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Legal Department

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December 22, 2020

Tanowa Troupe
Docketing Division Chief
Public Utilities Commission of Ohio
180 East Broad Street
Columbus Ohio 43215-3793

Re: *In the Matter of the Distribution Investment Rider for Ohio Power Company*, Case No. 14-1696-EL-RDR

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Dear Ms. Troupe:

In the Company's *ESP IV* proceeding (Case No. 16-1852-EL-SSO et al.), the Commission authorized the Distribution Investment Rider (DIR) as part of its April 25, 2018 Opinion and Order. As part of the Commission's approval of the DIR, it ordered that the Company include additional information in its filing based on the recommendation of the Staff. The Company has complied with this order and included the additional information in this filing

The Company submits its DIR adjustment based on investment data from the FERC Form 3Q for the 3rd quarter of 2020. Included in the adjustment is the over/under recovery for September 2020 plant actual balances. Through its May 28 ESP III Second Entry on Rehearing Order, the Commission established the DIR annual cap allowance. The Company is including calculations on the DIR Cap analysis schedule that increases the 2020 cap by the difference between the 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019 and 2020 DIR revenue and the approved $86,000,000 2012 cap, prorated to represent the partial year, $104,000,000 2013 cap, $124,000,000 2014 cap, $145,000,000 2015 cap, 165,000,000 2016 cap,$190,000,000 2017 cap and $215,000,000 for the 2018 cap. The Company's calculations reflect the Commission's April 25, 2018 entry in Case No. 16-1852-EL-SSO (ESP IV), which set the 2019 cap at $240,000,000 and the 2020 cap at $265,000,000. In compliance with ESP IV, starting in 2019, the unused revenue cap from the prior year will be limited up to $5 million for carryover to the following year.

On November 13, 2013, the Commission approved the Company's proposal to include the Deferred Asset Recovery Rider (DARR) under-recovery true-up in the DIR rates effective Cycle 1 December 2013. In this DIR filing, included in the true-up of the DIR revenue collected in December 2013, the Company has adjusted the

DIR Over/Under calculation to exclude the revenue attributable to the DARR under-recovery revenue requirement.

On March 14, 2018, the Commission approved a joint the stipulation that purports to resolve all the issues in the consolidated DIR cases (the 2013 DIR Case, 2014 DIR Case, and 2015 DIR Case). The Approval includes a one-time reduction of the DIR revenue requirement to address the timing of AEP Ohio's implementation of the capital repairs deduction, to be reflected in the 1st Quarter 2018 DIR update.

The *ESP IV* order approved the Company to recover the cost of annual compliance audit. Starting with the second quarter of 2019, the Company included audit fee payments as an offset to the DIR billed revenue.

On June 17, 2020, the Commission adopted and approved the stipulation in Case Nos. 17-38-EL-RDR and 18-230-EL-RDR. In compliance with the stipulation, the Company reconciled the DIR account balances to the FERC Form 1 within the DIR filings. The Company confirmed that no such difference existed.

The Company is in the process of evaluating and implementing operational practices which conform to its capitalization policy. As of June 30, 2020, the Company has added two retirement units for a Pedestal and Cabinet. As of September 30, 2020, the Company has made updates to its systems to account for clarifications made to Accounting Bulletin 6 (Accounting for Relocations and Rearrangements Made in Connection with Construction and Replacement) to distinguish between the relocation/rearrangement of an asset and the re-attachment of existing equipment to an asset as part of a capital job. Similarly, the Company has made updates to its systems to account for the aspects of a job that are necessary for the completion of the capital project, such as the labor required for transferring service during a capital job. The Company has also implemented a process which now allocates the cost of small tools and personal protection equipment (PPE) between capital and O&M based on employee labor. The Company will provide the financial impact that is related to these changes in the future filings when the changes result in additions to the Company's plant in service balance.

Through its order on November 28, 2012 in Case No. 12-2627-EL-RDR, the Commission clarified that future DIR filings should be automatically approved 60 days after the application is filed, with the new rate to take effect on the proposed effective date, unless the 60-day period is suspended by the Commission. The Company is updating its DIR to be effective on the first billing cycle of March 2021 unless otherwise ordered by the Commission.

Regards,

/s/ Steven T. Nourse

cc: Parties of Record

AEP Ohio Distribution Investment Rider September 2020

Line		Return	Depreciation	Property Tax	Total
1	Distribution Plant as of 8/31/2010	$ 3,345,925,000	$ 3,345,925,000	$ 3,345,925,000	
2	Accumulated Depreciation as of 8/31/2010	$ 1,253,173,000	$ -	$ 1,253,173,000	
3=1-2	Net Distribution Plant	$ 2,092,752,000	$ 3,345,925,000	$ 2,092,752,000	
4					
5	September 2020 Distribution Plant	$ 5,543,530,577	$ 5,543,530,577	$ 5,543,530,577	
6	Accumulated Depreciation September 2020	$ 1,692,930,794		$ 1,692,930,794	
7=5-6	Net Distribution Plant	$ 3,850,599,783	$ 5,543,530,577	$ 3,850,599,783	
8					
9=7-3	Change in Distribution Net Plant	$ 1,757,847,783	$ 2,197,605,577	$ 1,757,847,783	
10					
11	Remove Plant Held for Future Use	$ 18,085	$ -	$ 18,085	
12					
13	gridSMART I Net Plant Adjustment (Not subject to 2020 Rider Revenue Cap)	$ 10,973,643	$ 19,512,589	$ 10,973,643	
14					
15	gridSMART II Net Plant Adjustment (Recovered through GS Rider)	$ 186,114,012	$ 215,683,375	$ 186,114,012	
16					
17	Incremental Veg Mgmt Net Plant Adjustment (Recovered through Rider)	$ 26,430,284	$ 37,594,528	$ 26,430,284	
18					
19	EEPDR Net Plant Adjustment (Recovered through EEPDR Rider)	$ 1,366,888	$ 2,172,975	$ 1,366,888	
20					
21	Incremental ADIT/Theorectical Reserve Offset	$ 590,858,245	$ -	$ 269,853,164	
22					
23=9-11-13-15-17-19-21	Adjusted Change in Distribution Plant	$ 942,086,625	$ 1,922,642,110	$ 1,263,091,706	
24					
25	Carrying Charge Rate	9.21%	3.58%	5.66%	18.45%
26					
27=23*25	Initial Rider Revenue	$ 86,766,178	$ 68,830,588	$ 71,490,991	$ 227,087,756
28					
29	Revenue Offset Provided in Distribution Stipulation	23,820,530	18,896,546	19,626,925	$ 62,344,000
30					
31=27+29	Revised Rider Revenue	$ 110,586,708	$ 87,727,133	$ 91,117,915	$ 289,431,756
32					
33	Gross Up Factor (CAT)	$ 110,874,233	$ 87,955,224	$ 91,354,822	100.26%
34					
35=27*29	Revised Grossed Up Revenue	$ 110,874,233	$ 87,955,224	$ 91,354,822	$ 290,184,279
36					
37	Remove Excess ADIT Amortization Not subject to Cap				$ (1,354,958)
38					
39	2020 Rider Revenue Cap				$ 270,000,000
40					
41=35+36	2020 Rider Revenue before inclusion of GS Phase I assets(lesser of line 35+37 & 39)				$ 270,000,000
42					
43	Total gridSMART Assets (Previously Collected through GS Phase I Rider)	$ 11,603,364	$ 21,719,008	$ 11,603,364	$ 2,509,468
44					
45	Normalized ADIT Pass Back Not subject to Cap				$ (9,041,848)
46					
47	Add back ADIT Amortization not subject to cap				$ 1,354,958
48					
49=41+43+45+47	2020 Rider Revenue				$ 264,822,579
50					
51	(Over)/Under (Based on October 2020 Actuals)	8,346,701	6,621,340	6,877,264	$ 21,845,305
52					
53=49+51	2020 Fully Adjusted Revenue Requirement				$ 286,667,884
54					
55	Annual Base Distribution Revenue (12 months ending September 2020)				$629,843,503.25
56					
57=53/55	AEP Ohio Percentage of Base Distribution Revenue				45.51414%

DISTRIBUTION UTILITY PLANT ADFIT
ACTUAL BALANCES
Account 2821001

DISTRIBUTION	D Case Filing Balance @ 8/31/2010	Actual Book Balance @ 12/31/2011	Actual Book Balance @ 12/31/2012	Actual Book Balance @ 12/31/2013	Actual Book Balance @ 12/31/2014	Actual Book Balance @ 12/31/2015	Actual Book Balance @ 12/31/2016
ADFIT - A/C 282 (Utility Property)	(328,328,000)	(420,358,000)	(477,005,603)	(527,003,174)	(586,506,790)	(653,437,064)	(694,575,485)

