87	\$669.40
2008	12.5	\$95,563.07	34.00	21.50	0.6324	1.0000	\$60,429.59	\$2,810.68
2005	15.5	\$10,792.14	34.00	18.50	0.5441	1.0000	\$5,872.19	\$317.42
1998	22.5	\$32,636.76	34.00	11.50	0.3382	1.0000	\$11,038.90	\$959.90
1997	23.5	\$182,970.63	34.00	10.50	0.3088	1.0000	\$56,505.64	\$5,381.49
1995	25.5	\$5,508.66	34.00	8.50	0.2500	1.0000	\$1,377.17	\$162.02
1992	28.5	\$11,892.02	34.00	5.50	0.1618	1.0000	\$1,923.71	\$349.77
1990	30.5	\$25,493.95	34.00	3.50	0.1029	1.0000	\$2,624.38	\$749.82
1989	31.5	\$4,380.96	34.00	2.50	0.0735	1.0000	\$322.13	\$128.85
1988	32.5	\$739.04	34.00	1.50	0.0441	1.0000	\$32.60	\$21.74
1987	33.5	\$678.28	34.00	0.50	0.0147	1.0000	\$9.97	\$19.95
1986	34.5	\$6,791.99	34.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$1,094,762.53	34.00	23.20	0.6823	1.0000	\$747,011.08	\$31,999.15

**OHIO POWER COMPANY
GENERATION ARRANGEMENT REPORT
Depreciation Study as of December 31, 2019**

Account: OPCo 101/6 394 - OH Tools Shop & Garage Equipment
Dispersion: 30.00, SQ
Average Net Salvage Rate: -6%

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2019	1.5	\$973,724.68	30.00	28.50	1.0070	1.0000	\$980,540.75	\$34,404.94
2018	2.5	\$4,443,642.64	30.00	27.50	0.9717	1.0000	\$4,317,739.43	\$157,008.71
2017	3.5	\$3,725,860.08	30.00	26.50	0.9363	1.0000	\$3,488,646.99	\$131,647.06
2016	4.5	\$3,857,877.89	30.00	25.50	0.9010	1.0000	\$3,475,947.98	\$136,311.69
2015	5.5	\$2,570,011.20	30.00	24.50	0.8657	1.0000	\$2,224,773.03	\$90,807.06
2014	6.5	\$1,841,734.29	30.00	23.50	0.8303	1.0000	\$1,529,253.37	\$65,074.61
2013	7.5	\$2,280,417.28	30.00	22.50	0.7950	1.0000	\$1,812,931.74	\$80,574.74
2012	8.5	\$1,791,258.32	30.00	21.50	0.7597	1.0000	\$1,360,759.24	\$63,291.13
2011	9.5	\$2,024,328.04	30.00	20.50	0.7243	1.0000	\$1,466,288.28	\$71,526.26
2010	10.5	\$2,889,367.94	30.00	19.50	0.6890	1.0000	\$1,990,774.51	\$102,091.00
2009	11.5	\$1,270,281.34	30.00	18.50	0.6537	1.0000	\$830,340.57	\$44,883.27
2008	12.5	\$3,965,304.68	30.00	17.50	0.6183	1.0000	\$2,451,880.06	\$140,107.43
2007	13.5	\$3,052,240.22	30.00	16.50	0.5830	1.0000	\$1,779,456.05	\$107,845.82
2006	14.5	\$1,450,824.53	30.00	15.50	0.5477	1.0000	\$794,568.23	\$51,262.47
2005	15.5	\$1,327,124.97	30.00	14.50	0.5123	1.0000	\$679,930.36	\$46,891.75
2004	16.5	\$1,351,299.03	30.00	13.50	0.4770	1.0000	\$644,569.64	\$47,745.90
2003	17.5	\$4,142,527.68	30.00	12.50	0.4417	1.0000	\$1,829,616.39	\$146,369.31
2002	18.5	\$1,454,956.03	30.00	11.50	0.4063	1.0000	\$591,197.13	\$51,408.45
2001	19.5	\$674,345.50	30.00	10.50	0.3710	1.0000	\$250,182.18	\$23,826.87
2000	20.5	\$1,059,757.71	30.00	9.50	0.3357	1.0000	\$355,725.34	\$37,444.77
1999	21.5	\$319,916.33	30.00	8.50	0.3003	1.0000	\$96,081.54	\$11,303.71
1998	22.5	\$483,495.67	30.00	7.50	0.2650	1.0000	\$128,126.35	\$17,083.51
1997	23.5	\$748,888.06	30.00	6.50	0.2297	1.0000	\$171,994.62	\$26,460.71
1996	24.5	\$561,823.83	30.00	5.50	0.1943	1.0000	\$109,181.10	\$19,851.11
1995	25.5	\$288,240.35	30.00	4.50	0.1590	1.0000	\$45,830.22	\$10,184.49
1994	26.5	\$180,821.25	30.00	3.50	0.1237	1.0000	\$22,361.56	\$6,389.02
1993	27.5	\$171,306.98	30.00	2.50	0.0883	1.0000	\$15,132.12	\$6,052.85
1992	28.5	\$143,372.77	30.00	1.50	0.0530	1.0000	\$7,598.76	\$5,065.84
1991	29.5	\$543,032.12	30.00	0.50	0.0177	1.0000	\$9,593.57	\$19,187.13
1990	30.5	\$212,450.49	30.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$49,800,231.90	30.00	19.02	0.6719	1.0000	\$33,461,021.11	\$1,752,101.61

**OHIO POWER COMPANY
GENERATION ARRANGEMENT REPORT
Depreciation Study as of December 31, 2019**

Account: OPCo 101/6 395 - OH Laboratory Equipment

Dispersion: 28.00, SQ

Average Net Salvage Rate: 0%

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2016	4.5	\$109,088.51	28.00	23.50	0.8393	1.0000	\$91,556.43	\$3,896.02
2009	11.5	\$5,055.35	28.00	16.50	0.5893	1.0000	\$2,979.05	\$180.55
2007	13.5	\$115,574.99	28.00	14.50	0.5179	1.0000	\$59,851.33	\$4,127.68
2005	15.5	\$3,308.87	28.00	12.50	0.4464	1.0000	\$1,477.17	\$118.17
2003	17.5	\$41,690.57	28.00	10.50	0.3750	1.0000	\$15,633.96	\$1,488.95
2002	18.5	\$7,640.01	28.00	9.50	0.3393	1.0000	\$2,592.15	\$272.86
2001	19.5	\$21,966.31	28.00	8.50	0.3036	1.0000	\$6,668.34	\$784.51
1998	22.5	\$11,393.50	28.00	5.50	0.1964	1.0000	\$2,238.01	\$406.91
1992	28.5	\$32,770.68	28.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		<u>\$348,488.79</u>	<u>28.00</u>	<u>14.70</u>	<u>0.5251</u>	<u>1.0000</u>	<u>\$182,996.44</u>	<u>\$11,275.65</u>

**OHIO POWER COMPANY
GENERATION ARRANGEMENT REPORT
Depreciation Study as of December 31, 2019**

Account: OPCo 101/6 396 - OH Power Operated Equipment

Dispersion: 26.00, SQ

Average Net Salvage Rate: 0%

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2001	19.5	\$2,893.95	26.00	6.50	0.2500	1.0000	\$723.49	\$111.31
1994	26.5	\$3,874.12	26.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		<u>\$6,768.07</u>	<u>26.00</u>	<u>2.78</u>	<u>0.1069</u>	<u>1.0000</u>	<u>\$723.49</u>	<u>\$111.31</u>

**OHIO POWER COMPANY
GENERATION ARRANGEMENT REPORT
Depreciation Study as of December 31, 2019**

Account: OPCo 101/6 397 - OH Communication Equipment
Dispersion: 35.00, SQ
Average Net Salvage Rate: -5%

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2019	1.5	\$20,517,827.71	35.00	33.50	1.0050	1.0000	\$20,620,416.85	\$615,534.83
2018	2.5	\$21,597,853.62	35.00	32.50	0.9750	1.0000	\$21,057,907.28	\$647,935.61
2017	3.5	\$16,025,210.60	35.00	31.50	0.9450	1.0000	\$15,143,824.02	\$480,756.32
2016	4.5	\$11,796,485.28	35.00	30.50	0.9150	1.0000	\$10,793,784.03	\$353,894.56
2015	5.5	\$1,434,013.36	35.00	29.50	0.8850	1.0000	\$1,269,101.82	\$43,020.40
2014	6.5	\$1,594,069.25	35.00	28.50	0.8550	1.0000	\$1,362,929.21	\$47,822.08
2013	7.5	\$884,329.14	35.00	27.50	0.8250	1.0000	\$729,571.54	\$26,529.87
2012	8.5	\$612,542.63	35.00	26.50	0.7950	1.0000	\$486,971.39	\$18,376.28
2011	9.5	\$7,225,134.98	35.00	25.50	0.7650	1.0000	\$5,527,228.26	\$216,754.05
2010	10.5	\$1,730,814.14	35.00	24.50	0.7350	1.0000	\$1,272,148.39	\$51,924.42
2009	11.5	\$1,598,500.52	35.00	23.50	0.7050	1.0000	\$1,126,942.87	\$47,955.02
2008	12.5	\$5,373,842.54	35.00	22.50	0.6750	1.0000	\$3,627,343.71	\$161,215.28
2007	13.5	\$6,707,352.22	35.00	21.50	0.6450	1.0000	\$4,326,242.18	\$201,220.57
2006	14.5	\$2,827,660.08	35.00	20.50	0.6150	1.0000	\$1,739,010.95	\$84,829.80
2005	15.5	\$1,179,783.55	35.00	19.50	0.5850	1.0000	\$690,173.38	\$35,393.51
2004	16.5	\$2,961,622.92	35.00	18.50	0.5550	1.0000	\$1,643,700.72	\$88,848.69
2003	17.5	\$3,573,256.56	35.00	17.50	0.5250	1.0000	\$1,875,959.69	\$107,197.70
2002	18.5	\$2,980,123.97	35.00	16.50	0.4950	1.0000	\$1,475,161.37	\$89,403.72
2001	19.5	\$3,539,761.73	35.00	15.50	0.4650	1.0000	\$1,645,989.20	\$106,192.85
2000	20.5	\$665,620.74	35.00	14.50	0.4350	1.0000	\$289,545.02	\$19,968.62
1999	21.5	\$122,030.02	35.00	13.50	0.4050	1.0000	\$49,422.16	\$3,660.90
1998	22.5	\$3,944,344.30	35.00	12.50	0.3750	1.0000	\$1,479,129.11	\$118,330.33
1997	23.5	\$382,363.00	35.00	11.50	0.3450	1.0000	\$131,915.24	\$11,470.89
1996	24.5	\$252,751.00	35.00	10.50	0.3150	1.0000	\$79,616.57	\$7,582.53
1995	25.5	\$258,488.00	35.00	9.50	0.2850	1.0000	\$73,669.08	\$7,754.64
1994	26.5	\$2,216,960.00	35.00	8.50	0.2550	1.0000	\$565,324.80	\$66,508.80
1993	27.5	\$869,379.00	35.00	7.50	0.2250	1.0000	\$195,610.28	\$26,081.37
1992	28.5	\$300,118.00	35.00	6.50	0.1950	1.0000	\$58,523.01	\$9,003.54
1991	29.5	\$255,168.40	35.00	5.50	0.1650	1.0000	\$42,102.79	\$7,655.05
1990	30.5	\$238,711.00	35.00	4.50	0.1350	1.0000	\$32,225.99	\$7,161.33
1989	31.5	\$1,333,092.98	35.00	3.50	0.1050	1.0000	\$139,974.76	\$39,992.79
1988	32.5	\$1,453,574.03	35.00	2.50	0.0750	1.0000	\$109,018.05	\$43,607.22
1987	33.5	\$408,415.35	35.00	1.50	0.0450	1.0000	\$18,378.69	\$12,252.46
1986	34.5	\$528,622.94	35.00	0.50	0.0150	1.0000	\$7,929.34	\$15,858.69
1985	35.5	\$58,885.34	35.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$127,448,708.90	35.00	26.07	0.7822	1.0000	\$99,686,791.75	\$3,821,694.72

**OHIO POWER COMPANY
GENERATION ARRANGEMENT REPORT
Depreciation Study as of December 31, 2019**

Account: OPCo 101/6 397 - OH AMI Communication Equipment

Dispersion: 15.00, SQ

Average Net Salvage Rate: -5%

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2019	1.5	\$461,036.19	15.00	13.50	0.9450	1.0000	\$435,679.20	\$32,272.53
2018	2.5	\$271,726.19	15.00	12.50	0.8750	1.0000	\$237,760.42	\$19,020.83
2017	3.5	\$102,413.53	15.00	11.50	0.8050	1.0000	\$82,442.89	\$7,168.95
2013	7.5	\$1,704,120.61	15.00	7.50	0.5250	1.0000	\$894,663.32	\$119,288.44
2011	9.5	\$314,080.93	15.00	5.50	0.3850	1.0000	\$120,921.16	\$21,985.67
		<u>\$2,853,377.45</u>	<u>15.00</u>	<u>8.87</u>	<u>0.6208</u>	<u>1.0000</u>	<u>\$1,771,466.99</u>	<u>\$199,736.42</u>

**OHIO POWER COMPANY
GENERATION ARRANGEMENT REPORT
Depreciation Study as of December 31, 2019**

Account: OPCo 101/6 398 - OH Miscellaneous Equipment

Dispersion: 15.00, SQ

Average Net Salvage Rate: 0%

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2019	1.5	\$19,507.05	25.00	23.50	0.9400	1.0000	\$18,336.63	\$780.28
2018	2.5	\$152,285.83	25.00	22.50	0.9000	1.0000	\$137,057.25	\$6,091.43
2017	3.5	\$111,312.39	25.00	21.50	0.8600	1.0000	\$95,728.66	\$4,452.50
2016	4.5	\$459,680.37	25.00	20.50	0.8200	1.0000	\$376,937.90	\$18,387.21
2015	5.5	\$77,156.12	25.00	19.50	0.7800	1.0000	\$60,181.77	\$3,086.24
2014	6.5	\$228,955.73	25.00	18.50	0.7400	1.0000	\$169,427.24	\$9,158.23
2013	7.5	\$132,498.63	25.00	17.50	0.7000	1.0000	\$92,749.04	\$5,299.95
2012	8.5	\$242,533.96	25.00	16.50	0.6600	1.0000	\$160,072.41	\$9,701.36
2011	9.5	\$366,956.28	25.00	15.50	0.6200	1.0000	\$227,512.89	\$14,678.25
2010	10.5	\$53,237.32	25.00	14.50	0.5800	1.0000	\$30,877.65	\$2,129.49
2009	11.5	\$872,106.25	25.00	13.50	0.5400	1.0000	\$470,937.38	\$34,884.25
2008	12.5	\$740,018.66	25.00	12.50	0.5000	1.0000	\$370,009.33	\$29,600.75
2007	13.5	\$695,739.30	25.00	11.50	0.4600	1.0000	\$320,040.08	\$27,829.57
2006	14.5	\$23,232.58	25.00	10.50	0.4200	1.0000	\$9,757.68	\$929.30
2005	15.5	\$140,494.23	25.00	9.50	0.3800	1.0000	\$53,387.81	\$5,619.77
2004	16.5	\$105,792.36	25.00	8.50	0.3400	1.0000	\$35,969.40	\$4,231.69
2002	18.5	\$6,206.66	25.00	6.50	0.2600	1.0000	\$1,613.73	\$248.27
2000	20.5	\$6,021.15	25.00	4.50	0.1800	1.0000	\$1,083.81	\$240.85
1998	22.5	\$7,901.62	25.00	2.50	0.1000	1.0000	\$790.16	\$316.06
1997	23.5	\$130,470.79	25.00	1.50	0.0600	1.0000	\$7,828.25	\$5,218.83
1996	24.5	\$53,085.02	25.00	0.50	0.0200	1.0000	\$1,061.70	\$2,123.40
1995	25.5	\$6,111.21	25.00	0.00	0.0000	0.0000	\$0.00	\$0.00
		\$4,631,303.51	25.00	14.26	0.5703	1.0000	\$2,641,360.77	\$185,007.68

OHIO POWER COMPANY

DEPRECIATION STUDY AS OF DECEMBER 31, 2019

DEPRECIATION STUDY WORKPAPERS

SALVAGE AND REMOVAL ANALYSIS

GENERAL PLANT

**OHIO POWER COMPANY
DEPRECIATION STUDY AS OF DECEMBER 31, 2019
SALVAGE AND REMOVAL ANALYSIS**

GENERAL PLANT, Account 390, Structures and Improvements

Year	Retire	Salvage	Salvg. %	Removal	Remove %	Net Salvage %
1969	305,316	8,002		102,229		
1970	451,400	17,184		82,958		
1971	212,475	9,159		21,585		
1972	41,493	92		4,011		
1973	501,167	48,918		62,372		
1974	250,969	137,091		18,404		
1975	106,131	6,558		14,064		
1976	288,931	17,117		16,395		
1977	189,547	7,201		18,806		
1978	39,393	2,281		13,007		
1979	233,302	84,842		13,001		
1980	152,220	53,352		75,889		
1981	133,488	3,078		9,288		
1982	276,879	963		55,859		
1983	96,108	31,513		27,261		
1984	51,557	16,171		9,690		
1985	74,735	1,750		31,607		
1986	481,842	437		292,902		
1987	344,317	1,784		518,891		
1988	1,309,794	1,272		97,926		
1989	1,295,856	49,878		540,828		
1990	148,594	21,381		103,962		
1991	505,595	44,885		272,740		
1992	602,892	126,815		102,975		
1993	490,814	85,051		298,827		
1994	297,387	55,794		149,112		
1995	498,690	104,219		166,916		
1996	233,144	85,860		179,935		
1997	1,697,468	62,327		465,245		
1998	18,935,024	3,079,719		1,054,854		
1999	1,354,409	255,058		746,670		
2000	1,584,963	236,300		206,118		
2001	921,660	1,193,244		175,991		
2002	75,182	0		86,027		
2003	108,496	0		47,755		
2004	1,096,803	3,224		0		
2005	490,977	15,737		-259,991		
2006	807,545	261,408		191,850		
2007	252,536	0		278,322		
2008	166,455	0		9,300		
2009	1,440,799	254,889		54,343		
2010	17,336	0		19,733		
2011	298,031	0		233,873		
2012	482,630	0		87,933		
2013	294,195	0		32,103		
2014	1,503,211	0		403,133		
2015	1,407,990	0		194,764		
2016	781,968	0		125,321		
2017	3,839,141	0		879,692		
2018	360,662	0		241,602		
2019	<u>852,949</u>	<u>0</u>		<u>253,646</u>		
Total	48,384,466	6,384,555	13.20%	8,829,724	18.25%	-5.05%
5 year Total	7,242,710	0	0.00%	1,695,025	23.40%	-23.40%

Examining the history for Account 390 versus the 5 most recent years of activity indicates net salvage ranging from -5% to -25%. OPCo's results indicate that net salvage for this account is generally negative. Ohio Power's history indicates a negative net salvage of 5% with a 13% salvage and 18% removal.

