

THIS FILING IS

Item 1:

An Initial (Original) Submission

OR

Resubmission No.



**FERC FINANCIAL REPORT  
FERC FORM No. 1: Annual Report of  
Major Electric Utilities, Licensees  
and Others and Supplemental  
Form 3-Q: Quarterly Financial Report**

These reports are mandatory under the Federal Power Act, Sections 3, 4(a), 304 and 309, and 18 CFR 141.1 and 141.400. Failure to report may result in criminal fines, civil penalties and other sanctions as provided by law. The Federal Energy Regulatory Commission does not consider these reports to be of confidential nature

Exact Legal Name of Respondent (Company)

Ohio Power Company

Year/Period of Report  
End of: 2023/ Q4

# INSTRUCTIONS FOR FILING FERC FORM NOS. 1 and 3-Q

## GENERAL INFORMATION

### I. Purpose

FERC Form No. 1 (FERC Form 1) is an annual regulatory requirement for Major electric utilities, licensees and others (18 C.F.R. § 141.1). FERC Form No. 3-Q (FERC Form 3-Q) is a quarterly regulatory requirement which supplements the annual financial reporting requirement (18 C.F.R. § 141.400). These reports are designed to collect financial and operational information from electric utilities, licensees and others subject to the jurisdiction of the Federal Energy Regulatory Commission. These reports are also considered to be non-confidential public use forms.

### II. Who Must Submit

Each Major electric utility, licensee, or other, as classified in the Commission's Uniform System of Accounts Prescribed for Public Utilities, Licensees, and Others Subject to the Provisions of The Federal Power Act (18 C.F.R. Part 101), must submit FERC Form 1 (18 C.F.R. § 141.1), and FERC Form 3-Q (18 C.F.R. § 141.400).

Note: Major means having, in each of the three previous calendar years, sales or transmission service that exceeds one of the following:

1. one million megawatt hours of total annual sales,
2. 100 megawatt hours of annual sales for resale,
3. 500 megawatt hours of annual power exchanges delivered, or
4. 500 megawatt hours of annual wheeling for others (deliveries plus losses).

### III. What and Where to Submit

- Submit FERC Form Nos. 1 and 3-Q electronically through the eCollection portal at <https://eCollection.ferc.gov>, and according to the specifications in the Form 1 and 3-Q taxonomies.
- The Corporate Officer Certification must be submitted electronically as part of the FERC Forms 1 and 3-Q filings.
- Submit immediately upon publication, by either eFiling or mail, two (2) copies to the Secretary of the Commission, the latest Annual Report to Stockholders. Unless eFiling the Annual Report to Stockholders, mail the stockholders report to the Secretary of the Commission at:  
Secretary  
Federal Energy Regulatory Commission 888 First Street, NE  
Washington, DC 20426
- For the CPA Certification Statement, submit within 30 days after filing the FERC Form 1, a letter or report (not applicable to filers classified as Class C or Class D prior to January 1, 1984). The CPA Certification Statement can be either eFiled or mailed to the Secretary of the Commission at the address above.

The CPA Certification Statement should:

- Attest to the conformity, in all material aspects, of the below listed (schedules and pages) with the Commission's applicable Uniform System of Accounts (including applicable notes relating thereto and the Chief Accountant's published accounting releases), and
- Be signed by independent certified public accountants or an independent licensed public accountant certified or licensed by a regulatory authority of a State or other political subdivision of the U. S. (See 18 C.F.R. §§ 41.10-41.12 for specific qualifications.)

Schedules	Pages
Comparative Balance Sheet	110-113
Statement of Income	114-117
Statement of Retained Earnings	118-119
Statement of Cash Flows	120-121
Notes to Financial Statements	122-123

- The following format must be used for the CPA Certification Statement unless unusual circumstances or conditions, explained in the letter or report, demand that it be varied. Insert parenthetical phrases only when exceptions are reported.

"In connection with our regular examination of the financial statements of [COMPANY NAME] for the year ended on which we have reported separately under date of [DATE], we have also reviewed schedules [NAME OF SCHEDULES] of FERC Form No. 1 for the year filed with the Federal Energy Regulatory Commission, for conformity in all material respects with the requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases. Our review for this purpose included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

Based on our review, in our opinion the accompanying schedules identified in the preceding paragraph (except as noted below) conform in all material respects with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases." The letter or report must state which, if any, of the pages above do not conform to the Commission's requirements. Describe the discrepancies that exist.

- Filers are encouraged to file their Annual Report to Stockholders, and the CPA Certification Statement using eFiling. Further instructions are found on the Commission's website at <https://www.ferc.gov/ferc-online/ferc-online/frequently-asked-questions-faqs-efilingferc-online>.
- Federal, State, and Local Governments and other authorized users may obtain additional blank copies of FERC Form 1 and 3-Q free of charge from <https://www.ferc.gov/general-information-0/electric-industry-forms>.

### IV. When to Submit

FERC Forms 1 and 3-Q must be filed by the following schedule:

- FERC Form 1 for each year ending December 31 must be filed by April 18th of the following year (18 CFR § 141.1), and
- FERC Form 3-Q for each calendar quarter must be filed within 60 days after the reporting quarter (18 C.F.R. § 141.400).

### V. Where to Send Comments on Public Reporting Burden.

The public reporting burden for the FERC Form 1 collection of information is estimated to average 1,168 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data-needed, and completing and reviewing the collection of information. The public reporting burden for the FERC Form 3-Q collection of information is estimated to average 168 hours per response.

Send comments regarding these burden estimates or any aspect of these collections of information, including suggestions for reducing burden, to the Federal Energy Regulatory Commission, 888 First Street NE, Washington, DC 20426 (Attention: Information Clearance Officer); and to the Office of Information and Regulatory Affairs, Office of Management and Budget, Washington, DC 20503 (Attention: Desk Officer for the Federal Energy Regulatory Commission). No person shall be subject to any penalty if any collection of information does not display a valid control number (44 U.S.C. § 3512 (a)).

## GENERAL INSTRUCTIONS

- Prepare this report in conformity with the Uniform System of Accounts (18 CFR Part 101) (USofA). Interpret all accounting words and phrases in accordance with the USofA.
- Enter in whole numbers (dollars or MWH) only, except where otherwise noted. (Enter cents for averages and figures per unit where cents are important. The truncating of cents is allowed except on the four basic financial statements where rounding is required.) The amounts shown on all supporting pages must agree with the amounts entered on the statements that they support. When applying thresholds to determine significance for reporting purposes, use for balance sheet accounts the balances at the end of the current reporting period, and use for statement of income accounts the current year's year to date amounts.
- Complete each question fully and accurately, even if it has been answered in a previous report. Enter the word "None" where it truly and completely states the fact.
- For any page(s) that is not applicable to the respondent, omit the page(s) and enter "NA," "NONE," or "Not Applicable" in column (d) on the List of Schedules, pages 2 and 3.
- Enter the month, day, and year for all dates. Use customary abbreviations. The "Date of Report" included in the header of each page is to be completed only for resubmissions (see VII. below).
- Generally, except for certain schedules, all numbers, whether they are expected to be debits or credits, must be reported as positive. Numbers having a sign that is different from the expected sign must be reported by enclosing the numbers in parentheses.
- For any resubmissions, please explain the reason for the resubmission in a footnote to the data field.
- Do not make references to reports of previous periods/years or to other reports in lieu of required entries, except as specifically authorized.
- Wherever (schedule) pages refer to figures from a previous period/year, the figures reported must be based upon those shown by the report of the previous period/year, or an appropriate explanation given as to why the different figures were used.
- Schedule specific instructions are found in the applicable taxonomy and on the applicable blank rendered form.

Definitions for statistical classifications used for completing schedules for transmission system reporting are as follows:

FNS - Firm Network Transmission Service for Self. "Firm" means service that can not be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. "Network Service" is Network Transmission Service as described in Order No. 888 and the Open Access Transmission Tariff. "Self" means the respondent.

FNO - Firm Network Service for Others. "Firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. "Network Service" is Network Transmission Service as described in Order No. 888 and the Open Access Transmission Tariff.

LFP - for Long-Term Firm Point-to-Point Transmission Reservations. "Long-Term" means one year or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. "Point-to-Point Transmission Reservations" are described in Order No. 888 and the Open Access Transmission Tariff. For all transactions identified as LFP, provide in a footnote the termination date of the contract defined as the earliest date either buyer or seller can unilaterally cancel the contract.

OLF - Other Long-Term Firm Transmission Service. Report service provided under contracts which do not conform to the terms of the Open Access Transmission Tariff. "Long-Term" means one year or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. For all transactions identified as OLF, provide in a footnote the termination date of the contract defined as the earliest date either buyer or seller can unilaterally get out of the contract.

SFP - Short-Term Firm Point-to-Point Transmission Reservations. Use this classification for all firm point-to-point transmission reservations, where the duration of each period of reservation is less than one-year.

NF - Non-Firm Transmission Service, where firm means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions.

OS - Other Transmission Service. Use this classification only for those services which can not be placed in the above-mentioned classifications, such as all other service regardless of the length of the contract and service FERC Form. Describe the type of service in a footnote for each entry.

AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment.

### DEFINITIONS

- Commission Authorization (Comm. Auth.) -- The authorization of the Federal Energy Regulatory Commission, or any other Commission. Name the commission whose authorization was

obtained and give date of the authorization.

II. Respondent -- The person, corporation, licensee, agency, authority, or other Legal entity or instrumentality in whose behalf the report is made.

## EXCERPTS FROM THE LAW

### Federal Power Act, 16 U.S.C. § 791a-825r

Sec. 3. The words defined in this section shall have the following meanings for purposes of this Act, to with:

3. 'Corporation' means any corporation, joint-stock company, partnership, association, business trust, organized group of persons, whether incorporated or not, or a receiver or receivers, trustee or trustees of any of the foregoing. It shall not include 'municipalities, as hereinafter defined;
4. 'Person' means an individual or a corporation;
5. 'Licensee, means any person, State, or municipality Licensed under the provisions of section 4 of this Act, and any assignee or successor in interest thereof;
7. 'municipality means a city, county, irrigation district, drainage district, or other political subdivision or agency of a State competent under the Laws thereof to carry and the business of developing, transmitting, unitizing, or distributing power; .....
11. "project" means. a complete unit of improvement or development, consisting of a power house, all water conduits, all dams and appurtenant works and structures (including navigation structures) which are a part of said unit, and all storage, diverting, or fore bay reservoirs directly connected therewith, the primary line or lines transmitting power there from to the point of junction with the distribution system or with the interconnected primary transmission system, all miscellaneous structures used and useful in connection with said unit or any part thereof, and all water rights, rights-of-way, ditches, dams, reservoirs, Lands, or interest in Lands the use and occupancy of which are necessary or appropriate in the maintenance and operation of such unit;

"Sec. 4. The Commission is hereby authorized and empowered

FERC FORM NO. 1 (ED. 03-07)

a. "To make investigations and to collect and record data concerning the utilization of the water 'resources of any region to be developed, the water-power industry and its relation to other industries and to interstate or foreign commerce, and concerning the location, capacity, development costs, and relation to markets of power sites; ... to the extent the Commission may deem necessary or useful for the purposes of this Act."

"Sec. 304.

a. Every Licensee and every public utility shall file with the Commission such annual and other periodic or special" reports as the Commission may by rules and regulations or other prescribe as necessary or appropriate to assist the Commission in the proper administration of this Act. The Commission may prescribe the manner and FERC Form in which such reports shall be made, and require from such persons specific answers to all questions upon which the Commission may need information. The Commission may require that such reports shall include, among other things, full information as to assets and Liabilities, capitalization, net investment, and reduction thereof, gross receipts, interest due and paid, depreciation, and other reserves, cost of project and other facilities, cost of maintenance and operation of the project and other facilities, cost of renewals and replacement of the project works and other facilities, depreciation, generation, transmission, distribution, delivery, use, and sale of electric energy. The Commission may require any such person to make adequate provision for currently determining such costs and other facts. Such reports shall be made under oath unless the Commission otherwise specifies". 10

"Sec. 309.

The Commission shall have power to perform any and all acts, and to prescribe, issue, make, and rescind such orders, rules and regulations as it may find necessary or appropriate to carry out the provisions of this Act. Among other things, such rules and regulations may define accounting, technical, and trade terms used in this Act; and may prescribe the FERC Form or FERC Forms of all statements, declarations, applications, and reports to be filed with the Commission, the information which they shall contain, and the time within which they shall be filed..."

## GENERAL PENALTIES

The Commission may assess up to \$1 million per day per violation of its rules and regulations. See FPA § 316(a) (2005), 16 U.S.C. § 825o(a).

**FERC FORM NO. 1  
REPORT OF MAJOR ELECTRIC UTILITIES, LICENSEES AND OTHER**

**IDENTIFICATION**

01 Exact Legal Name of Respondent Ohio Power Company		02 Year/ Period of Report End of: 2023/ Q4
03 Previous Name and Date of Change (If name changed during year) /		
04 Address of Principal Office at End of Period (Street, City, State, Zip Code) 1 Riverside Plaza, Columbus, OH 43215-2373		
05 Name of Contact Person Jason M. Johnson		06 Title of Contact Person Accountant
07 Address of Contact Person (Street, City, State, Zip Code) AEP Service Corporation, 1 Riverside Plaza, Columbus, OH 43215-2373		
08 Telephone of Contact Person, Including Area Code (614) 716-1000	09 This Report is An Original / A Resubmission (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	10 Date of Report (Mo, Da, Yr) 04/09/2024
<b>Annual Corporate Officer Certification</b>		
The undersigned officer certifies that: I have examined this report and to the best of my knowledge, information, and belief all statements of fact contained in this report are correct statements of the business affairs of the respondent and the financial statements, and other financial information contained in this report, conform in all material respects to the Uniform System of Accounts.		
01 Name Jeffrey W. Hoersdig	03 Signature Jeffrey W. Hoersdig	04 Date Signed (Mo, Da, Yr) 04/09/2024
02 Title Assistant Controller		
Title 18, U.S.C. 1001 makes it a crime for any person to knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.		

Name of Respondent: Ohio Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original  (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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**LIST OF SCHEDULES (Electric Utility)**

Enter in column (c) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the respondents are "none," "not applicable," or "NA".

Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
	Identification	<a href="#">1</a>	
	List of Schedules	<a href="#">2</a>	
1	General Information	<a href="#">101</a>	
2	Control Over Respondent	<a href="#">102</a>	
3	Corporations Controlled by Respondent	<a href="#">103</a>	
4	Officers	<a href="#">104</a>	
5	Directors	<a href="#">105</a>	
6	Information on Formula Rates	<a href="#">106</a>	
7	Important Changes During the Year	<a href="#">108</a>	
8	Comparative Balance Sheet	<a href="#">110</a>	
9	Statement of Income for the Year	<a href="#">114</a>	
10	Statement of Retained Earnings for the Year	<a href="#">118</a>	
12	Statement of Cash Flows	<a href="#">120</a>	
12	Notes to Financial Statements	<a href="#">122</a>	
13	Statement of Accum Other Comp Income, Comp Income, and Hedging Activities	<a href="#">122a</a>	
14	Summary of Utility Plant & Accumulated Provisions for Dep, Amort & Dep	<a href="#">200</a>	
15	Nuclear Fuel Materials	<a href="#">202</a>	
16	Electric Plant in Service	<a href="#">204</a>	
17	Electric Plant Leased to Others	<a href="#">213</a>	
18	Electric Plant Held for Future Use	<a href="#">214</a>	
19	Construction Work in Progress-Electric	<a href="#">216</a>	
20	Accumulated Provision for Depreciation of Electric Utility Plant	<a href="#">219</a>	
21	Investment of Subsidiary Companies	<a href="#">224</a>	
22	Materials and Supplies	<a href="#">227</a>	
23	Allowances	<a href="#">228</a>	
24	Extraordinary Property Losses	<a href="#">230a</a>	
25	Unrecovered Plant and Regulatory Study Costs	<a href="#">230b</a>	
26	Transmission Service and Generation Interconnection Study Costs	<a href="#">231</a>	
27	Other Regulatory Assets	<a href="#">232</a>	
28	Miscellaneous Deferred Debits	<a href="#">233</a>	
29	Accumulated Deferred Income Taxes	<a href="#">234</a>	
30	Capital Stock	<a href="#">250</a>	
31	Other Paid-in Capital	<a href="#">253</a>	
32	Capital Stock Expense	<a href="#">254b</a>	
33	Long-Term Debt	<a href="#">256</a>	
34	Reconciliation of Reported Net Income with Taxable Inc for Fed Inc Tax	<a href="#">261</a>	
35	Taxes Accrued, Prepaid and Charged During the Year	<a href="#">262</a>	
36	Accumulated Deferred Investment Tax Credits	<a href="#">266</a>	
37	Other Deferred Credits	<a href="#">269</a>	
38	Accumulated Deferred Income Taxes-Accelerated Amortization Property	<a href="#">272</a>	
39	Accumulated Deferred Income Taxes-Other Property	<a href="#">274</a>	
40	Accumulated Deferred Income Taxes-Other	<a href="#">276</a>	
41	Other Regulatory Liabilities	<a href="#">278</a>	
42	Electric Operating Revenues	<a href="#">300</a>	
43	Regional Transmission Service Revenues (Account 457.1)	<a href="#">302</a>	NA
44	Sales of Electricity by Rate Schedules	<a href="#">304</a>	
45	Sales for Resale	<a href="#">310</a>	
46	Electric Operation and Maintenance Expenses	<a href="#">320</a>	

Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
47	Purchased Power	<a href="#">326</a>	
48	Transmission of Electricity for Others	<a href="#">328</a>	
49	Transmission of Electricity by ISO/RTOs	<a href="#">331</a>	NA
50	Transmission of Electricity by Others	<a href="#">332</a>	
51	Miscellaneous General Expenses-Electric	<a href="#">335</a>	
52	Depreciation and Amortization of Electric Plant (Account 403, 404, 405)	<a href="#">336</a>	
53	Regulatory Commission Expenses	<a href="#">350</a>	
54	Research, Development and Demonstration Activities	<a href="#">352</a>	
55	Distribution of Salaries and Wages	<a href="#">354</a>	
56	Common Utility Plant and Expenses	<a href="#">356</a>	
57	Amounts included in ISO/RTO Settlement Statements	<a href="#">397</a>	
58	Purchase and Sale of Ancillary Services	<a href="#">398</a>	
59	Monthly Transmission System Peak Load	<a href="#">400</a>	
60	Monthly ISO/RTO Transmission System Peak Load	<a href="#">400a</a>	NA
61	Electric Energy Account	<a href="#">401a</a>	
62	Monthly Peaks and Output	<a href="#">401b</a>	
63	Steam Electric Generating Plant Statistics	<a href="#">402</a>	
64	Hydroelectric Generating Plant Statistics	<a href="#">406</a>	
65	Pumped Storage Generating Plant Statistics	<a href="#">408</a>	
66	Generating Plant Statistics Pages	<a href="#">410</a>	
66.1	Energy Storage Operations (Large Plants)	<a href="#">414</a>	NA
66.2	Energy Storage Operations (Small Plants)	<a href="#">419</a>	NA
67	Transmission Line Statistics Pages	<a href="#">422</a>	
68	Transmission Lines Added During Year	<a href="#">424</a>	
69	Substations	<a href="#">426</a>	
70	Transactions with Associated (Affiliated) Companies	<a href="#">429</a>	
71	Footnote Data	<a href="#">450</a>	
	<b>Stockholders' Reports (check appropriate box)</b>		
	Stockholders' Reports Check appropriate box:		
	<input type="checkbox"/> Two copies will be submitted		
	<input type="checkbox"/> No annual report to stockholders is prepared		

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Name of Respondent: Ohio Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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**GENERAL INFORMATION**

1. Provide name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept, and address of office where any other corporate books of account are kept, if different from that where the general corporate books are kept.