DISTRIBUTION	Actual Book Balance @ 12/31/2017	Actual Book Balance @ 12/31/2018	Actual Book Balance @ 12/31/2019	Actual Book Balance @ 3/31/2020	Actual Book Balance @ 6/30/2020	Actual Book Balance @ 9/30/2020
ADFIT - A/C 282 (Utility Property)	(828,593,970)	(855,388,810)	(907,826,188)	(910,002,982)	(911,863,516)	(919,186,245)

AEP Ohio Net Book Value September 2020

gl_account	utility_account	month	book_cost	allocated_reserve	net_book_value
1010001 Plant In Service	36000 - Land	09/2020	16,893,086.57	(526.42)	16,893,612.99
1060001 Completd Constr not Classif	36000 - Land	09/2020	3,021,775.29	(5.85)	3,021,781.14
1010001 Plant In Service	36010 - Land Rights	09/2020	47,345,851.28	(1,360.84)	47,347,212.12
1060001 Completd Constr not Classif	36010 - Land Rights	09/2020	6,365,931.15	(14.11)	6,365,945.26
1010001 Plant In Service	36100 - Structures and Improvements	09/2020	34,661,925.46	11,123,306.75	23,538,618.71
1060001 Completd Constr not Classif	36100 - Structures and Improvements	09/2020	12,873,351.06	250,279.92	12,623,071.14
1010001 Plant In Service	36200 - Station Equipment	09/2020	838,610,636.46	217,677,398.63	620,933,237.83
1060001 Completd Constr not Classif	36200 - Station Equipment	09/2020	76,956,488.67	1,424,798.33	75,531,690.34
1010001 Plant In Service	36216 - Station Equipment-SmartGrid	09/2020	7,935,208.18	255,040.59	7,680,167.59
1060001 Completd Constr not Classif	36216 - Station Equipment-SmartGrid	09/2020	4,864,400.36	54,658.78	4,809,741.58
1010001 Plant In Service	36300 - Storage Battery Equipment	09/2020	5,117,365.68	4,150,547.69	966,817.99
1010001 Plant In Service	36400 - Poles, Towers and Fixtures	09/2020	795,228,507.38	433,531,784.79	361,696,722.59
1060001 Completd Constr not Classif	36400 - Poles, Towers and Fixtures	09/2020	34,376,258.35	599,548.52	33,776,709.83
1010001 Plant In Service	36500 - Overhead Conductors, Device	09/2020	889,039,354.63	216,317,115.56	672,722,239.07
1060001 Completd Constr not Classif	36500 - Overhead Conductors, Device	09/2020	42,951,027.97	722,586.92	42,228,441.05
1010001 Plant In Service	36600 - Underground Conduit	09/2020	324,379,118.10	62,074,758.19	262,304,359.91
1060001 Completd Constr not Classif	36600 - Underground Conduit	09/2020	53,527,673.41	585,491.75	52,942,181.66
1010001 Plant In Service	36700 - Undergrnd Conductors,Device	09/2020	724,841,262.45	254,542,812.20	470,298,450.25
1060001 Completd Constr not Classif	36700 - Undergrnd Conductors,Device	09/2020	33,024,233.38	614,497.87	32,409,735.51
1010001 Plant In Service	36800 - Line Transformers	09/2020	862,613,496.24	264,403,004.39	598,210,491.85
1060001 Completd Constr not Classif	36800 - Line Transformers	09/2020	13,065,083.79	219,987.21	12,845,096.58
1010001 Plant In Service	36900 - Services	09/2020	349,801,954.63	153,586,244.10	196,215,710.53
1060001 Completd Constr not Classif	36900 - Services	09/2020	1,284,083.20	13,427.92	1,270,655.28
1010001 Plant In Service	37000 - Meters	09/2020	89,841,018.90	(11,364,136.49)	101,205,155.39
1060001 Completd Constr not Classif	37000 - Meters	09/2020	65,987.87	(2,571.60)	68,559.47
1010001 Plant In Service	37016 - AMI Meters	09/2020	160,221,448.36	33,735,828.46	126,485,619.90
1060001 Completd Constr not Classif	37016 - AMI Meters	09/2020	12,510,037.39	920,379.33	11,589,658.06
1010001 Plant In Service	37100 - Installs Customer Premises	09/2020	59,348,319.45	45,606,315.99	13,742,003.46
1060001 Completd Constr not Classif	37100 - Installs Customer Premises	09/2020	389,509.30	13,550.99	375,958.31
1010001 Plant In Service	37200 - Leased Prop Cust Premises	09/2020	103,067.00	77,103.95	25,963.05
1010001 Plant In Service	37300 - Street Lghtng & Signal Sys	09/2020	41,422,666.86	23,830,517.77	17,592,149.09
1060001 Completd Constr not Classif	37300 - Street Lghtng & Signal Sys	09/2020	850,448.12	19,330.97	831,117.15
			5,543,530,576.94	1,714,981,702.27	3,828,548,874.67
		RWIP		(22,050,907.93)	
			5,543,530,576.94	1,692,930,794.34	3,850,599,782.60

Net Book Value AEP Ohio gridSMART Assets September 2020

company	utility_account	cc_rate_codes	month	book_cost	allocated_reserve	net_book_value
Ohio Power - Distr	36200 - Station Equipment	gridSMART	09/2020	4,483,677.72	828,006.40	3,655,671.32
Ohio Power - Distr	36400 - Poles, Towers and Fixtures	gridSMART	09/2020	349,682.95	109,998.98	239,683.97
Ohio Power - Distr	36500 - Overhead Conductors, Device	gridSMART	09/2020	4,534,928.59	921,972.12	3,612,956.47
Ohio Power - Distr	36600 - Underground Conduit	gridSMART	09/2020	1,707.38	230.38	1,477.00
Ohio Power - Distr	36700 - Undergrnd Conductors,Device	gridSMART	09/2020	8,242.70	1,678.78	6,563.92
Ohio Power - Distr	36800 - Line Transformers	gridSMART	09/2020	1,597,319.93	386,331.77	1,210,988.16
Ohio Power - Distr	36900 - Services	gridSMART	09/2020	97,397.65	21,805.16	75,592.49
Ohio Power - Distr	37016 - AMI Meters	gridSMART	09/2020	8,341,548.28	6,211,847.65	2,129,700.63
Ohio Power - Distr	37100 - Installs Customer Premises	gridSMART	09/2020	95,614.87	56,093.79	39,521.08
Ohio Power - Distr	37300 - Street Lghtng & Signal Sys	gridSMART	09/2020	2,469.35	981.71	1,487.64
	Total Distribution			19,512,589.42	8,538,946.74	10,973,642.68
Ohio Power - Distr	39716 - GridSmart Communic Equip	gridSMART	09/2020	1,961,047.75	1,445,032.60	516,015.15
Ohio Power - Distr	39800 - Miscellaneous Equipment	gridSMART	09/2020	245,370.69	131,664.75	113,705.94
	Total General			2,206,418.44	1,576,697.35	629,721.09
	Total GS			21,719,007.86	10,115,644.09	11,603,363.77