Use a 5% negative net salvage factor with 13% salvage and 18% removal.

**OHIO POWER COMPANY
DEPRECIATION STUDY AS OF DECEMBER 31, 2019
SALVAGE AND REMOVAL ANALYSIS**

GENERAL PLANT, Account 391, Office Furniture and Equipment

Year	Retire	Salvage	Salvg. %	Removal	Remove %	Net Salvage %
1969	85,135	7,843		21,967		
1970	85,953	2,305		6,433		
1971	34,979	1,619		1,163		
1972	44,929	2,324		1,792		
1973	47,773	21,417		3,324		
1974	135,694	49,772		3,860		
1975	36,067	5,796		3,921		
1976	128,568	5,858		3,255		
1977	71,635	15,339		3,118		
1978	94,240	9,760		6,586		
1979	192,945	3,096		7,608		
1980	42,147	27,621		18,137		
1981	401,882	66,128		20,110		
1982	149,529	6,699		6,516		
1983	489,028	65,626		5,420		
1984	120,263	160,427		4,778		
1985	109,744	23,213		35,143		
1986	328,569	949		20,698		
1987	566,148	1,628		15,930		
1988	273,870	1,930		1,625		
1989	526,038	8,077		5,555		
1990	205,751	21,972		147,062		
1991	875,872	16,666		192,242		
1992	276,273	39,419		75,186		
1993	160,785	23,364		91,663		
1994	322,208	41,476		56,167		
1995	193,711	24,067		73,997		
1996	175,034	37,567		68,613		
1997	304,795	11,726		61,781		
1998	2,211,841	337,432		112,464		
1999	0	0		0		
2000	369,093	28,716		69,915		
2001	157,610	0		-4,730		
2002	971,970	0		0		
2003	297,749	0		0		
2004	1,088,360	0		0		
2005	345,215	0		0		
2006	989,686	0		0		
2007	7,509,831	764,853		495,304		
2008	5,417,382	304,979		645,995		
2009	0	0		0		
2010	18,397	0		0		
2011	24,789	0		0		
2012	0	0		0		
2013	0	0		0		
2014	343,706	0		0		
2015	40,870	0		0		
2016	113,293	0		0		
2017	46,758	0		0		
2018	60,821	0		0		
2019	44,062	0		0		
Total	26,530,997	2,139,664	8.06%	2,282,598	8.60%	-0.54%
5 year Total	305,803	0	0.00%	0	0.00%	0.00%

In 1998, the company began recording retirements when vintages reach their average service life in accordance with FERC Accounting Release No 15. The account history for OPco indicates a slightly negative net salvage percentage for OPco. Recent history for both companies indicates that we would use a 0% net salvage factor with 0% Salvage and 0% removal factor.

Use a 0% net salvage factor with 0% salvage and 0% removal factors.

**OHIO POWER COMPANY
DEPRECIATION STUDY AS OF DECEMBER 31, 2019
SALVAGE AND REMOVAL ANALYSIS**

GENERAL PLANT, Account 392, Transportation Equipment

Year	Retire	Salvage	Salvg. %	Removal	Remove %	Net Salvage %
1969	433,112	61,731		695		
1970	447,849	66,319		708		
1971	391,114	61,568		3,326		
1972	443,095	71,166		610		
1973	469,867	81,119		9,257		
1974	291,690	32,810		2,046		
1975	140,122	28,760		983		
1976	330,505	49,442		1,321		
1977	518,677	110,304		2,788		
1978	467,916	70,620		5,134		
1979	1,008,104	115,146		731		
1980	817,902	118,447		687		
1981	1,230,019	241,568		1,708		
1982	828,946	123,483		218		
1983	90,276	5,786		100		
1984	185,931	70,547		235		
1985	86,269	44,412		4,201		
1986	133,666	68,208		805		
1987	112,269	8,873		104		
1988	79,743	45,525		128		
1989	57,483	23,702		233		
1990	77,783	21,120		84,997		
1991	157,248	19,334		100,507		
1992	40,149	0		0		
1993	240,594	41,144		138,267		
1994	1,126	0		0		
1995	16,738	0		0		
1996	6,479	0		0		
1997	22,132	0		0		
1998	29,873	0		0		
1999	6,523	0		0		
2000	575,014	165,282		33,212		
2001	30,313	0		0		
2002	39,446	0		-610		
2003	127,883	0		-8,105		
2004	1,102	0		0		
2005	0	0		0		
2006	0	0		0		
2007	0	0		0		
2008	0	0		0		
2009	0	0		0		
2010	5,568	0		0		
2011	509	0		0		
2012	0	0		0		
2013	0	0		0		
2014	0	0		0		
2015	0	0		0		
2016	0	0		0		
2017	0	0		0		
2018	0	0		0		
2019	0	0		0		
Total	9,943,035	1,746,416	17.56%	384,286	3.86%	-13.70%
5 year Total	0	0	0.00%	0	0.00%	0.00%

In 1998, the company began to record retirements when vintages reach their average service life in accordance with FERC Accounting Release No 15. OPCo has been leasing its automobiles and trucks for a number of years. This account includes mostly smaller transportation items such as trailers and small boats. Although the total account history indicates negative net salvage of 14%, there has been no salvage or removal recorded in this account since 2003.

Use a 0% net salvage factor with 0% salvage and 0% removal factors.

**OHIO POWER COMPANY
DEPRECIATION STUDY AS OF DECEMBER 31, 2019
SALVAGE AND REMOVAL ANALYSIS**

GENERAL PLANT, Account 393, Stores Equipment

Year	Retire	Salvage	Salvg. %	Removal	Remove %	Net Salvage %
1969	22,517	1,283		620		
1970	1,086	4		154		
1971	1,174	44		125		
1972	28	0		0		
1973	1,008	55		70		
1974	2,660	1,432		111		
1975	974	206		140		
1976	1,341	308		53		
1977	2,843	3		1		
1978	565	0		0		
1979	13,320	9		57		
1980	13,092	537		295		
1981	14,265	618		1,122		
1982	10,137	37		865		
1983	15,519	20		11		
1984	11,845	104		929		
1985	7,351	191		3,346		
1986	1,195	10		216		
1987	22,531	40		625		
1988	1,427	1		39		
1989	990	14		18		
1990	24,937	21		1,499		
1991	159,268	3,261		37,618		
1992	46,389	1,902		605		
1993	10,482	141		1,141		
1994	0	0		0		
1995	17,424	3,657		5,857		
1996	33,579	-5,085		-10,657		
1997	8,512	0		0		
1998	158,164	7,962		2,057		
1999	0	0		0		
2000	117,956	7,054		17,174		
2001	32,766	0		0		
2002	0	0		0		
2003	50,281	0		0		
2004	7,327	0		0		
2005	184,032	0		0		
2006	3,335	0		0		
2007	2,894	0		0		
2008	2,208	0		0		
2009	0	0		0		
2010	0	0		0		
2011	0	0		0		
2012	0	0		0		
2013	0	0		0		
2014	0	0		0		
2015	0	0		0		
2016	0	0		1,996		
2017	0	0		0		
2018	15,232	0		0		
2019	<u>6,267</u>	<u>0</u>		<u>0</u>		
Total	1,026,921	23,829	2.32%	66,087	6.44%	-4.12%
5 year Total	21,499	0	0.00%	1,996	0.00%	0.00%

In 1998, the company began to record retirements when vintages reach their average service life in accordance with FERC Accounting Release No 15. This account typically includes items such as shelving, counters, hand trucks and portable cranes. These types of items have little to no removal cost and salvage when they are retired. This analysis would recommend we use a 0% net salvage percentage with 0% salvage and 0% removal factors.

Use a 0% net salvage factor with 0% salvage and 0% removal.

**OHIO POWER COMPANY
DEPRECIATION STUDY AS OF DECEMBER 31, 2019
SALVAGE AND REMOVAL ANALYSIS**

GENERAL PLANT, Account 394, Tools, Shop and Garage Equipment

Year	Retire	Salvage	Salvg. %	Removal	Remove %	Net Salvage %
1969	45,463	732		3,184		
1970	28,469	2,343		1,249		
1971	33,728	885		2,398		
1972	28,769	1,176		893		
1973	63,112	3,069		4,164		
1974	33,939	16,438		1,240		
1975	42,972	3,681		2,073		
1976	33,990	5,922		2,250		
1977	47,877	7,858		1,672		
1978	58,450	1,343		941		
1979	58,809	2,463		304		
1980	101,266	14,745		4,105		
1981	43,615	1,740		3,887		
1982	54,887	9,662		1,840		
1983	491,308	2,070		1,481		
1984	74,133	620		5,569		
1985	71,157	1,301		21,957		
1986	58,459	871		5,437		
1987	94,706	905		5,060		
1988	69,593	304		1,104		
1989	51,335	2,595		1,786		
1990	127,465	21,672		125,244		
1991	734,800	14,275		164,664		
1992	429,083	88,956		90,937		
1993	183,714	6,657		53,711		
1994	121,890	18,835		50,025		
1995	282,833	52,864		84,667		
1996	663,448	206,139		421,886		
1997	142,394	5		223		
1998	1,414,395	150,086		45,094		
1999	0	0		0		
2000	186,944	54,113		8,682		
2001	101,162	0		0		
2002	0	0		0		
2003	241,521	10,472		164,236		
2004	48,915	-507		35,494		
2005	2,345,878	0		4,867		
2006	452,621	0		1,461		
2007	162,128	0		0		
2008	269,152	0		1,035		
2009	227,759	0		9,802		
2010	141,419	0		15,608		
2011	225,947	0		3,210		
2012	0	0		0		
2013	0	0		0		
2014	2	4,120		-309		
2015	201,630	0		406		
2016	298,994	0		113		
2017	410,836	6		11,088		
2018	558,104	2,029		55,399		
2019	222,460	0		4,123		
Total	11,781,531	710,445	6.03%	1,424,259	12.09%	-6.06%
5 year Total	1,692,024	2,035	0.12%	71,129	4.20%	-4.08%

In 1998, the company began to record retirements when vintages reach their average service life in accordance with FERC Accounting Release No 15. This account includes items such as welding machines, hoists, gas and oil pumps, concrete mixers and compressors. The account history indicates that removal cost generally exceeds salvage. This analysis would recommend the continued use of the full account history which calculates a 6% negative net salvage with 12% removal and 6% salvage factors.

Use a 6% negative net salvage factor with 6% salvage and 12% removal factors.

**OHIO POWER COMPANY
DEPRECIATION STUDY AS OF DECEMBER 31, 2019
SALVAGE AND REMOVAL ANALYSIS**

GENERAL PLANT, Account 395, Laboratory Equipment

Year	Retire	Salvage	Salvg. %	Removal	Remove %	Net Salvage %
1969	9,489	525		5,041		
1970	2,547	10		361		
1971	1,622	61		172		
1972	1,836	8		105		
1973	3,211	312		397		
1974	4,179	3,408		265		
1975	3,002	636		433		
1976	1,473	360		62		
1977	7,935	1,946		421		
1978	5,997	1,071		723		
1979	3,637	30		190		
1980	2,783	1,470		1,198		
1981	5,397	572		1,038		
1982	11,137	40		950		
1983	18,664	1,298		743		
1984	12,810	112		1,005		
1985	12,921	335		5,881		
1986	7,431	63		1,340		
1987	65,639	506		7,852		
1988	35,449	31		967		
1989	49,334	2,937		3,658		
1990	40,787	522		38,065		
1991	286,652	5,870		67,705		
1992	15,405	4,659		1,481		
1993	25,517	1,143		9,225		
1994	11,565	1,575		2,132		
1995	13,310	2,793		4,474		
1996	17,427	6,418		13,450		
1997	0	0		0		
1998	171,173	12,958		3,348		
1999	0	0		0		
2000	0	0		0		
2001	29,136	0		0		
2002	0	0		1,194		
2003	0	0		0		
2004	6,822	0		0		
2005	477,124	0		0		
2006	30,111	0		0		
2007	3,491	0		0		
2008	0	0		0		
2009	0	0		0		
2010	0	0		0		
2011	0	0		0		
2012	33,406	0		0		
2013	22,008	0		0		
2014	23,722	0		0		
2015	10,268	0		0		
2016	11,547	0		0		
2017	84,257	0		0		
2018	14,678	0		0		
2019	596	0		0		
Total	1,595,494	51,669	3.24%	173,876	10.90%	-7.66%
5 year Total	121,345	0	0.00%	0	0.00%	0.00%

In 1998, the company began to record retirements when vintages reach their average service life in accordance with FERC Accounting Release No 15. This account includes items such as meter testing equipment, monitors and motor generator sets. OPCo's account history indicates a net salvage factor that is negative but has been 0% in recent years.

Use a 0% net salvage factor with 0% salvage and 0% removal factors.

**OHIO POWER COMPANY
DEPRECIATION STUDY AS OF DECEMBER 31, 2019
SALVAGE AND REMOVAL ANALYSIS**

GENERAL PLANT, Account 396, Power Operated Equipment

Year	Retire	Salvage	Salvg. %	Removal	Remove %	Net Salvage %
1969	0	0		0		
1970	51,689	8,173		337		
1971	23,645	11,478		0		
1972	17,336	7,600		0		
1973	31,114	6,500		0		
1974	7,245	418		0		
1975	0	0		0		
1976	39,000	19,589		172		
1977	11,820	0		0		
1978	0	0		0		
1979	57,857	0		0		
1980	27,129	0		0		
1981	64,164	12,707		3,652		
1982	63,339	18,120		0		
1983	10,192	709		406		
1984	89,622	12,520		0		
1985	49,945	0		0		
1986	35,951	55,377		1,719		
1987	20,834	50,415		569		
1988	57,535	17,589		0		
1989	27,976	3,025		0		
1990	33,319	8		573		
1991	114,916	19,665		104,329		
1992	49,881	0		0		
1993	63,276	20,572		69,133		
1994	0	0		0		
1995	3,940	0		0		
1996	0	0		0		
1997	11	0		0		
1998	129,416	225		58		
1999	0	0		0		
2000	0	0		0		
2001	0	0		0		
2002	0	0		0		
2003	0	0		0		
2004	0	0		0		
2005	3,245	0		0		
2006	0	0		0		
2007	0	0		0		
2008	0	0		0		
2009	0	0		0		
2010	0	0		0		
2011	0	0		0		
2012	9,449	0		0		
2013	0	0		0		
2014	3,652	0		0		
2015	0	0		0		
2016	0	0		0		
2017	0	0		0		
2018	0	0		0		
2019	0	0		0		
Total	1,097,498	264,690	24.12%	180,948	16.49%	7.63%
5 year Total	0	0	0.00%	0	0.00%	0.00%

In 1998, the company began to record retirements when vintages reach their average service life in accordance with FERC Accounting Release No 15. This account includes items such as back filling machines, brush grinders, bulldozers and cranes. OPCo's account history indicates a net salvage factor that is positive but has been 0% in recent years.

Use a 0% positive net salvage factor with 0% salvage and 0% removal factors.