Jeffrey W. Hoersdig

1 Riverside Plaza, Columbus, OH 43215-2373

2. Provide the name of the State under the laws of which respondent is incorporated, and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and the date organized.

Ohio - May 8, 1907 Reorganized - December 18, 1924

State of Incorporation:

Date of Incorporation:

Incorporated Under Special Law:

3. If at any time during the year the property of respondent was held by a receiver or trustee, give (a) name of receiver or trustee, (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) date when possession by receiver or trustee ceased.

(a) Name of Receiver or Trustee Holding Property of the Respondent:

(b) Date Receiver took Possession of Respondent Property:

(c) Authority by which the Receivership or Trusteeship was created:

(d) Date when possession by receiver or trustee ceased:

4. State the classes or utility and other services furnished by respondent during the year in each State in which the respondent operated.

Electric - Ohio

5. Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements?

(1)

Yes

(2)

No

Name of Respondent: Ohio Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
<b>CONTROL OVER RESPONDENT</b>			
1. If any corporation, business trust, or similar organization or a combination of such organizations jointly held control over the respondent at the end of the year, state name of controlling corporation or organization, manner in which control was held, and extent of control. If control was in a holding company organization, show the chain of ownership or control to the main parent company or organization. If control was held by a trustee(s), state name of trustee(s), name of beneficiary or beneficiaries for whom trust was maintained, and purpose of the trust.			
American Electric Power Company, Inc. Ownership of 100% of the Common Stock			



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**CORPORATIONS CONTROLLED BY RESPONDENT**

1. Report below the names of all corporations, business trusts, and similar organizations, controlled directly or indirectly by respondent at any time during the year. If control ceased prior to end of year, give particulars (details) in a footnote.
2. If control was by other means than a direct holding of voting rights, state in a footnote the manner in which control was held, naming any intermediaries involved.
3. If control was held jointly with one or more other interests, state the fact in a footnote and name the other interests.

Definitions

1. See the Uniform System of Accounts for a definition of control.
2. Direct control is that which is exercised without interposition of an intermediary.
3. Indirect control is that which is exercised by the interposition of an intermediary which exercises direct control.
4. Joint control is that in which neither interest can effectively control or direct action without the consent of the other, as where the voting control is equally divided between two holders, or each party holds a veto power over the other. Joint control may exist by mutual agreement or understanding between two or more parties who together have control within the meaning of the definition of control in the Uniform System of Accounts, regardless of the relative voting rights of each party.

Line No.	Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock Owned (c)	Footnote Ref. (d)
1	Ohio Phase-In-Recovery Funding, LLC(Limited Liability Company. Ohio Power Company initially capitalized the SPE at 0.50% initial principal balance of the Phase-In-Recovery Bonds)	Special Purpose Entity (SPE)		

Name of Respondent: Ohio Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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**OFFICERS**

1. Report below the name, title and salary for each executive officer whose salary is \$50,000 or more. An "executive officer" of a respondent includes its president, secretary, treasurer, and vice president in charge of a principal business unit, division or function (such as sales, administration or finance), and any other person who performs similar policy making functions.
2. If a change was made during the year in the incumbent of any position, show name and total remuneration of the previous incumbent, and the date the change in incumbency was made.

Line No.	Title (a)	Name of Officer (b)	Salary for Year (c)	Date Started in Period (d)	Date Ended in Period (e)
1	Footnote				

Name of Respondent: Ohio Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
	(2) <input type="checkbox"/> A Resubmission		

FOOTNOTE DATA

(a) Concept: OfficerTitle

Summary Compensation Table

The following table provides summary information concerning compensation earned by our Chief Executive Officer, our two Chief Financial Officers during 2023, the three other most highly compensated executive officers and one additional former executive officer whose compensation would have been among the three most highly compensated executive officers other than the CEO and CFOs if he had been an executive officer at year end. We refer collectively to this group as the named executive officers (NEOs).

Name and Principal Position	Year	Salary \$(1)	Bonus \$(2)	Stock Awards \$(3)	Non-Equity Incentive Plan Compensation \$(4)	Change in Pension Value and Nonqualified Deferred Compensation Earnings \$(5)	All Other Compensation \$(6)	Total \$(5)
<b>Julia A. Sloat</b> Chair of the Board, President and Chief Executive Officer	2023	1,200,000	—	8,321,524	787,503	210,263	114,555	10,633,745
<b>Charles E. Zebula</b> Executive Vice President and Chief Financial Officer	2023	639,625	—	2,852,248	240,500	181,438	73,170	3,986,981
<b>David M. Feinberg</b> Executive Vice President, General Counsel and Secretary	2023	746,000	—	1,560,286	263,500	151,597	109,767	2,831,150
<b>Christian T. Beam</b> Executive Vice President - Energy Services	2023	585,000	—	1,248,229	220,500	123,014	170,900	2,347,643
<b>Peggy I. Simmons</b> Executive Vice President - Utilities	2023	585,000	—	1,248,229	220,500	86,652	87,482	2,227,863
<b>Nicholas K. Akins</b> Former Executive Chair of the Board	2023	862,500	—	2,000,000	696,149	729,068	359,384	4,647,101
<b>Ann P. Kelly</b> Former Executive Vice President and Chief Financial Officer	2023	525,000	250,000	2,042,588	—	—	550,866	3,368,454

(1) Amounts in the salary column are composed of executive salaries earned for the year shown, which include 260 days of pay for 2023, which is the number of workdays and holidays in a standard year.

(2) The amount in the bonus column for Ms. Kelly is a negotiated hire bonus paid in 2023 following her November 2022 hire into the EVP and CFO position.

(3) The amounts reported in this column reflect the aggregate grant date fair value calculated in accordance with FASB ASC Topic 718 of the performance shares, restricted stock units (RSUs) and unrestricted shares granted under our Long-Term Incentive Plan. See Note 15 to the Consolidated Financial Statements included in our Form 10-K for the year ended December 31, 2023 for a discussion of the relevant assumptions used in calculating these amounts. The number of shares realized and the value of the performance shares, if any, will depend on the Company's performance during a 3-year performance period. The potential payout can range from 0 percent to 200 percent of the target number of performance shares, plus any dividend equivalents. The value of the performance shares will be based on three measures: a Board approved cumulative operating earnings per share measure (Cumulative EPS 50%), a total shareholder return relative to peer companies (Relative TSR 40%) and a carbon free generation capacity additions (Carbon Free Additions 10%). The grant date fair value of the 2023, 2022 and 2021 performance shares that are based on Cumulative EPS was computed in accordance with FASB ASC Topic 718 and was measured based on the closing price of AEP's common stock on the grant date. The maximum amount payable for the 2023 performance shares that are based on Cumulative EPS measured on the grant date is \$3,000,000 for Ms. Sloat, \$487,500 for Mr. Zebula, \$62,500 for Mr. Feinberg, \$450,000 for Mr. Beam, \$450,000 for Ms. Simmons, \$0 for Mr. Akins, and \$652,495 for Ms. Kelly. The maximum amount payable for the 2023 performance shares that are based on Carbon Free Capacity additions is \$600,000 for Ms. Sloat, \$97,500 for Mr. Zebula, \$112,500 for Mr. Feinberg, \$90,000 for Mr. Beam, \$90,000 for Ms. Simmons, \$0 for Mr. Akins, and \$130,499 for Ms. Kelly. The grant date fair value of the 2023 performance shares that are based on Relative TSR is calculated using a Monte-Carlo model as of the date of grant, in accordance with FASB ASC Topic 718. Because the performance shares that are based on Relative TSR are subject to market conditions as defined under FASB ASC Topic 718, they did not have a maximum value on the grant date that differed from the grant date fair values presented in the table. Instead, the maximum value is factored into the calculation of the grant date fair value. The values realized from the 2021 performance shares are included in the Option Exercises and Stock Vested for 2023 table.

(4) The amounts shown in this column reflect annual incentive compensation paid for the year shown.

(5) The amounts shown in this column are attributable to the increase in the actuarial values of each of the named executive officer's combined benefits under AEP's qualified and non-qualified defined benefit pension plans determined using interest rate and mortality assumptions consistent with those used in the Company's financial statements. See the Pension Benefits for 2023 table and related footnotes for additional information. See Note 8 to the Consolidated Financial Statements included in our Form 10-K for the year ended December 31, 2023 for a discussion of the relevant assumptions. None of the named executive officers received preferential or above-market earnings on deferred compensation.

(6) Amounts shown in the All Other Compensation column for 2023 include: (a) Company matching contributions to the Company's Retirement Savings Plan, (b) Company matching contributions to the Company's Supplemental Retirement Savings Plan, (c) relocation, (d) perquisites, and (e) vacation payout. The 2023 values for these items are listed in the following table:

Type	Julia A. Sloat	Charles E. Zebula	David M. Feinberg	Christian T. Beam	Peggy I. Simmons	Nicholas K. Akins	Ann P. Kelly
Retirement Savings Plan Match	\$ 14,85	\$ 14,85	\$ 14,85	\$ 14,85	\$ 14,85	\$ 14,85	\$ 14,85
Supplemental Retirement Savings Plan Match	84,297	45,565	54,917	30,349	22,275	188,169	7,043
Relocation	—	—	—	111,156	35,812	—	238,006
Perquisites	15,308	12,755	40,000	14,545	14,545	20,632	264,717
Vacation Payout	—	—	—	—	—	135,733	26,250
<b>Total</b>	<b>\$ 114,45</b>	<b>\$ 73,17</b>	<b>\$ 109,76</b>	<b>\$ 170,90</b>	<b>\$ 87,48</b>	<b>\$ 359,38</b>	<b>\$ 550,86</b>

Perquisites provided in 2023 included: financial counseling and tax preparation services and, for Ms. Sloat and Mr. Akins, director's group travel accident insurance premium. Executive officers may also have the occasional personal use of event tickets when such tickets are not being used for business purposes, however, there is no associated incremental cost. From time-to-time executive officers may receive customary gifts from third parties that sponsor events (subject to our policies on conflicts of interest).

Provided Ms. Kelly complies with the terms of her Executive Severance, Noncompetition and Release of All Claims Agreement, she will receive \$1,260,000 in cash severance benefits and up to \$15,650 in outplacement services in 2024 in connection with her 2023 separation from AEP employment.

Ms. Sloat and Mr. Akins prior to his retirement were parties to Aircraft Time Sharing Agreements with the Company that allowed her or him to use our corporate aircraft for personal use for a limited number of hours each year. As required under these Aircraft Time Sharing Agreement Ms. Sloat and Mr. Akins reimbursed the Company for the cost of her or his personal use of corporate aircraft in accordance with limits set forth in Federal Aviation Administration regulations. Ms. Sloat and Mr. Akins reimbursed the Company all incremental costs incurred in connection with personal flights under their Aircraft Timesharing Agreement including fuel, oil, hangar costs, crew travel expenses, catering, landing fees and other incremental airport fees. Accordingly, no value is shown for these amounts in the Summary Compensation Table. If the aircraft flew empty to pick up or after dropping off Ms. Sloat or Mr. Akins at a destination on a personal flight, the cost of the empty flight was included in the incremental cost for which Ms. Sloat or Mr. Akins was required to reimburse the Company.

Name of Respondent: Ohio Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original  (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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**DIRECTORS**

1. Report below the information called for concerning each director of the respondent who held office at any time during the year. Include in column (a), name and abbreviated titles of the directors who are officers of the respondent.  
2. Provide the principle place of business in column (b), designate members of the Executive Committee in column (c), and the Chairman of the Executive Committee in column (d).

Line No.	Name (and Title) of Director (a)	Principal Business Address (b)	Member of the Executive Committee (c)	Chairman of the Executive Committee (d)
1	Julia A. Sloat, Chair of the Board and Chief Executive Officer	Columbus, Ohio	false	false
2	Christian T. Beam, Vice President	Columbus, Ohio	false	false
3	Paul,Chodak, Vice President	Columbus, Ohio	false	false
4	David M. Feinberg, Vice President and Secretary	Columbus, Ohio	false	false
5	Ann P. Kelly, Vice President and Chief Financial Officer	Columbus, Ohio	false	false
6	Therace M. Risch, Vice President	Columbus, Ohio	false	false
7	Peggy I. Simmons, Vice President	Columbus, Ohio	false	false
8	Toby L.Thomas, Vice President	Columbus, Ohio	false	false
9	Marc D.Reitter, President and Chief Operating Officer	Gahanna,OH	false	false
10	Rajagopalan.Sundararajan,Executive Vice President, External Affairs	Columbus, Ohio	false	false
11	Phillip R.Ulrich, Vice President	Columbus, Ohio	false	false
12	Charles E Zebula, Vice President and Chief Financial Officer	Columbus, Ohio	false	false
13	Antonio P Smyth, Vice President	Columbus, Ohio	false	false
14	Note: Respondent does not have an Executive Committee			

Name of Respondent: Ohio Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original  (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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**INFORMATION ON FORMULA RATES**

Does the respondent have formula rates?	<input checked="" type="checkbox"/> Yes  <input type="checkbox"/> No
-----------------------------------------	----------------------------------------------------------------------------

1. Please list the Commission accepted formula rates including FERC Rate Schedule or Tariff Number and FERC proceeding (i.e. Docket No) accepting the rate(s) or changes in the accepted rate.

Line No.	FERC Rate Schedule or Tariff Number (a)	FERC Proceeding (b)
1	PJM Interconnection LLC - Attachment H-14	ER17-405

Name of Respondent: Ohio Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original  (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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**INFORMATION ON FORMULA RATES - FERC Rate Schedule/Tariff Number FERC Proceeding**

Does the respondent file with the Commission annual (or more frequent) filings containing the inputs to the formula rate(s)?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
------------------------------------------------------------------------------------------------------------------------------	------------------------------------------------------------------------

2. If yes, provide a listing of such filings as contained on the Commission's eLibrary website.

Line No.	Accession No. (a)	Document Date / Filed Date (b)	Docket No. (c)	Description (d)	Formula Rate FERC Rate Schedule Number or Tariff Number (e)
1	20231218-5307	12/18/2023	ER17-405	AEP PJM OATT Proj Transmission	PJM OATT Attachment H-14
2	20231031-5276	10/31/2023	ER17-405	AEP PJM OATT Proj Transmission	PJM OATT Attachment H-14
3	20230525-5176	05/25/2023	ER17-405	AEP PJM OATT Proj Transmission	PJM OATT Attachment H-14

Name of Respondent: Ohio Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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**INFORMATION ON FORMULA RATES - Formula Rate Variances**

1. If a respondent does not submit such filings then indicate in a footnote to the applicable Form 1 schedule where formula rate inputs differ from amounts reported in the Form 1.
2. The footnote should provide a narrative description explaining how the "rate" (or billing) was derived if different from the reported amount in the Form 1.
3. The footnote should explain amounts excluded from the ratebase or where labor or other allocation factors, operating expenses, or other items impacting formula rate inputs differ from amounts reported in Form 1 schedule amounts.
4. Where the Commission has provided guidance on formula rate inputs, the specific proceeding should be noted in the footnote.

Line No.	Page No(s). (a)	Schedule (b)	Column (c)	Line No. (d)
1	204-207	Electric Plant in Service	g	49
2	214	Electric Plant Held for Future Use	d	46
3	216	Construction Work In Progress	b	1
4	219	Accumulated Depreciation	b	21
5	310-311	Sales for Resale	k	1
6	320	Electric Operations & Maintenance Expense	b	5
7	320	Electric Operations & Maintenance Expense	b	25
8	320	Electric Operations & Maintenance Expense	b	31
9	321	Electric Operations & Maintenance Expense	b	93
10	323	Electric Operations & Maintenance Expense	b	185
11	336	Depreciation Expense	b	7
12	354	Distribution of Wages and Salaries	b	28

Name of Respondent: Ohio Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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**IMPORTANT CHANGES DURING THE QUARTER/YEAR**

Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry should be answered. Enter "none," "not applicable," or "NA" where applicable. If information which answers an inquiry is given elsewhere in the report, make a reference to the schedule in which it appears.

1. Changes in and important additions to franchise rights: Describe the actual consideration given therefore and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact.
2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.
3. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the Commission.
4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other condition. State name of Commission authorizing lease and give reference to such authorization.
5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements, etc.
6. Obligations incurred as a result of issuance of securities or assumption of liabilities or guarantees including issuance of short-term debt and commercial paper having a maturity of one year or less. Give reference to FERC or State Commission authorization, as appropriate, and the amount of obligation or guarantee.
7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.
8. State the estimated annual effect and nature of any important wage scale changes during the year.
9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.
10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder reported on Pages 104 or 105 of the Annual Report Form No. 1, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.
11. (Reserved.)
12. If the important changes during the year relating to the respondent company appearing in the annual report to stockholders are applicable in every respect and furnish the data required by Instructions 1 to 11 above, such notes may be included on this page.
13. Describe fully any changes in officers, directors, major security holders and voting powers of the respondent that may have occurred during the reporting period.
14. In the event that the respondent participates in a cash management program(s) and its proprietary capital ratio is less than 30 percent please describe the significant events or transactions causing the proprietary capital ratio to be less than 30 percent, and the extent to which the respondent has amounts loaned or money advanced to its parent, subsidiary, or affiliated companies through a cash management program(s). Additionally, please describe plans, if any to regain at least a 30 percent proprietary ratio.

None.

3) Acquisition of transmission assets from South Central Power Company (OAASCPACQ)

None.

None.

\$400M Ohio Power Senior Unsecured Notes, Series S ( state authority: cause No.22-200-EL-AIS, FERC authority: N/A, Issued: 05/10/2023, Maturity: 06/01/2033)

None.

None

Please refer to the Notes to Financial Statements Pages 122-123

None.