Net Book Value AEP Ohio gridSMART Assets September 2020

company	utility_account	cc_rate_codes	month	book_cost	allocated_reserve	net_book_value
Ohio Power - Distr	36100 - Structures and Improvements	Ohio gridSMART Phase 2	09/2020	332,903.75	6,606.44	326,297.31
Ohio Power - Distr	36200 - Station Equipment	Ohio gridSMART Phase 2	09/2020	30,006,662.28	653,052.65	29,353,609.63
Ohio Power - Distr	36216 - Station Equipment-SmartGrid	Ohio gridSMART Phase 2	09/2020	8,028,171.95	168,449.79	7,859,722.16
Ohio Power - Distr	36400 - Poles, Towers and Fixtures	Ohio gridSMART Phase 2	09/2020	1,345,428.85	42,986.96	1,302,441.89
Ohio Power - Distr	36500 - Overhead Conductors, Device	Ohio gridSMART Phase 2	09/2020	7,029,500.29	144,208.09	6,885,292.20
Ohio Power - Distr	36600 - Underground Conduit	Ohio gridSMART Phase 2	09/2020	1,094,056.54	15,652.31	1,078,404.23
Ohio Power - Distr	36700 - Undergrnd Conductors,Device	Ohio gridSMART Phase 2	09/2020	3,514.18	40.11	3,474.07
Ohio Power - Distr	36800 - Line Transformers	Ohio gridSMART Phase 2	09/2020	3,385,527.93	95,003.60	3,290,524.33
Ohio Power - Distr	36900 - Services	Ohio gridSMART Phase 2	09/2020	22,049.94	288.82	21,761.12
Ohio Power - Distr	37000 - Meters	Ohio gridSMART Phase 2	09/2020	44,627.60	(1,311.86)	45,939.46
Ohio Power - Distr	37016 - AMI Meters	See Notes below	06/2020	164,389,937.47	28,444,360.14	135,945,577.33
Ohio Power - Distr	37100 - Installs Customer Premises	Ohio gridSMART Phase 2	09/2020	390.37	11.41	378.96
Ohio Power - Distr	37300 - Street Lghtng & Signal Sys	Ohio gridSMART Phase 2	09/2020	604.00	14.21	589.79
	Total Distribution			215,683,375.15	29,569,362.67	186,114,012.48

Note 1: AMI meter (Utility ACCT 370.16) recovery method through GS2 rider change effective March 31, 2019 balance. Please see the calculation and the note 2 below for further information:

	month	book_cost	allocated_reserve	net_book_value
Total AMI meter	09/2020	172,731,485.75	34,656,207.79	138,075,277.96
gridSMART	09/2020	8,341,548.28	6,211,847.65	2,129,700.63
GS2 Rate Base		164,389,937.47	28,444,360.14	135,945,577.33

Note 2:

During the GS II audit, the Company learned that the Phase II Rider should recover Phase II meters, the additional 22,000 meters that were installed to optimize the Phase I area, as well as all replacement and in-stock AMI meters (The February 1, 2017 GS2 Order in Case No. 13-1939-EL-RDR, page 14). The Phase I AMI Meters should be collected through the DIR based on the ESP III order. Upon review of the AMI account, it was determined that the replacement meters and in stock meters have not been included in the Phase II rider as the Company was only pulling the gridSMART Phase II tag from the owned asset system and using the 22,000 additional AMI meters. Effective with March plant, the Company began to track through the Phase II rider the total NBV of AMI meters less the Phase I NBV meters. The DIR excludes the Phase II meters and as such the change was made in the DIR at the same time to assure no double recovery.