**OHIO POWER COMPANY
DEPRECIATION STUDY AS OF DECEMBER 31, 2019
SALVAGE AND REMOVAL ANALYSIS**

GENERAL PLANT, Accounts 397 and 397.16, Communication Equipment

Year	Retire	Salvage	Salvg. %	Removal	Remove %	Net Salvage %
1969	216,520	8,080		74,058		
1970	84,360	1,510		7,472		
1971	132,056	10,292		10,672		
1972	148,541	1,350		8,197		
1973	49,483	4,457		2,704		
1974	22,549	15,752		1,225		
1975	66,546	1,768		1,264		
1976	109,404	25,219		4,314		
1977	193,302	42,603		9,372		
1978	23,636	1,964		1,275		
1979	144,698	678		4,343		
1980	100,462	9,798		8,484		
1981	458,345	1,568		19,341		
1982	305,366	3,347		10,956		
1983	204,890	6,478		7,744		
1984	1,142,647	26,934		85,335		
1985	77,111	1,086		35,541		
1986	479,647	13,247		55,986		
1987	526,894	12,049		18,340		
1988	164,115	8,617		443		
1989	157,050	14,849		6,832		
1990	40,562	165		12,049		
1991	668,435	121,319		664,377		
1992	430,706	157,915		426,123		
1993	380,892	15,377		124,065		
1994	460,264	58,811		79,642		
1995	1,013,034	228,064		471,615		
1996	442,918	183,142		373,691		
1997	849,648	49,377		785,745		
1998	4,302,784	655,580		219,946		
1999	9,930	11,847		36,802		
2000	786,553	63,924		155,634		
2001	221,818	15,304		-7,041		
2002	0	0		0		
2003	280,885	0		0		
2004	225,306	53,247		17,795		
2005	2,389,745	3,578		-99,699		
2006	655,095	0		0		
2007	3,377,440	16,707		0		
2008	142,417	0		0		
2009	693,496	7,132		0		
2010	2,858,401	0		0		
2011	61,697	0		47,123		
2012	0	0		0		
2013	0	0		0		
2014	0	0		0		
2015	15	0		5		
2016	44,156	0		0		
2017	3,591,106	591		1,108,816		
2018	0	0		843,742		
2019	<u>506,664</u>	<u>0</u>		<u>399,099</u>		
Total	29,241,590	1,853,727	6.34%	6,033,426	20.63%	-14.29%
5 year Total	4,141,941	591	0.01%	2,351,661	56.78%	-56.76%

In 1998, the company began to record retirements when vintages reach their average service life in accordance with FERC Accounting Release No 15. This account includes items such as radio systems, telephone systems, network management systems and LAN/WAN networks and also includes AMI type communication equipment. Because recent activity indicates that there has been removal costs resulting from the conversion to AMI, it is recommended that net salvage percentage reflect this activity. Therefore it is recommended that net salvage reflect a conservative increase to -5%, using 0% salvage and 5% removal.

Use a -5% net salvage factor with 0% salvage and 5% removal factors.

**OHIO POWER COMPANY
DEPRECIATION STUDY AS OF DECEMBER 31, 2019
SALVAGE AND REMOVAL ANALYSIS**

GENERAL PLANT, Account 398, Miscellaneous Equipment

Year	Retire	Salvage	Salvg. %	Removal	Remove %	Net Salvage %
1969	8,280	321		1,659		
1970	5,013	482		472		
1971	18,108	570		1,513		
1972	12,776	84		671		
1973	17,579	1,576		2,007		
1974	29,263	20,105		1,564		
1975	13,918	2,740		1,861		
1976	15,269	762		129		
1977	11,337	2,324		496		
1978	7,518	1,022		689		
1979	41,093	237		1,481		
1980	110,947	6,017		4,902		
1981	9,537	686		1,244		
1982	11,368	25		593		
1983	84,033	3,925		2,245		
1984	6,799	55		492		
1985	39,986	349		6,147		
1986	67,777	209		4,522		
1987	52,713	291		4,532		
1988	45,235	8		245		
1989	6,456	229		236		
1990	6,780	59		4,324		
1991	154,556	3,166		36,505		
1992	24,887	2,375		756		
1993	24,199	1,076		8,674		
1994	8,319	1,133		1,534		
1995	3,609	757		1,213		
1996	4,101	0		0		
1997	39,439	0		0		
1998	342,315	19,286		4,982		
1999	0	0		0		
2000	575	0		0		
2001	134,477	0		0		
2002	0	0		0		
2003	0	0		0		
2004	0	0		0		
2005	124,778	0		0		
2006	13,271	20		0		
2007	12,830	0		0		
2008	12,812	0		0		
2009	62,633	0		0		
2010	27,185	0		0		
2011	112,004	0		0		
2012	21,713	0		0		
2013	12,695	0		0		
2014	6,222	0		0		
2015	17,126	0		0		
2016	11,220	0		44,763		
2017	6,307	0		-69,285		
2018	50,941	0		0		
2019	667	0		0		
Total	1,850,667	69,889	3.78%	71,166	3.85%	-0.07%
5 year Total	86,262	0	0.00%	-24,522	-28.43%	28.43%

In 1998, the company began to record retirements when vintages reach their average service life in accordance with FERC Accounting Release No 15. This account includes items such as signs, security equipment, public address systems and lawn mowers. Recent history indicates little salvage or removal associated with this equipment.

Use a 0% net salvage factor with 0% salvage and 0% removal factors.

OHIO POWER COMPANY

DEPRECIATION STUDY AS OF DECEMBER 31, 2019

DEPRECIATION STUDY WORKPAPERS

GENERAL PLANT

AVERAGE AGE OF SURVIVING PLANT

**OHIO POWER COMPANY
DEPRECIATION STUDY AS OF DECEMBER 31, 2019
CALCULATION OF AVERAGE AGE OF SURVIVING PLANT**

GENERAL PLANT, Account 390

VINTAGE <u>YEAR</u>	<u>SURVIVING BALANCE</u>	<u>AGE (YEARS)</u>	<u>DOLLAR YEARS</u>	<u>AVERAGE AGE (YEARS)</u>
1903	4,759	116.5	554,424	
1912	2,404	107.5	258,430	
1917	6,225	102.5	638,063	
1922	25,713	97.5	2,506,994	
1924	8	95.5	764	
1925	5,109	94.5	482,801	
1926	146,276	93.5	13,676,799	
1927	112	92.5	10,360	
1928	233,082	91.5	21,327,003	
1929	31,936	90.5	2,890,182	
1930	9,117	89.5	815,972	
1931	12,176	88.5	1,077,576	
1932	147,769	87.5	12,929,788	
1933	9,347	86.5	808,516	
1934	1,112	85.5	95,076	
1936	666	83.5	55,611	
1937	3,457	82.5	285,203	
1938	13,185	81.5	1,074,578	
1939	9,777	80.5	787,049	
1940	58,463	79.5	4,647,809	
1941	74,938	78.5	5,882,653	
1942	353	77.5	27,358	
1943	2,635	76.5	201,578	
1944	3,641	75.5	274,896	
1945	1,323	74.5	98,564	
1946	2,493	73.5	183,236	
1947	4,586	72.5	332,485	
1948	9,760	71.5	697,840	
1949	16,185	70.5	1,141,043	
1950	8,819	69.5	612,921	
1951	13,297	68.5	910,845	
1952	258,580	67.5	17,454,183	
1953	48,291	66.5	3,211,352	
1954	182,553	65.5	11,957,224	
1955	3,470	64.5	223,815	
1956	389,497	63.5	24,733,060	
1957	28,246	62.5	1,765,375	
1958	398,001	61.5	24,477,042	
1959	286,715	60.5	17,346,253	
1960	40,983	59.5	2,438,489	

**OHIO POWER COMPANY
DEPRECIATION STUDY AS OF DECEMBER 31, 2019
CALCULATION OF AVERAGE AGE OF SURVIVING PLANT**

GENERAL PLANT, Account 390

VINTAGE <u>YEAR</u>	<u>SURVIVING BALANCE</u>	<u>AGE (YEARS)</u>	<u>DOLLAR YEARS</u>	<u>AVERAGE AGE (YEARS)</u>
1961	103,888	58.5	6,077,456	
1962	210,102	57.5	12,080,860	
1963	755,312	56.5	42,675,126	
1964	463,857	55.5	25,744,066	
1965	623,640	54.5	33,988,358	
1966	497,507	53.5	26,616,618	
1967	551,851	52.5	28,972,178	
1968	191,297	51.5	9,851,800	
1969	1,052,241	50.5	53,138,174	
1970	4,182,496	49.5	207,033,530	
1971	1,568,721	48.5	76,082,952	
1972	703,367	47.5	33,409,933	
1973	340,611	46.5	15,838,412	
1974	194,408	45.5	8,845,564	
1975	998,587	44.5	44,437,140	
1976	302,984	43.5	13,179,800	
1977	2,189,024	42.5	93,033,536	
1978	166,586	41.5	6,913,325	
1979	156,303	40.5	6,330,265	
1980	223,529	39.5	8,829,397	
1981	594,381	38.5	22,883,684	
1982	160,394	37.5	6,014,784	
1983	6,809,201	36.5	248,535,832	
1984	160,680	35.5	5,704,153	
1985	787,871	34.5	27,181,563	
1986	556,912	33.5	18,656,565	
1987	509,535	32.5	16,559,881	
1988	1,601,557	31.5	50,449,055	
1989	7,550,490	30.5	230,289,932	
1990	1,558,628	29.5	45,979,520	
1991	4,596,086	28.5	130,988,462	
1992	1,899,675	27.5	52,241,052	
1993	4,441,325	26.5	117,695,123	
1994	303,766	25.5	7,746,025	
1995	1,101,084	24.5	26,976,558	
1996	1,709,122	23.5	40,164,370	
1997	10,212,280	22.5	229,776,305	
1998	11,480,374	21.5	246,828,039	
1999	6,252,562	20.5	128,177,521	
2000	5,878,677	19.5	114,634,200	

**OHIO POWER COMPANY
DEPRECIATION STUDY AS OF DECEMBER 31, 2019
CALCULATION OF AVERAGE AGE OF SURVIVING PLANT**

GENERAL PLANT, Account 390

VINTAGE <u>YEAR</u>	SURVIVING <u>BALANCE</u>	AGE <u>(YEARS)</u>	DOLLAR <u>YEARS</u>	AVERAGE AGE <u>(YEARS)</u>
2001	618,828	18.5	11,448,322	
2002	333,745	17.5	5,840,538	
2003	2,701,772	16.5	44,579,245	
2004	3,284,953	15.5	50,916,776	
2005	986,967	14.5	14,311,025	
2006	1,425,500	13.5	19,244,245	
2007	2,581,764	12.5	32,272,054	
2008	3,298,211	11.5	37,929,432	
2009	6,458,668	10.5	67,816,013	
2010	983,784	9.5	9,345,952	
2011	2,732,962	8.5	23,230,177	
2012	1,194,925	7.5	8,961,941	
2013	1,153,710	6.5	7,499,118	
2014	8,668,375	5.5	47,676,064	
2015	26,079,461	4.5	117,357,573	
2016	4,464,361	3.5	15,625,263	
2017	21,182,769	2.5	52,956,922	
2018	8,204,281	1.5	12,306,422	
2019	<u>116,456,553</u>	0.5	<u>58,228,277</u>	
	298,947,563		3,336,999,683	11.16
Property Older than 90 years	455,623			
Property Older than 60 years as a % of Total	0.15%			

**OHIO POWER COMPANY
DEPRECIATION STUDY AS OF DECEMBER 31, 2019
CALCULATION OF AVERAGE AGE OF SURVIVING PLANT**

GENERAL PLANT, Account 391

<u>VINTAGE YEAR</u>	<u>SURVIVING BALANCE</u>	<u>AGE (YEARS)</u>	<u>DOLLAR YEARS</u>	<u>AVERAGE AGE (YEARS)</u>
1990	59,426	29.5	1,753,066	
1991	28,673	28.5	817,171	
1992	61,784	27.5	1,699,053	
1993	56,809	26.5	1,505,445	
1994	38,223	25.5	974,676	
1995	134,070	24.5	3,284,706	
1996	121,756	23.5	2,861,262	
1997	203,243	22.5	4,572,965	
1998	2,401,179	21.5	51,625,351	
1999	65,160	20.5	1,335,783	
2000	73,938	19.5	1,441,798	
2001	114,703	18.5	2,122,012	
2002	332,722	17.5	5,822,637	
2004	712,474	15.5	11,043,340	
2005	13,836	14.5	200,616	
2006	251,607	13.5	3,396,700	
2007	318,535	12.5	3,981,682	
2008	615,144	11.5	7,074,153	
2009	308,171	10.5	3,235,794	
2010	8,449	9.5	80,267	
2011	1,359	8.5	11,553	
2013	679,864	6.5	4,419,116	
2014	1,482,875	5.5	8,155,812	
2015	392,320	4.5	1,765,441	
2016	850,586	3.5	2,977,052	
2017	4,468,733	2.5	11,171,833	
2018	2,536,175	1.5	3,804,262	
2019	<u>6,622,677</u>	0.5	<u>3,311,338</u>	
	22,954,490		144,444,884	6.29

**OHIO POWER COMPANY
DEPRECIATION STUDY AS OF DECEMBER 31, 2019
CALCULATION OF AVERAGE AGE OF SURVIVING PLANT**

GENERAL PLANT, Account 392

VINTAGE <u>YEAR</u>	SURVIVING <u>BALANCE</u>	AGE <u>(YEARS)</u>	DOLLAR <u>YEARS</u>	AVERAGE AGE <u>(YEARS)</u>
2004	380	15.5	5,889	
2005	8,691	14.5	126,023	
2007	3,659	12.5	45,742	
2016	<u>115,558</u>	3.5	<u>404,454</u>	
	128,289		582,108	4.54

**OHIO POWER COMPANY
DEPRECIATION STUDY AS OF DECEMBER 31, 2019
CALCULATION OF AVERAGE AGE OF SURVIVING PLANT**

GENERAL PLANT, Account 393

VINTAGE <u>YEAR</u>	SURVIVING <u>BALANCE</u>	AGE <u>(YEARS)</u>	DOLLAR <u>YEARS</u>	AVERAGE AGE <u>(YEARS)</u>
1986	6,792	33.5	227,532	
1987	678	32.5	22,044	
1988	739	31.5	23,280	
1989	4,381	30.5	133,619	
1990	25,494	29.5	752,072	
1992	11,892	27.5	327,031	
1995	5,509	24.5	134,962	
1997	182,971	22.5	4,116,839	
1998	32,637	21.5	701,690	
2005	10,792	14.5	156,486	
2008	95,563	11.5	1,098,975	
2010	22,760	9.5	216,216	
2011	20,645	8.5	175,485	
2013	119,395	6.5	776,066	
2015	206,487	4.5	929,191	
2016	191,424	3.5	669,983	
2017	71,036	2.5	177,589	
2018	50,338	1.5	75,507	
2019	<u>35,231</u>	0.5	<u>17,616</u>	
	1,094,763		10,732,183	9.80

**OHIO POWER COMPANY
DEPRECIATION STUDY AS OF DECEMBER 31, 2019
CALCULATION OF AVERAGE AGE OF SURVIVING PLANT**

GENERAL PLANT, Account 394

VINTAGE <u>YEAR</u>	SURVIVING <u>BALANCE</u>	AGE <u>(YEARS)</u>	DOLLAR <u>YEARS</u>	AVERAGE AGE <u>(YEARS)</u>
1990	212,450	29.5	6,267,289	
1991	543,032	28.5	15,476,415	
1992	143,373	27.5	3,942,751	
1993	171,307	26.5	4,539,635	
1994	180,821	25.5	4,610,942	
1995	288,240	24.5	7,061,889	
1996	561,824	23.5	13,202,860	
1997	748,888	22.5	16,849,981	
1998	483,496	21.5	10,395,157	
1999	319,916	20.5	6,558,285	
2000	1,059,758	19.5	20,665,275	
2001	674,346	18.5	12,475,392	
2002	1,454,956	17.5	25,461,731	
2003	4,142,528	16.5	68,351,707	
2004	1,351,299	15.5	20,945,135	
2005	1,327,125	14.5	19,243,312	
2006	1,450,825	13.5	19,586,131	
2007	3,052,240	12.5	38,153,003	
2008	3,965,305	11.5	45,601,004	
2009	1,270,281	10.5	13,337,954	
2010	2,889,368	9.5	27,448,995	
2011	2,024,328	8.5	17,206,788	
2012	1,791,258	7.5	13,434,437	
2013	2,280,417	6.5	14,822,712	
2014	1,841,734	5.5	10,129,539	
2015	2,570,011	4.5	11,565,050	
2016	3,857,878	3.5	13,502,573	
2017	3,725,860	2.5	9,314,650	
2018	4,443,643	1.5	6,665,464	
2019	<u>973,725</u>	0.5	<u>486,862</u>	
	49,800,232		497,302,918	9.99