Julia A Sloat elected as Chair of the Board and Chief Executive Officer effective on 01/01/2023  
Rajagopalan Sundararajan, resigned as Director effective on 04/05/2023.  
Dana M Koenig ,elected as Assistant Vice President-Tax effective on 04/11/2023.  
Antonio P. Smyth, elected as Director effective on 04/12/2023.  
Joseph M. Buonaiuto, resigned as Chief Accounting Officer and Controller effective on 05/08/2023.  
Kate Sturgess, elected as Chief Accounting Officer and Controller effective on 05/09/2023.  
Scott N Smith, resigned as Vice President effective on 07-14-2023.  
Peggy I Simmons, elected as Vice President effective on 08-18-2023.  
Christian T Beam, elected as Vice President effective on 08-18-2023.  
Daniel E Mueller elected as Assistant Vice President-Tax effective on 09-28-2023 and Resigned as Assistant Vice President-Tax effective on 08-18-2023  
Paul Chodak III, resigned Vice President effective on 08-18-2023 and Director effective on 07-26-2023.  
Eric J James, resigned as Vice President effective on 08-18-2023.  
Thomas D Presthus, resigned as Vice President effective on 08-18-2023.  
Mark J Leskowitz, resigned as Vice President effective on 08-18-2023.  
Scott P Moore, resigned as Vice President effective on 08-18-2023.  
Therace M Risch, resigned as Vice President effective on 08-18-2023.  
Charles E Zebula, resigned as Vice President effective on 08-18-2023.  
Toby L Thomas, resigned as Vice President effective on 08-18-2023 and as Director effective on 07-26-2023  
Phillip R Ulrich, resigned as Vice President effective on 08-18-2023.  
Ann P Kelly, resigned as Chief Financial Officer, Vice President and Director effective on 09-29-2023  
Charles E Zebula elected as Director, Vice President and Chief Financial Officer effective on 10/03/2023

Proprietary Capital ratio exceeds 30%



Name of Respondent: Ohio Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
	(2) <input type="checkbox"/> A Resubmission		

**COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)**

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	<b>UTILITY PLANT</b>			
2	Utility Plant (101-106, 114)	200	11,410,750,224	10,747,727,035
3	Construction Work in Progress (107)	200	668,302,872	483,318,237
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		12,079,053,096	11,231,045,272
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	200	3,176,532,124	3,019,297,768
6	Net Utility Plant (Enter Total of line 4 less 5)		8,902,520,972	8,211,747,504
7	Nuclear Fuel in Process of Ref., Conv., Enrich., and Fab. (120.1)	202		
8	Nuclear Fuel Materials and Assemblies-Stock Account (120.2)			
9	Nuclear Fuel Assemblies in Reactor (120.3)			
10	Spent Nuclear Fuel (120.4)			
11	Nuclear Fuel Under Capital Leases (120.6)			
12	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	202		
13	Net Nuclear Fuel (Enter Total of lines 7-11 less 12)			
14	Net Utility Plant (Enter Total of lines 6 and 13)		8,902,520,972	8,211,747,504
15	Utility Plant Adjustments (116)			
16	Gas Stored Underground - Noncurrent (117)			
17	<b>OTHER PROPERTY AND INVESTMENTS</b>			
18	Nonutility Property (121)		19,161,583	19,244,970
19	(Less) Accum. Prov. for Depr. and Amort. (122)		6,444,530	5,294,265
20	Investments in Associated Companies (123)		430,000	430,000
21	Investment in Subsidiary Companies (123.1)	224	2,606,103	2,547,323
23	Noncurrent Portion of Allowances	228		
24	Other Investments (124)		7,292,250	8,065,169
25	Sinking Funds (125)			
26	Depreciation Fund (126)			
27	Amortization Fund - Federal (127)			
28	Other Special Funds (128)			
29	Special Funds (Non Major Only) (129)		133,174,705	120,407,548
30	Long-Term Portion of Derivative Assets (175)			
31	Long-Term Portion of Derivative Assets - Hedges (176)			
32	TOTAL Other Property and Investments (Lines 18-21 and 23-31)		156,220,111	145,400,745
33	<b>CURRENT AND ACCRUED ASSETS</b>			
34	Cash and Working Funds (Non-major Only) (130)			
35	Cash (131)		6,363,923	9,604,930
36	Special Deposits (132-134)		643,318	1,743,801
37	Working Fund (135)			
38	Temporary Cash Investments (136)			
39	Notes Receivable (141)			
40	Customer Accounts Receivable (142)		40,385,504	126,063,481
41	Other Accounts Receivable (143)		2,334,772	87,764
42	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		7,422	3,614
43	Notes Receivable from Associated Companies (145)			
44	Accounts Receivable from Assoc. Companies (146)		118,411,413	91,281,940
45	Fuel Stock (151)	227		
46	Fuel Stock Expenses Undistributed (152)	227		
47	Residuals (Elec) and Extracted Products (153)	227		
48	Plant Materials and Operating Supplies (154)	227	174,976,497	109,536,658
49	Merchandise (155)	227		
50	Other Materials and Supplies (156)	227		

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
51	Nuclear Materials Held for Sale (157)	202/227		
52	Allowances (158.1 and 158.2)	228		
53	(Less) Noncurrent Portion of Allowances	228		
54	Stores Expense Undistributed (163)	227		
55	Gas Stored Underground - Current (164.1)			
56	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)			
57	Prepayments (165)		8,690,665	8,008,663
58	Advances for Gas (166-167)			
59	Interest and Dividends Receivable (171)			
60	Rents Receivable (172)		3,659,960	3,587,760
61	Accrued Utility Revenues (173)			17,812,366
62	Miscellaneous Current and Accrued Assets (174)		8,902,045	67,402,238
63	Derivative Instrument Assets (175)			19,484
64	(Less) Long-Term Portion of Derivative Instrument Assets (175)			
65	Derivative Instrument Assets - Hedges (176)			
66	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)			
67	Total Current and Accrued Assets (Lines 34 through 66)		364,360,675	435,145,471
68	<b>DEFERRED DEBITS</b>			
69	Unamortized Debt Expenses (181)		22,972,374	21,323,477
70	Extraordinary Property Losses (182.1)	230a		
71	Unrecovered Plant and Regulatory Study Costs (182.2)	230b		
72	Other Regulatory Assets (182.3)	232	521,021,341	390,041,416
73	Prelim. Survey and Investigation Charges (Electric) (183)		102,324	519,548
74	Preliminary Natural Gas Survey and Investigation Charges 183.1)			
75	Other Preliminary Survey and Investigation Charges (183.2)			
76	Clearing Accounts (184)			
77	Temporary Facilities (185)			
78	Miscellaneous Deferred Debits (186)	233	485,046,999	405,297,415
79	Def. Losses from Disposition of Utility Plt. (187)			
80	Research, Devel. and Demonstration Expend. (188)	352		
81	Unamortized Loss on Required Debt (189)		1,437,806	1,794,588
82	Accumulated Deferred Income Taxes (190)	234	271,476,654	218,820,938
83	Unrecovered Purchased Gas Costs (191)			
84	Total Deferred Debits (lines 69 through 83)		1,302,057,498	1,037,797,383
85	TOTAL ASSETS (lines 14-16, 32, 67, and 84)		10,725,159,256	9,830,091,103

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Name of Respondent: Ohio Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
	(2) <input type="checkbox"/> A Resubmission		

**COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)**

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	<b>PROPRIETARY CAPITAL</b>			
2	Common Stock Issued (201)	250	321,201,454	321,201,454
3	Preferred Stock Issued (204)	250		
4	Capital Stock Subscribed (202, 205)			
5	Stock Liability for Conversion (203, 206)			
6	Premium on Capital Stock (207)			
7	Other Paid-In Capital (208-211)	253	1,012,802,212	837,802,212
8	Installments Received on Capital Stock (212)	252		
9	(Less) Discount on Capital Stock (213)	254		
10	(Less) Capital Stock Expense (214)	254b		
11	Retained Earnings (215, 215.1, 216)	118	2,231,816,007	1,923,617,137
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118	5,515,621	5,472,230
13	(Less) Reacquired Capital Stock (217)	250		
14	Noncorporate Proprietorship (Non-major only) (218)			
15	Accumulated Other Comprehensive Income (219)	122(a)(b)		8,878
16	Total Proprietary Capital (lines 2 through 15)		3,571,335,295	3,088,101,911
17	<b>LONG-TERM DEBT</b>			
18	Bonds (221)	256		
19	(Less) Reacquired Bonds (222)	256		
20	Advances from Associated Companies (223)	256		
21	Other Long-Term Debt (224)	256	3,400,000,000	3,000,641,808
22	Unamortized Premium on Long-Term Debt (225)			
23	(Less) Unamortized Discount on Long-Term Debt-Debit (226)		10,253,470	9,000,032
24	Total Long-Term Debt (lines 18 through 23)		3,389,746,530	2,991,641,776
25	<b>OTHER NONCURRENT LIABILITIES</b>			
26	Obligations Under Capital Leases - Noncurrent (227)		69,937,581	74,508,053
27	Accumulated Provision for Property Insurance (228.1)			
28	Accumulated Provision for Injuries and Damages (228.2)		145,907	156,115
29	Accumulated Provision for Pensions and Benefits (228.3)		4,046,549	5,010,906
30	Accumulated Miscellaneous Operating Provisions (228.4)		1,340,811	1,694,011
31	Accumulated Provision for Rate Refunds (229)		5,046,601	3,521,938
32	Long-Term Portion of Derivative Instrument Liabilities		43,854,077	37,893,313
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges			
34	Asset Retirement Obligations (230)		2,076,418	4,999,309
35	Total Other Noncurrent Liabilities (lines 26 through 34)		126,447,944	127,783,645
36	<b>CURRENT AND ACCRUED LIABILITIES</b>			
37	Notes Payable (231)			
38	Accounts Payable (232)		320,653,520	337,319,855
39	Notes Payable to Associated Companies (233)		110,486,587	172,861,738
40	Accounts Payable to Associated Companies (234)		154,243,930	126,063,622
41	Customer Deposits (235)		61,954,080	96,496,602
42	Taxes Accrued (236)	262	758,383,208	730,879,492
43	Interest Accrued (237)		38,484,588	36,080,389
44	Dividends Declared (238)			
45	Matured Long-Term Debt (239)			
46	Matured Interest (240)			
47	Tax Collections Payable (241)		4,646	4,834
48	Miscellaneous Current and Accrued Liabilities (242)		52,722,556	55,121,915
49	Obligations Under Capital Leases-Current (243)		18,446,603	18,114,183

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
50	Derivative Instrument Liabilities (244)		50,646,413	39,715,341
51	(Less) Long-Term Portion of Derivative Instrument Liabilities		43,854,077	37,893,313
52	Derivative Instrument Liabilities - Hedges (245)			
53	(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges			
54	Total Current and Accrued Liabilities (lines 37 through 53)		1,522,172,054	1,574,764,658
55	<b>DEFERRED CREDITS</b>			
56	Customer Advances for Construction (252)			
57	Accumulated Deferred Investment Tax Credits (255)	266	(55)	11
58	Deferred Gains from Disposition of Utility Plant (256)			
59	Other Deferred Credits (253)	269	95,643,414	89,640,544
60	Other Regulatory Liabilities (254)	278	595,607,154	638,211,077
61	Unamortized Gain on Reacquired Debt (257)			
62	Accum. Deferred Income Taxes-Accel. Amort.(281)	272		
63	Accum. Deferred Income Taxes-Other Property (282)		1,236,434,095	1,166,502,721
64	Accum. Deferred Income Taxes-Other (283)		187,772,825	153,444,759
65	Total Deferred Credits (lines 56 through 64)		2,115,457,433	2,047,799,112
66	TOTAL LIABILITIES AND STOCKHOLDER EQUITY (lines 16, 24, 35, 54 and 65)		10,725,159,256	9,830,091,102

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Name of Respondent: Ohio Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
	(2) <input type="checkbox"/> A Resubmission		

**STATEMENT OF INCOME**

Quarterly

- Report in column (c) the current year to date balance. Column (c) equals the total of adding the data in column (g) plus the data in column (i) plus the data in column (k). Report in column (d) similar data for the previous year. This information is reported in the annual filing only.
- Enter in column (e) the balance for the reporting quarter and in column (f) the balance for the same three month period for the prior year.
- Report in column (g) the quarter to date amounts for electric utility function; in column (i) the quarter to date amounts for gas utility, and in column (k) the quarter to date amounts for other utility function for the current year quarter.
- Report in column (h) the quarter to date amounts for electric utility function; in column (j) the quarter to date amounts for gas utility, and in column (l) the quarter to date amounts for other utility function for the prior year quarter.
- If additional columns are needed, place them in a footnote.

Annual or Quarterly if applicable

- Do not report fourth quarter data in columns (e) and (f)
- Report amounts for accounts 412 and 413, Revenues and Expenses from Utility Plant Leased to Others, in another utility column in a similar manner to a utility department. Spread the amount(s) over Lines 2 thru 26 as appropriate. Include these amounts in columns (c) and (d) totals.
- Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.
- Use page 122 for important notes regarding the statement of income for any account thereof.
- Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in material refund to the utility with respect to power or gas purchases. State for each year effected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power or gas purchases.
- Give concise explanations concerning significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.
- If any notes appearing in the report to stockholders are applicable to the Statement of Income, such notes may be included at page 122.
- Enter on page 122 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also, give the appropriate dollar effect of such changes.
- Explain in a footnote if the previous year's/quarter's figures are different from that reported in prior reports.
- If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles report the information in a footnote to this schedule.

Line No.	Title of Account (a)	(Ref.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended - Quarterly Only - No 4th Quarter (e)	Prior 3 Months Ended - Quarterly Only - No 4th Quarter (f)	Electric Utility Current Year to Date (in dollars) (g)	Electric Utility Previous Year to Date (in dollars) (h)	Gas Utility Current Year to Date (in dollars) (i)	Gas Utility Previous Year to Date (in dollars) (j)	Other Utility Current Year to Date (in dollars) (k)	Other Utility Previous Year to Date (in dollars) (l)
1	UTILITY OPERATING INCOME											
2	Operating Revenues (400)	300	3,814,889,372	3,678,147,026			3,814,889,372	3,678,147,026				
3	Operating Expenses											
4	Operation Expenses (401)	320	2,253,772,672	2,220,400,859			2,253,772,672	2,220,400,859				
5	Maintenance Expenses (402)	320	211,636,919	185,633,127			211,636,919	185,633,127				
6	Depreciation Expense (403)	336	266,366,735	248,275,827			266,366,735	248,275,827				
7	Depreciation Expense for Asset Retirement Costs (403.1)	336										
8	Amort. & Depl. of Utility Plant (404-405)	336	50,992,312	45,912,810			50,992,312	45,912,810				
9	Amort. of Utility Plant Acq. Adj. (406)	336										
10	Amort. Property Losses, Unrecov Plant and Regulatory Study Costs (407)											
11	Amort. of Conversion Expenses (407.2)											
12	Regulatory Debits (407.3)		429,991	1,146,836			429,991	1,146,836				
13	(Less) Regulatory Credits (407.4)											
14	Taxes Other Than Income Taxes (408.1)	262	507,122,142	502,287,818			507,122,142	502,287,818				
15	Income Taxes - Federal (409.1)	262	52,718,676	(24,174,182)			52,718,676	(24,174,182)				
16	Income Taxes - Other (409.1)	262	(388,634)	(341,469)			(388,634)	(341,469)				

Line No.	Title of Account (a)	(Ref.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended - Quarterly Only - No 4th Quarter (e)	Prior 3 Months Ended - Quarterly Only - No 4th Quarter (f)	Electric Utility Current Year to Date (in dollars) (g)	Electric Utility Previous Year to Date (in dollars) (h)	Gas Utility Current Year to Date (in dollars) (i)	Gas Utility Previous Year to Date (in dollars) (j)	Other Utility Current Year to Date (in dollars) (k)	Other Utility Previous Year to Date (in dollars) (l)
17	Provision for Deferred Income Taxes (410.1)	234, 272	186,621,250	268,980,594			186,621,250	268,980,594				
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234, 272	182,244,027	191,246,139			182,244,027	191,246,139				
19	Investment Tax Credit Adj. - Net (411.4)	266	95	44			95	44				
20	(Less) Gains from Disp. of Utility Plant (411.6)			90,042				90,042				
21	Losses from Disp. of Utility Plant (411.7)			3,831				3,831				
22	(Less) Gains from Disposition of Allowances (411.8)		137				137					
23	Losses from Disposition of Allowances (411.9)											
24	Accretion Expense (411.10)											
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)		3,347,027,994	3,256,789,914			3,347,027,994	3,256,789,914				
27	Net Util Oper Inc (Enter Tot line 2 less 25)		467,861,378	421,357,112			467,861,378	421,357,112				
28	Other Income and Deductions											
29	Other Income											
30	Nonutility Operating Income											
31	Revenues From Merchandising, Jobbing and Contract Work (415)											
32	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)											
33	Revenues From Nonutility Operations (417)		1,484,396	1,484,421								
34	(Less) Expenses of Nonutility Operations (417.1)		1,489,012	1,485,835								
35	Nonoperating Rental Income (418)		213,823	404,298								
36	Equity in Earnings of Subsidiary Companies (418.1)	119	43,391	556,527								
37	Interest and Dividend Income (419)		356,897	867,473								
38	Allowance for Other Funds Used During Construction (419.1)		17,052,957	13,922,821								
39	Miscellaneous Nonoperating Income (421)		4,389,785	2,674,574								
40	Gain on Disposition of Property (421.1)		260,932	425,245								
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		22,313,169	18,849,524								
42	Other Income Deductions											

Line No.	Title of Account (a)	(Ref.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended - Quarterly Only - No 4th Quarter (e)	Prior 3 Months Ended - Quarterly Only - No 4th Quarter (f)	Electric Utility Current Year to Date (in dollars) (g)	Electric Utility Previous Year to Date (in dollars) (h)	Gas Utility Current Year to Date (in dollars) (i)	Gas Utility Previous Year to Date (in dollars) (j)	Other Utility Current Year to Date (in dollars) (k)	Other Utility Previous Year to Date (in dollars) (l)
43	Loss on Disposition of Property (421.2)		60,725	173,507								
44	Miscellaneous Amortization (425)											
45	Donations (426.1)		1,376,925	9,150,712								
46	Life Insurance (426.2)											
47	Penalties (426.3)		2,429	2,778								
48	Exp. for Certain Civic, Political & Related Activities (426.4)		2,031,407	2,119,844								
49	Other Deductions (426.5)		30,239,549	30,869,419								
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		33,711,035	42,316,261								
51	Taxes Applic. to Other Income and Deductions											
52	Taxes Other Than Income Taxes (408.2)	262	108,122	109,160								
53	Income Taxes-Federal (409.2)	262	(6,107,268)	(2,832,468)								
54	Income Taxes-Other (409.2)	262	109,306	102,312								
55	Provision for Deferred Inc. Taxes (410.2)	234, 272	6,693,686	2,729,102								
56	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234, 272	3,146,319	8,984,875								
57	Investment Tax Credit Adj.-Net (411.5)		(161)	(545)								
58	(Less) Investment Tax Credits (420)											
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		(2,342,634)	(8,877,314)								
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		(9,055,233)	(14,589,422)								
61	Interest Charges											
62	Interest on Long-Term Debt (427)		128,870,833	116,037,500								
63	Amort. of Debt Disc. and Expense (428)		2,243,184	1,903,460								
64	Amortization of Loss on Required Debt (428.1)		356,782	1,072,349								
65	(Less) Amort. of Premium on Debt-Credit (429)											
66	(Less) Amortization of Gain on Required Debt-Credit (429.1)											
67	Interest on Debt to Assoc. Companies (430)		9,680,474	2,274,951								
68	Other Interest Expense (431)		3,377,922	4,395,675								
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		13,965,311	6,713,410								

Line No.	Title of Account (a)	(Ref.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended - Quarterly Only - No 4th Quarter (e)	Prior 3 Months Ended - Quarterly Only - No 4th Quarter (f)	Electric Utility Current Year to Date (in dollars) (g)	Electric Utility Previous Year to Date (in dollars) (h)	Gas Utility Current Year to Date (in dollars) (i)	Gas Utility Previous Year to Date (in dollars) (j)	Other Utility Current Year to Date (in dollars) (k)	Other Utility Previous Year to Date (in dollars) (l)
70	Net Interest Charges (Total of lines 62 thru 69)		130,563,884	118,970,524								
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		328,242,262	287,797,165								
72	Extraordinary Items											
73	Extraordinary Income (434)											
74	(Less) Extraordinary Deductions (435)											
75	Net Extraordinary Items (Total of line 73 less line 74)											
76	Income Taxes-Federal and Other (409.3)	262										
77	Extraordinary Items After Taxes (line 75 less line 76)											
78	Net Income (Total of line 71 and 77)		328,242,262	287,797,165								

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Name of Respondent: Ohio Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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FOOTNOTE DATA

(a) Concept: NetIncomeLoss

FOOTNOTE DATA	
Net Income	328,242
Federal Income Taxes	49,337
State Income Taxes	5,187
Local Income Taxes	(268)
<b>Pre Tax Book Income</b>	<b>382,498</b>
AFUDC	(11,980)
Excess Tax vs Book Depreciation	17,955
Pension Expenses	(4,098)
Removal Costs	(67,833)
Provision for Revenue Refunds	708
Accrued Incentive Compensation	(8,989)
Charitable Contributions	(9,742)
Deferred Tax Gain	34
Book Provision for Uncollectible Accounts	4
Nondeductible Items	1,973
Tax Repairs	(227,713)
Other	(60,614)
<b>Estimated Current Year Taxable Income</b>	<b>12,203</b>
Less State Income Tax	8
<b>Federal Taxable Income</b>	<b>12,195</b>
Computation of Tax	
<b>Federal Income Tax at Statutory Rate @21%</b>	<b>2,561</b>
<b>Estimated Current Tax Payable</b>	<b>2,561</b>
Tax Credit Carryforward	(443)
ALT Min Tax	40,985
NOL -Reclass	—
ETR ADJUSTMENT	—
R & D Credit-Current	(94)
Adjustments of prior year's Accruals (Net)	3,602
<b>Estimated Current Federal Income Taxes</b>	<b>46,611</b>

**INSTRUCTION 2**  
\* The tax computation above represents an estimate of the Company's allocated portion of the System consolidated Federal income tax. The computation of actual 2023 System Federal income taxes will not be available until the consolidated Federal income tax return is completed and filed by October 2024. The actual allocation of the System consolidated Federal income tax to the members of the consolidated group will not be available until after the consolidated federal income tax return is filed.