Total Capital Spend

month number	CSP	OPC	Merged	Remove Base CSP	CSP Incremental	CSP Cummulative Incremental	Remove Base OPCo	OPCO Incremental	OPCO Cummulative Incremental	CSP Depreciation	OPCo Depreciation	Remove Base Combined	Remove Outside ROW	Incremental	Combined Cummulative Incremental	Combined Depreciation	
										2.86%	4.00%					3.30%	3.63%
200901	$ 104,724	$ 187,059		$ 65,809	$ 38,915	$ 38,915	$ 136,656	$ 50,403	$ 50,403					$ 89,318			
200902	$ 114,757	$ 181,141	$ -	$ 66,398	$ 48,359	$ 87,273	$ 116,663	$ 64,478	$ 114,880	$ 93	$ 168			$ 112,836			
200903	$ 185,456	$ 325,269	$ -	$ 97,710	$ 87,746	$ 175,020	$ 206,231	$ 119,038	$ 233,918	$ 208	$ 383			$ 206,784			
200904	$ 149,513	$ 418,705	$ -	$ 138,973	$ 10,540	$ 185,559	$ 255,896	$ 162,809	$ 396,727	$ 417	$ 780			$ 173,349			
200905	$ 300,530	$ 746,872	$ -	$ 229,935	$ 70,595	$ 256,154	$ 289,474	$ 457,398	$ 854,125	$ 442	$ 1,322			$ 527,993			
200906	$ 231,571	$ 386,671	$ -	$ 79,621	$ 151,950	$ 408,104	$ 224,192	$ 162,479	$ 1,016,605	$ 611	$ 2,847			$ 314,429			
200907	$ 244,585	$ 541,455	$ -	$ 132,439	$ 112,146	$ 520,250	$ 184,069	$ 357,386	$ 1,373,990	$ 973	$ 3,389			$ 469,532			
200908	$ 214,666	$ 180,036	$ -	$ 107,287	$ 107,379	$ 627,629	$ 216,113	$ (36,077)	$ 1,337,914	$ 1,240	$ 4,580			$ 71,302			
200909	$ 187,440	$ 290,979	$ -	$ 16,309	$ 171,131	$ 798,760	$ 226,225	$ 64,754	$ 1,402,667	$ 1,496	$ 4,460			$ 235,885			
200910	$ 455,658	$ 822,415	$ -	$ 60,780	$ 394,878	$ 1,193,638	$ 184,145	$ 638,270	$ 2,040,937	$ 1,904	$ 4,676			$ 1,033,148			
200911	$ 686,483	$ 578,379	$ -	$ 95,597	$ 590,886	$ 1,784,524	$ 139,913	$ 438,466	$ 2,479,403	$ 2,845	$ 6,803			$ 1,029,352			
200912	$ 998,822	$ 582,985	$ -	$ 116,810	$ 882,012	$ 2,666,536	$ 242,341	$ 340,644	$ 2,820,047	$ 4,253	$ 8,265			$ 1,222,656			
201001	$ 610,600	$ 231,600	$ -	$ 65,809	$ 544,791	$ 3,211,327	$ 136,656	$ 94,944	$ 2,914,991	$ 6,355	$ 9,400			$ 639,735			
201002	$ 101,405	$ 126,837	$ -	$ 66,398	$ 35,007	$ 3,246,334	$ 116,663	$ 10,174	$ 2,925,164	$ 7,654	$ 9,717			$ 45,180			
201003	$ 245,797	$ 393,086	$ -	$ 97,710	$ 148,087	$ 3,394,421	$ 206,231	$ 186,855	$ 3,112,019	$ 7,737	$ 9,751			$ 334,942			
201004	$ 337,530	$ 546,620	$ -	$ 138,973	$ 198,557	$ 3,592,978	$ 255,896	$ 290,724	$ 3,402,743	$ 8,090	$ 10,373			$ 489,281			
201005	$ 427,796	$ 626,308	$ -	$ 229,935	$ 197,861	$ 3,790,838	$ 289,474	$ 336,834	$ 3,739,577	$ 8,563	$ 11,342			$ 534,695			
201006	$ 291,600	$ 448,774	$ -	$ 79,621	$ 211,979	$ 4,002,817	$ 224,192	$ 224,582	$ 3,964,160	$ 9,035	$ 12,465			$ 436,561			
201007	$ 409,080	$ 411,784	$ -	$ 132,439	$ 276,641	$ 4,279,458	$ 184,069	$ 227,715	$ 4,191,874	$ 9,540	$ 13,214			$ 504,356			
201008	$ 445,525	$ 486,963	$ -	$ 107,287	$ 338,238	$ 4,617,696	$ 216,113	$ 270,850	$ 4,462,725	$ 10,199	$ 13,973			$ 609,088			
201009	$ 383,478	$ 784,754	$ -	$ 16,309	$ 367,169	$ 4,984,865	$ 226,225	$ 558,529	$ 5,021,253	$ 11,006	$ 14,876			$ 925,698			
201010	$ 520,171	$ 716,631	$ -	$ 60,780	$ 459,391	$ 5,444,256	$ 184,145	$ 532,486	$ 5,553,740	$ 11,881	$ 16,738			$ 991,877			
201011	$ 571,699	$ 756,862	$ -	$ 95,597	$ 476,102	$ 5,920,358	$ 139,913	$ 616,949	$ 6,170,688	$ 12,975	$ 18,512			$ 1,093,051			
201012	$ 472,255	$ 971,781	$ -	$ 116,810	$ 355,445	$ 6,275,803	$ 242,341	$ 729,440	$ 6,900,128	$ 14,110	$ 20,569			$ 1,084,885			
201101	$ 204,113	$ 81,919	$ -	$ 65,809	$ 138,304	$ 6,414,107	$ 136,656	$ (54,737)	$ 6,845,391	$ 14,957	$ 23,000			$ 83,567			
201102	$ 202,054	$ 645,215	$ -	$ 66,398	$ 135,656	$ 6,549,763	$ 116,663	$ 528,552	$ 7,373,942	$ 15,287	$ 22,818			$ 664,207			
201103	$ 176,176	$ 487,443	$ -	$ 97,710	$ 78,466	$ 6,628,229	$ 206,231	$ 281,212	$ 7,655,154	$ 15,610	$ 24,580			$ 359,678			
201104	$ 193,824	$ 621,157	$ -	$ 138,973	$ 54,851	$ 6,683,080	$ 255,896	$ 365,261	$ 8,020,415	$ 15,797	$ 25,517			$ 420,112			
201105	$ 255,085	$ 581,351	$ -	$ 229,935	$ 25,150	$ 6,708,230	$ 289,474	$ 291,877	$ 8,312,292	$ 15,928	$ 26,735			$ 317,027			
201106	$ 274,900	$ 584,365	$ -	$ 79,621	$ 195,279	$ 6,903,509	$ 224,192	$ 360,173	$ 8,672,466	$ 15,988	$ 27,708			$ 555,452			
201107	$ 653,539	$ 1,034,656	$ -	$ 132,439	$ 521,100	$ 7,424,608	$ 184,069	$ 850,587	$ 9,523,052	$ 16,453	$ 28,908			$ 1,371,687			
201108	$ 251,652	$ 609,531	$ -	$ 107,287	$ 144,365	$ 7,568,974	$ 216,113	$ 393,418	$ 9,916,471	$ 17,695	$ 31,744			$ 537,783			
201109	$ 334,765	$ 714,840	$ -	$ 16,309	$ 318,456	$ 7,887,430	$ 226,225	$ 488,615	$ 10,405,085	$ 18,039	$ 33,055			$ 807,071			
201110	$ 592,129	$ 557,690	$ -	$ 60,780	$ 531,349	$ 8,418,779	$ 184,145	$ 373,545	$ 10,778,631	$ 18,798	$ 34,684			$ 904,894			
201111	$ 580,100	$ 464,781	$ -	$ 95,597	$ 484,503	$ 8,903,282	$ 139,913	$ 324,868	$ 11,103,498	$ 20,065	$ 35,929			$ 809,371			
201112	$ 581,996	$ 893,769	$ -	$ 116,810	$ 465,186	$ 9,368,468	$ 242,341	$ 651,428	$ 11,754,926	$ 21,219	$ 37,012			$ 1,116,614	$ 21,123,394		
201201			$ 611,711									$ 202,465		$ 409,246	$ 21,532,639	$ 58,089	
201202			$ 634,456									$ 183,062		$ 451,394	$ 21,984,033	$ 59,215	
201203			$ 898,712									$ 303,941		$ 594,771	$ 22,578,804	$ 60,456	
201204			$ 1,036,073									$ 394,869		$ 641,204	$ 23,220,008	$ 62,092	
201205			$ 669,495									$ 519,409		$ 150,086	$ 23,370,094	$ 63,855	
201206			$ 605,353									$ 303,813		$ 301,540	$ 23,671,634	$ 64,268	
201207			$ 290,259									$ 316,508		$ (26,249)	$ 23,645,385	$ 65,097	
201208			$ 845,820									$ 323,400		$ 522,420	$ 24,167,805	$ 65,025	
201209			$ 553,280									$ 242,534		$ 310,746	$ 24,478,551	$ 66,461	
201210			$ 1,542,575									$ 244,925		$ 1,297,650	$ 25,776,201	$ 67,316	
201211			$ 823,035									$ 235,510		$ 587,525	$ 26,363,726	$ 70,885	
201212			$ 364,543									$ 359,151		$ 5,392	$ 26,369,118	$ 72,500	
201301			$ 489,666									$ 202,465		$ 287,201	$ 26,656,318	$ 72,515	
201302			$ 596,846									$ 183,062		$ 413,784	$ 27,070,103	$ 73,305	
201303			$ 199,160									$ 303,941		$ (104,781)	$ 26,965,321	$ 74,443	
201304			$ 482,421									$ 394,869		$ 87,552	$ 27,052,873	$ 74,155	
201305			$ 889,058									$ 519,409		$ 369,649	$ 27,422,522	$ 74,395	
201306			$ 912,561									$ 303,813		$ 608,748	$ 28,031,271	$ 75,412	
201307			$ 326,459									$ 316,508		$ 9,951	$ 28,041,221	$ 77,086	
201308			$ 663,590									$ 323,400		$ 340,190	$ 28,381,412	$ 77,113	
201309			$ 803,188									$ 242,534		$ 560,654	$ 28,942,065	$ 78,049	