**OHIO POWER COMPANY
DEPRECIATION STUDY AS OF DECEMBER 31, 2019
CALCULATION OF AVERAGE AGE OF SURVIVING PLANT**

GENERAL PLANT, Account 395

VINTAGE <u>YEAR</u>	SURVIVING <u>BALANCE</u>	AGE <u>(YEARS)</u>	DOLLAR <u>YEARS</u>	AVERAGE AGE <u>(YEARS)</u>
1992	32,771	27.5	901,194	
1998	11,394	21.5	244,960	
2001	21,966	18.5	406,377	
2002	7,640	17.5	133,700	
2003	41,691	16.5	687,894	
2005	3,309	14.5	47,979	
2007	115,575	12.5	1,444,687	
2009	5,055	10.5	53,081	
2016	<u>109,089</u>	3.5	<u>381,810</u>	
	348,489		4,301,682	12.34

**OHIO POWER COMPANY
DEPRECIATION STUDY AS OF DECEMBER 31, 2019
CALCULATION OF AVERAGE AGE OF SURVIVING PLANT**

GENERAL PLANT, Account 396

VINTAGE <u>YEAR</u>	SURVIVING <u>BALANCE</u>	AGE <u>(YEARS)</u>	DOLLAR <u>YEARS</u>	AVERAGE AGE <u>(YEARS)</u>
1994	3,874	25.5	98,790	
2001	<u>2,894</u>	18.5	<u>53,538</u>	
	6,768		152,328	22.51

**OHIO POWER COMPANY
DEPRECIATION STUDY AS OF DECEMBER 31, 2019
CALCULATION OF AVERAGE AGE OF SURVIVING PLANT**

GENERAL PLANT, Account 397

VINTAGE <u>YEAR</u>	SURVIVING <u>BALANCE</u>	AGE <u>(YEARS)</u>	DOLLAR <u>YEARS</u>	AVERAGE AGE <u>(YEARS)</u>
1985	58,885	34.5	2,031,544	
1986	528,623	33.5	17,708,868	
1987	408,415	32.5	13,273,499	
1988	1,453,574	31.5	45,787,582	
1989	1,333,093	30.5	40,659,336	
1990	238,711	29.5	7,041,975	
1991	255,168	28.5	7,272,299	
1992	300,118	27.5	8,253,245	
1993	869,379	26.5	23,038,544	
1994	2,216,960	25.5	56,532,480	
1995	258,488	24.5	6,332,956	
1996	252,751	23.5	5,939,649	
1997	382,363	22.5	8,603,168	
1998	3,944,344	21.5	84,803,402	
1999	122,030	20.5	2,501,615	
2000	665,621	19.5	12,979,604	
2001	3,539,762	18.5	65,485,592	
2002	2,980,124	17.5	52,152,169	
2003	3,573,257	16.5	58,958,733	
2004	2,961,623	15.5	45,905,155	
2005	1,179,784	14.5	17,106,861	
2006	2,827,660	13.5	38,173,411	
2007	6,707,352	12.5	83,841,903	
2008	5,373,843	11.5	61,799,189	
2009	1,598,501	10.5	16,784,255	
2010	1,730,814	9.5	16,442,734	
2011	7,225,135	8.5	61,413,647	
2012	612,543	7.5	4,594,070	
2013	884,329	6.5	5,748,139	
2014	1,594,069	5.5	8,767,381	
2015	1,434,013	4.5	6,453,060	
2016	11,796,485	3.5	41,287,698	
2017	16,025,211	2.5	40,063,027	
2018	21,597,854	1.5	32,396,780	
2019	<u>20,517,828</u>	0.5	<u>10,258,914</u>	
	127,448,709		1,010,392,484	7.93

**OHIO POWER COMPANY
DEPRECIATION STUDY AS OF DECEMBER 31, 2019
CALCULATION OF AVERAGE AGE OF SURVIVING PLANT**

GENERAL PLANT, Account 397.16

VINTAGE <u>YEAR</u>	SURVIVING <u>BALANCE</u>	AGE <u>(YEARS)</u>	DOLLAR <u>YEARS</u>	AVERAGE AGE <u>(YEARS)</u>
2011	314,081	8.5	2,669,688	
2013	1,704,121	6.5	11,076,784	
2017	102,414	2.5	256,034	
2018	271,726	1.5	407,589	
2019	<u>461,036</u>	0.5	<u>230,518</u>	
	2,853,377		14,640,613	5.13

**OHIO POWER COMPANY
DEPRECIATION STUDY AS OF DECEMBER 31, 2019
CALCULATION OF AVERAGE AGE OF SURVIVING PLANT**

GENERAL PLANT, Account 398

VINTAGE <u>YEAR</u>	SURVIVING <u>BALANCE</u>	AGE <u>(YEARS)</u>	DOLLAR <u>YEARS</u>	AVERAGE AGE <u>(YEARS)</u>
1995	6,111	24.5	149,725	
1996	53,085	23.5	1,247,498	
1997	130,471	22.5	2,935,593	
1998	7,902	21.5	169,885	
2000	6,021	19.5	117,412	
2002	6,207	17.5	108,617	
2004	105,792	15.5	1,639,782	
2005	140,494	14.5	2,037,166	
2006	23,233	13.5	313,640	
2007	695,739	12.5	8,696,741	
2008	740,019	11.5	8,510,215	
2009	872,106	10.5	9,157,116	
2010	53,237	9.5	505,755	
2011	366,956	8.5	3,119,128	
2012	242,534	7.5	1,819,005	
2013	132,499	6.5	861,241	
2014	228,956	5.5	1,259,257	
2015	77,156	4.5	347,203	
2016	459,680	3.5	1,608,881	
2017	111,312	2.5	278,281	
2018	152,286	1.5	228,429	
2019	<u>19,507</u>	0.5	<u>9,754</u>	
	4,631,304		45,120,324	9.74

**OHIO POWER COMPANY
20-0585-EL-AIR**

SUPPLEMENTAL DATA PROVIDED AT FILING

(C) (19) The utility shall provide a breakdown in the same general format as Schedule B-3.3 which shows depreciation reserve data from the last date certain to the end of that year, annually thereafter up to the most recent annual report, and from the most recent annual report to the date certain in the current case.

NOTE: This information is provided as WP B-3.3a through g Merge, WP B-3.3h Merge, WP B-3.3a through c CSP, WP-3.3d CSP, WP B-3.3a through c OP, and WP B-3.3d OP.

**OHIO POWER COMPANY
20-0585-EL-AIR**

SUPPLEMENTAL DATA PROVIDED AT FILING

- (C) (20) For each construction project which is seventy-five percent complete as shown in Schedules B-4, B-4.1, and B-4.2, the utility shall provide a copy of the following:
- (a) Document providing project approval.
 - (b) Initial project budget and estimated timetable for completion.
 - (c) Most recent revised budget and timetables and dates of the revisions.
 - (d) Document showing the date initial construction work began.
 - (e) Schedule showing the distribution of construction expenditures as of the date certain (e.g., material, labor, allowance for funds used during construction, construction management, insurance, etc.).
 - (e) Statement from the construction management attesting to the data on Schedules B-4.1 and B-4.2.
 - (g) Details of computation of trended figures on Schedule B-4.2, including trending factors, source of trending factors, and rationale for their selection.

Note: CWIP has been waived in this proceeding.

**OHIO POWER COMPANY
20-0585-EL-AIR**

SUPPLEMENTAL DATA PROVIDED AT FILING

(C) (21) Surviving dollars by vintage year of placement (original cost data as of date certain for each individual plant account).

OHIO POWER COMPANY
Case No. 20-0585-EL-AIR
Surviving Balance by Plant Account by Vintage Year for Electric Plant in Service Accounts 101 and 106
At December 31, 2019

Data: Actual Balance at Dec. 31, 2019
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s): N/A

Schedule Supplemental C-21
Witness Responsible: Jason A. Cash

<u>Account</u>	<u>Vintage</u>	<u>Function</u>	<u>Amount</u>
30100	Intangible	1917	\$7.49
30100	Intangible	1918	\$4,161.25
30100	Intangible	2005	\$575.00
30100 Total			\$4,743.74
30200	Intangible	2005	\$4,700.00
30200 Total			\$4,700.00
30300	Intangible	2015	\$34,554,736.74
30300	Intangible	2016	\$19,484,099.87
30300	Intangible	2017	\$47,440,845.04
30300	Intangible	2018	\$29,130,039.04
30300	Intangible	2019	\$61,312,651.43
30300 Total			\$191,922,372.12
36000	Distribution	1913	\$80,934.00
36000	Distribution	1914	\$5,356.00
36000	Distribution	1917	\$9,100.00
36000	Distribution	1918	\$476.00
36000	Distribution	1919	\$3,727.00
36000	Distribution	1920	\$698.00
36000	Distribution	1921	\$34,534.00
36000	Distribution	1922	\$2,546.00
36000	Distribution	1923	\$11,224.00
36000	Distribution	1924	\$4,297.00
36000	Distribution	1925	\$7,634.00
36000	Distribution	1926	\$27,829.00
36000	Distribution	1927	\$14,193.00
36000	Distribution	1928	\$13,526.00
36000	Distribution	1929	\$22,285.00
36000	Distribution	1930	\$5,748.00
36000	Distribution	1931	\$2,295.00
36000	Distribution	1932	\$2,314.00
36000	Distribution	1933	\$2,179.00
36000	Distribution	1934	\$808.00
36000	Distribution	1935	\$3,879.00
36000	Distribution	1936	\$134.00
36000	Distribution	1937	\$5,882.00
36000	Distribution	1938	\$3,870.00
36000	Distribution	1939	\$5,020.00
36000	Distribution	1940	\$9,603.00
36000	Distribution	1941	\$7,909.00
36000	Distribution	1942	\$5,666.00
36000	Distribution	1943	\$25.00
36000	Distribution	1945	\$3,290.00
36000	Distribution	1946	\$5,243.00
36000	Distribution	1947	\$11,975.00
36000	Distribution	1948	\$6,381.00
36000	Distribution	1949	\$20,801.00
36000	Distribution	1950	\$13,088.00
36000	Distribution	1951	\$33,145.00
36000	Distribution	1952	\$13,174.00
36000	Distribution	1953	\$30,644.00
36000	Distribution	1954	\$30,461.00

OHIO POWER COMPANY
Case No. 20-0585-EL-AIR
Surviving Balance by Plant Account by Vintage Year for Electric Plant in Service Accounts 101 and 106
At December 31, 2019

Data: Actual Balance at Dec. 31, 2019
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s): N/A

Schedule Supplemental C-21
Witness Responsible: Jason A. Cash

<u>Account</u>	<u>Vintage</u>	<u>Function</u>	<u>Amount</u>
36000	Distribution	1955	\$18,383.22
36000	Distribution	1956	\$160,915.00
36000	Distribution	1957	\$37,126.00
36000	Distribution	1958	\$39,079.00
36000	Distribution	1959	\$27,552.00
36000	Distribution	1960	\$55,992.00
36000	Distribution	1961	\$74,971.00
36000	Distribution	1962	\$67,182.00
36000	Distribution	1963	\$32,756.51
36000	Distribution	1964	\$24,810.00
36000	Distribution	1965	\$6,117.00
36000	Distribution	1966	\$219,693.00
36000	Distribution	1967	\$89,613.41
36000	Distribution	1968	\$35,577.55
36000	Distribution	1969	\$138,204.00
36000	Distribution	1970	\$228,467.22
36000	Distribution	1971	\$362,873.00
36000	Distribution	1972	\$148,542.00
36000	Distribution	1973	\$98,266.00
36000	Distribution	1974	\$170,972.00
36000	Distribution	1975	\$314,550.02
36000	Distribution	1976	\$573,521.99
36000	Distribution	1977	\$174,137.00
36000	Distribution	1978	\$123,476.00
36000	Distribution	1979	\$84,524.00
36000	Distribution	1980	\$62,179.00
36000	Distribution	1981	\$71,747.00
36000	Distribution	1982	\$11,722.00
36000	Distribution	1984	\$2,292.00
36000	Distribution	1985	\$26,868.00
36000	Distribution	1986	\$1.00
36000	Distribution	1988	\$24,881.00
36000	Distribution	1989	\$217,026.00
36000	Distribution	1990	\$578,231.00
36000	Distribution	1992	\$99,631.00
36000	Distribution	1993	\$30,209.00
36000	Distribution	1995	\$228,704.30
36000	Distribution	1996	\$727,219.00
36000	Distribution	1998	\$1,121,955.00
36000	Distribution	1999	\$366.00
36000	Distribution	2001	\$33,621.73
36000	Distribution	2002	\$743,620.47
36000	Distribution	2003	\$60,861.07
36000	Distribution	2004	\$172,259.35
36000	Distribution	2005	\$753,633.18
36000	Distribution	2006	\$43,884.12
36000	Distribution	2007	\$2,196,701.41
36000	Distribution	2008	\$1,296,100.27
36000	Distribution	2009	\$1,575,669.75
36000	Distribution	2010	\$26,224.82
36000	Distribution	2011	\$139,583.84

OHIO POWER COMPANY
Case No. 20-0585-EL-AIR
Surviving Balance by Plant Account by Vintage Year for Electric Plant in Service Accounts 101 and 106
At December 31, 2019

Data: Actual Balance at Dec. 31, 2019
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s): N/A

Schedule Supplemental C-21
Witness Responsible: Jason A. Cash

<u>Account</u>	<u>Vintage</u>	<u>Function</u>	<u>Amount</u>
36000	Distribution	2012	\$285,403.93
36000	Distribution	2013	\$359,577.25
36000	Distribution	2014	\$12,235.59
36000	Distribution	2015	\$1,903,466.50
36000	Distribution	2016	\$38,424.93
36000	Distribution	2017	\$405,910.94
36000	Distribution	2018	\$714,664.65
36000	Distribution	2019	\$1,298,838.50
36000 Total			\$19,032,907.52
36010	Distribution	1920	\$140.00
36010	Distribution	1933	\$48,486.00
36010	Distribution	1934	\$1,055.00
36010	Distribution	1935	\$14,654.00
36010	Distribution	1936	\$16,683.00
36010	Distribution	1937	\$10,836.00
36010	Distribution	1938	\$3,287.00
36010	Distribution	1939	\$4,650.00
36010	Distribution	1940	\$7,775.00
36010	Distribution	1941	\$11,229.00
36010	Distribution	1942	\$3,314.00
36010	Distribution	1943	\$1,146.00
36010	Distribution	1944	\$2,227.00
36010	Distribution	1945	\$800,614.00
36010	Distribution	1946	\$214,759.00
36010	Distribution	1947	\$275,138.00
36010	Distribution	1948	\$311,548.00
36010	Distribution	1949	\$275,488.00
36010	Distribution	1950	\$191,408.00
36010	Distribution	1951	\$114,489.00
36010	Distribution	1952	\$126,184.00
36010	Distribution	1953	\$142,932.00
36010	Distribution	1954	\$129,678.00
36010	Distribution	1955	\$146,565.00
36010	Distribution	1956	\$101,191.00
36010	Distribution	1957	\$136,858.00
36010	Distribution	1958	\$99,740.00
36010	Distribution	1959	\$133,835.00
36010	Distribution	1960	\$114,755.00
36010	Distribution	1961	\$124,432.00
36010	Distribution	1962	\$110,658.00
36010	Distribution	1963	\$134,053.00
36010	Distribution	1964	\$107,578.00
36010	Distribution	1965	\$123,345.00
36010	Distribution	1966	\$113,447.00
36010	Distribution	1967	\$111,633.00
36010	Distribution	1968	\$131,782.00
36010	Distribution	1969	\$154,549.00
36010	Distribution	1970	\$179,794.00
36010	Distribution	1971	\$213,306.00
36010	Distribution	1972	\$261,075.00
36010	Distribution	1973	\$203,885.00

OHIO POWER COMPANY

Case No. 20-0585-EL-AIR

Surviving Balance by Plant Account by Vintage Year for Electric Plant in Service Accounts 101 and 106

At December 31, 2019

Data: Actual Balance at Dec. 31, 2019

Type of Filing: ►Original___Updated___Revised

Work Paper Reference No(s): N/A

Schedule Supplemental C-21

Witness Responsible: Jason A. Cash

<u>Account</u>	<u>Vintage</u>	<u>Function</u>	<u>Amount</u>
36010	Distribution	1974	\$203,575.00
36010	Distribution	1975	\$288,022.00
36010	Distribution	1976	\$344,119.20
36010	Distribution	1977	\$523,505.00
36010	Distribution	1978	\$437,496.00
36010	Distribution	1979	\$513,182.00
36010	Distribution	1980	\$641,095.00
36010	Distribution	1981	\$602,437.00
36010	Distribution	1982	\$568,451.00
36010	Distribution	1983	\$560,427.00
36010	Distribution	1984	\$338,484.00
36010	Distribution	1985	\$334,747.00
36010	Distribution	1986	\$308,014.00
36010	Distribution	1987	\$313,538.00
36010	Distribution	1988	\$422,254.00
36010	Distribution	1989	\$499,271.00
36010	Distribution	1990	\$450,936.00
36010	Distribution	1991	\$385,309.00
36010	Distribution	1992	\$582,410.00
36010	Distribution	1993	\$542,213.00
36010	Distribution	1994	\$74,257.00
36010	Distribution	1995	\$251,172.00
36010	Distribution	1996	\$116,742.00
36010	Distribution	1997	\$52,291.00
36010	Distribution	1998	\$102,723.00
36010	Distribution	1999	\$48,294.66
36010	Distribution	2000	\$533,030.13
36010	Distribution	2001	\$277,593.26
36010	Distribution	2002	\$1,194,701.91
36010	Distribution	2003	\$301,068.23
36010	Distribution	2004	\$3,027,944.01
36010	Distribution	2005	\$6,213,360.81
36010	Distribution	2006	\$791,787.71
36010	Distribution	2007	\$489,842.83
36010	Distribution	2008	\$5,490,426.69
36010	Distribution	2009	\$929,603.14
36010	Distribution	2010	\$1,144,325.15
36010	Distribution	2011	\$708,998.46
36010	Distribution	2012	\$1,398,840.70
36010	Distribution	2013	\$1,257,293.73
36010	Distribution	2014	\$2,072,910.57
36010	Distribution	2015	\$1,989,923.57
36010	Distribution	2016	\$2,173,434.59
36010	Distribution	2017	\$2,274,381.21
36010	Distribution	2018	\$2,913,042.49
36010	Distribution	2019	\$453,468.35
36010 Total			\$50,551,143.40
36100	Distribution	1924	\$70,936.00
36100	Distribution	1925	\$19,022.00
36100	Distribution	1928	\$12,722.41
36100	Distribution	1929	\$36,188.00