Name of Respondent: Ohio Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original  (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report  End of: 2023/ Q4
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**STATEMENT OF RETAINED EARNINGS**

1. Do not report Lines 49-53 on the quarterly report.
2. Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year.
3. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436-439 inclusive). Show the contra primary account affected in column (b).
4. State the purpose and amount for each reservation or appropriation of retained earnings.
5. List first Account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items, in that order.
6. Show dividends for each class and series of capital stock.
7. Show separately the State and Federal income tax effect of items shown for Account 439, Adjustments to Retained Earnings.
8. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.
9. If any notes appearing in the report to stockholders are applicable to this statement, attach them at page 122.

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Year to Date Balance (c)	Previous Quarter/Year Year to Date Balance (d)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)			
1	Balance-Beginning of Period		1,923,617,137	1,681,376,499
2	Changes			
3	Adjustments to Retained Earnings (Account 439)			
4	Adjustments to Retained Earnings Credit			
9	TOTAL Credits to Retained Earnings (Acct. 439)			
10	Adjustments to Retained Earnings Debit			
15	TOTAL Debits to Retained Earnings (Acct. 439)			
16	Balance Transferred from Income (Account 433 less Account 418.1)		328,198,870	287,240,638
17	Appropriations of Retained Earnings (Acct. 436)			
22	TOTAL Appropriations of Retained Earnings (Acct. 436)			
23	Dividends Declared-Preferred Stock (Account 437)			
29	TOTAL Dividends Declared-Preferred Stock (Acct. 437)			
30	Dividends Declared-Common Stock (Account 438)			
30.1	Common Stock		(20,000,000)	(45,000,000)
36	TOTAL Dividends Declared-Common Stock (Acct. 438)		(20,000,000)	(45,000,000)
37	Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings			
38	Balance - End of Period (Total 1,9,15,16,22,29,36,37)		2,231,816,007	1,923,617,137
39	APPROPRIATED RETAINED EARNINGS (Account 215)			
45	TOTAL Appropriated Retained Earnings (Account 215)			
	APPROP. RETAINED EARNINGS - AMORT. Reserve, Federal (Account 215.1)			
46	TOTAL Approp. Retained Earnings-Amort. Reserve, Federal (Acct. 215.1)			
47	TOTAL Approp. Retained Earnings (Acct. 215, 215.1) (Total 45,46)			
48	TOTAL Retained Earnings (Acct. 215, 215.1, 216) (Total 38, 47) (216.1)		2,231,816,007	1,923,617,137
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account Report only on an Annual Basis, no Quarterly)			
49	Balance-Beginning of Year (Debit or Credit)		5,472,230	4,915,703
50	Equity in Earnings for Year (Credit) (Account 418.1)		43,391	556,527
51	(Less) Dividends Received (Debit)			
52	TOTAL other Changes in unappropriated undistributed subsidiary earnings for the year			
53	Balance-End of Year (Total lines 49 thru 52)		5,515,621	5,472,230

Name of Respondent: Ohio Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original  (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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**STATEMENT OF CASH FLOWS**

1. Codes to be used:(a) Net Proceeds or Payments;(b)Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc.
2. Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet.
3. Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid.
4. Investing Activities: Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed in the Notes to the Financial Statements. Do not include on this statement the dollar amount of leases capitalized per the USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost.

Line No.	Description (See Instructions No.1 for explanation of codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)
1	Net Cash Flow from Operating Activities		
2	Net Income (Line 78(c) on page 117)	\$328,242,262	287,797,165
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	317,359,047	294,188,637
5	Amortization of (Specify) (footnote details)		
5.1	Amortization of Regulatory Debits and Credits (Net)	429,991	1,146,836
5.2	Carrying Cost Income	(79,365)	(272,431)
8	Deferred Income Taxes (Net)	7,924,591	71,478,682
9	Investment Tax Credit Adjustment (Net)	(66)	(501)
10	Net (Increase) Decrease in Receivables	56,233,105	(65,248,794)
11	Net (Increase) Decrease in Inventory	(65,439,838)	(35,401,804)
12	Net (Increase) Decrease in Allowances Inventory		
13	Net Increase (Decrease) in Payables and Accrued Expenses	53,539,075	145,903,522
14	Net (Increase) Decrease in Other Regulatory Assets	(91,215,793)	29,376,236
15	Net Increase (Decrease) in Other Regulatory Liabilities	(55,605,948)	36,547,687
16	(Less) Allowance for Other Funds Used During Construction	17,052,957	13,922,821
17	(Less) Undistributed Earnings from Subsidiary Companies	43,391	556,527
18	Other (provide details in footnote):		
18.1	Other (provide details in footnote):	66,029,898	(68,501,523)
18.2	Deferred Property Taxes (186)	(11,542,016)	(19,970,195)
18.3	Over/Under Recovered Fuel, Net	13,889,524	26,735,273
22	Net Cash Provided by (Used in) Operating Activities (Total of Lines 2 thru 21)	470,608,323	689,299,442
24	Cash Flows from Investment Activities:		
25	Construction and Acquisition of Plant (including land):		
26	Gross Additions to Utility Plant (less nuclear fuel)	(1,020,818,361)	(894,340,919)
27	Gross Additions to Nuclear Fuel		
28	Gross Additions to Common Utility Plant		
29	Gross Additions to Nonutility Plant		
30	(Less) Allowance for Other Funds Used During Construction	(17,052,957)	(13,922,821)
31	Other (provide details in footnote):		
31.1	Other (provide details in footnote):		
31.2	Acquired Assets	(1,985,021)	(1,151,666)
34	Cash Outflows for Plant (Total of lines 26 thru 33)	(1,005,750,426)	(881,569,764)
36	Acquisition of Other Noncurrent Assets (d)		
37	Proceeds from Disposal of Noncurrent Assets (d)	7,714,137	8,626,554
39	Investments in and Advances to Assoc. and Subsidiary Companies		
40	Contributions and Advances from Assoc. and Subsidiary Companies		
41	Disposition of Investments in (and Advances to)		
42	Disposition of Investments in (and Advances to) Associated and Subsidiary Companies		
44	Purchase of Investment Securities (a)		
45	Proceeds from Sales of Investment Securities (a)		
46	Loans Made or Purchased		
47	Collections on Loans		

Line No.	Description (See Instructions No.1 for explanation of codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)
49	Net (Increase) Decrease in Receivables		
50	Net (Increase) Decrease in Inventory		
51	Net (Increase) Decrease in Allowances Held for Speculation		
52	Net Increase (Decrease) in Payables and Accrued Expenses		
53	Other (provide details in footnote):		
53.1	Proceed From Contribution in Aid of Construction Advance (CIAC)	35,338,308	20,390,760
53.2	Other (provide details in footnote):		
53.3	(Increase) Decrease in Other Special Deposits	(43,145)	(6,577)
53.4	Notes Receivable from Associated Companies		41,991,513
57	Net Cash Provided by (Used in) Investing Activities (Total of lines 34 thru 55)	(962,741,126)	(810,567,514)
59	Cash Flows from Financing Activities:		
60	Proceeds from Issuance of:		
61	Long-Term Debt (b)	400,000,000	
62	Preferred Stock		
63	Common Stock		
64	Other (provide details in footnote):		
64.1	Other (provide details in footnote):		
64.2	Long Term Issuance Costs	(5,008,019)	
66	Net Increase in Short-Term Debt (c)		
67	Other (provide details in footnote):		
67.1	Proceeds on Capital Leaseback	1,916,775	1,106,173
67.2	Notes Payable to Associated Companies		172,861,738
67.3	Capital Contributions from Parent	175,000,000	(979,000)
70	Cash Provided by Outside Sources (Total 61 thru 69)	571,908,756	172,988,911
72	Payments for Retirement of:		
73	Long-term Debt (b)	(641,807)	(106,388)
74	Preferred Stock		
75	Common Stock		
76	Other (provide details in footnote):		
76.1	Other (provide details in footnote):		
76.2	Notes Payable to Associated Companies -Retired	(62,375,152)	
78	Net Decrease in Short-Term Debt (c)		
80	Dividends on Preferred Stock		
81	Dividends on Common Stock	(20,000,000)	(45,000,000)
83	Net Cash Provided by (Used in) Financing Activities (Total of lines 70 thru 81)	488,891,797	127,882,523
85	Net Increase (Decrease) in Cash and Cash Equivalents		
86	Net Increase (Decrease) in Cash and Cash Equivalents (Total of line 22, 57 and 83)	(3,241,006)	6,614,451
88	Cash and Cash Equivalents at Beginning of Period	9,604,930	2,990,479
90	Cash and Cash Equivalents at End of Period	6,363,924	9,604,930

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Name of Respondent: Ohio Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original  (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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FOOTNOTE DATA

(a) Concept: NetIncomeLoss

FOOTNOTE DATA	
Net Income	328,242
Federal Income Taxes	49,337
State Income Taxes	5,187
Local Income Taxes	(268)
<b>Pre Tax Book Income</b>	<b>382,498</b>
AFUDC	(11,980)
Excess Tax vs Book Depreciation	17,955
Pension Expenses	(4,098)
Removal Costs	(67,833)
Provision for Revenue Refunds	708
Accrued Incentive Compensation	(8,989)
Charitable Contributions	(9,742)
Deferred Tax Gain	34
Book Provision for Uncollectible Accounts	4
Nondeductible Items	1,973
Tax Repairs	(227,713)
Other	(60,614)
<b>Estimated Current Year Taxable Income</b>	<b>12,203</b>
Less State Income Tax	8
<b>Federal Taxable Income</b>	<b>12,195</b>
Computation of Tax	
<b>Federal Income Tax at Statutory Rate @21%</b>	<b>2,561</b>
<b>Estimated Current Tax Payable</b>	<b>2,561</b>
Tax Credit Carryforward	(443)
ALT Min Tax	40,985
NOL -Reclass	—
ETR ADJUSTMENT	—
R & D Credit-Current	(94)
Adjustments of prior year's Accruals (Net)	3,602
<b>Estimated Current Federal Income Taxes</b>	<b>46,611</b>

**INSTRUCTION 2**  
\* The tax computation above represents an estimate of the Company's allocated portion of the System consolidated Federal income tax. The computation of actual 2023 System Federal income taxes will not be available until the consolidated Federal income tax return is completed and filed by October 2024. The actual allocation of the System consolidated Federal income tax to the members of the consolidated group will not be available until after the consolidated federal income tax return is filed.

(b) Concept: OtherAdjustmentsToCashFlowsFromOperatingActivities

	2023	2022
	Cash Flow Incr / (Decr)	Cash Flow Incr / (Decr)
Utility Plant, Net	\$ (68,389,177)	\$ (67,703,544)
Property and Investments, Net	1,991,182	2,268,616
Margin Deposits	1,143,629	13,590,204
Mark-to-Market of Risk Management Contracts	10,950,556	(52,868,915)
Prepayments	(17,827,812)	(11,761,295)
Accrued Utility Revenues, Net	17,812,366	(16,515,848)
Miscellaneous Current and Accr Assets	58,500,193	11,977,608
Unamortized Debt Expense	1,471,122	1,394,765
Other Deferred Debits, Net	(66,064,077)	(23,551,843)
Proprietary Capital, Net	—	—
Other Comprehensive Income, Net	(8,878)	(10,653)
Unamortized Discount/Premium on Long-Term Debt	634,561	508,695
Accumulated Provisions - Misc	1,584,461	(832,379)
Current and Accrued Liabilities, Net	(38,022,370)	42,002,951
Other Deferred Credits, Net	30,194,346	33,000,115
<b>Total \$</b>	<b>(66,029,898) \$</b>	<b>(68,501,523)</b>

(c) Concept: ProceedsFromDisposalOfNoncurrentAssets

	2023	2022
	Cash Flow Incr / (Decr)	Cash Flow Incr / (Decr)
Sales of meters & transformers	\$ 1,743,088	\$ 917,270
Tranco Transfer of Assets	\$ 3,957,273	\$ 6,524,403
Land Sale Proceeds via Incoming Wire from First American Title Sale of 2.77 +/- acres located at 311 London Rd., Delaware, Ohio being all of parcel nos. 419-122-01-022-000 and 419-122-01-023-000	\$ 850,984	—
Land sale proceeds via incoming wire from Stewart Title	\$ 253,120	—
Sale of 1.578 +/- acres in Licking County, Ohio (Portion of parcel 095-111846-00.002	—	—
Sale of 345 kV Steel H-Frame Structure H1UCA	\$ —	\$ 247,086
Sale of 34.5-12kV Power Transformer SN N37099 from OPCo-D Transmission RDC East to APCo-D Blue Ridge Station	\$ 909,672	—
Sale of Three 176 foot 345kV DC Tangent Emergency Restoration Structures from OPCo-T Columbia Center T Storage Facility to ETT	—	—
Edith Clarke - Riley 345kV Line	\$ —	\$ 381,624
Sale of Land proceeds	\$ —	\$ 447,762
Sale of Scrap Material	\$ —	\$ 108,409
<b>Grand Total</b>	<b>\$ 7,714,137</b>	<b>\$ 8,626,554</b>

Name of Respondent: Ohio Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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**NOTES TO FINANCIAL STATEMENTS**

1. Use the space below for important notes regarding the Balance Sheet, Statement of Income for the year, Statement of Retained Earnings for the year, and Statement of Cash Flows, or any account thereof. Classify the notes according to each basic statement, providing a subheading for each statement except where a note is applicable to more than one statement.
2. Furnish particulars (details) as to any significant contingent assets or liabilities existing at end of year, including a brief explanation of any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or of a claim for refund of income taxes of a material amount initiated by the utility. Give also a brief explanation of any dividends in arrears on cumulative preferred stock.
3. For Account 116, Utility Plant Adjustments, explain the origin of such amount, debits and credits during the year, and plan of disposition contemplated, giving references to Commission orders or other authorizations respecting classification of amounts as plant adjustments and requirements as to disposition thereof.
4. Where Accounts 189, Unamortized Loss on Reacquired Debt, and 257, Unamortized Gain on Reacquired Debt, are not used, give an explanation, providing the rate treatment given these items. See General Instruction 17 of the Uniform System of Accounts.
5. Give a concise explanation of any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.
6. If the notes to financial statements relating to the respondent company appearing in the annual report to the stockholders are applicable and furnish the data required by instructions above and on pages 114-121, such notes may be included herein.
7. For the 3Q disclosures, respondent must provide in the notes sufficient disclosures so as to make the interim information not misleading. Disclosures which would substantially duplicate the disclosures contained in the most recent FERC Annual Report may be omitted.
8. For the 3Q disclosures, the disclosures shall be provided where events subsequent to the end of the most recent year have occurred which have a material effect on the respondent. Respondent must include in the notes significant changes since the most recently completed year in such items as: accounting principles and practices; estimates inherent in the preparation of the financial statements; status of long-term contracts; capitalization including significant new borrowings or modifications of existing financing agreements; and changes resulting from business combinations or dispositions. However were material contingencies exist, the disclosure of such matters shall be provided even though a significant change since year end may not have occurred.
9. Finally, if the notes to the financial statements relating to the respondent appearing in the annual report to the stockholders are applicable and furnish the data required by the above instructions, such notes may be included herein.

**INDEX OF NOTES TO FINANCIAL STATEMENTS**

Glossary of Terms for Notes

1. Organization and Summary of Significant Accounting Policies
2. New Accounting Standards
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4. Effects of Regulation
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6. Benefit Plans
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9. Fair Value Measurements
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15. Revenue from Contracts with Customers
16. FERC Order NO. 784-A

**GLOSSARY OF TERMS FOR NOTES**

When the following terms and abbreviations appear in the text of this report, they have the meanings indicated below.