201310			$ 1,064,104									$ 244,925		$ 819,179	$ 29,761,245	$ 79,591	
201311			$ 1,104,464									$ 235,510		$ 868,954	$ 30,630,198	$ 81,843	
201312			$ 396,847									$ 359,151		$ 37,696	$ 30,667,894	$ 84,233	
201401			$ 509,736									$ 202,465		$ 307,271	$ 30,975,165	$ 84,337	
201402			$ 380,432									$ 183,062		$ 197,370	$ 31,172,535	$ 85,182	
201403			$ 313,460									$ 303,941		$ 9,519	$ 31,182,054	$ 85,724	
201404			$ 722,576									$ 394,869		$ 327,707	$ 31,509,760	$ 85,751	
201405			$ 721,383									$ 519,409		$ 201,974	$ 31,711,734	$ 86,652	
201406			$ 840,082									$ 303,813		$ 536,269	$ 32,248,004	$ 87,207	
201407			$ 367,659									$ 316,508		$ 51,151	$ 32,299,154	$ 88,682	
201408			$ 586,973									$ 323,400		$ 263,573	$ 32,562,728	$ 88,823	
201409			$ 453,719									$ 242,534		$ 211,185	$ 32,773,913	$ 89,548	
201410			$ 691,597									$ 244,925		$ 446,672	$ 33,220,585	$ 90,128	
201411			$ 639,040									$ 235,510		$ 403,530	$ 33,624,114	$ 91,357	
201412			$ 650,728									$ 359,151		$ 291,577	$ 33,915,691	$ 92,466	
201501			$ 269,427									$ 202,465		$ 66,962	$ 33,982,653	$ 93,268	
201502			$ 472,937									$ 183,062		$ 289,875	$ 34,272,528	$ 93,452	
201503			$ 347,103									$ 303,941		$ 43,162	$ 34,315,690	$ 94,249	
201504			$ 245,097									$ 394,869		$ (149,772)	$ 34,165,918	$ 94,368	
201505			$ 542,937									$ 519,409		$ 23,528	$ 34,189,446	$ 93,956	
201506			$ 363,221									$ 303,813		$ 59,408	$ 34,248,854	$ 94,021	
201507			$ 534,307									$ 316,508		$ 217,799	$ 34,466,653	$ 94,184	
201508			$ 291,522									$ 323,400		$ (31,878)	$ 34,434,775	$ 94,783	
201509			$ 350,436									$ 242,534		$ 107,902	$ 34,542,677	$ 94,696	
201510			$ 731,932									$ 244,925		$ 487,007	$ 35,029,684	$ 94,992	
201511			$ 354,645									$ 235,510		$ 119,135	$ 35,148,819	$ 96,332	
201512			$ 238,861									$ 359,151		$ (120,290)	$ 35,028,528	$ 96,659	
201601			$ 180,130									$ 202,465		$ (22,335)	$ 35,006,193	$ 96,328	
201602			$ 148,734									$ 183,062		$ (34,328)	$ 34,971,865	$ 96,267	
201603			$ 337,582									$ 303,941		$ 33,641	$ 35,005,506	$ 96,173	
201604			$ 245,748									$ 394,869		$ (149,121)	$ 34,856,385	$ 96,265	
201605			$ 228,046									$ 519,409		$ (291,363)	$ 34,565,022	$ 95,855	
201606			$ 386,839									$ 303,813		$ 83,026	$ 34,648,048	$ 95,054	
201607			$ 403,710									$ 316,508		$ 87,202	$ 34,735,250	$ 95,282	
201608			$ 873,503									$ 323,400		$ 550,103	$ 35,285,353	$ 95,522	
201609			$ 877,704									$ 242,534		$ 635,170	$ 35,920,523	$ 97,035	
201610			$ 665,901									$ 244,925		$ 420,976	$ 36,341,499	$ 98,781	
201611			$ 1,231,437									$ 235,510		$ 995,927	$ 37,337,426	$ 99,939	
201612			$ 1,117,150									$ 359,151		$ 757,999	$ 38,095,425	$ 102,678	
201701			$ 184,742									$ 202,465		$ (17,723)	$ 38,077,701	$ 104,762	
201702			$ 401,720									$ 183,062		$ 218,658	$ 38,296,359	$ 104,714	
201703			$ 250,799									$ 303,941		$ (53,142)	$ 38,243,217	$ 105,315	
201704			$ 265,035									$ 394,869		$ (129,834)	$ 38,113,383	$ 105,169	
201705			$ 241,366									$ 519,409		$ (278,043)	$ 37,835,340	$ 104,812	
201706			$ 730,622									$ 303,813		$ 426,809	$ 38,262,149	$ 104,047	
201707			$ 542,121									$ 316,508		$ 225,613	$ 38,487,762	$ 105,221	
201708			$ 673,060									$ 323,400		$ 349,660	$ 38,837,422	$ 105,841	
201709			$ 596,591									$ 242,534		$ 354,057	$ 39,191,479	$ 106,803	
201710			$ 875,488									$ 244,925		$ 630,563	$ 39,822,042	$ 107,777	
201711			$ 992,098									$ 235,510		$ 756,588	$ 40,578,630	$ 109,511	
201712			$ 1,098,076									$ 359,151		$ 738,925	$ 41,317,555	$ 111,591	
201801			$ 931,322									$ 202,465		$ 728,857	$ 42,046,411	$ 113,623	
201802			$ 300,265									$ 183,062		$ 117,203	$ 42,163,615	$ 115,628	
201803			$ 405,844									$ 303,941	$ 393,348	$ (291,445)	$ 41,872,169	$ 115,950	
201804			$ 554,648									$ 394,869	$ 576,853	$ (417,074)	$ 41,455,095	$ 115,148	
201805			$ 1,091,310									$ 519,409	$ 746,411	$ (174,510)	$ 41,280,585	$ 114,002	
201806			$ 1,389,990									$ 303,813	$ 1,257,260	$ (171,083)	$ 41,109,502	$ 124,874	
201807			$ 1,383,015									$ 316,508	$ 1,443,595	$ (377,088)	$ 40,732,414	$ 124,356	
201808			$ 2,611,273									$ 323,400	$ 1,999,703	$ 288,171	$ 41,020,585	$ 123,216	
201809			$ 2,432,902									$ 242,534	$ 2,553,963	$ (363,596)	$ 40,656,989	$ 124,087	
201810			$ 3,115,150									$ 244,925	$ 2,333,056	$ 537,169	$ 41,194,158	$ 122,987	
201811			$ 2,188,969									$ 235,510	$ 1,694,914	$ 258,545	$ 41,452,703	$ 124,612	
201812			$ 919,292									$ 359,151	$ 1,114,948	$ (554,807)	$ 40,897,896	$ 125,394	
201901			$ (123,997)									$ 202,465		$ (326,462)	$ 40,571,433	$ 123,716	
201902			$ 90,526									$ 183,062		$ (92,536)	$ 40,478,898	$ 122,729	
201903			$ 171,469									$ 303,941		$ (132,472)	$ 40,346,425	$ 122,449	
201904			$ 177,370									$ 394,869		$ (217,499)	$ 40,128,926	$ 122,048	
201905			$ 295,153									$ 519,409		$ (224,256)	$ 39,904,670	$ 121,390	
201906			$ 122,122									$ 303,813		$ (181,691)	$ 39,722,980	$ 120,712	
201907			$ 186,907									$ 316,508		$ (129,601)	$ 39,593,378	$ 120,162	
201908			$ 458,279									$ 323,400		$ 134,879	$ 39,728,258	$ 119,770	
201909			$ 383,720									$ 242,534		$ 141,186	$ 39,869,443	$ 120,178	
201910			$ 92,134									$ 244,925		$ (152,791)	$ 39,716,652	$ 120,605	
201911			$ 89,970									$ 235,510		$ (145,540)	$ 39,571,112	$ 120,143	
201912			$ 56,112									$ 359,151		$ (303,039)	$ 39,268,073	$ 119,703	
202001			$ 143,338									$ 202,465		$ (59,127)	$ 39,208,946	$ 118,786	
202002			$ 109,497									$ 183,062		$ (73,565)	$ 39,135,381	$ 118,607	
202003			$ 176,157									$ 303,941		$ (127,784)	$ 39,007,597	$ 118,385	
202004			$ 96,885									$ 394,869		$ (297,984)	$ 38,709,612	$ 117,998	
202005			$ 78,218									$ 519,409		$ (441,191)	$ 38,268,421	$ 117,097	
202006			$ 75,133									$ 303,813		$ (228,680)	$ 38,039,742	$ 115,762	
202007			$ 132,979									$ 316,508		$ (183,529)	$ 37,856,212	$ 115,070	
202008			$ 96,869									$ 323,400		$ (226,531)	$ 37,629,682	$ 114,515	
202009			$ 207,380									$ 242,534		$ (35,154)	$ 37,594,528	$ 113,830	
	$ 12,991,474	$ 19,020,683	$ 62,411,889	$ 3,623,006	$ 9,368,468	$ 150,961,973	$ 7,265,757	$ 11,754,926	$ 176,842,002	$ 337,465	$ 550,290	$ 31,826,704	$ 14,114,051	$ 37,594,528		$ 10,276,489	