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Case No. 20-0585-EL-AIR
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At December 31, 2019

Data: Actual Balance at Dec. 31, 2019
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s): N/A

Schedule Supplemental C-21
Witness Responsible: Jason A. Cash

<u>Account</u>	<u>Vintage</u>	<u>Function</u>	<u>Amount</u>
36100	Distribution	1932	\$16,475.10
36100	Distribution	1937	\$25,138.00
36100	Distribution	1939	\$28,533.00
36100	Distribution	1941	\$27,587.00
36100	Distribution	1947	\$10,141.00
36100	Distribution	1949	\$83,734.00
36100	Distribution	1950	\$16,956.52
36100	Distribution	1951	\$19,209.63
36100	Distribution	1952	\$76,257.03
36100	Distribution	1953	\$52,164.00
36100	Distribution	1954	\$72,337.64
36100	Distribution	1955	\$104,966.96
36100	Distribution	1956	\$33,928.00
36100	Distribution	1957	\$79,814.00
36100	Distribution	1958	\$79,358.00
36100	Distribution	1959	\$44,342.88
36100	Distribution	1960	\$34,378.00
36100	Distribution	1961	\$60,778.00
36100	Distribution	1962	\$47,968.00
36100	Distribution	1963	\$43,462.02
36100	Distribution	1964	\$91,394.80
36100	Distribution	1965	\$85,197.86
36100	Distribution	1966	\$105,516.05
36100	Distribution	1967	\$1,586,894.14
36100	Distribution	1968	\$633,441.03
36100	Distribution	1969	\$190,827.02
36100	Distribution	1970	\$217,530.29
36100	Distribution	1971	\$323,568.19
36100	Distribution	1972	\$417,340.85
36100	Distribution	1973	\$132,105.96
36100	Distribution	1974	\$1,174,229.00
36100	Distribution	1975	\$278,216.82
36100	Distribution	1976	\$327,914.00
36100	Distribution	1977	\$714,101.07
36100	Distribution	1978	\$821,443.43
36100	Distribution	1979	\$447,343.00
36100	Distribution	1980	\$274,623.38
36100	Distribution	1981	\$324,577.00
36100	Distribution	1982	\$257,264.00
36100	Distribution	1983	\$15,105.00
36100	Distribution	1984	\$112,861.00
36100	Distribution	1985	\$74,382.25
36100	Distribution	1986	\$149,061.54
36100	Distribution	1987	\$64,509.00
36100	Distribution	1988	\$367,076.01
36100	Distribution	1989	\$379,241.00
36100	Distribution	1990	\$657,022.67
36100	Distribution	1991	\$607,991.36
36100	Distribution	1992	\$496,298.00
36100	Distribution	1993	\$641,469.00
36100	Distribution	1994	\$199,311.00

OHIO POWER COMPANY
Case No. 20-0585-EL-AIR
Surviving Balance by Plant Account by Vintage Year for Electric Plant in Service Accounts 101 and 106
At December 31, 2019

Data: Actual Balance at Dec. 31, 2019
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s): N/A

Schedule Supplemental C-21
Witness Responsible: Jason A. Cash

<u>Account</u>	<u>Vintage</u>	<u>Function</u>	<u>Amount</u>
36100	Distribution	1995	\$36,361.00
36100	Distribution	1996	\$253,463.00
36100	Distribution	1997	\$197,733.00
36100	Distribution	1998	\$355,457.71
36100	Distribution	1999	\$446,390.45
36100	Distribution	2000	\$698,273.25
36100	Distribution	2001	\$445,707.05
36100	Distribution	2002	\$489,142.36
36100	Distribution	2003	\$281,149.81
36100	Distribution	2005	\$578,515.31
36100	Distribution	2007	\$13,808.68
36100	Distribution	2008	\$546,489.06
36100	Distribution	2009	\$963,209.45
36100	Distribution	2010	\$1,177,434.22
36100	Distribution	2011	\$19,356.22
36100	Distribution	2012	\$24,490.98
36100	Distribution	2013	\$28,110.85
36100	Distribution	2014	\$47,927.53
36100	Distribution	2015	\$175,228.90
36100	Distribution	2016	\$571,706.35
36100	Distribution	2017	\$2,455,649.14
36100	Distribution	2018	\$6,768,799.57
36100	Distribution	2019	\$14,899,305.10
36100 Total			\$44,737,961.90
36200	Distribution	1900	\$7,398.00
36200	Distribution	1918	\$7,133.00
36200	Distribution	1923	\$9,103.00
36200	Distribution	1924	\$71,908.01
36200	Distribution	1925	\$12,494.00
36200	Distribution	1926	\$35,369.27
36200	Distribution	1927	\$30,780.35
36200	Distribution	1928	\$53,771.20
36200	Distribution	1929	\$39,380.37
36200	Distribution	1930	\$59,623.69
36200	Distribution	1932	\$126,432.18
36200	Distribution	1933	\$15,073.00
36200	Distribution	1934	\$22,560.00
36200	Distribution	1935	\$7,934.00
36200	Distribution	1937	\$19,658.42
36200	Distribution	1938	\$29,051.80
36200	Distribution	1939	\$160,464.00
36200	Distribution	1940	\$51,528.22
36200	Distribution	1941	\$143,622.99
36200	Distribution	1942	\$13,563.00
36200	Distribution	1943	\$55,412.10
36200	Distribution	1944	\$8,793.76
36200	Distribution	1946	\$59,113.00
36200	Distribution	1947	\$133,791.93
36200	Distribution	1948	\$107,359.38
36200	Distribution	1949	\$958,558.34
36200	Distribution	1950	\$203,429.41

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

Schedule Supplemental C-21
Witness Responsible: Jason A. Cash

<u>Account</u>	<u>Vintage</u>	<u>Function</u>	<u>Amount</u>
36200	Distribution	1951	\$445,234.80
36200	Distribution	1952	\$608,223.00
36200	Distribution	1953	\$925,323.57
36200	Distribution	1954	\$781,830.38
36200	Distribution	1955	\$577,313.42
36200	Distribution	1956	\$594,207.71
36200	Distribution	1957	\$1,082,415.99
36200	Distribution	1958	\$671,111.51
36200	Distribution	1959	\$685,836.94
36200	Distribution	1960	\$659,162.58
36200	Distribution	1961	\$749,650.87
36200	Distribution	1962	\$415,549.72
36200	Distribution	1963	\$753,214.39
36200	Distribution	1964	\$1,223,013.74
36200	Distribution	1965	\$1,168,850.97
36200	Distribution	1966	\$1,396,453.16
36200	Distribution	1967	\$1,629,451.01
36200	Distribution	1968	\$2,138,916.84
36200	Distribution	1969	\$2,389,894.07
36200	Distribution	1970	\$2,776,522.42
36200	Distribution	1971	\$3,631,589.39
36200	Distribution	1972	\$4,580,275.02
36200	Distribution	1973	\$2,986,725.77
36200	Distribution	1974	\$4,106,866.73
36200	Distribution	1975	\$2,906,136.10
36200	Distribution	1976	\$4,736,065.41
36200	Distribution	1977	\$6,552,200.47
36200	Distribution	1978	\$7,559,347.67
36200	Distribution	1979	\$4,165,105.70
36200	Distribution	1980	\$3,813,424.21
36200	Distribution	1981	\$2,687,672.65
36200	Distribution	1982	\$3,615,798.71
36200	Distribution	1983	\$707,664.73
36200	Distribution	1984	\$2,224,179.24
36200	Distribution	1985	\$1,977,177.55
36200	Distribution	1986	\$1,044,678.49
36200	Distribution	1987	\$4,048,685.39
36200	Distribution	1988	\$4,197,462.58
36200	Distribution	1989	\$5,170,086.40
36200	Distribution	1990	\$4,921,109.85
36200	Distribution	1991	\$6,079,903.95
36200	Distribution	1992	\$6,055,478.86
36200	Distribution	1993	\$6,296,935.60
36200	Distribution	1994	\$4,855,194.15
36200	Distribution	1995	\$4,761,170.44
36200	Distribution	1996	\$7,461,767.77
36200	Distribution	1997	\$12,397,561.31
36200	Distribution	1998	\$6,608,215.82
36200	Distribution	1999	\$11,828,512.97
36200	Distribution	2000	\$14,021,673.48
36200	Distribution	2001	\$13,167,912.42

OHIO POWER COMPANY
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Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s): N/A

Schedule Supplemental C-21
Witness Responsible: Jason A. Cash

<u>Account</u>	<u>Vintage</u>	<u>Function</u>	<u>Amount</u>
36200	Distribution	2002	\$19,782,042.91
36200	Distribution	2003	\$16,515,584.79
36200	Distribution	2004	\$17,107,953.60
36200	Distribution	2005	\$23,386,341.92
36200	Distribution	2006	\$33,745,909.59
36200	Distribution	2007	\$38,244,759.65
36200	Distribution	2008	\$29,643,894.45
36200	Distribution	2009	\$56,130,926.94
36200	Distribution	2010	\$29,693,659.78
36200	Distribution	2011	\$31,573,491.40
36200	Distribution	2012	\$24,790,490.18
36200	Distribution	2013	\$27,568,366.64
36200	Distribution	2014	\$39,082,763.96
36200	Distribution	2015	\$45,615,088.82
36200	Distribution	2016	\$43,868,475.53
36200	Distribution	2017	\$39,395,931.31
36200	Distribution	2018	\$72,271,074.81
36200	Distribution	2019	\$97,090,823.99
36200 Total			\$878,789,642.61
36216	Distribution	2017	\$182,156.47
36216	Distribution	2018	\$2,304,105.03
36216	Distribution	2019	\$5,858,367.71
36216 Total			\$8,344,629.21
36300	Distribution	2008	\$5,062,198.87
36300	Distribution	2012	\$7,727.16
36300	Distribution	2017	\$47,439.65
36300 Total			\$5,117,365.68
36400	Distribution	1926	\$181,020.00
36400	Distribution	1938	\$29.50
36400	Distribution	1941	\$42.00
36400	Distribution	1952	\$155,379.91
36400	Distribution	1953	\$416,856.43
36400	Distribution	1954	\$489,237.46
36400	Distribution	1955	\$547,828.48
36400	Distribution	1956	\$585,335.66
36400	Distribution	1957	\$563,442.55
36400	Distribution	1958	\$585,424.31
36400	Distribution	1959	\$569,833.61
36400	Distribution	1960	\$820,259.14
36400	Distribution	1961	\$830,318.30
36400	Distribution	1962	\$614,040.45
36400	Distribution	1963	\$632,238.58
36400	Distribution	1964	\$696,654.06
36400	Distribution	1965	\$1,108,855.38
36400	Distribution	1966	\$1,262,868.47
36400	Distribution	1967	\$1,485,724.43
36400	Distribution	1968	\$1,703,573.57
36400	Distribution	1969	\$1,907,942.84
36400	Distribution	1970	\$2,327,525.37
36400	Distribution	1971	\$2,942,416.09
36400	Distribution	1972	\$3,297,897.60

OHIO POWER COMPANY

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Surviving Balance by Plant Account by Vintage Year for Electric Plant in Service Accounts 101 and 106

At December 31, 2019

Data: Actual Balance at Dec. 31, 2019

Type of Filing: ►Original___Updated___Revised

Work Paper Reference No(s): N/A

Schedule Supplemental C-21

Witness Responsible: Jason A. Cash

<u>Account</u>	<u>Vintage</u>	<u>Function</u>	<u>Amount</u>
36400	Distribution	1973	\$3,872,558.98
36400	Distribution	1974	\$3,233,717.60
36400	Distribution	1975	\$2,469,444.48
36400	Distribution	1976	\$1,923,181.01
36400	Distribution	1977	\$3,799,992.62
36400	Distribution	1978	\$4,363,543.80
36400	Distribution	1979	\$7,526,465.20
36400	Distribution	1980	\$7,595,843.11
36400	Distribution	1981	\$7,407,350.51
36400	Distribution	1982	\$10,119,494.92
36400	Distribution	1983	\$7,942,379.91
36400	Distribution	1984	\$7,521,614.22
36400	Distribution	1985	\$7,425,751.82
36400	Distribution	1986	\$7,776,546.73
36400	Distribution	1987	\$6,055,051.70
36400	Distribution	1988	\$5,714,802.04
36400	Distribution	1989	\$7,644,655.62
36400	Distribution	1990	\$12,088,306.14
36400	Distribution	1991	\$9,523,005.98
36400	Distribution	1992	\$13,555,695.46
36400	Distribution	1993	\$12,598,352.30
36400	Distribution	1994	\$12,679,555.43
36400	Distribution	1995	\$13,039,498.61
36400	Distribution	1996	\$15,443,795.00
36400	Distribution	1997	\$16,344,399.89
36400	Distribution	1998	\$12,693,467.76
36400	Distribution	1999	\$18,019,958.43
36400	Distribution	2000	\$39,244,362.72
36400	Distribution	2001	\$14,256,612.26
36400	Distribution	2002	\$14,562,815.65
36400	Distribution	2003	\$16,375,538.02
36400	Distribution	2004	\$17,428,674.66
36400	Distribution	2005	\$25,420,236.12
36400	Distribution	2006	\$20,019,554.75
36400	Distribution	2007	\$21,415,806.66
36400	Distribution	2008	\$27,930,562.84
36400	Distribution	2009	\$25,796,201.48
36400	Distribution	2010	\$21,008,470.43
36400	Distribution	2011	\$19,363,406.55
36400	Distribution	2012	\$25,443,702.37
36400	Distribution	2013	\$27,491,235.99
36400	Distribution	2014	\$34,565,305.16
36400	Distribution	2015	\$40,913,304.85
36400	Distribution	2016	\$35,848,565.80
36400	Distribution	2017	\$33,422,025.02
36400	Distribution	2018	\$33,605,325.64
36400	Distribution	2019	\$39,637,187.39
36400 Total			\$795,852,067.82
36500	Distribution	1926	\$40,202.07
36500	Distribution	1950	\$72,150.20
36500	Distribution	1951	\$139,106.05

OHIO POWER COMPANY
Case No. 20-0585-EL-AIR
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Type of Filing: ►Original___Updated___Revised
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Schedule Supplemental C-21
Witness Responsible: Jason A. Cash

<u>Account</u>	<u>Vintage</u>	<u>Function</u>	<u>Amount</u>
36500	Distribution	1952	\$177,570.23
36500	Distribution	1953	\$271,221.78
36500	Distribution	1954	\$338,783.68
36500	Distribution	1955	\$334,276.72
36500	Distribution	1956	\$307,102.80
36500	Distribution	1957	\$429,554.77
36500	Distribution	1958	\$404,962.95
36500	Distribution	1959	\$516,653.79
36500	Distribution	1960	\$508,749.93
36500	Distribution	1961	\$441,994.71
36500	Distribution	1962	\$525,073.65
36500	Distribution	1963	\$548,800.96
36500	Distribution	1964	\$648,903.07
36500	Distribution	1965	\$726,020.78
36500	Distribution	1966	\$791,920.99
36500	Distribution	1967	\$942,657.44
36500	Distribution	1968	\$1,302,270.54
36500	Distribution	1969	\$1,521,828.77
36500	Distribution	1970	\$2,097,737.86
36500	Distribution	1971	\$3,150,133.09
36500	Distribution	1972	\$3,346,142.18
36500	Distribution	1973	\$2,795,566.20
36500	Distribution	1974	\$2,954,979.45
36500	Distribution	1975	\$2,495,844.33
36500	Distribution	1976	\$2,812,882.68
36500	Distribution	1977	\$3,398,893.22
36500	Distribution	1978	\$4,255,204.30
36500	Distribution	1979	\$5,150,282.36
36500	Distribution	1980	\$4,351,881.15
36500	Distribution	1981	\$6,037,215.34
36500	Distribution	1982	\$5,609,804.66
36500	Distribution	1983	\$3,788,653.76
36500	Distribution	1984	\$3,851,477.90
36500	Distribution	1985	\$5,115,734.26
36500	Distribution	1986	\$4,389,240.85
36500	Distribution	1987	\$6,539,215.54
36500	Distribution	1988	\$7,334,498.72
36500	Distribution	1989	\$9,870,972.14
36500	Distribution	1990	\$8,328,687.04
36500	Distribution	1991	\$6,033,412.08
36500	Distribution	1992	\$10,404,692.55
36500	Distribution	1993	\$8,951,208.96
36500	Distribution	1994	\$11,784,889.97
36500	Distribution	1995	\$10,671,528.79
36500	Distribution	1996	\$9,451,594.98
36500	Distribution	1997	\$9,380,763.70
36500	Distribution	1998	\$10,730,164.71
36500	Distribution	1999	\$11,623,829.94
36500	Distribution	2000	\$19,756,474.97
36500	Distribution	2001	\$12,090,318.88
36500	Distribution	2002	\$9,984,391.09