Term	Meaning
AEP	American Electric Power Company, Inc., an investor-owned electric public utility holding company which includes American Electric Power Company, Inc. (Parent) and majority-owned subsidiaries and affiliates.
AEP Credit	AEP Credit, Inc., a subsidiary of AEP which securitizes accounts receivable and accrued utility revenues for affiliated electric utility companies.
AEP East Companies	APCo, I&M, KGPCo, KPCo, OPCo and WPCo.
AEP Energy	AEP Energy, Inc., a wholly-owned retail electric supplier for customers in Ohio, Illinois and other deregulated electricity markets throughout the United States.
AEP System	American Electric Power System, an electric system, owned and operated by AEP subsidiaries.
AEPEP	AEP Energy Partners, Inc., a subsidiary of AEP dedicated to wholesale marketing and trading, hedging activities, asset management and commercial and industrial sales in deregulated markets.
AEPSC	American Electric Power Service Corporation, an AEP service subsidiary providing management and professional services to AEP and its subsidiaries.
AEPTCo	AEP Transmission Company, LLC, a wholly-owned subsidiary of AEP Transmission Holdco, is an intermediate holding company that owns the State Transcos.
AFUDC	Allowance for Equity Funds Used During Construction.
AOCI	Accumulated Other Comprehensive Income.
APCo	Appalachian Power Company, an AEP electric utility subsidiary.
ARO	Asset Retirement Obligations.
ASU	Accounting Standards Update.
CRES provider	Competitive Retail Electric Service providers under Ohio law that target retail customers by offering alternative generation service.
CWIP	Construction Work in Progress.
DIR	Distribution Investment Rider.
EIS	Energy Insurance Services, Inc., a nonaffiliated captive insurance company.
Energy Supply	AEP Energy Supply LLC, a nonregulated holding company for AEP's competitive generation, wholesale and retail businesses, and a wholly-owned subsidiary of AEP.
ESP	Electric Security Plans, a PUCO requirement for electric utilities to adjust their rates by filing with the PUCO.
Excess ADIT	Excess accumulated deferred income taxes.
FASB	Financial Accounting Standards Board.
Federal EPA	United States Environmental Protection Agency.
FERC	Federal Energy Regulatory Commission.
FGD	Flue Gas Desulfurization or scrubbers.
FTR	Financial Transmission Right, a financial instrument that entitles the holder to receive compensation for certain congestion-related transmission charges that arise when the power grid is congested resulting in differences in locational prices.
GAAP	Accounting Principles Generally Accepted in the United States of America.
I&M	Indiana Michigan Power Company, an AEP electric utility subsidiary.
IRA	On August 16, 2022 President Biden signed into law legislation commonly referred to as the "Inflation Reduction Act" (IRA).
IRS	Internal Revenue Service.
ITC	Investment Tax Credit.
KPCo	Kentucky Power Company, an AEP electric utility subsidiary.
MTM	Mark-to-Market.
MWh	Megawatt-hour.
OATT	Open Access Transmission Tariff.
OHTCo	AEP Ohio Transmission Company, Inc., a wholly-owned AEPTCo transmission subsidiary.
OPCo	Ohio Power Company, an AEP electric utility subsidiary.
OPEB	Other Postretirement Benefits.
OTC	Over-the-counter.
OVEC	Ohio Valley Electric Corporation, which is 43.47% owned by AEP.
Parent	American Electric Power Company, Inc., the equity owner of AEP subsidiaries within the AEP consolidation.
PJM	Pennsylvania – New Jersey – Maryland regional transmission organization.
PTC	Production Tax Credit.
PUCO	Public Utilities Commission of Ohio.
Risk Management Contracts	Trading and non-trading derivatives, including those derivatives designated as cash flow and fair value hedges.
RTO	Regional Transmission Organization, responsible for moving electricity over large interstate areas.
SEC	U.S. Securities and Exchange Commission.
SSO	Standard service offer.
TA	Transmission Agreement, effective November 2010, among APCo, I&M, KGPCo, KPCo, OPCo and WPCo with AEPSC as agent.
Tax Reform	On December 22, 2017, President Trump signed into law legislation referred to as the "Tax Cuts and Jobs Act" (the TCJA). The TCJA includes significant changes to the Internal Revenue Code of 1986, including a reduction in the corporate federal income tax rate from 35% to 21% effective January 1, 2018.
Utility Money Pool	Centralized funding mechanism AEP uses to meet the short-term cash requirements of certain utility subsidiaries.
Virginia SCC	Virginia State Corporation Commission.
WPCo	Wheeling Power Company, an AEP electric utility subsidiary.

## **I. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

### **ORGANIZATION**

As a public utility, OPco is engaged in the transmission and distribution of electric power to approximately 1,527,000 retail customers in Ohio. OPco purchases energy and capacity at auction to serve generation service customers who have not switched to a competitive generation supplier. As of December 31, 2023, OPco had 1,752 employees. Among the principal industries served by OPco are primary metals, petroleum and coal products manufacturing, plastics and rubber products, chemical manufacturing, pipeline transportation and data centers. OPco is a member of PJM.

### **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

#### ***Rates and Service Regulation***

OPco's rates are regulated by the FERC and PUCO. The FERC also regulates OPco's affiliated transactions, including AEPSC intercompany service billings which are generally at cost, under the 2005 Public Utility Holding Company Act and the Federal Power Act. The FERC also has jurisdiction over certain issuances and acquisitions of securities of the public utility subsidiaries, the acquisition or sale of certain utility assets and mergers with another electric utility or holding company. The state regulatory commissions also regulate certain intercompany transactions under various orders and affiliate statutes. Both the FERC and state regulatory commissions are permitted to review and audit the relevant books and records of companies within a public utility holding company system.

The FERC regulates wholesale power markets and wholesale power transactions. OPco's wholesale power transactions are generally market-based. Wholesale power transactions are cost-based regulated when a cost-based contract is negotiated and filed with the FERC or the FERC determines that OPco has "market power" in the region where the transaction occurs.

The PUCO regulates all of the retail distribution operations and rates of OPco's on a cost basis. For generation in Ohio, customers who have not switched to a CRES provider for generation pay market-based auction rates. In addition, all OPco distribution customers continue to pay for certain legacy deferred generation-related costs through PUCO approved riders.

The FERC also regulates OPco's, wholesale transmission operations and rates. Retail transmission rates are based upon the FERC OATT rate when retail rates are unbundled in connection with restructuring. Retail transmission rates are based on formula rates included in the PJM OATT that are cost-based and are unbundled in Ohio for OPco.

In addition, the FERC regulates the Operating Agreement and TA all of which allocate shared system costs and revenues among the utility subsidiaries that are parties to each agreement. See Note 13 - Related Party Transactions for additional information.

#### ***Basis of Accounting***

OPco's accounting is subject to the requirements of the PUCO and the FERC. The financial statements have been prepared in accordance with the Uniform System of Accounts prescribed by the FERC. The principal differences from GAAP include:

- Accounting for subsidiaries on an equity basis.
- The requirement to report deferred tax assets and liabilities separately rather than as a single amount.
- The classification of accrued taxes as a single amount rather than as assets and liabilities.
- The exclusion of current maturities of long-term debt from current liabilities.
- The classification of accrued non-ARO asset removal costs as accumulated depreciation rather than regulatory liabilities.
- The classification of finance lease payments as operating activities instead of financing activities.
- The classification of gains/losses from disposition of allowances as utility operating expenses rather than as operating revenues.
- The classification of an accrued provision for potential refund as other noncurrent liability rather than a current liability.
- The classification of regulatory assets and liabilities related to the accounting guidance for "Accounting for Income Taxes" as separate assets and liabilities rather than as a single amount.
- The presentation of finance leased assets and their associated accumulated amortization as a single amount instead of as separate amounts.
- The classification of factored accounts receivable expense as a nonoperating expense instead of as an operating expense.
- The classification of certain nonoperating revenues as miscellaneous nonoperating income instead of as operating revenue.
- The classification of certain nonoperating expenses as miscellaneous nonoperating expense instead of as operating expense.
- The separate classification of income tax expense for operating and nonoperating activities instead of as a single income tax expense.
- The classification of unamortized loss on reacquired debt in deferred debits rather than in regulatory assets.
- The classification of accumulated deferred investment tax credits in deferred credits rather than in regulatory liabilities and deferred investment tax credits.
- The classification of certain other assets and liabilities as current instead of noncurrent.
- The classification of certain other assets and liabilities as noncurrent instead of current.
- The classification of debt issuance costs as noncurrent assets instead of noncurrent liabilities.
- The classification of certain wind contractual purchases as purchased power rather than operating revenues.
- The classification of rents receivable as rents receivable instead of customer accounts receivable.
- The classification of Non-Service Cost Components of Net Periodic Benefit Cost as Operating Expense instead of Other Income (Expense).
- The classification of operating lease assets as Utility Plant rather than as a noncurrent asset.
- The classification of operating lease assets as Other Property and Investments rather than as noncurrent assets.
- The presentation of obligations under finance and operating leases as a single amount in Obligations Under Capital Leases rather than as separate items.
- The classification of certain expenses in operating income rather than operating expenses.
- The classification of interest on regulated finance leases as operating expense instead of other income (expense).
- The classification of cloud computing implementation costs as Utility Plant rather than as a noncurrent asset.

#### ***Accounting for the Effects of Cost-Based Regulation***

OPco's financial statements reflect the actions of regulators that result in the recognition of certain revenues and expenses in different time periods than enterprises that are not rate-regulated. In accordance with accounting guidance for "Regulated Operations," regulatory assets (deferred expenses) and regulatory liabilities (deferred revenue reductions or refunds) are recorded to reflect the economic effects of regulation in the same accounting period by matching expenses with their recovery through regulated revenues and by matching income with its passage to customers in cost-based regulated rates.

#### ***Use of Estimates***

The preparation of these financial statements requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. These estimates include, but are not limited to, inventory valuation, allowance for doubtful accounts, long-lived asset impairment, unbilled electricity revenue, valuation of long-term energy contracts, the effects of regulation, long-lived asset recovery, storm costs, the effects of contingencies and certain assumptions made in accounting for pension and postretirement benefits. The estimates and assumptions used are based upon management's evaluation of the relevant facts and circumstances as of the date of the financial statements. Actual results could ultimately differ from those estimates.

#### ***Cash and Cash Equivalents***

Cash and Cash Equivalents include Cash, Working Fund and Temporary Cash Investments on the balance sheets with original maturities of three months or less.

#### ***Supplementary Information***



For the Years Ended December 31,	2023		2022	
	(in millions)			
Cash was Paid (Received) for:				
Interest (Net of Capitalized Amounts)	\$	123.8	\$	113.1
Income Taxes (Net of Refunds)		38.9		(19.7)
Noncash Acquisitions Under Finance Leases		4.1		3.0
<b>As of December 31,</b>				
Construction Expenditures Included in Current and Accrued Liabilities		97.7		109.7

#### Special Deposits

Special Deposits include funds held by trustees primarily for margin deposits for risk management activities.

#### Inventory

Materials and supplies inventories are carried at average cost.

#### Accounts Receivable and Allowance for Uncollectible Accounts

Customer accounts receivable primarily include receivables from wholesale and retail energy customers, receivables from energy contract counterparties related to risk management activities and customer receivables primarily related to other revenue-generating activities.

Revenue is recognized over time as the performance obligations of delivering energy to customers are satisfied. To the extent that deliveries have occurred but a bill has not been issued, OPCo accrues and recognizes, as Accrued Utility Revenues on the balance sheets, an estimate of the revenues for energy delivered since the last billing.

AEP Credit factors accounts receivable on a daily basis, excluding receivables from risk management activities, through purchase agreements with OPCo. AEP Credit has a receivables securitization agreement with bank conduits. Under the securitization agreement, AEP Credit receives financing from bank conduits for a portion of its interests in the billed and unbilled receivables acquired from the affiliated utility subsidiaries. See "Securitized Accounts Receivable - AEP Credit" section of Note 12 for additional information. Generally, AEP Credit recognizes bad debt expense based upon a 12-month rolling average of bad debt write-offs in proportion to gross accounts receivable purchased from OPCo. The assessment is performed separately for OPCo which inherently contemplates any differences in geographical risk characteristics for the allowance for uncollectible accounts.

For customer accounts receivables relating to risk management activities, accounts receivables are reviewed for bad debt reserves at a specific counterparty level basis. For miscellaneous accounts receivable, bad debt expense is recorded based upon a 12-month rolling average of bad debt write-offs in proportion to gross accounts receivable, unless specifically identified.

In addition to these processes, management contemplates available current information, as well as any reasonable and supportable forecast information, to determine if allowances for uncollectible accounts should be further adjusted in accordance with the accounting guidance for "Credit Losses." Management's assessments contemplate expected losses over the life of the accounts receivable.

#### Concentrations of Credit Risk and Significant Customers

OPCo does not have any significant customers that comprise 10% or more of its operating revenues.

OPCo monitors credit levels and the financial condition of its customers on a continuous basis to minimize credit risk. The PUCO allows recovery in rates for a reasonable level of bad debt costs. Management believes adequate provisions for credit loss have been made in the accompanying financial statements.

#### Renewable Energy Credits

OPCo records renewable energy credits (RECs) at cost. OPCo follows the inventory model for these RECs. RECs are reported in Miscellaneous Current and Accrued Assets on the balance sheets. The purchases and sales of RECs are reported in the Operating Activities section of the statements of cash flows. RECs that are consumed to meet Ohio's renewable portfolio standards are recorded in Operation Expenses at an average cost on the statements of income. The net margin on sales of RECs affects the determination of deferred fuel and REC costs.

#### Property, Plant and Equipment

Electric utility property, plant and equipment for rate-regulated operations are stated at original cost. Additions, major replacements and betterments are added to the plant accounts. Under the group composite method of depreciation, continuous interim routine replacements of items such as boiler tubes, pumps, motors, etc. result in original cost retirements, less salvage, being charged to accumulated depreciation. The group composite method of depreciation assumes that on average, asset components are retired at the end of their useful lives and thus there is no gain or loss. The equipment in each primary electric plant account is identified as a separate group. The depreciation rates that are established take into account the past history of interim capital replacements and the amount of removal cost incurred and salvage received. These rates and the related lives are subject to periodic review.

Removal costs accrued are charged to accumulated depreciation. The costs of labor, materials and overhead incurred to operate and maintain plant and equipment are included in operating expenses.

Long-lived assets are required to be tested for impairment when it is determined that the carrying value of the assets may no longer be recoverable or when the assets meet the held-for-sale criteria under the accounting guidance for "Impairment or Disposal of Long-Lived Assets." When it becomes probable that an asset in-service or an asset under construction will be abandoned and regulatory cost recovery has been disallowed or is not probable, the cost of that asset shall be written down to its then current estimated fair value, with the change charged to expense, and the asset is removed from plant-in-service or CWIP. The fair value of an asset is the amount at which that asset could be bought or sold in a current transaction between willing parties, as opposed to a forced or liquidation sale. Quoted market prices in active markets are the best evidence of fair value and are used as the basis for the measurement, if available. In the absence of quoted prices for identical or similar assets in active markets, fair value is estimated using various internal and external valuation methods including cash flow analysis and appraisals.

#### Allowance for Funds Used During Construction

AFUDC represents the estimated cost of borrowed and equity funds used to finance construction projects that is capitalized and recovered through depreciation over the service life of regulated electric utility plant.

#### Asset Retirement Obligations

OPCo records ARO in accordance with the accounting guidance for "Asset Retirement and Environmental Obligations" for legal obligations for asbestos removal and for the retirement of certain ash disposal facilities, wind farms, solar farms and certain coal-mining facilities. AROs are computed as the present value of the estimated costs associated with the future retirement of an asset and are recorded in the period in which the liability is incurred. Estimates of the timing and amounts of future cash outlays are based on projections of when and how the assets will be decommissioned, inflation, and discount rate, which may change significantly over time. The estimated costs are capitalized as part of the related long-lived asset and depreciated over the asset's useful life. OPCo has identified, but not recognized, ARO liabilities related to electric transmission and distribution assets as a result of certain easements on property on which assets are owned. Generally, such easements are perpetual and require only the retirement and removal of assets upon the cessation of the property's use. The retirement obligation is not estimable for such easements since OPCo plans to use their facilities indefinitely. The retirement obligation would only be recognized if and when OPCo abandons or ceases the use of specific easements, which is not expected.

#### Valuation of Nonderivative Financial Instruments

The book values of Cash, Special Deposits, Working Fund, Notes Receivable from Associated Companies, Notes Payable to Associated Companies, accounts receivable and accounts payable approximate fair value because of the short-term maturity of these instruments.

#### Fair Value Measurements of Assets and Liabilities

The accounting guidance for "Fair Value Measurements and Disclosures" establishes a fair value hierarchy that prioritizes the inputs used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurement) and the lowest priority to unobservable inputs (Level 3 measurement). Where observable inputs are available for substantially the full term of the asset or liability, the instrument is categorized in Level 2. When quoted market prices are not available, pricing may be completed using comparable securities, dealer values, operating data and general market conditions to determine fair value. Valuation models utilize various inputs such as commodity, interest rate and, to a lesser degree, volatility and credit that include quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in inactive markets, market corroborated inputs (i.e. inputs derived principally from, or correlated to, observable market data) and other observable inputs for the asset or liability.

For commercial activities, exchange-traded derivatives, namely futures contracts, are generally fair valued based on unadjusted quoted prices in active markets and are classified as Level 1. Level 2 inputs primarily consist of OTC broker quotes in moderately active or less active markets, as well as exchange-traded derivatives where there is insufficient market liquidity to warrant inclusion in Level 1. Management verifies price curves using these broker quotes and classifies these fair values within Level 2 when substantially all of the fair value can be corroborated. Management typically obtains multiple broker quotes, which are nonbinding in nature but are based on recent trades in the marketplace. When multiple broker quotes are obtained, the quoted bid and ask prices are averaged. In certain circumstances, a broker quote may be discarded if it is a clear outlier. Management uses a historical correlation analysis between the broker quoted location and the illiquid locations. If the points are highly correlated, these locations are included within Level 2 as well. Certain OTC and bilaterally executed derivative instruments are executed in less active markets with a lower availability of pricing information. Illiquid transactions, complex structured transactions, FTRs and counterparty credit risk may require nonmarket-based inputs. Some of these inputs may be internally developed or extrapolated and utilized to estimate fair value. When such inputs have a significant impact on the measurement of fair value, the instrument is categorized as Level 3. The main driver of contracts being classified as Level 3 is the inability to substantiate energy price curves in the market. A portion of the Level 3 instruments have been economically hedged which limits potential earnings volatility.

AEP utilizes its trustee's external pricing service to estimate the fair value of the underlying investments held in the benefit plan. AEP's investment managers review and validate the prices utilized by the trustee to determine fair value. AEP's management performs its own valuation testing to verify the fair values of the securities. AEP receives audit reports of the trustee's operating controls and valuation processes.

Assets in the benefits are classified using the following methods. Equities are classified as Level 1 holdings if they are actively traded on exchanges. Items classified as Level 1 are investments in money market funds, fixed income and equity mutual funds and equity securities. They are valued based on observable inputs, primarily unadjusted quoted prices in active markets for identical assets. Items classified as Level 2 are primarily investments in individual fixed income securities. Fixed income securities generally do not trade on exchanges and do not have an official closing price but their valuation inputs are based on observable market data. Pricing vendors calculate bond valuations using financial models and matrices. The models use observable inputs including yields on benchmark securities, quotes by securities brokers, rating agency actions, discounts or premiums on securities compared to par prices, changes in yields for U.S. Treasury securities, corporate actions by bond issuers, prepayment schedules and histories, economic events and, for certain securities, adjustments to yields to reflect changes in the rate of inflation. Other securities with model-derived valuation inputs that are observable are also classified as Level 2 investments. Investments with unobservable valuation inputs are classified as Level 3 investments. Investments classified as Other are valued using Net Asset Value as a practical expedient. Items classified as Other are primarily cash equivalent funds, common collective trusts, commingled funds, structured products, private equity, real estate, infrastructure and alternative credit investments. These investments do not have a readily determinable fair value or they contain redemption restrictions which may include the right to suspend redemptions under certain circumstances. Redemption restrictions may also prevent certain investments from being redeemed at the reporting date for the underlying value.