Cummulative Incremental Capital	$ 37,594,527.66
Remove Depreciation	$ (11,164,243.71)
Incremental Veg NBV	$ 26,430,283.96

Net Book Value AEP Ohio EEPDR Assets September 2020

company	utility_account	cc_rate_codes	month	book_cost	allocated_reserve	net_book_value
Ohio Power - Distr	37100 - Installs Customer Premises	Ohio EEPDR	09/2020	2,172,975.00	806,086.81	1,366,888.19

DIR Over/Under Calculation					DARR Over/Under Calculation			December 2017 Stipulation
	Revenue Requirement*	1/12 Revenue Requirement	Billed DIR**	DIR (Over)/Under	DARR Billed	DARR Expense	DARR Over/Under	Stipulation Order
Aug-12	$ 67,630,393.91	$ 5,635,866.16						
Sep-12	$ 69,670,556.32	$ 5,805,879.69	$ 5,421,098.30					
Oct-12	$ 71,354,438.06	$ 5,946,203.17	$ 4,281,034.75					
Nov-12	$ 69,440,000.77	$ 5,786,666.73	$ 4,332,483.74					
Dec-12	$ 71,478,392.55	$ 5,956,532.71	$ 4,957,351.63					
Jan-13	$ 71,918,112.27	$ 5,993,176.02	$ 5,351,928.78					
Feb-13	$ 71,708,851.72	$ 5,975,737.64	$ 5,186,154.58					
Mar-13	$ 72,298,648.39	$ 6,024,887.37	$ 5,749,082.89					
Apr-13	$ 72,894,056.23	$ 6,074,504.69	$ 5,663,178.68					
May-13	$ 74,390,444.89	$ 6,199,203.74	$ 5,207,741.07					
Jun-13	$ 91,483,002.49	$ 7,623,583.54	$ 5,955,978.41					
Jul-13	$ 93,180,148.99	$ 7,765,012.42	$ 6,754,621.62					
Aug-13	$ 95,075,456.80	$ 7,922,954.73	$ 6,952,106.58					
Sep-13	$ 96,174,053.73	$ 8,014,504.48	$ 7,069,538.82			$ 1,719,293.00		
Oct-13	$ 99,216,687.73	$ 8,268,057.31	$ 5,884,553.70					
Nov-13	$ 102,191,956.74	$ 8,515,996.40	$ 5,770,869.76					
Dec-13	$ 105,913,286.21	$ 8,826,107.18	$ 8,420,650.98					
Jan-14	$ 107,100,769.43	$ 8,925,064.12	$ 9,121,510.50					
Feb-14	$ 107,910,709.53	$ 8,992,559.13	$ 9,008,561.38					
Mar-14	$ 110,376,371.12	$ 9,198,030.93	$ 7,507,743.70		$ 1,719,293.00			
Apr-14	$ 112,444,013.71	$ 9,370,334.48	$ 8,416,622.05					
May-14	$ 117,641,732.84	$ 9,803,477.74	$ 7,979,661.86					
Jun-14	$ 119,485,398.67	$ 9,957,116.56	$ 9,220,556.61					
Jul-14	$ 122,157,951.77	$ 10,179,829.31	$ 10,173,614.25					
Aug-14	$ 124,297,307.72	$ 10,358,108.98	$ 10,728,829.74					
Sep-14	$ 126,074,525.96	$ 10,506,210.50	$ 11,578,077.32					
Oct-14	$ 131,131,501.23	$ 10,927,625.10	$ 9,355,941.29					
Nov-14	$ 134,295,513.84	$ 11,191,292.82	$ 9,310,402.64					
Dec-14	$ 133,993,377.89	$ 11,166,114.82	$ 11,429,163.52					
		$ 236,910,638.46	$ 206,789,059.15		$ 1,719,293.00	$ 1,719,293.00		
Jan-15	$ 136,772,286.75	$ 11,397,690.56	$ 12,871,299.39					
Feb-15	$ 138,457,241.18	$ 11,538,103.43	$ 12,461,030.91					
Mar-15	$ 140,974,888.70	$ 11,747,907.39	$ 13,017,343.56					
Apr-15	$ 142,881,321.71	$ 11,906,776.81	$ 11,180,538.01					
May-15	$ 146,364,580.93	$ 12,197,048.41	$ 10,689,571.54					
Jun-15	$ 147,455,821.85	$ 12,287,985.15	$ 11,835,336.79					
Jul-15	$ 151,340,556.60	$ 12,611,713.05	$ 12,219,240.93					
Aug-15	$ 152,766,921.96	$ 12,730,576.83	$ 13,241,459.53					
Sep-15	$ 155,123,791.49	$ 12,926,982.62	$ 13,314,356.01					
Oct-15	$ 157,464,645.91	$ 13,122,053.83	$ 11,898,712.69					
Nov-15	$ 161,086,896.69	$ 13,423,908.06	$ 11,205,800.74					
Dec-15	$ 160,491,330.94	$ 13,374,277.58	$ 13,205,574.28					
Previous Balance		$ 386,175,662.19	$ 353,929,323.53	$ 32,246,338.66	$ 1,719,293.00	$ 1,719,293.00	$ -	
Jan-16	$ 162,297,813.36	$ 13,524,817.78	$ 14,326,328.35					
Feb-16	$ 162,867,617.06	$ 13,572,301.42	$ 14,290,085.64					
Mar-16	$ 164,188,459.05	$ 13,682,371.59	$ 14,202,054.01					
Apr-16	$ 165,225,557.59	$ 13,768,796.47	$ 13,043,950.94					
May-16	$ 166,804,922.83	$ 13,900,410.24	$ 12,415,293.39					
Jun-16	$ 167,834,167.76	$ 13,986,180.65	$ 13,910,341.04					
Jul-16	$ 168,174,641.49	$ 14,014,553.46	$ 15,206,660.86					
Aug-16	$ 169,957,341.83	$ 14,163,111.82	$ 17,143,948.59					
Sep-16	$ 171,808,684.82	$ 14,317,390.40	$ 17,264,890.91					
Oct-16	$ 173,424,068.22	$ 14,452,005.69	$ 14,691,224.94					
Nov-16	$ 176,558,552.36	$ 14,713,212.70	$ 13,678,095.08					
Dec-16	$ 181,241,291.81	$ 15,103,440.98	$ 16,104,299.82					
Previous Balance		$ 555,374,255.37	$ 530,206,497.10	$ 25,167,758.27	$ 1,719,293.00	$ 1,719,293.00	$ -	
Jan-17	$ 182,753,218.32	$ 15,229,434.86	$ 17,451,302.58					
Feb-17	$ 183,668,625.89	$ 15,305,718.82	$ 15,673,885.31					
Mar-17	$ 182,853,308.11	$ 15,237,775.68	$ 14,847,014.27					
Apr-17	$ 186,635,104.11	$ 15,552,925.34	$ 13,829,384.70					
May-17	$ 187,091,671.93	$ 15,590,972.66	$ 13,463,459.79					
Jun-17	$ 187,548,063.06	$ 15,629,005.26	$ 14,631,246.53					
Jul-17	$ 186,953,406.54	$ 15,579,450.54	$ 16,069,752.71					
Aug-17	$ 188,812,692.58	$ 15,734,391.05	$ 16,697,887.15					
Sep-17	$ 188,501,160.77	$ 15,708,430.06	$ 15,622,600.53					
Oct-17	$ 186,942,717.43	$ 15,578,559.79	$ 15,305,872.79					
Nov-17	$ 186,468,583.05	$ 15,539,048.59	$ 14,630,377.02					
Dec-17	$ 184,848,491.36	$ 15,404,040.95	$ 16,977,838.89					
Previous Balance		$ 741,464,008.96	$ 715,407,119.37	$ 26,056,889.59	$ 1,719,293.00	$ 1,719,293.00	$ -	
Jan-18	$ 184,602,252.53	$ 15,383,521.04	$ 19,761,520.49					
Feb-18	$ 185,297,564.65	$ 15,441,463.72	$ 17,629,739.45					
Mar-18	$ 188,350,606.09	$ 15,695,883.84	$ 18,732,716.05					$ 2,142,337.62
Apr-18	$ 189,396,087.74	$ 15,783,007.31	$ 16,381,590.68					
May-18	$ 192,084,553.13	$ 16,007,046.09	$ 15,610,955.50					
Jun-18	$ 193,635,171.61	$ 16,136,264.30	$ 17,323,022.81					
Jul-18	$ 196,562,674.59	$ 16,380,222.88	$ 18,790,242.61					
Aug-18	$ 199,002,385.42	$ 16,583,532.12	$ 17,558,983.13					
Sep-18	$ 204,276,004.96	$ 17,023,000.41	$ 17,280,027.73					
Oct-18	$ 207,539,751.81	$ 17,294,979.32	$ 15,698,774.10					
Nov-18	$ 210,585,282.53	$ 17,548,773.54	$ 14,831,947.87					
Dec-18	$ 211,283,292.16	$ 17,606,941.01	$ 16,338,994.17					
Previous Balance		$ 938,348,644.57	$ 921,345,633.96	$ 17,003,010.61	$ 1,719,293.00	$ 1,719,293.00	$ -	$ 2,142,337.62
Jan-19	$ 215,205,437.27	$ 17,933,786.44	$ 17,009,258.97					
Feb-19	$ 220,234,562.24	$ 18,352,880.19	$ 17,027,026.77					
Mar-19	$ 222,176,008.81	$ 18,514,667.40	$ 16,577,975.88					
Apr-19	$ 224,605,453.35	$ 18,717,121.11	$ 14,967,404.33					
May-19	$ 228,915,617.71	$ 19,076,301.48	$ 14,471,331.03					
Jun-19	$ 233,880,460.02	$ 19,490,038.34	$ 15,377,264.00					
Jul-19	$ 239,287,576.84	$ 19,940,631.40	$ 17,805,415.95					
Aug-19	$ 241,939,185.53	$ 20,161,598.79	$ 19,048,111.81					
Sep-19	$ 241,745,735.88	$ 20,145,477.99	$ 19,368,556.91					
Oct-19	$ 249,155,459.74	$ 20,762,954.98	$ 18,228,918.68					
Nov-19	$ 252,831,718.87	$ 21,069,309.91	$ 16,813,354.02					
Dec-19	$ 257,045,843.03	$ 21,420,486.92	$ 21,082,874.98					
Previous Balance		$ 1,173,933,899.51	$ 1,129,123,127.29	$ 44,810,772.22	$ -	$ -	$ -	$ -
Jan-20	$ 261,567,809.00	$ 21,797,317.42	$ 21,841,099.09					
Feb-20	$ 265,080,648.48	$ 22,090,054.04	$ 20,686,976.31					
Mar-20	$ 265,150,602.24	$ 22,095,883.52	$ 21,134,636.46					
Apr-20	$ 265,092,924.61	$ 22,091,077.05	$ 19,540,331.80					
May-20	$ 265,025,019.79	$ 22,085,418.32	$ 19,033,066.02					
Jun-20	$ 264,967,484.81	$ 22,080,623.73	$ 21,107,018.46					
Jul-20	$ 264,909,800.85	$ 22,075,816.74	$ 23,874,615.61					
Aug-20	$ 264,851,876.93	$ 22,070,989.74	$ 26,003,828.24					
Sep-20	$ 264,822,578.98	$ 22,068,548.25	$ 25,929,182.62					
Oct-20			$ 22,270,441.30					
Total		$ 1,372,389,628.31	$ 1,350,544,323.20	$ 21,845,305.11	$ 1,719,293.00	$ 1,719,293.00	$ -	$ 2,142,337.62

* The Revenue Requirement figure is the monthly amount generated by a run of the DIR calculation based on DIR plant every month.