OHIO POWER COMPANY
Case No. 20-0585-EL-AIR
Surviving Balance by Plant Account by Vintage Year for Electric Plant in Service Accounts 101 and 106
At December 31, 2019

Data: Actual Balance at Dec. 31, 2019
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s): N/A

Schedule Supplemental C-21
Witness Responsible: Jason A. Cash

<u>Account</u>	<u>Vintage</u>	<u>Function</u>	<u>Amount</u>
36500	Distribution	2003	\$17,099,120.55
36500	Distribution	2004	\$20,077,499.37
36500	Distribution	2005	\$41,939,145.20
36500	Distribution	2006	\$18,951,648.41
36500	Distribution	2007	\$27,445,781.57
36500	Distribution	2008	\$27,488,957.26
36500	Distribution	2009	\$30,299,362.54
36500	Distribution	2010	\$33,555,736.05
36500	Distribution	2011	\$34,937,168.44
36500	Distribution	2012	\$30,068,057.12
36500	Distribution	2013	\$50,216,320.27
36500	Distribution	2014	\$45,219,169.32
36500	Distribution	2015	\$47,670,823.22
36500	Distribution	2016	\$40,549,168.55
36500	Distribution	2017	\$39,196,598.48
36500	Distribution	2018	\$53,070,340.29
36500	Distribution	2019	\$97,509,481.12
36500 Total			\$894,822,501.29
36600	Distribution	1916	\$4,634.26
36600	Distribution	1917	\$40,258.87
36600	Distribution	1920	\$30,556.21
36600	Distribution	1921	\$191,748.79
36600	Distribution	1922	\$79,186.96
36600	Distribution	1923	\$119,833.93
36600	Distribution	1924	\$305,654.72
36600	Distribution	1925	\$65,802.75
36600	Distribution	1926	\$62,261.45
36600	Distribution	1927	\$71,045.37
36600	Distribution	1928	\$11,011.63
36600	Distribution	1929	\$27,491.68
36600	Distribution	1930	\$10,579.64
36600	Distribution	1931	\$43,475.66
36600	Distribution	1932	\$23,414.06
36600	Distribution	1936	\$8,620.96
36600	Distribution	1937	\$7,125.98
36600	Distribution	1941	\$22,172.78
36600	Distribution	1942	\$6,126.97
36600	Distribution	1944	\$5,588.99
36600	Distribution	1946	\$20,678.86
36600	Distribution	1948	\$22,922.48
36600	Distribution	1949	\$105,851.95
36600	Distribution	1950	\$11,831.35
36600	Distribution	1951	\$6,815.30
36600	Distribution	1952	\$76,229.77
36600	Distribution	1953	\$200,245.51
36600	Distribution	1954	\$41,530.80
36600	Distribution	1955	\$172,365.84
36600	Distribution	1956	\$183,275.26
36600	Distribution	1957	\$142,408.24
36600	Distribution	1958	\$176,326.44
36600	Distribution	1959	\$154,691.85

OHIO POWER COMPANY
Case No. 20-0585-EL-AIR
Surviving Balance by Plant Account by Vintage Year for Electric Plant in Service Accounts 101 and 106
At December 31, 2019

Data: Actual Balance at Dec. 31, 2019
Type of Filing: ☒Original ☐Updated ☐Revised
Work Paper Reference No(s): N/A

Schedule Supplemental C-21
Witness Responsible: Jason A. Cash

<u>Account</u>	<u>Vintage</u>	<u>Function</u>	<u>Amount</u>
36600	Distribution	1960	\$183,277.82
36600	Distribution	1961	\$148,026.57
36600	Distribution	1962	\$227,381.97
36600	Distribution	1963	\$185,393.54
36600	Distribution	1964	\$359,644.05
36600	Distribution	1965	\$447,778.40
36600	Distribution	1966	\$817,790.71
36600	Distribution	1967	\$981,119.62
36600	Distribution	1968	\$370,481.24
36600	Distribution	1969	\$1,412,373.09
36600	Distribution	1970	\$1,183,078.43
36600	Distribution	1971	\$1,176,358.53
36600	Distribution	1972	\$1,337,312.70
36600	Distribution	1973	\$1,337,677.30
36600	Distribution	1974	\$1,800,893.11
36600	Distribution	1975	\$1,555,658.19
36600	Distribution	1976	\$1,003,597.22
36600	Distribution	1977	\$2,094,747.45
36600	Distribution	1978	\$1,111,090.49
36600	Distribution	1979	\$2,035,294.48
36600	Distribution	1980	\$2,493,720.20
36600	Distribution	1981	\$1,214,812.67
36600	Distribution	1982	\$1,550,605.52
36600	Distribution	1983	\$436,229.41
36600	Distribution	1984	\$971,475.54
36600	Distribution	1985	\$951,463.80
36600	Distribution	1986	\$926,705.82
36600	Distribution	1987	\$1,276,136.02
36600	Distribution	1988	\$1,218,859.28
36600	Distribution	1989	\$2,204,686.34
36600	Distribution	1990	\$3,361,590.85
36600	Distribution	1991	\$2,429,466.88
36600	Distribution	1992	\$3,602,986.13
36600	Distribution	1993	\$3,872,320.17
36600	Distribution	1994	\$4,729,858.65
36600	Distribution	1995	\$5,302,334.78
36600	Distribution	1996	\$4,941,833.28
36600	Distribution	1997	\$5,156,919.96
36600	Distribution	1998	\$4,032,828.32
36600	Distribution	1999	\$3,355,066.68
36600	Distribution	2000	\$14,861,891.96
36600	Distribution	2001	\$4,056,096.78
36600	Distribution	2002	\$6,837,512.05
36600	Distribution	2003	\$3,882,572.70
36600	Distribution	2004	\$1,944,750.25
36600	Distribution	2005	\$3,065,923.20
36600	Distribution	2006	\$7,018,638.45
36600	Distribution	2007	\$7,109,709.68
36600	Distribution	2008	\$8,310,366.32
36600	Distribution	2009	\$11,705,905.68
36600	Distribution	2010	\$5,500,050.36

OHIO POWER COMPANY

Case No. 20-0585-EL-AIR

Surviving Balance by Plant Account by Vintage Year for Electric Plant in Service Accounts 101 and 106

At December 31, 2019

Data: Actual Balance at Dec. 31, 2019

Type of Filing: ►Original___Updated___Revised

Work Paper Reference No(s): N/A

Schedule Supplemental C-21

Witness Responsible: Jason A. Cash

<u>Account</u>	<u>Vintage</u>	<u>Function</u>	<u>Amount</u>
36600	Distribution	2011	\$9,671,720.52
36600	Distribution	2012	\$14,563,506.80
36600	Distribution	2013	\$10,970,910.62
36600	Distribution	2014	\$19,491,789.87
36600	Distribution	2015	\$21,818,519.53
36600	Distribution	2016	\$19,899,912.44
36600	Distribution	2017	\$19,443,286.62
36600	Distribution	2018	\$29,827,041.23
36600	Distribution	2019	\$38,077,399.60
36600 Total			\$334,308,145.18
36700	Distribution	1949	\$4,511.86
36700	Distribution	1950	\$2,845.02
36700	Distribution	1951	\$4,787.51
36700	Distribution	1952	\$5,108.03
36700	Distribution	1953	\$7,771.67
36700	Distribution	1954	\$23,836.71
36700	Distribution	1955	\$8,776.82
36700	Distribution	1956	\$87,581.59
36700	Distribution	1957	\$63,783.69
36700	Distribution	1958	\$336.09
36700	Distribution	1959	\$20,687.94
36700	Distribution	1960	\$95,845.91
36700	Distribution	1961	\$87,811.26
36700	Distribution	1962	\$48,331.26
36700	Distribution	1963	\$46,884.13
36700	Distribution	1964	\$57,830.77
36700	Distribution	1965	\$65,609.59
36700	Distribution	1966	\$94,941.45
36700	Distribution	1967	\$459,115.86
36700	Distribution	1968	\$405,933.91
36700	Distribution	1969	\$862,708.27
36700	Distribution	1970	\$972,067.01
36700	Distribution	1971	\$1,329,524.09
36700	Distribution	1972	\$2,120,430.89
36700	Distribution	1973	\$2,676,004.17
36700	Distribution	1974	\$2,926,331.64
36700	Distribution	1975	\$1,878,387.48
36700	Distribution	1976	\$2,347,059.34
36700	Distribution	1977	\$3,962,837.13
36700	Distribution	1978	\$4,097,101.50
36700	Distribution	1979	\$5,332,724.86
36700	Distribution	1980	\$5,744,892.83
36700	Distribution	1981	\$4,003,224.54
36700	Distribution	1982	\$4,006,411.64
36700	Distribution	1983	\$4,000,553.29
36700	Distribution	1984	\$6,039,130.81
36700	Distribution	1985	\$6,000,771.48
36700	Distribution	1986	\$6,397,846.51
36700	Distribution	1987	\$8,878,642.48
36700	Distribution	1988	\$9,580,691.88
36700	Distribution	1989	\$10,167,917.38

OHIO POWER COMPANY
Case No. 20-0585-EL-AIR
Surviving Balance by Plant Account by Vintage Year for Electric Plant in Service Accounts 101 and 106
At December 31, 2019

Data: Actual Balance at Dec. 31, 2019
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s): N/A

Schedule Supplemental C-21
Witness Responsible: Jason A. Cash

<u>Account</u>	<u>Vintage</u>	<u>Function</u>	<u>Amount</u>
36700	Distribution	1990	\$9,835,908.55
36700	Distribution	1991	\$5,952,986.27
36700	Distribution	1992	\$8,430,574.05
36700	Distribution	1993	\$9,549,081.12
36700	Distribution	1994	\$11,162,669.26
36700	Distribution	1995	\$11,607,132.61
36700	Distribution	1996	\$11,741,836.32
36700	Distribution	1997	\$8,854,096.83
36700	Distribution	1998	\$12,775,546.01
36700	Distribution	1999	\$17,476,272.64
36700	Distribution	2000	\$31,063,791.15
36700	Distribution	2001	\$14,796,726.94
36700	Distribution	2002	\$18,601,971.65
36700	Distribution	2003	\$13,327,211.24
36700	Distribution	2004	\$11,127,746.35
36700	Distribution	2005	\$18,753,007.39
36700	Distribution	2006	\$22,476,203.84
36700	Distribution	2007	\$24,912,641.28
36700	Distribution	2008	\$34,605,230.54
36700	Distribution	2009	\$30,851,811.14
36700	Distribution	2010	\$12,989,365.13
36700	Distribution	2011	\$20,624,683.47
36700	Distribution	2012	\$27,077,469.28
36700	Distribution	2013	\$25,000,243.99
36700	Distribution	2014	\$34,852,932.63
36700	Distribution	2015	\$37,089,144.12
36700	Distribution	2016	\$39,043,220.07
36700	Distribution	2017	\$35,697,027.16
36700	Distribution	2018	\$29,599,420.77
36700	Distribution	2019	\$47,469,870.15
36700 Total			\$732,263,412.24
36800	Distribution	1949	\$15,831.80
36800	Distribution	1950	\$3,819.43
36800	Distribution	1951	\$1,575.00
36800	Distribution	1952	\$3,009.53
36800	Distribution	1953	\$6,079.83
36800	Distribution	1954	\$4,895.02
36800	Distribution	1955	\$37,453.92
36800	Distribution	1956	\$97,748.04
36800	Distribution	1957	\$182,565.93
36800	Distribution	1958	\$121,705.39
36800	Distribution	1959	\$270,661.11
36800	Distribution	1960	\$223,658.19
36800	Distribution	1961	\$255,366.42
36800	Distribution	1962	\$222,688.95
36800	Distribution	1963	\$261,041.77
36800	Distribution	1964	\$338,027.77
36800	Distribution	1965	\$351,605.57
36800	Distribution	1966	\$631,787.00
36800	Distribution	1967	\$683,252.45
36800	Distribution	1968	\$595,110.05

OHIO POWER COMPANY
Case No. 20-0585-EL-AIR
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At December 31, 2019

Data: Actual Balance at Dec. 31, 2019
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s): N/A

Schedule Supplemental C-21
Witness Responsible: Jason A. Cash

<u>Account</u>	<u>Vintage</u>	<u>Function</u>	<u>Amount</u>
36800	Distribution	1969	\$1,115,653.28
36800	Distribution	1970	\$1,100,941.38
36800	Distribution	1971	\$1,773,774.34
36800	Distribution	1972	\$2,027,369.77
36800	Distribution	1973	\$2,714,922.23
36800	Distribution	1974	\$3,386,360.15
36800	Distribution	1975	\$1,195,208.59
36800	Distribution	1976	\$2,248,574.32
36800	Distribution	1977	\$3,198,081.07
36800	Distribution	1978	\$4,222,913.46
36800	Distribution	1979	\$5,436,169.31
36800	Distribution	1980	\$5,238,648.61
36800	Distribution	1981	\$1,701,194.92
36800	Distribution	1982	\$4,067,016.75
36800	Distribution	1983	\$4,120,208.33
36800	Distribution	1984	\$7,192,570.07
36800	Distribution	1985	\$8,315,230.29
36800	Distribution	1986	\$9,143,841.34
36800	Distribution	1987	\$9,587,487.04
36800	Distribution	1988	\$10,031,776.87
36800	Distribution	1989	\$12,527,770.58
36800	Distribution	1990	\$11,848,425.36
36800	Distribution	1991	\$10,826,903.99
36800	Distribution	1992	\$12,277,481.75
36800	Distribution	1993	\$12,289,632.87
36800	Distribution	1994	\$15,401,057.17
36800	Distribution	1995	\$15,736,362.87
36800	Distribution	1996	\$15,248,293.57
36800	Distribution	1997	\$20,235,802.84
36800	Distribution	1998	\$20,385,911.03
36800	Distribution	1999	\$16,664,245.58
36800	Distribution	2000	\$22,776,770.03
36800	Distribution	2001	\$16,405,173.69
36800	Distribution	2002	\$18,186,559.29
36800	Distribution	2003	\$13,052,998.45
36800	Distribution	2004	\$13,882,794.08
36800	Distribution	2005	\$29,786,791.17
36800	Distribution	2006	\$34,413,362.36
36800	Distribution	2007	\$29,971,732.28
36800	Distribution	2008	\$39,624,851.17
36800	Distribution	2009	\$20,192,795.79
36800	Distribution	2010	\$23,979,256.58
36800	Distribution	2011	\$22,497,249.14
36800	Distribution	2012	\$33,041,097.34
36800	Distribution	2013	\$31,413,104.91
36800	Distribution	2014	\$36,329,028.18
36800	Distribution	2015	\$34,464,509.63
36800	Distribution	2016	\$34,555,931.07
36800	Distribution	2017	\$33,846,511.18
36800	Distribution	2018	\$57,057,273.11
36800	Distribution	2019	\$48,927,857.20

OHIO POWER COMPANY
Case No. 20-0585-EL-AIR
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At December 31, 2019

Data: Actual Balance at Dec. 31, 2019
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s): N/A