#### Revenue Recognition

##### Regulatory Accounting

OPCo's financial statements reflect the actions of regulators that can result in the recognition of revenues and expenses in different time periods than enterprises that are not rate-regulated. Regulatory assets (deferred expenses or alternative revenues recognized in accordance with the guidance for "Regulated Operations") and regulatory liabilities (deferred revenue reductions or refunds) are recorded to reflect the economic effects of regulation in the same accounting period by matching expenses with their recovery through regulated revenues and by matching revenue with its passage to customers in cost-based regulated rates.

When regulatory assets are probable of recovery through regulated rates, assets are recorded on the balance sheets. Regulatory assets are reviewed for probability of recovery at each balance sheet date or whenever new events occur. Examples of new events include the issuance of a regulatory commission order or passage of new legislation. If it is determined that recovery of a regulatory asset is no longer probable, the regulatory asset is derecognized as a charge against income.

#### *Retail and Wholesale Supply and Delivery of Electricity*

OPCo recognizes revenues from customers for retail and wholesale electricity sales and electricity transmission and distribution delivery services. OPCo, recognizes such revenues on the statements of income as the performance obligations of delivering energy to customers are satisfied. Recognized revenues include both billed and unbilled amounts.

Wholesale transmission revenue is based on FERC-approved formula rate filings made for each calendar year using estimated costs. Revenues initially recognized per the annual rate filing are compared to actual costs, resulting in the subsequent recognition of an over or under-recovered amount, with interest, that is refunded or recovered, respectively, in a future year's rates. These annual true-ups meet the definition of alternative revenues in accordance with the accounting guidance for "Regulated Operations". An estimated annual true-up is recorded by OPCo in the fourth quarter of each calendar year and a final annual true-up is recognized by OPCo in the second quarter of each calendar year following the filing of annual FERC reports. Any portion of the true-ups applicable to an affiliated company is recorded as Accounts Receivable from Associated Companies or Accounts Payable to Associated Companies on the balance sheets. Any portion of the true-ups applicable to third-parties is recorded as regulatory assets or regulatory liabilities on the balance sheets. See Note 15 - Revenue from Contracts with Customers for additional information.

#### *Gross versus Net Presentation of Certain Electricity Supply and Delivery Activities*

OPCo purchases power from PJM to supply power to customers. Generally, these power sales and purchases are reported on a net basis as revenues on the statements of income. However, purchases of power in excess of sales to PJM, on an hourly net basis, used to serve retail load are recorded gross as Operation Expenses on the statements of income.

Physical energy purchases arising from non-derivative contracts are accounted for on a gross basis in Operation Expenses on the statements of income. Energy purchases arising from non-trading derivative contracts are recorded based on the transaction's facts and circumstances. Purchases under non-trading derivatives used to serve accrual based obligations are recorded in Operation Expenses on the statements of income. All other non-trading derivative purchases are recorded net in revenues.

In general, OPCo records expenses when purchased electricity is received and when expenses are incurred. OPCo, defers unrealized MTM amounts as regulatory assets (for losses) and regulatory liabilities (for gains).

#### *Energy Marketing and Risk Management Activities*

OPCo engages in power, capacity and, to a lesser extent, heating oil, gasoline and other commodity risk management activities focused on markets where the AEP System owns assets and on adjacent markets. These activities include the purchase-and-sale of energy under forward contracts at fixed and variable prices. These contracts include physical transactions, exchange-traded futures, and to a lesser extent, OTC swaps and options. Certain energy marketing and risk management transactions are with RTOs.

OPCo recognizes revenues from marketing and risk management transactions that are not derivatives as the performance obligation of delivering the commodity is satisfied. Expenses from marketing and risk management transactions that are not derivatives are also recognized upon delivery of the commodity.

OPCo uses MTM accounting for marketing and risk management transactions that are derivatives unless the derivative is designated in a qualifying cash flow hedge relationship or elected normal under the normal purchase normal sale election. Unrealized MTM gains and losses are included on the balance sheets as Derivative Instrument Assets or Liabilities, as appropriate, and on the statements of income in Operating Revenues. OPCo includes realized gains and losses on marketing and risk management transactions in revenue or expense based on the transaction's facts and circumstances. The unrealized MTM amounts and some realized gains and losses are deferred as regulatory assets (for losses) and regulatory liabilities (for gains).

Certain qualifying marketing and risk management derivatives transactions are designated as hedges of variability in future cash flows as a result of forecasted transactions (cash flow hedge). In the event OPCo designates a cash flow hedge, the cash flow hedge's gain or loss is initially recorded as a component of AOCI. When the forecasted transaction is realized and affects net income, OPCo subsequently reclassifies the gain or loss on the hedge from AOCI into revenues or expenses within the same financial statement line item as the forecasted transaction on their statements of income. See "Accounting for Cash Flow Hedging Strategies" section of Note 8 for additional information.

#### **Maintenance**

OPCo expenses maintenance costs as incurred. If it becomes probable that OPCo will recover specifically-incurred costs through future rates, a regulatory asset is established to match the expensing of those maintenance costs with its recovery in cost-based regulated revenues. OPCo defers costs above the level included in base rates and amortizes those deferrals commensurate with recovery through rate riders.

#### **Income Taxes and Investment Tax Credits**

OPCo uses the liability method of accounting for income taxes. Under the liability method, deferred income taxes are provided for all temporary differences between the book and tax basis of assets and liabilities which will result in a future tax consequence. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which the temporary differences are expected to be recovered or settled.

When the flow-through method of accounting for temporary differences is required by a regulator to be reflected in regulated revenues (that is, when deferred taxes are not included in the cost-of-service for determining regulated rates for electricity), deferred income taxes are recorded and related regulatory assets and liabilities are established to match the regulated revenues and tax expense.

OPCo applies the deferral methodology for the recognition of ITCs. Deferred ITCs are amortized to income tax expense over the life of the asset that generated the credit. Amortization of deferred ITCs begins when the asset is placed in-service, except where regulatory commissions reflect ITCs in the rate-making process, then amortization begins when the utility is able to utilize the ITC on a stand-alone basis.

Transferable tax credits established by the IRA are accounted for in accordance with the accounting guidance for "Income Taxes" by OPCo. Proceeds from sales of transferable tax credits are included as a component of Operating Activities on the statement of cash flows and presented as gross within the Supplementary Cash Flow Information.

OPCo accounts for uncertain tax positions in accordance with the accounting guidance for "Income Taxes." OPCo classifies interest expense or income related to uncertain tax positions as interest expense or income as appropriate and classifies penalties as Penalties on the statements of income.

#### **Excise Taxes**

As an agent for some state and local governments, OPCo collects from customers certain excise taxes levied by those state or local governments on customers. OPCo does not record these taxes as revenue or expense.

#### **Debt**

Gains and losses from the reacquisition of debt used to finance regulated electric utility plants are deferred and amortized over the remaining term of the reacquired debt in accordance with their rate-making treatment unless the debt is refinanced. If the reacquired debt associated with the regulated business is refinanced, the reacquisition costs attributable to the portions of the business that are subject to cost-based regulatory accounting are generally deferred and amortized over the term of the replacement debt consistent with its recovery in rates.

Debt discount or premium and debt issuance expenses are deferred and amortized generally utilizing the straight-line method over the term of the related debt. The straight-line method approximates the effective interest method and is consistent with the treatment in rates for regulated operations.

#### **Pension and OPEB Plans**

OPCo participates in an AEP sponsored qualified pension plan and an unfunded nonqualified pension plan. Substantially all OPCo's employees are covered by the qualified plan or both the qualified and a nonqualified pension plan. OPCo also participates in OPEB plans sponsored by AEP to provide health and life insurance benefits for retired employees. OPCo is allocated a proportionate share of benefit costs and account for their participation in these plans as multiple-employer plans. See Note 7 - Benefit Plans for additional information including significant accounting policies associated with the plans.

#### **Investments Held in Trust for Future Liabilities**

AEP has several trust funds with significant investments intended to provide for future payments of pension and OPEB benefits. All of the trust funds' investments are diversified and managed in compliance with all laws and regulations. The investment strategy for the trust funds is to use a diversified portfolio of investments to achieve an acceptable rate of return while managing the investment risk of the assets relative to the associated liabilities. To minimize investment risk, the trust funds are broadly diversified among classes of assets, investment strategies and investment managers. Management regularly reviews the actual asset allocations and periodically rebalances the investments to targeted allocations when appropriate. Investment policies and guidelines allow investment managers in approved strategies to use financial derivatives to obtain or manage market exposures and to hedge assets and liabilities. The investments are reported at fair value under the "Fair Value Measurements and Disclosures" accounting guidance.

#### **Benefit Plans**

All benefit plan assets are invested in accordance with each plan's investment policy. The investment policy outlines the investment objectives, strategies and target asset allocations by plan.

The investment philosophies for AEP's benefit plans support the allocation of assets to minimize risks and optimize net returns. Strategies used include:

- Maintaining a long-term investment horizon.
- Diversifying assets to help control volatility of returns at acceptable levels.
- Managing fees, transaction costs and tax liabilities to maximize investment earnings.
- Using active management of investments where appropriate risk/return opportunities exist.
- Keeping portfolio structure style-neutral to limit volatility compared to applicable benchmarks.
- Using alternative asset classes such as real estate and private equity to maximize return and provide additional portfolio diversification.

The objective of the investment policy for the pension fund is to maintain the funded status of the plan while providing for growth in the plan assets to offset the growth in the plan liabilities. The current target asset allocations are as follows:

Pension Plan Assets	Target
Equity	30 %
Fixed Income	54 %
Other Investments	15 %
Cash and Cash Equivalents	1 %

  

OPEB Plans Assets	Target
Equity	58 %
Fixed Income	41 %
Cash and Cash Equivalents	1 %

The investment policy for each benefit plan contains various investment limitations. The investment policies establish concentration limits for securities and prohibit the purchase of securities issued by AEP (with the exception of proportionate and immaterial holdings of AEP securities in passive index strategies or certain commingled funds). However, the investment policies do not preclude the benefit trust funds from receiving contributions in the form of AEP securities, provided that the AEP securities acquired by each plan may not exceed the limitations imposed by law.

For equity investments, the concentration limits are generally as follows:

- No security in excess of 5% of all equities.
- Cash equivalents must be less than 10% of an investment manager's equity portfolio.
- No individual stock may be more than 10% and 7% for pension and OPEB investments, respectively, of each manager's equity portfolio.
- No securities may be bought or sold on margin or other use of leverage.

For fixed income investments, each investment manager's portfolio is compared to investment grade, diversified long and intermediate benchmark indices.

A portion of the pension assets is invested in real estate funds to provide diversification, add return and hedge against inflation. Real estate properties are illiquid, difficult to value and not actively traded. The pension plan uses external real estate investment managers to invest in commingled funds that hold real estate properties. To mitigate investment risk in the real estate portfolio, commingled real estate funds are used to ensure that holdings are diversified by region, property type and risk classification. Real estate holdings include core, value-added and opportunistic classifications.

A portion of the pension assets is invested in private equity. Private equity investments add return and provide diversification and typically require a long-term time horizon to evaluate investment performance. Private equity is classified as an alternative investment because it is illiquid, difficult to value and not actively traded. The pension plan uses limited partnerships to invest across the private equity investment spectrum. The private equity holdings are with multiple general partners who help monitor the investments and provide investment selection expertise. The holdings are currently comprised of venture capital, buyout and hybrid debt and equity investments.

AEP participates in a securities lending program with BNY Mellon to provide incremental income on idle assets and to provide income to offset custody fees and other administrative expenses. AEP lends securities to borrowers approved by BNY Mellon in exchange for collateral. All loans are collateralized by at least 102% of the loaned asset's market value and the collateral is invested. The difference between the rebate owed to the borrower and the collateral rate of return determines the earnings on the loaned security. The securities lending program's objective is to provide modest incremental income with a limited increase in risk. As of December 31, 2023 and 2022, the fair value of securities on loan as part of the program was \$62 million and \$83 million, respectively. Cash and securities obtained as collateral exceeded the fair value of the securities loaned as of December 31, 2023 and 2022.

Trust owned life insurance (TOLI) underwritten by The Prudential Insurance Company is held in the OPEB plan trusts. The strategy for holding life insurance contracts in the taxable Voluntary Employees' Beneficiary Association trust is to minimize taxes paid on the asset growth in the trust. Earnings on plan assets are tax-deferred within the TOLI contract and can be tax-free if held until claims are paid. Life insurance proceeds remain in the trust and are used to fund future retiree medical benefit liabilities. With consideration to other investments held in the trust, the cash value of the TOLI contracts is invested in two diversified funds. A portion is invested in a commingled fund with underlying investments in stocks that are actively traded on major international equity exchanges. The other portion of the TOLI cash value is invested in a diversified, commingled fixed income fund with underlying investments in government bonds, corporate bonds and asset-backed securities.

Cash and cash equivalents are held in each trust to provide liquidity and meet short-term cash needs. Cash equivalent funds are used to provide diversification and preserve principal. The underlying holdings in the cash funds are investment grade money market instruments including commercial paper, certificates of deposit, treasury bills and other types of investment grade short-term debt securities. The cash funds are valued each business day and provide daily liquidity.

#### Subsequent Events

Management has evaluated the impact of events occurring after December 31, 2022 through February 26, 2024, the date that AEP's Form 10-K was issued, and has updated such evaluation for disclosure purposes through April 9, 2024. These financial statements include all necessary adjustments and disclosures resulting from these evaluations.

## 2. NEW ACCOUNTING STANDARDS

During the FASB's standard-setting process and upon issuance of final standards, management reviews the new accounting literature to determine its relevance, if any, to OPCo's business. The following standard will impact OPCo's financial statements.

### ASU 2023-09 "Improvements to Income Tax Disclosures" (ASU 2023-09)

In December 2023, the FASB issued ASU 2023-09, to address investors' suggested enhancements to (a) better understand an entity's exposure to potential changes in jurisdictional tax legislation and the ensuing risks and opportunities, (b) assess income tax information that affects cash flow forecasts and capital allocation decisions and (c) identify potential opportunities to increase future cash flows.

The new standard requires an annual rate reconciliation disclosure of the following categories regardless of materiality: state and local income tax net of federal income tax effect, foreign tax effects, effect of changes in tax laws or rates enacted in the current period, effect of cross-border tax laws, tax credits, changes in valuation allowances, nontaxable or nondeductible items and changes in unrecognized tax benefits.

The new standard also requires an annual disclosure of the amount of income taxes paid (net of refunds received) disaggregated by federal, state and foreign taxes and by individual jurisdictions that are equal to or greater than 5 percent of total income taxes paid. Disclosure of income (loss) from continuing operations before income tax expense (benefit) disaggregated between domestic and foreign jurisdictions and income tax expense (benefit) from continuing operations disaggregated by federal, state and foreign jurisdictions is required.

The new standard removes the requirement to disclose the cumulative amount of each type of temporary difference when a deferred tax liability is not recognized because of the exceptions to comprehensive recognition of deferred taxes related to subsidiaries and corporate joint ventures.

The amendments in the new standard may be applied on either a prospective or retrospective basis for public business entities for fiscal years beginning after December 15, 2024 with early adoption permitted. Management has not yet made a decision to early adopt the amendments to this standard or how to apply them.

### ASU 2023-07 "Improvements to Reportable Segment Disclosures" (ASU 2023-07)

In November 2023, the FASB issued ASU 2023-07, to address investors' observations that there is limited information disclosed about segment expenses and to better understand expense categories and amounts included in segment profit or loss. The new standard requires annual and interim disclosure of (a) the categories and amounts of significant segment expenses (determined by management using both qualitative and quantitative factors) that are regularly provided to the chief operating decision maker (CODM) and included within each reported measure of segment profit or loss, (b) the amounts and a qualitative description of "other segment items", defined as the difference between reported segment revenues less the significant segment expenses and each reported measure of segment profit or loss disclosed, (c) reportable segment profit or loss and assets that are currently only required annually, (d) the CODM's title and position, and an explanation of how the CODM uses the reported measure(s) of segment profit or loss in assessing segment performance and deciding how to allocate resources and (e) a requirement that entities with a single reportable segment provide all disclosures required by ASU 2023-07 and all existing segment disclosures in Topic 280. Additionally, this new standard allows disclosure of one or more of additional profit or loss measures if the CODM uses more than one measure provided that at least one of the disclosed measures is determined in a manner "most consistent with the measurement principles under GAAP". If multiple measures are presented, additional disclosure is required about how the CODM uses each measure to assess performance and decide how to allocate resources.

The amendments in the new standard are effective on a retrospective basis for all entities for fiscal years beginning after December 15, 2023 and interim periods within fiscal periods beginning after December 15, 2024 with early adoption permitted. Management does not plan to early adopt the amendments to this standard.

## 3. RATE MATTERS

OPCo is involved in rate and regulatory proceedings at the FERC and the PUCO. Rate matters can have a material impact on net income, cash flows and possibly financial condition. OPCo's recent significant rate orders and pending rate filings are addressed in this note.

### OVEC Cost Recovery Audits

In December 2021, as part of OVEC cost recovery audits pending before the PUCO, intervenors filed positions claiming that costs incurred by OPCo during the 2018-2019 audit period were imprudent and should be disallowed. In May 2022, intervenors filed for rehearing on the 2016-2017 OVEC cost recovery audit period claiming the PUCO's April 2022 order to adopt the findings of the audit report were unjust, unlawful and unreasonable for multiple reasons, including the position that OPCo recovered imprudently incurred costs. In June 2022, the PUCO granted rehearing on the 2016-2017 audit period for purposes of further consideration.

In May 2023, as part of the OVEC cost recovery audits pending before the PUCO, intervenors filed positions claiming that costs incurred by OPCo during the 2020 audit period were imprudent and should be disallowed. A hearing was held in November 2023.

Management disagrees with these claims and is unable to predict the impact of these disputes. If any costs are disallowed or refunds are ordered, it could reduce future net income and cash flows and impact financial condition.

### Ohio ESP Filings

In January 2023, OPCo filed an application with the PUCO to approve an ESP that included proposed rate adjustments, proposed new riders and the continuation and modification of certain existing riders, including the DIR, effective June 2024 through May 2030. The proposal includes a return on common equity of 10.65% on capital costs for certain riders. In June 2023, intervenors filed testimony opposing OPCo's plan for various new riders and modifications to existing riders, including the DIR. In September 2023, OPCo and certain intervenors filed a settlement agreement with the PUCO addressing the ESP application. The settlement included a four year term from June 2024 through May 2028, an ROE of 9.7% and continuation of a number of riders including the DIR subject to revenue caps. An order from the PUCO is expected in the first quarter of 2024. If OPCo is ultimately not permitted to fully collect its ESP rates it could reduce future net income and cash flows and impact financial condition.