**OP assumes for purposes of the DIR calcuation that Billed DIR amounts equal revenues received.

Line No.	Acct. No.	Account Title	Total Company	Allocation %	Allocated Total	Accrual Rate
(A)	(B)	(C)	(D)	(E)	(F)	(G)
1	360	Land and Land Rights	$ 73,626,644	100.00%	$ 73,626,644	0.00%
2	361	Structures and Improvements	47,535,277	100.00%	$ 47,535,277	1.77%
3	362	Station Equipment	928,366,734	100.00%	$ 928,366,734	2.47%
4	363	Storage Battery Equipment	5,117,366	100.00%	$ 5,117,366	6.67%
5	364	Poles, Towers and Fixtures	829,604,766	100.00%	$ 829,604,766	5.19%
6	365	Overhead Conductors and Devices	931,990,383	100.00%	$ 931,990,383	3.63%
7	366	Underground Conduit	377,906,792	100.00%	$ 377,906,792	1.56%
8	367	Underground Conductors and Devices	757,865,496	100.00%	$ 757,865,496	2.60%
9	368	Line Transformers	875,678,580	100.00%	$ 875,678,580	3.80%
10	369	Services	351,086,038	100.00%	$ 351,086,038	3.27%
11	370	Meters	89,907,007	100.00%	$ 89,907,007	4.07%
12	370016	AMI Meters	172,731,486	100.00%	$ 172,731,486	7.33%
13	371	Installations on Customers' Premises	59,737,829	100.00%	$ 59,737,829	9.14%
14	372	Leased Property on Customer's Premises	103,067	100.00%	$ 103,067	2.50%
15	373	Street Light and Signal Systems	42,273,115	100.00%	$ 42,273,115	6.20%
16		Total Distribution Plant	$ 5,543,530,577		$ 5,543,530,577	

Calculation of DIR Cap 2012

	2012 Cap* 86,000,000	1/12 Revenue Requirement	(Over)/Under
Aug-12	$ 7,166,667	$ 5,635,866	
Sep-12	$ 7,166,667	$ 5,805,880	
Oct-12	$ 7,166,667	$ 5,946,203	
Nov-12	$ 7,166,667	$ 5,786,667	
Dec-12	$ 7,166,667	$ 5,956,533	
	$ 35,833,333	$ 29,131,148	$ 6,702,185

* Represents Partial Year

Calculation of DIR Cap 2013

2013 Cap	$	104,000,000
2012 Under	$	6,702,185
Total 2013	$	110,702,185

	2013 Cap	1/12 Revenue Requirement	(Over)/Under
Jan-13	$ 9,225,182	$ 5,993,176	
Feb-13	$ 9,225,182	$ 5,975,738	
Mar-13	$ 9,225,182	$ 6,024,887	
Apr-13	$ 9,225,182	$ 6,074,505	
May-13	$ 9,225,182	$ 6,199,204	
Jun-13	$ 9,225,182	$ 7,623,584	
Jul-13	$ 9,225,182	$ 7,765,012	
Aug-13	$ 9,225,182	$ 7,922,955	
Sep-13	$ 9,225,182	$ 8,014,504	
Oct-13	$ 9,225,182	$ 8,268,057	
Nov-13	$ 9,225,182	$ 8,515,996	
Dec-13	$ 9,225,182	$ 8,826,107	
	$ 110,702,185	$ 87,203,726	$ 23,498,459

Calculation of DIR Cap 2014

2014 Cap	$	124,000,000
2013 Under	$	23,498,459
Total 2014	$	147,498,459

	2014 Cap	1/12 Revenue Requirement	(Over)/Under
Jan-14	$ 12,291,538	$ 8,925,064	
Feb-14	$ 12,291,538	$ 8,992,559	
Mar-14	$ 12,291,538	$ 9,198,031	
Apr-14	$ 12,291,538	$ 9,370,334	
May-14	$ 12,291,538	$ 9,803,478	
Jun-14	$ 12,291,538	$ 9,957,117	
Jul-14	$ 12,291,538	$ 10,179,829	
Aug-14	$ 12,291,538	$ 10,358,109	
Sep-14	$ 12,291,538	$ 10,506,210	
Oct-14	$ 12,291,538	$ 10,927,625	
Nov-14	$ 12,291,538	$ 11,191,293	
Dec-14	$ 12,291,538	$ 11,166,115	
	$ 147,498,459	$ 120,575,764	$ 26,922,695

Calculation of DIR Cap 2015

2015 Cap	$	145,000,000
2014 Under	$	26,922,695
Total 2015	$	171,922,695

	Authorized 2015 Cap	1/12 Revenue Requirement	(Over)/Under
Jan-15	$ 14,326,891	$ 11,397,691	$ 2,929,201
Feb-15	$ 14,326,891	$ 11,538,103	$ 2,788,788
Mar-15	$ 14,326,891	$ 11,747,907	$ 2,578,984
Apr-15	$ 14,326,891	$ 11,906,777	$ 2,420,114
May-15	$ 14,326,891	$ 12,197,048	$ 2,129,843
Jun-15	$ 14,326,891	$ 12,287,985	$ 2,038,906
Jul-15	$ 14,326,891	$ 12,611,713	$ 1,715,178
Aug-15	$ 14,326,891	$ 12,730,577	$ 1,596,314
Sep-15	$ 14,326,891	$ 12,926,983	$ 1,399,909
Oct-15	$ 14,326,891	$ 13,122,054	$ 1,204,837
Nov-15	$ 14,326,891	$ 13,423,908	$ 902,983
Dec-15	$ 14,326,891	$ 13,374,278	$ 952,614
End of Year Progress	$ 171,922,694.87	$ 149,265,024	$ 22,657,671

Calculation of DIR Cap 2016

2016 Cap	$	165,000,000
2015 Under	$	22,657,671
Total 2016	$	187,657,671

	Authorized 2016 Cap	1/12 Revenue Requirement	(Over)/Under
Jan-16	$ 15,638,139	$ 13,524,818	$ 2,113,321
Feb-16	$ 15,638,139	$ 13,572,301	$ 2,065,838
Mar-16	$ 15,638,139	$ 13,682,372	$ 1,955,768
Apr-16	$ 15,638,139	$ 13,768,796	$ 1,869,343
May-16	$ 15,638,139	$ 13,900,410	$ 1,737,729
Jun-16	$ 15,638,139	$ 13,986,181	$ 1,651,959
Jul-16	$ 15,638,139	$ 14,014,553	$ 1,623,586
Aug-16	$ 15,638,139	$ 14,163,112	$ 1,475,027
Sep-16	$ 15,638,139	$ 14,317,390	$ 1,320,749
Oct-16	$ 15,638,139	$ 14,452,006	$ 1,186,134
Nov-16	$ 15,638,139	$ 14,713,213	$ 924,927
Dec-16	$ 15,638,139	$ 15,103,441	$ 534,698
End of Year Progress	$ 187,657,671.15	$ 169,198,593	$ 18,459,078

Calculation of DIR Cap 2017

2017 Cap	$	190,000,000
2016 Under	$	18,459,078
Total 2017	$	208,459,078

	Authorized 2016 Cap	1/12 Revenue Requirement	(Over)/Under
Jan-17	$ 17,371,590	$ 15,229,435	$ 2,142,155
Feb-17	$ 17,371,590	$ 15,305,719	$ 2,065,871
Mar-17	$ 17,371,590	$ 15,237,776	$ 2,133,814
Apr-17	$ 17,371,590	$ 15,194,359	$ 2,177,230
May-17	$ 17,371,590	$ 15,236,501	$ 2,135,089
Jun-17	$ 17,371,590	$ 15,273,857	$ 2,097,733
Jul-17	$ 17,371,590	$ 15,227,544	$ 2,144,046
Aug-17	$ 17,371,590	$ 15,387,042	$ 1,984,548
Sep-17	$ 17,371,590	$ 15,405,141	$ 1,966,449
Oct-17	$ 17,371,590	$ 15,289,592	$ 2,081,998
Nov-17	$ 17,371,590	$ 15,252,820	$ 2,118,770
Dec-17	$ 17,371,590	$ 15,134,856	$ 2,236,734
End of Year Progress	$ 208,459,077.97	$ 183,174,641	$ 25,284,437