Schedule Supplemental C-21
Witness Responsible: Jason A. Cash

<u>Account</u>	<u>Vintage</u>	<u>Function</u>	<u>Amount</u>
36800 Total			\$849,973,359.55
36900	Distribution	1921	\$33,281.00
36900	Distribution	1922	\$8,553.00
36900	Distribution	1923	\$7,026.00
36900	Distribution	1924	\$8,337.00
36900	Distribution	1925	\$5,808.00
36900	Distribution	1936	\$6,041.00
36900	Distribution	1939	\$6,693.00
36900	Distribution	1950	\$2,665.17
36900	Distribution	1951	\$1,571.37
36900	Distribution	1952	\$4,875.61
36900	Distribution	1953	\$10,066.61
36900	Distribution	1954	\$22,755.70
36900	Distribution	1955	\$36,657.71
36900	Distribution	1956	\$51,325.87
36900	Distribution	1957	\$65,482.97
36900	Distribution	1958	\$78,945.52
36900	Distribution	1959	\$103,050.30
36900	Distribution	1960	\$157,034.68
36900	Distribution	1961	\$341,366.33
36900	Distribution	1962	\$361,656.59
36900	Distribution	1963	\$385,297.46
36900	Distribution	1964	\$475,531.41
36900	Distribution	1965	\$501,290.44
36900	Distribution	1966	\$600,661.44
36900	Distribution	1967	\$854,741.71
36900	Distribution	1968	\$1,104,028.08
36900	Distribution	1969	\$1,212,789.29
36900	Distribution	1970	\$1,588,255.04
36900	Distribution	1971	\$1,890,584.55
36900	Distribution	1972	\$2,292,582.86
36900	Distribution	1973	\$2,421,235.15
36900	Distribution	1974	\$2,424,410.16
36900	Distribution	1975	\$1,889,095.06
36900	Distribution	1976	\$2,238,581.49
36900	Distribution	1977	\$2,519,529.01
36900	Distribution	1978	\$3,188,267.34
36900	Distribution	1979	\$3,581,164.29
36900	Distribution	1980	\$3,761,966.98
36900	Distribution	1981	\$3,900,901.48
36900	Distribution	1982	\$3,794,757.28
36900	Distribution	1983	\$3,572,808.32
36900	Distribution	1984	\$3,762,537.37
36900	Distribution	1985	\$3,664,767.12
36900	Distribution	1986	\$3,861,888.94
36900	Distribution	1987	\$4,376,123.03
36900	Distribution	1988	\$5,295,732.04
36900	Distribution	1989	\$5,971,678.36
36900	Distribution	1990	\$5,715,871.09
36900	Distribution	1991	\$5,884,069.27
36900	Distribution	1992	\$7,827,928.54

OHIO POWER COMPANY
Case No. 20-0585-EL-AIR
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At December 31, 2019

Data: Actual Balance at Dec. 31, 2019
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s): N/A

Schedule Supplemental C-21
Witness Responsible: Jason A. Cash

<u>Account</u>	<u>Vintage</u>	<u>Function</u>	<u>Amount</u>
36900	Distribution	1993	\$5,969,614.52
36900	Distribution	1994	\$7,041,093.92
36900	Distribution	1995	\$7,494,433.36
36900	Distribution	1996	\$5,944,976.70
36900	Distribution	1997	\$6,756,375.11
36900	Distribution	1998	\$7,125,361.99
36900	Distribution	1999	\$6,890,923.13
36900	Distribution	2000	\$15,368,784.38
36900	Distribution	2001	\$8,302,946.70
36900	Distribution	2002	\$7,034,777.31
36900	Distribution	2003	\$9,092,400.22
36900	Distribution	2004	\$10,303,124.27
36900	Distribution	2005	\$14,739,921.25
36900	Distribution	2006	\$11,149,776.92
36900	Distribution	2007	\$10,016,220.30
36900	Distribution	2008	\$9,491,440.24
36900	Distribution	2009	\$9,908,731.39
36900	Distribution	2010	\$9,892,988.56
36900	Distribution	2011	\$9,280,830.44
36900	Distribution	2012	\$13,149,989.32
36900	Distribution	2013	\$16,368,839.14
36900	Distribution	2014	\$9,590,154.96
36900	Distribution	2015	\$8,188,508.80
36900	Distribution	2016	\$7,547,280.85
36900	Distribution	2017	\$8,740,647.32
36900	Distribution	2018	\$8,169,492.51
36900	Distribution	2019	\$9,618,100.58
36900 Total			\$345,050,002.22
37000	Distribution	1958	\$17,147.00
37000	Distribution	1959	\$567.00
37000	Distribution	1960	\$235.00
37000	Distribution	1962	\$60.00
37000	Distribution	1965	\$2,135.00
37000	Distribution	1967	\$24,740.00
37000	Distribution	1969	\$1,741.00
37000	Distribution	1970	\$6,617.00
37000	Distribution	1971	\$17,998.00
37000	Distribution	1972	\$65,790.62
37000	Distribution	1973	\$1,135.29
37000	Distribution	1974	\$637.96
37000	Distribution	1975	\$318.26
37000	Distribution	1976	\$33,907.24
37000	Distribution	1977	\$27,374.42
37000	Distribution	1978	\$2,927.70
37000	Distribution	1979	\$3,574.17
37000	Distribution	1980	\$37,207.39
37000	Distribution	1981	\$40,847.95
37000	Distribution	1982	\$25,644.43
37000	Distribution	1983	\$16,893.81
37000	Distribution	1984	\$27,763.92
37000	Distribution	1985	\$202,906.74

OHIO POWER COMPANY
Case No. 20-0585-EL-AIR
Surviving Balance by Plant Account by Vintage Year for Electric Plant in Service Accounts 101 and 106
At December 31, 2019

Data: Actual Balance at Dec. 31, 2019

Type of Filing: ►Original___Updated___Revised

Work Paper Reference No(s): N/A

Schedule Supplemental C-21

Witness Responsible: Jason A. Cash

<u>Account</u>	<u>Vintage</u>	<u>Function</u>	<u>Amount</u>
37000	Distribution	1986	\$57,006.67
37000	Distribution	1987	\$72,835.95
37000	Distribution	1988	\$48,881.71
37000	Distribution	1989	\$126,314.03
37000	Distribution	1990	\$151,702.86
37000	Distribution	1991	\$123,592.59
37000	Distribution	1992	\$104,506.64
37000	Distribution	1993	\$85,090.19
37000	Distribution	1994	\$67,090.14
37000	Distribution	1995	\$161,042.57
37000	Distribution	1996	\$267,199.56
37000	Distribution	1997	\$206,191.34
37000	Distribution	1998	\$258,159.39
37000	Distribution	1999	\$112,376.33
37000	Distribution	2000	\$182,726.78
37000	Distribution	2001	\$353,964.14
37000	Distribution	2002	\$676,665.25
37000	Distribution	2003	\$527,890.15
37000	Distribution	2004	\$1,394,278.09
37000	Distribution	2005	\$1,539,014.78
37000	Distribution	2006	\$2,432,958.39
37000	Distribution	2007	\$2,699,084.73
37000	Distribution	2008	\$3,080,423.34
37000	Distribution	2009	\$3,115,364.32
37000	Distribution	2010	\$4,407,304.39
37000	Distribution	2011	\$6,388,145.80
37000	Distribution	2012	\$16,037,887.18
37000	Distribution	2013	\$6,247,054.83
37000	Distribution	2014	\$13,339,078.27
37000	Distribution	2015	\$13,506,904.83
37000	Distribution	2016	\$6,360,353.03
37000	Distribution	2017	\$4,942,182.69
37000	Distribution	2018	\$2,892,730.60
37000	Distribution	2019	\$2,538,229.86
37000 Total			\$95,062,401.32
37016	Distribution	2010	\$8,650,477.11
37016	Distribution	2011	\$5,695,782.69
37016	Distribution	2012	\$1,628,333.43
37016	Distribution	2014	\$994,008.50
37016	Distribution	2015	\$240,184.43
37016	Distribution	2016	\$1,272,487.70
37016	Distribution	2017	\$20,798,686.97
37016	Distribution	2018	\$78,067,078.79
37016	Distribution	2019	\$49,214,569.59
37016 Total			\$166,561,609.21
37100	Distribution	1980	\$965.00
37100	Distribution	1981	\$78,216.04
37100	Distribution	1982	\$32,534.46
37100	Distribution	1983	\$28,592.45
37100	Distribution	1984	\$35,231.14
37100	Distribution	1985	\$39,685.96

OHIO POWER COMPANY
Case No. 20-0585-EL-AIR
Surviving Balance by Plant Account by Vintage Year for Electric Plant in Service Accounts 101 and 106
At December 31, 2019

Data: Actual Balance at Dec. 31, 2019
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s): N/A

Schedule Supplemental C-21
Witness Responsible: Jason A. Cash

<u>Account</u>	<u>Vintage</u>	<u>Function</u>	<u>Amount</u>
37100	Distribution	1986	\$49,403.22
37100	Distribution	1987	\$348,841.90
37100	Distribution	1988	\$435,661.59
37100	Distribution	1989	\$557,557.66
37100	Distribution	1990	\$509,289.17
37100	Distribution	1991	\$512,150.06
37100	Distribution	1992	\$555,382.80
37100	Distribution	1993	\$746,201.14
37100	Distribution	1994	\$680,642.24
37100	Distribution	1995	\$727,705.37
37100	Distribution	1996	\$699,748.56
37100	Distribution	1997	\$512,890.81
37100	Distribution	1998	\$4,037,655.48
37100	Distribution	1999	\$998,281.15
37100	Distribution	2000	\$2,609,643.21
37100	Distribution	2001	\$1,081,756.14
37100	Distribution	2002	\$2,136,890.10
37100	Distribution	2003	\$2,880,944.65
37100	Distribution	2004	\$1,714,895.25
37100	Distribution	2005	\$1,983,715.39
37100	Distribution	2006	\$2,113,029.57
37100	Distribution	2007	\$1,591,525.95
37100	Distribution	2008	\$2,244,735.98
37100	Distribution	2009	\$2,290,467.60
37100	Distribution	2010	\$2,670,365.59
37100	Distribution	2011	\$1,353,521.80
37100	Distribution	2012	\$3,060,168.90
37100	Distribution	2013	\$4,068,422.01
37100	Distribution	2014	\$2,244,603.60
37100	Distribution	2015	\$2,182,579.60
37100	Distribution	2016	\$2,376,630.52
37100	Distribution	2017	\$4,566,394.84
37100	Distribution	2018	\$2,138,125.29
37100	Distribution	2019	\$2,334,898.56
37100 Total			\$59,229,950.75
37200	Distribution	1950	\$256.00
37200	Distribution	1951	\$1,491.00
37200	Distribution	1952	\$490.00
37200	Distribution	1954	\$53.00
37200	Distribution	1957	\$3,168.00
37200	Distribution	1958	\$3,832.00
37200	Distribution	1959	\$2,223.00
37200	Distribution	1960	\$1,571.00
37200	Distribution	1962	\$3,045.00
37200	Distribution	1963	\$820.00
37200	Distribution	1964	\$837.00
37200	Distribution	1965	\$2,095.00
37200	Distribution	1966	\$5,605.00
37200	Distribution	1967	\$803.00
37200	Distribution	1969	\$319.00
37200	Distribution	1970	\$476.00

OHIO POWER COMPANY
Case No. 20-0585-EL-AIR
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At December 31, 2019

Data: Actual Balance at Dec. 31, 2019
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s): N/A

Schedule Supplemental C-21
Witness Responsible: Jason A. Cash

<u>Account</u>	<u>Vintage</u>	<u>Function</u>	<u>Amount</u>
37200	Distribution	1971	\$1,405.00
37200	Distribution	1972	\$547.00
37200	Distribution	1973	\$2,547.00
37200	Distribution	1974	\$15,483.00
37200	Distribution	1975	\$876.00
37200	Distribution	1978	\$1,051.00
37200	Distribution	1979	\$2,287.00
37200	Distribution	1980	\$1,361.00
37200	Distribution	1981	\$10,264.00
37200	Distribution	1982	\$4,723.00
37200	Distribution	1983	\$22,501.00
37200	Distribution	1984	\$5,168.00
37200	Distribution	1986	\$215.00
37200	Distribution	1987	\$3,400.00
37200	Distribution	1988	\$571.00
37200	Distribution	1989	\$943.00
37200	Distribution	1991	\$953.00
37200	Distribution	1993	\$458.00
37200	Distribution	1994	\$1,230.00
37200 Total			\$103,067.00
37300	Distribution	1953	\$7,821.14
37300	Distribution	1954	\$9,861.69
37300	Distribution	1955	\$19,378.57
37300	Distribution	1956	\$12,293.57
37300	Distribution	1957	\$21,154.11
37300	Distribution	1958	\$19,003.96
37300	Distribution	1959	\$17,686.35
37300	Distribution	1960	\$9,113.04
37300	Distribution	1961	\$16,491.13
37300	Distribution	1962	\$8,251.71
37300	Distribution	1963	\$45,266.72
37300	Distribution	1964	\$13,960.81
37300	Distribution	1965	\$10,804.99
37300	Distribution	1966	\$19,255.83
37300	Distribution	1967	\$30,798.43
37300	Distribution	1968	\$30,423.89
37300	Distribution	1969	\$15,373.10
37300	Distribution	1970	\$88,647.32
37300	Distribution	1971	\$163,941.25
37300	Distribution	1972	\$156,050.68
37300	Distribution	1973	\$124,277.69
37300	Distribution	1974	\$163,191.03
37300	Distribution	1975	\$128,734.77
37300	Distribution	1976	\$249,915.50
37300	Distribution	1977	\$186,420.68
37300	Distribution	1978	\$233,397.00
37300	Distribution	1979	\$240,671.58
37300	Distribution	1980	\$476,854.81
37300	Distribution	1981	\$428,970.95
37300	Distribution	1982	\$490,025.96
37300	Distribution	1983	\$490,084.07

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Data: Actual Balance at Dec. 31, 2019
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s): N/A

Schedule Supplemental C-21
Witness Responsible: Jason A. Cash

<u>Account</u>	<u>Vintage</u>	<u>Function</u>	<u>Amount</u>
37300	Distribution	1984	\$726,485.94
37300	Distribution	1985	\$822,037.26
37300	Distribution	1986	\$755,878.54
37300	Distribution	1987	\$1,202,359.96
37300	Distribution	1988	\$982,810.93
37300	Distribution	1989	\$1,487,805.69
37300	Distribution	1990	\$1,155,070.14
37300	Distribution	1991	\$829,480.39
37300	Distribution	1992	\$1,269,328.95
37300	Distribution	1993	\$794,886.49
37300	Distribution	1994	\$1,029,088.48
37300	Distribution	1995	\$967,303.97
37300	Distribution	1996	\$850,087.13
37300	Distribution	1997	\$788,929.64
37300	Distribution	1998	\$384,738.67
37300	Distribution	1999	\$511,386.85
37300	Distribution	2000	\$1,244,566.12
37300	Distribution	2001	\$504,442.93
37300	Distribution	2002	\$136,887.00
37300	Distribution	2003	\$288,243.16
37300	Distribution	2004	\$562,472.15
37300	Distribution	2005	\$1,131,110.39
37300	Distribution	2006	\$411,657.04
37300	Distribution	2007	\$698,947.84
37300	Distribution	2008	\$1,088,546.98
37300	Distribution	2009	\$1,474,517.93
37300	Distribution	2010	\$1,103,704.73
37300	Distribution	2011	\$1,038,620.89
37300	Distribution	2012	\$2,785,197.45
37300	Distribution	2013	\$2,818,713.29
37300	Distribution	2014	\$1,168,577.10
37300	Distribution	2015	\$1,290,364.81
37300	Distribution	2016	\$1,471,355.43
37300	Distribution	2017	\$1,068,112.12
37300	Distribution	2018	\$1,123,437.26
37300	Distribution	2019	\$1,256,979.34
37300 Total			\$41,152,255.32
38900	General	1913	\$20,901.00
38900	General	1917	\$7,007.00
38900	General	1919	\$300.00
38900	General	1920	\$3,908.00
38900	General	1921	\$8,241.00
38900	General	1922	\$31,025.00
38900	General	1923	\$1,601.00
38900	General	1925	\$33,584.00
38900	General	1926	\$8,157.00
38900	General	1927	\$56,364.00
38900	General	1928	\$13,377.00
38900	General	1929	\$25,382.00
38900	General	1934	\$2,656.00
38900	General	1937	\$395.00

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At December 31, 2019

Data: Actual Balance at Dec. 31, 2019

Type of Filing: ►Original___Updated___Revised

Work Paper Reference No(s): N/A

Schedule Supplemental C-21

Witness Responsible: Jason A. Cash

<u>Account</u>	<u>Vintage</u>	<u>Function</u>	<u>Amount</u>
38900	General	1938	\$1,514.00
38900	General	1940	\$32,873.00
38900	General	1941	\$1,018.00
38900	General	1942	\$4,682.00
38900	General	1944	\$42,553.00
38900	General	1950	\$7,875.00
38900	General	1951	\$1,377.00
38900	General	1952	\$5,475.00
38900	General	1953	\$41,978.00
38900	General	1954	\$10,613.00
38900	General	1955	\$38,039.00
38900	General	1956	\$87.00
38900	General	1957	\$60.00
38900	General	1958	\$157,695.68
38900	General	1959	\$15,423.00
38900	General	1960	\$63.00
38900	General	1961	\$23,477.00
38900	General	1962	\$241,791.00
38900	General	1963	\$37,139.00
38900	General	1964	\$84,291.00
38900	General	1965	\$75,533.00
38900	General	1966	\$30,344.00
38900	General	1967	\$552.00
38900	General	1968	\$63,707.00
38900	General	1969	\$18,898.00
38900	General	1970	\$346,269.00
38900	General	1971	\$350,976.00
38900	General	1972	\$38,977.00
38900	General	1973	\$35,992.00
38900	General	1974	\$11,890.00
38900	General	1975	\$22,545.00
38900	General	1976	\$59,864.00
38900	General	1977	\$194,827.00
38900	General	1978	\$5,034.00
38900	General	1979	\$5,626.00
38900	General	1980	\$178,949.14
38900	General	1981	\$44,474.00
38900	General	1982	\$5,278.00
38900	General	1983	\$3,360.00
38900	General	1984	\$2,948.00
38900	General	1985	\$3,342.00
38900	General	1986	\$900,601.00
38900	General	1987	\$2,688.00
38900	General	1988	\$3,686.00
38900	General	1989	\$1,043,814.00
38900	General	1990	\$2,735.00
38900	General	1991	\$144,557.00
38900	General	1992	\$35,989.00
38900	General	1993	\$46,306.00
38900	General	1994	\$22,340.00
38900	General	1995	\$395,018.00