### FERC RTO Incentive Complaint

In February 2022, the Office of the Ohio Consumers' Counsel (OCC) filed a complaint against AEPSC, American Transmission Systems, Inc. and Duke Energy Ohio, alleging the 50 basis point RTO incentive included in Ohio Transmission Owners' respective transmission formula rates is not just and reasonable and therefore should be eliminated on the basis that RTO participation is not voluntary, but rather is required by Ohio law. In March 2022, AEPSC filed a motion to dismiss the OCC's February 2022 complaint with the FERC on the basis of certain deficiencies, including that the complaint fails to request relief that can be granted under FERC regulations because AEPSC is not a public utility nor does it have a transmission rate on file with the FERC. In December 2022, the FERC issued an order removing the 50 basis point RTO incentive from OPCo and OHTCo transmission formula rates effective the date of the February 2022 complaint filing and directed OPCo and OHTCo to provide refunds, with interest, within sixty days of the date of its order. In January 2023, both AEPSC and the OCC filed requests for rehearing with the FERC. In February 2023, in compliance with the FERC's December 2022 order, AEPSC submitted a filing to the FERC to update OPCo and OHTCo 2023 transmission formula rates to exclude the 50 basis point RTO incentive and provide refunds with interest. In April 2023, the FERC approved the updated transmission formula rates for OPCo and OHTCo and issued an Order on Rehearing affirming its December 2022 decision. During 2023, in compliance with FERC's December 2022 order, OPCo and OHTCo provided refunds including interest of \$5 million and \$13 million, respectively. This decision has been appealed to the U.S. Court of Appeals for the Sixth Circuit.

## 4. EFFECTS OF REGULATION

Regulatory assets and liabilities are comprised of the following items:

Regulatory Assets:	December 31,		Remaining Recovery Period
	2023	2022	
	(in millions)		
<b>Regulatory assets pending final regulatory approval:</b>			
<u>Regulatory Assets Currently Not Earning a Return</u>			
Storm-Related Costs	\$ 23.6	\$ 33.8	
<b>Total Regulatory Assets Pending Final Regulatory Approval</b>	<u>23.6</u>	<u>33.8</u>	
<b>Regulatory assets approved for recovery:</b>			
<u>Regulatory Assets Currently Earning a Return</u>			
Ohio Basic Transmission Cost Rider	42.2	14.3	2 years
Ohio Distribution Decoupling	1.8	19.5	2 years
Ohio Economic Development Rider	—	1.1	
<b>Total Regulatory Assets Currently Earning a Return</b>	<u>44.0</u>	<u>34.9</u>	
<u>Regulatory Assets Currently Not Earning a Return</u>			
Pension and OPEB Funded Status	147.0	142.7	12 years
Unrealized Loss on Forward Commitments	50.8	40.0	9 years
Income Tax Assets	67.4	60.7	(a)
OVEC Purchased Power	50.1	—	2 years
Ohio Enhanced Service Reliability Plan	35.3	33.3	2 years
Ohio Distribution Investment Rider	35.3	2.2	2 years
Storm-Related Costs	30.9	—	1 year
Smart Grid Costs	26.3	25.4	2 years
Postemployment Benefits	5.1	6.2	3 years
Other Regulatory Assets Approved for Recovery	5.2	10.8	various
<b>Total Regulatory Assets Currently Not Earning a Return</b>	<u>453.4</u>	<u>321.3</u>	
<b>Total Regulatory Assets Approved for Recovery</b>	<u>497.4</u>	<u>356.2</u>	
<b>Total FERC Account 182.3 Regulatory Assets</b>	<u>\$ 521.0</u>	<u>\$ 390.0</u>	

(a) Recovered over the period for which the related deferred income tax reverse, which is generally based on the expected life for the underlying assets.

Regulatory Liabilities:	December 31,		Remaining Refund Period
	2023	2022	
	(in millions)		
<b>Regulatory liabilities pending final regulatory determination:</b>			
<u>Regulatory Liabilities Currently Not Paying a Return</u>			
FERC 2021 Transmission Formula Rate Challenge Refunds	\$ 57.0	\$ —	
Other Regulatory Liabilities Pending Final Regulatory Determination	0.2	0.2	
<b>Total Regulatory Liabilities Pending Final Regulatory Determination</b>	<u>57.2</u>	<u>0.2</u>	
<b>Regulatory liabilities approved for payment:</b>			
<u>Regulatory Liabilities Currently Paying a Return</u>			
Income Tax Liabilities (a)	475.6	512.6	(b)
<b>Total Regulatory Liabilities Currently Paying a Return</b>	<u>475.6</u>	<u>512.6</u>	
<u>Regulatory Liabilities Currently Not Paying a Return</u>			
OVEC Purchased Power	—	47.1	2 years
Over-recovered Fuel Costs	26.1	32.2	9 years
Peak Demand Reduction/Energy Efficiency	23.2	23.6	2 years
PJM Transmission Enhancement Refund	9.8	14.7	2 years
Other Regulatory Liabilities Approved for Payment	3.7	7.8	various
<b>Total Regulatory Liabilities Currently Not Paying a Return</b>	<u>62.8</u>	<u>125.4</u>	
<b>Total Regulatory Liabilities Approved for Payment</b>	<u>538.4</u>	<u>638.0</u>	
<b>Total FERC 254 Account Regulatory Liabilities</b>	<u>\$ 595.6</u>	<u>\$ 638.2</u>	

(a) Predominately pays a return due to the inclusion of Excess ADIT in rate base.

(b) Refunded over the period for which the related deferred income tax reverse, which is generally based on the expected life for the underlying assets. Excess ADIT Associated with Certain Depreciable Property is refunded over the remaining depreciable life of the underlying assets. Excess ADIT that is Not Subject to Rate Normalization Requirements were \$132 million and \$162 million for the years ended December 31, 2023 and 2022, respectively. The remaining balance of Excess ADIT that is Not Subject to Rate Normalization Requirements as of December 31, 2023 is to be refunded over 5 years.

## 5. COMMITMENTS, GUARANTEES AND CONTINGENCIES

OPCo is subject to certain claims and legal actions arising in the ordinary course of business. In addition, OPCo's business activities are subject to extensive governmental regulation related to public health and the environment. The ultimate outcome of such pending or potential litigation cannot be predicted. Management accrues contingent liabilities only when management concludes that it is both probable that a liability has been incurred at the date of the financial statements and the amount of loss can be reasonably estimated. When management determines that it is not probable, but rather reasonably possible that a liability has been incurred at the date of the financial statements, management discloses such contingencies and the possible loss or range of loss if such estimate can be made. Any estimated range is based on currently available information and involves elements of judgment and significant uncertainties. Any estimated range of possible loss may not represent the maximum possible loss exposure. Circumstances change over time and actual results may vary significantly from estimates.

For current proceedings not specifically discussed below, management does not anticipate that the liabilities, if any, arising from such proceedings would have a material effect on the financial statements.

### COMMITMENTS

OPCo has substantial commitments for energy and capacity contracts as part of the normal course of business. Certain contracts contain penalty provisions for early termination.

In accordance with the accounting guidance for "Commitments", the following table summarizes OPCo's actual contractual commitments as of December 31, 2022:

Contractual Commitments	Less Than	2-3 Years	4-5 Years	After	Total
	1 Year			5 Years	
	(in millions)				
Energy and Capacity Purchase Contracts	\$ 33.4	\$ 66.6	\$ 66.3	\$ 102.6	\$ 268.9

### GUARANTEES

Liabilities for guarantees are recorded in accordance with the accounting guidance for "Guarantees." There is no collateral held in relation to any guarantees. In the event any guarantee is drawn, there is no recourse to third-parties unless specified below.

#### Indemnifications and Other Guarantees

##### Contracts

OPCo enters into certain types of contracts which require indemnifications. Typically these contracts include, but are not limited to, sale agreements, lease agreements, purchase agreements and financing agreements. Generally, these agreements may include, but are not limited to, indemnifications around certain tax, contractual and environmental matters. With respect to sale agreements, exposure generally does not exceed the sale price. As of December 31, 2023, there were no material liabilities recorded for any indemnifications.

##### Lease Obligations

OPCo leases equipment under master lease agreements. See "Master Lease Agreements" section of Note 11 for additional information.

## ENVIRONMENTAL CONTINGENCIES

### *The Comprehensive Environmental Response Compensation and Liability Act (Superfund) and State Remediation*

By-products from the generation of electricity include materials such as ash, slag and sludge. Coal combustion by-products, which constitute the overwhelming percentage of these materials, are typically treated and deposited in captive disposal facilities or are beneficially utilized. In addition, the generation plants and transmission and distribution facilities have used asbestos, polychlorinated biphenyls and other hazardous and non-hazardous materials. OPCo currently incurs costs to dispose of these substances safely.

Superfund addresses clean-up of hazardous substances that are released to the environment. The Federal EPA administers the clean-up programs. Several states enacted similar laws. As of December 31, 2023, OPCo was named as a Potentially Responsible Party (PRP) for two sites by the Federal EPA for which alleged liability is unresolved. There are three additional sites for which OPCo received information requests which could lead to PRP designation. In those instances where a PRP or defendant has been named, disposal or recycling activities were in accordance with the then-applicable laws and regulations. Superfund does not recognize compliance as a defense, but imposes strict liability on parties who fall within its broad statutory categories. Liability has been resolved for a number of sites with no significant effect on net income.

Management evaluates the potential liability for each Superfund site separately, but several general statements can be made about potential future liability. Allegations that materials were disposed at a particular site are often unsubstantiated and the quantity of materials deposited at a site can be small and often non-hazardous. Although Superfund liability has been interpreted by the courts as joint and several, typically many parties are named as PRPs for each site and several of the parties are financially sound enterprises. As of December 31, 2023, management's estimates do not anticipate material clean-up costs for identified Superfund sites.

## OPERATIONAL CONTINGENCIES

### *Insurance and Potential Losses*

OPCo maintains insurance coverage normal and customary for electric utilities, subject to various deductibles. OPCo also maintains property and casualty insurance that may cover certain physical damage or third-party injuries caused by cybersecurity incidents. Insurance coverage includes all risks of physical loss or damage to nonnuclear assets, subject to insurance policy conditions and exclusions. Covered property generally includes power plants, substations, facilities and inventories. Excluded property generally includes transmission and distribution lines, poles and towers. The insurance programs also generally provide coverage against loss arising from certain claims made by third-parties and are in excess of retentions absorbed by OPCo. Coverage is generally provided by a combination of the protected cell of EIS and/or various industry mutual and/or commercial insurance carriers.

Some potential losses or liabilities may not be insurable or the amount of insurance carried may not be sufficient to meet potential losses and liabilities, including, but not limited to, liabilities relating to a cybersecurity incident. Future losses or liabilities, if they occur, which are not completely insured, unless recovered from customers, could reduce future net income and cash flows and impact financial condition.

### *Litigation Related to Ohio House Bill 6 (HB 6)*

In 2019, Ohio adopted and implemented HB 6 which benefits OPCo by authorizing rate recovery for certain costs including renewable energy contracts and OVEC's coal-fired generating units. OPCo engaged in lobbying efforts and provided testimony during the legislative process in connection with HB 6. In July 2020, an investigation led by the U.S. Attorney's Office resulted in a federal grand jury indictment of an Ohio legislator and associates in connection with an alleged racketeering conspiracy involving the adoption of HB 6. After AEP learned of the criminal allegations against the Ohio legislator and others relating to HB 6, AEP, with assistance from outside advisors, conducted a review of the circumstances surrounding the passage of the bill. Management does not believe that AEP was involved in any wrongful conduct in connection with the passage of HB 6.

In August 2020, an AEP shareholder filed a putative class action lawsuit in the U. S. District Court for the Southern District of Ohio against AEP and certain of its officers for alleged violations of securities laws. In December 2021, the district court issued an opinion and order dismissing the shareholder litigation complaint with prejudice, determining that the complaint failed to plead any actionable misrepresentations or omissions. The plaintiffs did not appeal the ruling.

In January 2021, an AEP shareholder filed a derivative action in the U.S. District Court for the Southern District of Ohio purporting to assert claims on behalf of AEP against certain AEP officers and directors. In February 2021, a second AEP shareholder filed a similar derivative action in the Court of Common Pleas of Franklin County, Ohio. In April 2021, a third AEP shareholder filed a similar derivative action in the U.S. District Court for the Southern District of Ohio and a fourth AEP shareholder filed a similar derivative action in the Supreme Court for the State of New York, Nassau County. These derivative complaints allege the officers and directors made misrepresentations and omissions similar to those alleged in the putative securities class action lawsuit filed against AEP. The derivative complaints together assert claims for: (a) breach of fiduciary duty, (b) waste of corporate assets, (c) unjust enrichment, (d) breach of duty for insider trading and (e) contribution for violations of sections 10(b) and 21D of the Securities Exchange Act of 1934; and seek monetary damages and changes to AEP's corporate governance and internal policies among other forms of relief. The court entered a scheduling order in the New York state court derivative action staying the case other than with respect to briefing the motion to dismiss. AEP filed substantive and forum-based motions to dismiss in April 2022. In June 2022, the Ohio state court entered an order continuing the stays of that case until the final resolution of the consolidated derivative actions pending in Ohio federal district court. In September 2022, the New York state court granted the forum-based motion to dismiss with prejudice and the plaintiff subsequently filed a notice of appeal with the New York appellate court. In January 2023, the New York plaintiff filed a motion to intervene in the pending Ohio federal court action and withdrew his appeal in New York. The two derivative actions pending in federal district court in Ohio have been consolidated and the plaintiffs in the consolidated action filed an amended complaint. AEP filed a motion to dismiss the amended complaint and subsequently filed a brief in opposition to the New York plaintiffs' motion to intervene in the consolidated action in Ohio. In March 2023, the federal district court issued an order granting the motion to dismiss with prejudice and denying the New York plaintiffs' motion to intervene. In April 2023, one of the plaintiffs filed a notice of appeal to the U.S. Court of Appeals for the Sixth Circuit of the Ohio federal district court order dismissing the consolidated action and denying the intervention. The defendants will continue to defend against the claims. Management is unable to determine a range of potential losses that is reasonably possible of occurring.

In March 2021, AEP received a litigation demand letter from counsel representing a purported AEP shareholder. The litigation demand letter was directed to the Board of Directors of AEP (AEP Board) and contained factual allegations involving HB 6 that were generally consistent with those in the derivative litigation filed in state and federal court. The shareholder that sent the letter has since withdrawn the litigation demand, which is now terminated and of no further effect. In April 2023, AEP received a litigation demand from counsel representing the purported AEP shareholder who filed the dismissed derivative action in New York state court and unsuccessfully tried to intervene in the consolidated derivative actions in Ohio federal court. The litigation demand letter is directed to the AEP Board and contains factual allegations involving HB 6 that are generally consistent with those in the derivative litigation filed in state and federal court. The letter demands, among other things, that the AEP Board undertake an independent investigation into alleged legal violations by certain current and former directors and officers, and that AEP commence a civil action for breaches of fiduciary duty and related claims against any individuals who allegedly harmed AEP. The AEP Board considered the 2023 litigation demand letter and formed a committee of the Board (the "Demand Review Committee") to investigate, review, monitor and analyze the allegations in the letter and make a recommendation to the AEP Board regarding a reasonable and appropriate response to the same. The AEP Board will act in response to the letter as appropriate. Management is unable to determine a range of potential losses that is reasonably possible of occurring.

In May 2021, AEP received a subpoena from the SEC's Division of Enforcement seeking various documents, including documents relating to the passage of HB 6 and documents relating to AEP's policies and financial processes and controls. In August 2022, AEP received a second subpoena from the SEC seeking various additional documents relating to its ongoing investigation. AEP is cooperating fully with the SEC's investigation, which has included taking testimony from certain individuals and inquiries regarding Empowering Ohio's Economy, Inc., which is a 501(c)(4) social welfare organization, and related disclosures. The SEC staff has advanced its discussions with certain parties involved in the investigation, including AEP, concerning the staff's intentions regarding potential claims under the securities laws. AEP and the SEC are engaged in discussions about a possible resolution of the SEC's investigation and potential claims under the securities laws. Any resolution or filed claims, the outcome of which cannot be predicted, may subject AEP to civil penalties and other remedial measures. Discussions are continuing and management is unable to determine a range of potential losses that is reasonably possible of occurring, but management does not believe the results of this investigation or a possible resolution thereof will have a material impact on results of operations, cash flows or financial condition.

## 6. BENEFIT PLANS

For a discussion of investment strategy, investment limitations, target asset allocations and the classification of investments within the fair value hierarchy, see "Fair Value Measurements of Assets and Liabilities" and "Investments Held in Trust for Future Liabilities" sections of Note 1.

OPCo participates in an AEPSC sponsored qualified pension plan and an unfunded non-qualified pension plans. Substantially all employees are covered by the qualified plan or both the qualified and a non-qualified pension plan. OPCo also sponsors OPEB plans to provide health and life insurance benefits for retired employees.

OPCo recognizes the funded status associated with defined benefit pension and OPEB plans on the balance sheets. Disclosures about the plans are required by the "Compensation - Retirement Benefits" accounting guidance. OPCo recognizes an asset for a plan's overfunded status or a liability for a plan's underfunded status, and recognize, as a component of other comprehensive income, the changes in the funded status of the plan that arise during the year that are not recognized as a component of net periodic benefit cost. OPCo records a regulatory asset instead of other comprehensive income for qualifying benefit costs of regulated operations that for rate-making purposes are deferred for future recovery. The cumulative funded status adjustment is equal to the remaining unrecognized deferrals for unamortized actuarial losses or gains, prior service costs and transition obligations, such that remaining deferred costs result in an AOCI equity reduction or regulatory asset and deferred gains result in an AOCI equity addition or regulatory liability.

### *Actuarial Assumptions for Benefit Obligations*

The weighted-average assumptions used in the measurement of the benefit obligations are shown in the following table:

Assumption	Pension Plans		OPEB	
	2023	2022	2023	2022
Discount Rate	5.15 %	5.50 %	5.15 %	5.50 %
Interest Crediting Rate	4.00 %	4.25 %	NA	NA
Rate of Compensation Increase	5.45 % (a)	5.35 % (a)	NA	NA

(a) Rates are for base pay only. In addition, an amount is added to reflect target incentive compensation for exempt employees and overtime and incentive pay for nonexempt employees.  
NA Not applicable.

A duration-based method is used to determine the discount rate for the plans. A hypothetical portfolio of high quality corporate bonds is constructed with cash flows matching the benefit plan liability. The composite yield on the hypothetical bond portfolio is used as the discount rate for the plan.

For 2023, the rate of compensation increase assumed varies with the age of the employee, ranging from 3% per year to 11.5% per year, with the average increase shown in the table above.

### *Actuarial Assumptions for Net Periodic Benefit Costs*

The weighted-average assumptions used in the measurement of benefit costs are shown in the following table:

Assumption	Pension Plans		OPEB	
	2023	2022	2023	2022
Discount Rate	5.50 %	2.90 %	5.50 %	2.90 %
Interest Crediting Rate	4.25 %	4.00 %	NA	NA
Expected Return on Plan Assets	7.50 %	5.25 %	7.25 %	5.50 %
Rate of Compensation Increase	5.45 % (a)	5.35 % (a)	NA	NA

(a) Rates are for base pay only. In addition, an amount is added to reflect target incentive compensation for exempt employees and overtime and incentive pay for nonexempt employees.  
NA Not applicable.

