

FILE

BEFORE  
THE PUBLIC UTILITIES COMMISSION OF OHIO

In Matter of the Application of Ohio American Water )  
Company for Authority to Increase its Rates For Water and ) Case No. 03-2390-WS-AIR  
Sewer Service Provided to its Entire Service Area )

In the Matter of the Application of Ohio American Water )  
Company for Approval of Accounting Changes with Respect ) Case No. 04-339-WW-AAM  
to Deferral of Security Costs Incurred in the Wake of )  
September 11, 2001 )

STATEMENT OF MAJOR ISSUES

NOW COMES Ohio-American Water Company ("Ohio-American" or "Applicant") and respectfully submits its list of major issues:

- Exclusion of four and one third year of net plant additions and associated depreciation and property taxes from the former Citizens plant and portions of the Marion office
- Exclusion of security costs deferrals
- Other rate base exclusions such as tank painting, deferred depreciation, waste disposal deferral and increasing contributions in aid of construction
- Exclusion or reduction of expense items such as for management fees, deferred security costs, acquisition savings, depreciation and property taxes
- Lengthening the rate case expense and business initiative cost recovery period
- Low rate of return recommendation

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Respectfully submitted on behalf of  
OHIO-AMERICAN WATER COMPANY

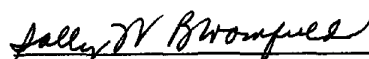
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**CERTIFICATE OF SERVICE**

The undersigned hereby certifies that the STATEMENT OF MAJOR ISSUES was served  
by regular U.S. Mail this 1<sup>st</sup> day of November, 2004.

  
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