OHIO POWER COMPANY
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Data: Actual Balance at Dec. 31, 2019
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s): N/A

Schedule Supplemental C-21
Witness Responsible: Jason A. Cash

<u>Account</u>	<u>Vintage</u>	<u>Function</u>	<u>Amount</u>
38900	General	1996	\$65,863.00
38900	General	1997	\$4,396.00
38900	General	1998	\$1,423,538.00
38900	General	2000	\$103,110.49
38900	General	2001	\$20,146.92
38900	General	2003	\$29,279.35
38900	General	2006	\$791,274.48
38900	General	2007	\$260,412.95
38900	General	2008	\$701,381.26
38900	General	2009	\$80,204.33
38900	General	2011	\$5,348.59
38900	General	2013	\$2,058,451.65
38900	General	2015	\$2,199,056.26
38900	General	2017	\$447,815.01
38900 Total			\$13,248,319.11
38910	General	1947	\$3.00
38910	General	1954	\$2,360.00
38910	General	1957	\$1,307.00
38910	General	1958	\$7,572.00
38910	General	1959	\$1,701.00
38910	General	1960	\$404.00
38910	General	1961	\$101.00
38910	General	1962	\$1,820.00
38910	General	1964	\$14,097.00
38910	General	1965	\$5,875.00
38910	General	1966	\$665.00
38910	General	1967	\$535.00
38910	General	1968	\$1,284.00
38910	General	1974	\$29,348.00
38910	General	1980	\$38,228.00
38910	General	1981	\$10,273.00
38910	General	1992	\$1,656.00
38910	General	1993	\$15,056.00
38910	General	1994	\$27,860.00
38910	General	1995	\$42,494.00
38910	General	1996	\$11,628.00
38910	General	1998	\$50,666.00
38910	General	1999	\$20,020.00
38910	General	2000	\$18,498.00
38910	General	2001	\$32,689.50
38910	General	2003	\$47,598.25
38910 Total			\$383,738.75
39000	General	1903	\$4,759.00
39000	General	1912	\$2,404.00
39000	General	1917	\$6,225.00
39000	General	1922	\$25,712.76
39000	General	1924	\$8.00
39000	General	1925	\$5,109.00
39000	General	1926	\$146,275.92
39000	General	1927	\$112.00
39000	General	1928	\$233,082.00

OHIO POWER COMPANY
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Data: Actual Balance at Dec. 31, 2019
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s): N/A

Schedule Supplemental C-21
Witness Responsible: Jason A. Cash

<u>Account</u>	<u>Vintage</u>	<u>Function</u>	<u>Amount</u>
39000	General	1929	\$31,935.71
39000	General	1930	\$9,117.00
39000	General	1931	\$12,176.00
39000	General	1932	\$147,769.00
39000	General	1933	\$9,347.00
39000	General	1934	\$1,112.00
39000	General	1936	\$666.00
39000	General	1937	\$3,457.00
39000	General	1938	\$13,185.00
39000	General	1939	\$9,777.00
39000	General	1940	\$58,463.00
39000	General	1941	\$74,938.26
39000	General	1942	\$353.00
39000	General	1943	\$2,635.00
39000	General	1944	\$3,641.00
39000	General	1945	\$1,323.00
39000	General	1946	\$2,493.00
39000	General	1947	\$4,586.00
39000	General	1948	\$9,764.00
39000	General	1949	\$16,185.00
39000	General	1950	\$8,819.00
39000	General	1951	\$13,297.00
39000	General	1952	\$258,580.49
39000	General	1953	\$48,291.00
39000	General	1954	\$182,553.04
39000	General	1955	\$3,470.00
39000	General	1956	\$389,497.00
39000	General	1957	\$28,246.00
39000	General	1958	\$398,000.69
39000	General	1959	\$286,714.92
39000	General	1960	\$40,983.00
39000	General	1961	\$103,888.13
39000	General	1962	\$210,101.92
39000	General	1963	\$755,311.96
39000	General	1964	\$463,857.04
39000	General	1965	\$623,890.59
39000	General	1966	\$497,506.87
39000	General	1967	\$551,851.00
39000	General	1968	\$191,298.08
39000	General	1969	\$1,052,241.07
39000	General	1970	\$4,184,127.56
39000	General	1971	\$1,568,720.65
39000	General	1972	\$703,473.00
39000	General	1973	\$340,611.00
39000	General	1974	\$194,408.00
39000	General	1975	\$998,587.41
39000	General	1976	\$317,311.91
39000	General	1977	\$2,189,024.37
39000	General	1978	\$227,137.15
39000	General	1979	\$336,764.90
39000	General	1980	\$223,901.04

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Work Paper Reference No(s): N/A

Schedule Supplemental C-21
Witness Responsible: Jason A. Cash

<u>Account</u>	<u>Vintage</u>	<u>Function</u>	<u>Amount</u>
39000	General	1981	\$596,095.41
39000	General	1982	\$161,001.96
39000	General	1983	\$6,814,056.87
39000	General	1984	\$162,289.36
39000	General	1985	\$891,055.28
39000	General	1986	\$569,723.93
39000	General	1987	\$609,134.00
39000	General	1988	\$1,758,095.35
39000	General	1989	\$7,596,478.10
39000	General	1990	\$2,202,650.59
39000	General	1991	\$5,134,997.39
39000	General	1992	\$2,019,804.12
39000	General	1993	\$5,166,132.61
39000	General	1994	\$350,724.67
39000	General	1995	\$2,522,829.02
39000	General	1996	\$1,824,251.11
39000	General	1997	\$10,343,654.24
39000	General	1998	\$11,586,813.92
39000	General	1999	\$6,311,861.02
39000	General	2000	\$6,004,663.57
39000	General	2001	\$1,073,623.15
39000	General	2002	\$590,257.31
39000	General	2003	\$2,705,796.45
39000	General	2004	\$3,335,848.95
39000	General	2005	\$1,006,281.33
39000	General	2006	\$2,137,395.78
39000	General	2007	\$3,142,742.87
39000	General	2008	\$4,217,384.19
39000	General	2009	\$6,471,682.17
39000	General	2010	\$1,001,521.97
39000	General	2011	\$2,817,991.62
39000	General	2012	\$1,228,174.61
39000	General	2013	\$1,171,958.15
39000	General	2014	\$9,175,351.94
39000	General	2015	\$26,079,460.72
39000	General	2016	\$6,450,268.25
39000	General	2017	\$22,666,161.89
39000	General	2018	\$8,532,347.95
39000	General	2019	\$116,464,776.40
39000 Total			\$311,124,414.66
39100	General	1990	\$59,425.97
39100	General	1991	\$28,672.68
39100	General	1992	\$61,783.73
39100	General	1993	\$56,809.23
39100	General	1994	\$38,222.58
39100	General	1995	\$134,069.64
39100	General	1996	\$121,755.81
39100	General	1997	\$203,242.87
39100	General	1998	\$2,401,179.10
39100	General	1999	\$65,160.13
39100	General	2000	\$73,938.38

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Data: Actual Balance at Dec. 31, 2019

Type of Filing: ►Original___Updated___Revised

Work Paper Reference No(s): N/A

Schedule Supplemental C-21

Witness Responsible: Jason A. Cash

<u>Account</u>	<u>Vintage</u>	<u>Function</u>	<u>Amount</u>
39100	General	2001	\$114,703.37
39100	General	2002	\$332,722.14
39100	General	2004	\$712,473.56
39100	General	2005	\$13,835.58
39100	General	2006	\$251,607.42
39100	General	2007	\$318,534.53
39100	General	2008	\$615,143.71
39100	General	2009	\$308,170.87
39100	General	2010	\$8,449.11
39100	General	2011	\$1,359.23
39100	General	2013	\$679,864.02
39100	General	2014	\$1,482,874.94
39100	General	2015	\$392,320.12
39100	General	2016	\$850,586.29
39100	General	2017	\$4,468,733.22
39100	General	2018	\$2,536,174.80
39100	General	2019	\$6,622,676.81
39100 Total			\$22,954,489.84
39200	General	2004	\$379.92
39200	General	2005	\$8,691.23
39200	General	2007	\$3,659.36
39200	General	2016	\$115,558.19
39200 Total			\$128,288.70
39300	General	1986	\$6,791.99
39300	General	1987	\$678.28
39300	General	1988	\$739.04
39300	General	1989	\$4,380.96
39300	General	1990	\$25,493.95
39300	General	1992	\$11,892.02
39300	General	1995	\$5,508.66
39300	General	1997	\$182,970.63
39300	General	1998	\$32,636.76
39300	General	2005	\$10,792.14
39300	General	2008	\$95,563.07
39300	General	2010	\$22,759.56
39300	General	2011	\$20,645.32
39300	General	2013	\$119,394.73
39300	General	2015	\$206,486.86
39300	General	2016	\$191,423.62
39300	General	2017	\$71,035.78
39300	General	2018	\$50,337.76
39300	General	2019	\$35,231.40
39300 Total			\$1,094,762.53
39400	General	1990	\$212,450.49
39400	General	1991	\$543,032.12
39400	General	1992	\$143,372.77
39400	General	1993	\$171,306.98
39400	General	1994	\$180,821.25
39400	General	1995	\$288,240.35
39400	General	1996	\$561,823.83
39400	General	1997	\$748,888.06

OHIO POWER COMPANY
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Data: Actual Balance at Dec. 31, 2019

Type of Filing: ►Original___Updated___Revised

Work Paper Reference No(s): N/A

Schedule Supplemental C-21

Witness Responsible: Jason A. Cash

<u>Account</u>	<u>Vintage</u>	<u>Function</u>	<u>Amount</u>
39400	General	1998	\$483,495.67
39400	General	1999	\$319,916.33
39400	General	2000	\$1,059,757.71
39400	General	2001	\$674,345.50
39400	General	2002	\$1,454,956.03
39400	General	2003	\$4,142,527.68
39400	General	2004	\$1,351,299.03
39400	General	2005	\$1,327,124.97
39400	General	2006	\$1,450,824.53
39400	General	2007	\$3,052,240.22
39400	General	2008	\$3,965,304.68
39400	General	2009	\$1,270,281.34
39400	General	2010	\$2,889,367.94
39400	General	2011	\$2,024,328.04
39400	General	2012	\$1,791,258.32
39400	General	2013	\$2,280,417.28
39400	General	2014	\$1,841,734.29
39400	General	2015	\$2,570,011.20
39400	General	2016	\$3,857,877.89
39400	General	2017	\$3,725,860.08
39400	General	2018	\$4,443,642.64
39400	General	2019	\$973,724.68
39400 Total			\$49,800,231.90
39500	General	1992	\$32,770.68
39500	General	1998	\$11,393.50
39500	General	2001	\$21,966.31
39500	General	2002	\$7,640.01
39500	General	2003	\$41,690.57
39500	General	2005	\$3,308.87
39500	General	2007	\$115,574.99
39500	General	2009	\$5,055.35
39500	General	2016	\$109,088.51
39500 Total			\$348,488.79
39600	General	1994	\$3,874.12
39600	General	2001	\$2,893.95
39600 Total			\$6,768.07
39700	General	1985	\$58,885.34
39700	General	1986	\$528,622.94
39700	General	1987	\$408,415.35
39700	General	1988	\$1,453,574.03
39700	General	1989	\$1,333,092.98
39700	General	1990	\$238,711.00
39700	General	1991	\$255,168.40
39700	General	1992	\$300,118.00
39700	General	1993	\$869,379.00
39700	General	1994	\$2,216,960.00
39700	General	1995	\$258,488.00
39700	General	1996	\$252,751.00
39700	General	1997	\$382,363.00
39700	General	1998	\$3,944,344.30
39700	General	1999	\$122,030.02

OHIO POWER COMPANY
Case No. 20-0585-EL-AIR
Surviving Balance by Plant Account by Vintage Year for Electric Plant in Service Accounts 101 and 106
At December 31, 2019

Data: Actual Balance at Dec. 31, 2019
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s): N/A

Schedule Supplemental C-21
Witness Responsible: Jason A. Cash

<u>Account</u>	<u>Vintage</u>	<u>Function</u>	<u>Amount</u>
39700	General	2000	\$665,620.74
39700	General	2001	\$3,539,761.73
39700	General	2002	\$2,980,123.97
39700	General	2003	\$3,573,256.56
39700	General	2004	\$2,961,622.92
39700	General	2005	\$1,179,783.55
39700	General	2006	\$2,827,660.08
39700	General	2007	\$6,707,352.22
39700	General	2008	\$5,373,842.54
39700	General	2009	\$1,598,500.52
39700	General	2010	\$1,730,814.14
39700	General	2011	\$7,225,134.98
39700	General	2012	\$612,542.63
39700	General	2013	\$884,329.14
39700	General	2014	\$1,594,069.25
39700	General	2015	\$1,434,013.36
39700	General	2016	\$11,796,485.28
39700	General	2017	\$16,025,210.60
39700	General	2018	\$21,597,853.62
39700	General	2019	\$20,517,827.71
39700 Total			\$127,448,708.90
39716	General	2011	\$314,080.93
39716	General	2013	\$1,704,120.61
39716	General	2017	\$102,413.53
39716	General	2018	\$271,726.19
39716	General	2019	\$461,036.19
39716 Total			\$2,853,377.45
39800	General	1995	\$6,111.21
39800	General	1996	\$53,085.02
39800	General	1997	\$130,470.79
39800	General	1998	\$7,901.62
39800	General	2000	\$6,021.15
39800	General	2002	\$6,206.66
39800	General	2004	\$105,792.36
39800	General	2005	\$140,494.23
39800	General	2006	\$23,232.58
39800	General	2007	\$695,739.30
39800	General	2008	\$740,018.66
39800	General	2009	\$872,106.25
39800	General	2010	\$53,237.32
39800	General	2011	\$366,956.28
39800	General	2012	\$242,533.96
39800	General	2013	\$132,498.63
39800	General	2014	\$228,955.73
39800	General	2015	\$77,156.12
39800	General	2016	\$459,680.37
39800	General	2017	\$111,312.39
39800	General	2018	\$152,285.83
39800	General	2019	\$19,507.05
39800 Total			\$4,631,303.51
39919	General	1990	\$469,081.72

OHIO POWER COMPANY
Case No. 20-0585-EL-AIR

Surviving Balance by Plant Account by Vintage Year for Electric Plant in Service Accounts 101 and 106
At December 31, 2019

Data: Actual Balance at Dec. 31, 2019

Type of Filing: ►Original___Updated___Revised

Work Paper Reference No(s): N/A

Schedule Supplemental C-21

Witness Responsible: Jason A. Cash

<u>Account</u>	<u>Vintage</u>	<u>Function</u>	<u>Amount</u>
39919	General	2013	\$157,957.55
39919	General	2016	\$148,802.97
39919 Total			\$775,842.24
Grand Total			\$6,047,682,972.53

**OHIO POWER COMPANY
20-0585-EL-AIR**

SUPPLEMENTAL DATA PROVIDED AT FILING

(C) (20) Test year and two most recent calendar years' employee levels by month.

AEP Ohio
Case No. 20-0585-EL-AIR
Supplemental Data Provided at Filing
Requirement C (22)
Distribution Employee Levels by Month

Date	Employee Level
31-Jan-18	1,673
28-Feb-18	1,671
31-Mar-18	1,670
30-Apr-18	1,667
31-May-18	1,668
30-Jun-18	1,674
31-Jul-18	1,686
31-Aug-18	1,682
30-Sep-18	1,686
31-Oct-18	1,700
30-Nov-18	1,698
31-Dec-18	1,701
31-Jan-19	1,701
28-Feb-19	1,696
31-Mar-19	1,696
30-Apr-19	1,680
31-May-19	1,684
30-Jun-19	1,671
31-Jul-19	1,674
31-Aug-19	1,666
30-Sep-19	1,668
31-Oct-19	1,661
30-Nov-19	1,671
31-Dec-19	1,679
31-Dec-19	1,679
31-Jan-20	1,680
29-Feb-20	1,678
31-Mar-20	1,681
30-Apr-20	1,750
31-May-20	1,750
30-Jun-20	1,750
31-Jul-20	1,750
31-Aug-20	1,750
30-Sep-20	1,750
31-Oct-20	1,750
30-Nov-20	1,750

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in

Case No(s). 20-0585-EL-AIR, 20-0586-EL-ATA, 20-0587-EL-AAM

Summary: Application -Application continued. (Part 16 of 16) electronically filed by Mr. Steven T Nourse on behalf of Ohio Power Company