Calculation of DIR Cap 2018

2018 Cap	$	215,000,000
2017 Under	$	25,284,437
Total 2018	$	240,284,437

	Authorized 2018 Cap	1/12 Revenue Requirement	(Over)/Under
Jan-18	$ 20,023,703	$ 15,147,085	$ 4,876,618
Feb-18	$ 20,023,703	$ 15,237,675	$ 4,786,028
Mar-18	$ 20,023,703	$ 15,528,930	$ 4,494,773
Apr-18	$ 20,023,703	$ 15,651,035	$ 4,372,668
May-18	$ 20,023,703	$ 15,911,048	$ 4,112,655
Jun-18	$ 20,023,703	$ 16,089,967	$ 3,933,736
Jul-18	$ 20,023,703	$ 16,363,028	$ 3,660,675
Aug-18	$ 20,023,703	$ 16,597,414	$ 3,426,289
Sep-18	$ 20,023,703	$ 17,067,668	$ 2,956,035
Oct-18	$ 20,023,703	$ 17,369,207	$ 2,654,496
Nov-18	$ 20,023,703	$ 17,652,288	$ 2,371,415
Dec-18	$ 20,023,703	$ 17,807,815	$ 2,215,888
YTD	$ 240,284,437	$ 196,423,161	$ 43,861,276

Calculation of DIR Cap 2019

2019 Cap	$	240,000,000
2018 Under	$	5,000,000
Total 2019	$	245,000,000

	Authorized 2019 Cap	1/12 Revenue Requirement	(Over)/Under
Jan-19	$ 20,416,667	$ 18,113,696	$ 2,302,970
Feb-19	$ 20,416,667	$ 18,542,619	$ 1,874,047
Mar-19	$ 20,416,667	$ 18,721,063	$ 1,695,603
Apr-19	$ 20,416,667	$ 18,932,966	$ 1,483,701
May-19	$ 20,416,667	$ 19,302,383	$ 1,114,284
Jun-19	$ 20,416,667	$ 19,725,934	$ 690,732
Jul-19	$ 20,416,667	$ 20,186,127	$ 230,539
Aug-19	$ 20,416,667	$ 20,416,667	$ -
Sep-19	$ 20,416,667	$ 20,416,667	$ -
Oct-19	$ 20,416,667	$ 21,043,610	$ (626,944)
Nov-19	$ 20,416,667	$ 21,360,927	$ (944,260)
Dec-19	$ 20,416,667	$ 21,809,991	$ (1,393,324)
YTD	$ 245,000,000	$ 238,572,651	$ 6,427,349

Calculation of DIR Cap 2020

2020 Cap	$	265,000,000
2019 Under	$	5,000,000
Total 2020	$	270,000,000

	Authorized 2020 Cap	1/12 Revenue Requirement	(Over)/Under
Jan-20	$ 22,500,000	$ 22,191,601	$ 308,399
Feb-20	$ 22,500,000	$ 22,488,822	$ 11,178
Mar-20	$ 22,500,000	$ 22,500,000	$ -
Apr-20	$ 22,500,000	$ 22,500,000	$ -
May-20	$ 22,500,000	$ 22,500,000	$ -
Jun-20	$ 22,500,000	$ 22,500,000	$ -
Jul-20	$ 22,500,000	$ 22,500,000	$ -
Aug-20	$ 22,500,000	$ 22,500,000	$ -
Sep-20	$ 22,500,000	$ 22,500,000	$ -
Oct-20			
Nov-20			
Dec-20			
YTD	$ 202,500,000	$ 202,180,424	$ 319,576

Normalized ADIT Adjustment

1.28009503		2018		2019		2020		2021
January	$	(362,836.54)	$	(509,225.64)	$	(605,866.42)		
February	$	(362,836.54)	$	(509,225.64)	$	(605,866.42)		
March	$	(362,836.54)	$	(509,225.64)	$	(605,866.42)		
April	$	(362,836.54)	$	(509,225.64)	$	(605,866.42)		
May	$	(362,836.54)	$	(509,225.64)	$	(605,866.42)		
June	$	(362,836.54)	$	(509,225.64)	$	(605,866.42)		
July	$	(362,836.54)	$	(509,225.64)	$	(605,866.42)		
August	$	(362,836.54)	$	(509,225.64)	$	(605,866.42)		
September	$	(362,836.54)	$	(509,225.64)	$	(605,866.42)		
October	$	(362,836.54)	$	(509,225.64)				
November	$	(362,836.54)	$	(509,225.64)				
December	$	(1,216,441.02)	$	(2,570,598.51)				
	$	(5,207,642.92)	$	(8,172,080.59)	$	(5,452,797.76)	$	-
12 month rolling					$	(9,041,847.56)		

Amortization of ADIT Adjustment

January	$	283,445.00	$	397,803.00	$	473,298.00		
February	$	283,445.00	$	397,803.00	$	473,298.00		
March	$	283,445.00	$	397,803.00	$	473,298.00		
April	$	283,445.00	$	397,803.00	$	473,298.00		
May	$	283,445.00	$	397,803.00	$	473,298.00		
June	$	283,445.00	$	397,803.00	$	473,298.00		
July	$	283,445.00	$	397,803.00	$	473,298.00		
August	$	283,445.00	$	397,803.00	$	473,298.00		
September	$	283,445.00	$	397,803.00	$	473,298.00		
October	$	283,445.00	$	397,803.00				
November	$	283,445.00	$	397,803.00				
December	$	950,274.00	$	2,008,131.00				
	$	4,068,169.00	$	6,383,964.00	$	4,259,682.00	$	-

9.21%

9.38% ADIT Component of Amortizaton Not Subject to Cap

Q1	$	850,335.00	$	5,261,578.00	$	11,872,027.00	$	14,711,815.00
Q2	$	1,700,670.00	$	6,454,987.00	$	13,291,921.00	$	14,711,815.00
Q3	$	2,551,005.00	$	7,648,396.00	$	14,711,815.00	$	14,711,815.00
Q4	$	4,068,169.00	$	10,452,133.00	$	14,711,815.00	$	14,711,815.00

Return Component of Amortizaton Not Subject to Cap

Q1	$	79,761.42	$	484,591.33	$	1,093,413.69	$	1,354,958.16
Q2	$	156,631.71	$	594,504.30	$	1,224,185.92	$	1,354,958.16
Q3	$	234,947.56	$	704,417.27	$	1,354,958.16	$	1,354,958.16
Q4	$	374,678.36	$	962,641.45	$	1,354,958.16	$	1,354,958.16

OHIO POWER COMPANY

35~~34~~th Revised Sheet No. 489-1
Cancels 34~~33rd~~th Revised Sheet No. 489-1

P.U.C.O. NO. 20

DISTRIBUTION INVESTMENT RIDER

Effective Cycle 1 March~~December~~ 2021~~2020~~, all customer bills subject to the provisions of this Rider, including any bills rendered under special contract, shall be adjusted by the Distribution Investment Rider charge of 45.51414~~46.95429~~% of the customer's distribution charges under the Company's Schedules, excluding charges under any applicable Riders. This Rider shall be adjusted periodically to recover amounts authorized by the Commission. This Rider is subject to reconciliation, including, but not limited to, refunds to customers, based upon the impact to the carrying charge rate recovered through this Rider of changes in Federal corporate income taxes due to the Tax Cuts and Jobs Act of 2017 or based upon the results of audits ordered by the Commission in accordance with the February 25, 2015 Opinion and Order in Case Nos. 13-2385-EL-SSO, et al.

Filed pursuant to order dated April 25, 2018 in Case No. 16-1852-EL-SSO

Issued: December~~September~~ 22~~25~~, 2020

Effective: Cycle 1 March~~December~~ 2021~~2020~~

Issued By
Rajagopalan Sundararajan, President
AEP Ohio

P.U.C.O. NO. 20

OAD - DISTRIBUTION INVESTMENT RIDER
(Open Access Distribution- Distribution Investment Rider)

Effective Cycle 1 March~~December~~ 2021~~2020~~, all customer bills subject to the provisions of this Rider, including any bills rendered under special contract, shall be adjusted by the Distribution Investment Rider charge of 45.51414~~46.95429~~% of the customer's distribution charges under the Company's Schedules, excluding charges under any applicable Riders. This Rider shall be adjusted periodically to recover amounts authorized by the Commission. This Rider is subject to reconciliation, including, but not limited to, refunds to customers, based upon the impact to the carrying charge rate recovered through this Rider of changes in Federal corporate income taxes due to the Tax Cuts and Jobs Act of 2017 or based upon the results of audits ordered by the Commission in accordance with the February 25, 2015 Opinion and Order in Case Nos. 13-2385-EL-SSO, et al.