The expected return on plan assets was determined by evaluating historical returns, the current investment climate (yield on fixed income securities and other recent investment market indicators), rate of inflation, third-party forecasts and current prospects for economic growth.

The health care trend rate assumptions used for OPEB plans measurement purposes are shown below:

Health Care Trend Rates	December 31,	
	December 31, 2023	December 31, 2022
Initial	7.00 %	7.50 %
Ultimate	4.50 %	4.50 %
Year Ultimate Reached	2030	2029

#### Significant Concentrations of Risk within Plan Assets

In addition to establishing the target asset allocation of plan assets, the investment policy also places restrictions on securities to limit significant concentrations within plan assets. The investment policy establishes guidelines that govern maximum market exposure, security restrictions, prohibited asset classes, prohibited types of transactions, minimum credit quality, average portfolio credit quality, portfolio duration and concentration limits. The guidelines were established to mitigate the risk of loss due to significant concentrations in any investment. Management monitors the plans to control security diversification and ensure compliance with the investment policy. As of December 31, 2023, the assets were invested in compliance with all investment limits. See "Investments Held in Trust for Future Liabilities" section of Note 1 for limit details.

#### Benefit Plan Obligations, Plan Assets, Funded Status and Amounts Recognized on the Balance Sheets

For the year ended December 31, 2023, the pension plans had an actuarial loss primarily due to a decrease in the discount rate, and to a lesser extent the effect of demographic experience (updated census data on January 1, 2023). These losses were partially offset by decreasing the cash balance account interest crediting rate. For the year ended December 31, 2023, the OPEB plans had an actuarial loss primarily due to discount rates, as well as actual net benefit payments above expected. These losses were partially offset by updated per capita cost assumptions. For the year ended December 31, 2022, the pension plans had an actuarial gain primarily due to an increase in the discount rate and was partially offset by increases in the assumed lump sum conversion rate and cash balance account interest crediting rate. For the year ended December 31, 2022, the OPEB plans had an actuarial gain primarily due to an increase in the discount rate and updated per capita cost assumptions. The OPEB plans gains were partially offset by a projected reduction in the Employer Group Waiver Program catastrophic reinsurance offset provided to AEP, resulting from the Inflation Reduction Act as well as an increase in the health care cost trend assumption. The following tables provide a reconciliation of the changes in the plans' benefit obligations, fair value of plan assets, funded status and the presentation on the balance sheets. The benefit obligation for the defined benefit pension and OPEB plans are the projected benefit obligation and the accumulated benefit obligation, respectively.

Change in Benefit Obligation	Pension Plans		OPEB	
	2023	2022	2023	2022
	(in millions)			
Benefit Obligation as of January 1,	\$ 363.6	\$ 470.7	\$ 88.9	\$ 104.9
Service Cost	8.4	11.2	0.4	0.6
Interest Cost	19.8	13.3	4.7	3.0
Actuarial Gain	17.5	(97.9)	2.2	(8.9)
Benefit Payments	(30.9)	(33.7)	(15.0)	(15.5)
Participant Contributions	—	—	4.7	4.8
<b>Benefit Obligation as of December 31,</b>	<b>\$ 378.4</b>	<b>\$ 363.6</b>	<b>\$ 85.9</b>	<b>\$ 88.9</b>
	(in millions)			
	Pension Plans		OPEB	
	2023	2022	2023	2022
Change in Fair Value of Plan Assets	(in millions)			
Fair Value of Plan Assets as of January 1,	\$ 406.4	\$ 524.8	\$ 166.2	\$ 220.0
Actual Gain (Loss) on Plan Assets	44.0	(84.8)	21.9	(43.1)
Company Contributions	—	0.1	—	—
Participant Contributions	—	—	4.7	4.8
Benefit Payments	(30.9)	(33.7)	(15.0)	(15.5)
<b>Fair Value of Plan Assets as of December 31,</b>	<b>\$ 419.5</b>	<b>\$ 406.4</b>	<b>\$ 177.8</b>	<b>\$ 166.2</b>
<b>Funded Status as of December 31,</b>	<b>\$ 41.1</b>	<b>\$ 42.8</b>	<b>\$ 91.9</b>	<b>\$ 77.3</b>

	Pension Plans		OPEB	
	2023	2022	2023	2022
	(in millions)			
Special Funds – Prepaid Benefit Costs	\$ 41.4	\$ 43.1	\$ 91.9	\$ 77.3
Accumulated Provision for Pensions and Benefits – Long-term Benefit Liability	(0.3)	(0.3)	—	—
<b>Funded Status</b>	<b>\$ 41.1</b>	<b>\$ 42.8</b>	<b>\$ 91.9</b>	<b>\$ 77.3</b>

#### Amounts Included in Regulatory Assets, Deferred Income Taxes and AOCI

The following tables show the components of the plans included in Regulatory Assets, Deferred Income Taxes and AOCI and the items attributable to the change in these components:

Components	Pension Plans		OPEB	
	2023	2022	2023	2022
	(in millions)			
Net Actuarial (Gain) Loss	\$ 131.9	\$ 124.3	\$ 18.1	\$ 27.6
Prior Service Credit	—	—	(2.9)	(9.2)
<b>Recorded as</b>	<b>\$ 131.9</b>	<b>\$ 124.3</b>	<b>\$ 15.2</b>	<b>\$ 18.4</b>
	(in millions)			
	Pension Plans		OPEB	
	2023	2022	2023	2022
Actuarial (Gain) Loss During the Year	\$ 7.6	\$ 11.7	\$ (7.9)	\$ 46.1
Amortization of Actuarial Loss	—	(5.5)	(1.6)	—
Amortization of Prior Service Credit	—	—	6.3	7.1
<b>Change for the Year Ended December 31,</b>	<b>\$ 7.6</b>	<b>\$ 6.2</b>	<b>\$ (3.2)</b>	<b>\$ 53.2</b>

#### Determination of Pension Expense

The determination of pension expense or income is based on a market-related valuation of assets which reduces year-to-year volatility. This market-related valuation recognizes investment gains or losses over a five-year period from the year in which they occur. Investment gains or losses for this purpose are the difference between the expected return calculated using the market-related value of assets and the actual return.

#### Pension and OPEB Assets

The fair value tables within Pension and OPEB Assets present the classification of assets for AEP within the fair value hierarchy. All Level 1, 2, 3 and Other amounts can be allocated to OPCo using the percentages in the table below:

Pension Plan	December 31,		OPEB	
	2023	2022	2023	2022
	10.2 %	9.9 %	10.6 %	10.7 %

The following table presents the classification of pension plan assets for AEP within the fair value hierarchy as of December 31, 2023:

Asset Class	(in millions)				Total	Year End Allocation
	Level 1	Level 2	Level 3	Other		
Equities (a):						
Domestic	\$ 411.3	\$ —	\$ —	\$ —	\$ 411.3	10.0 %
International	389.8	—	—	—	389.8	9.5 %
Common Collective Trusts (b)	—	—	—	420.9	420.9	10.2 %
<b>Subtotal – Equities</b>	<b>801.1</b>	<b>—</b>	<b>—</b>	<b>420.9</b>	<b>1,222.0</b>	<b>29.7 %</b>
Fixed Income (a):						
United States Government and Agency Securities	8.3	1,099.2	—	—	1,107.5	26.9 %
Corporate Debt	—	894.8	—	—	894.8	21.7 %
Foreign Debt	—	167.1	—	—	167.1	4.1 %
State and Local Government	—	38.7	—	—	38.7	0.9 %
Other – Asset Backed	—	1.3	—	—	1.3	— %
<b>Subtotal – Fixed Income</b>	<b>8.3</b>	<b>2,201.1</b>	<b>—</b>	<b>—</b>	<b>2,209.4</b>	<b>53.6 %</b>
Infrastructure (b)	—	—	—	101.4	101.4	2.5 %
Real Estate (b)	—	—	—	239.3	239.3	5.8 %
Alternative Investments (b)	—	—	—	241.8	241.8	5.8 %
Cash and Cash Equivalents (b)	—	51.0	—	33.8	84.8	2.1 %
Other – Pending Transactions and Accrued Income (c)	—	—	0.1	19.4	19.5	0.5 %
<b>Total</b>	<b>\$ 809.4</b>	<b>\$ 2,252.1</b>	<b>\$ 0.1</b>	<b>\$ 1,056.6</b>	<b>\$ 4,118.2</b>	<b>100.0 %</b>

(a) Includes investment securities loaned to borrowers under the securities lending program. See the "Investments Held in Trust for Future Liabilities" section of Note 1 for additional information.

(b) Amounts in "Other" column represent investments for which fair value is measured using net asset value per-share.

(c) Amounts in "Other" column primarily represent accrued interest, dividend receivables and transactions pending settlement.

The following table presents the classification of OPEB plan assets for AEP within the fair value hierarchy as of December 31, 2023:

Asset Class	(in millions)				Total	Year End Allocation
	Level 1	Level 2	Level 3	Other		
Equities:						
Domestic	\$ 540.6	\$ —	\$ —	\$ —	\$ 540.6	32.3 %
International	288.4	—	—	—	288.4	17.2 %
Common Collective Trusts (a)	—	—	—	131.6	131.6	7.9 %
<b>Subtotal – Equities</b>	<b>829.0</b>	<b>—</b>	<b>—</b>	<b>131.6</b>	<b>960.6</b>	<b>57.4 %</b>
Fixed Income:						
Common Collective Trust – Debt (a)	—	—	—	146.7	146.7	8.8 %
United States Government and Agency Securities	1.4	163.3	—	—	164.7	9.8 %
Corporate Debt	—	149.0	—	—	149.0	8.9 %
Foreign Debt	—	28.6	—	—	28.6	1.7 %
State and Local Government	41.5	7.8	—	—	49.3	3.0 %
Other – Asset Backed	—	0.2	—	—	0.2	— %
<b>Subtotal – Fixed Income</b>	<b>42.9</b>	<b>348.9</b>	<b>—</b>	<b>146.7</b>	<b>538.5</b>	<b>32.2 %</b>
Trust Owned Life Insurance:						
International Equities	—	22.3	—	—	22.3	1.3 %
United States Bonds	—	130.0	—	—	130.0	7.8 %
<b>Subtotal – Trust Owned Life Insurance</b>	<b>—</b>	<b>152.3</b>	<b>—</b>	<b>—</b>	<b>152.3</b>	<b>9.1 %</b>
Cash and Cash Equivalents (a)	25.9	—	—	2.9	28.8	1.7 %
Other – Pending Transactions and Accrued Income (b)	—	—	—	(6.9)	(6.9)	(0.4)%
<b>Total</b>	<b>\$ 897.8</b>	<b>\$ 501.2</b>	<b>\$ —</b>	<b>\$ 274.3</b>	<b>\$ 1,673.3</b>	<b>100.0 %</b>

(a) Amounts in "Other" column represent investments for which fair value is measured using net asset value per-share.

(b) Amounts in "Other" column primarily represent accrued interest, dividend receivables and transactions pending settlement.

The following table presents the classification of pension plan assets for AEP within the fair value hierarchy as of December 31, 2022:

Asset Class	(in millions)				Total	Year End Allocation
	Level 1	Level 2	Level 3	Other		
Equities (a):						
Domestic	\$ 347.6	\$ —	\$ —	\$ —	\$ 347.6	8.4 %
International	398.4	—	—	—	398.4	9.7 %
Common Collective Trusts (b)	—	—	—	379.9	379.9	9.2 %
<b>Subtotal – Equities</b>	<b>746.0</b>	<b>—</b>	<b>—</b>	<b>379.9</b>	<b>1,125.9</b>	<b>27.3 %</b>
Fixed Income (a):						
United States Government and Agency Securities	(0.6)	1,071.4	—	—	1,070.8	26.0 %
Corporate Debt	—	891.7	—	—	891.7	21.6 %
Foreign Debt	—	140.2	—	—	140.2	3.4 %
State and Local Government	—	37.0	—	—	37.0	0.9 %
Other – Asset Backed	—	0.8	—	—	0.8	— %
<b>Subtotal – Fixed Income</b>	<b>(0.6)</b>	<b>2,141.1</b>	<b>—</b>	<b>—</b>	<b>2,140.5</b>	<b>51.9 %</b>
Infrastructure (b)	—	—	—	109.2	109.2	2.6 %
Real Estate (b)	—	—	—	276.9	276.9	6.7 %
Alternative Investments (b)	—	—	—	319.7	319.7	7.8 %
Cash and Cash Equivalents (b)	—	64.9	—	58.3	123.2	3.0 %
Other – Pending Transactions and Accrued Income (c)	—	—	—	29.3	29.3	0.7 %
<b>Total</b>	<b>\$ 745.4</b>	<b>\$ 2,206.0</b>	<b>\$ —</b>	<b>\$ 1,173.3</b>	<b>\$ 4,124.7</b>	<b>100.0 %</b>

(a) Includes investment securities loaned to borrowers under the securities lending program. See the "Investments Held in Trust for Future Liabilities" section of Note 1 for additional information.

(b) Amounts in "Other" column represent investments for which fair value is measured using net asset value per-share.

(c) Amounts in "Other" column primarily represent accrued interest, dividend receivables and transactions pending settlement.

The following table presents the classification of OPEB plan assets for AEP within the fair value hierarchy as of December 31, 2022:

Asset Class	Level				Other	Total	Year End Allocation
	Level 1	Level 2	Level 3 (in millions)				
<b>Equities:</b>							
Domestic	\$ 414.1	\$ —	\$ —	\$ —	\$ —	\$ 414.1	26.7 %
International	265.0	—	—	—	—	265.0	17.1 %
Common Collective Trusts (a)	—	—	—	—	169.1	169.1	10.9 %
<b>Subtotal – Equities</b>	<b>679.1</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>169.1</b>	<b>848.2</b>	<b>54.7 %</b>
<b>Fixed Income:</b>							
Common Collective Trust – Debt (a)	—	—	—	—	120.3	120.3	7.8 %
United States Government and Agency Securities	0.1	155.8	—	—	—	155.9	10.1 %
Corporate Debt	—	141.5	—	—	—	141.5	9.1 %
Foreign Debt	—	21.0	—	—	—	21.0	1.4 %
State and Local Government	62.9	7.8	—	—	—	70.7	4.6 %
<b>Subtotal – Fixed Income</b>	<b>63.0</b>	<b>326.1</b>	<b>—</b>	<b>—</b>	<b>120.3</b>	<b>509.4</b>	<b>33.0 %</b>
<b>Trust Owned Life Insurance:</b>							
International Equities	—	46.7	—	—	—	46.7	3.0 %
United States Bonds	—	110.3	—	—	—	110.3	7.1 %
<b>Subtotal – Trust Owned Life Insurance</b>	<b>—</b>	<b>157.0</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>157.0</b>	<b>10.1 %</b>
Cash and Cash Equivalents (a)	23.2	—	—	—	6.7	29.9	1.9 %
Other – Pending Transactions and Accrued Income (b)	—	—	—	—	4.8	4.8	0.3 %
<b>Total</b>	<b>\$ 765.3</b>	<b>\$ 483.1</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 300.9</b>	<b>\$ 1,549.3</b>	<b>100.0 %</b>

(a) Amounts in "Other" column represent investments for which fair value is measured using net asset value per-share.

(b) Amounts in "Other" column primarily represent accrued interest, dividend receivables and transactions pending settlement.

#### Accumulated Benefit Obligation

The accumulated benefit obligation for the pension plans is as follows:

Accumulated Benefit Obligation	December 31,	
	2023	2022
	(in millions)	
Qualified Pension Plan	\$ 354.0	\$ 344.1
Nonqualified Pension Plans	0.1	0.1
<b>Total</b>	<b>\$ 354.1</b>	<b>\$ 344.2</b>

#### Obligations in Excess of Fair Values

The tables below show the underfunded pension plans that had obligations in excess of plan assets.

##### Projected Benefit Obligation

	December 31,	
	2023	2022
	(in millions)	
Projected Benefit Obligation	\$ 0.3	\$ 0.3
Fair Value of Plan Assets	—	—
<b>Underfunded Projected Benefit Obligation</b>	<b>\$ (0.3)</b>	<b>\$ (0.3)</b>

##### Accumulated Benefit Obligation

	December 31,	
	2023	2022
	(in millions)	
Accumulated Benefit Obligation	\$ 0.1	\$ 0.1
Fair Value of Plan Assets	—	—
<b>Underfunded Accumulated Benefit Obligation</b>	<b>\$ (0.1)</b>	<b>\$ (0.1)</b>

#### Estimated Future Benefit Payments and Contributions

The table below reflects the total benefits expected to be paid from the plan or from OPCo's assets. The payments include the participants' contributions to the plan for their share of the cost. Future benefit payments are dependent on the number of employees retiring, whether the retiring employees elect to receive pension benefits as annuities or as lump sum distributions, future integration of the benefit plans with changes to Medicare and other legislation, future levels of interest rates and variances in actuarial results. The estimated payments for the pension benefits and OPEB are as follows:

Pension Plans	Estimated Payments	
	Pension Plans	OPEB
	(in millions)	
2024	\$ 32.6	\$ 12.6
2025	32.7	13.0
2026	32.5	12.8
2027	32.4	12.7
2028	31.3	12.5
Years 2029 to 2033, in Total	144.5	57.6

#### Components of Net Periodic Benefit Cost

The following table provides the components of net periodic benefit cost (credit) for the plans:

	Pension Plans		OPEB	
	Years Ended December 31,			
	2023	2022	2023	2022
	(in millions)			
Service Cost	\$ 8.4	\$ 11.2	\$ 0.4	\$ 0.6
Interest Cost	19.8	13.3	4.7	3.0
Expected Return on Plan Assets	(34.0)	(24.8)	(11.8)	(12.0)
Amortization of Prior Service Credit	—	—	(6.3)	(7.1)
Amortization of Net Actuarial Loss	—	5.5	1.6	—
<b>Net Periodic Benefit Cost (Credit)</b>	<b>(5.8)</b>	<b>5.2</b>	<b>(11.4)</b>	<b>(15.5)</b>
Capitalized Portion	(4.7)	(6.1)	(0.2)	(0.3)
<b>Net Periodic Benefit Credit Recognized in Expense</b>	<b>\$ (10.5)</b>	<b>\$ (0.9)</b>	<b>\$ (11.6)</b>	<b>\$ (15.8)</b>

#### American Electric Power System Retirement Savings Plan



OPCo participates in an AEP sponsored defined contribution retirement savings plan, the American Electric Power System Retirement Savings Plan, for substantially all employees. This qualified plan offers participants an opportunity to contribute a portion of their pay, includes features under Section 401(k) of the Internal Revenue Code and provides for company matching contributions. The matching contributions to the plan are 100% of the first 1% of eligible employee contributions and 70% of the next 5% of contributions. The cost for matching contributions to the retirement savings plans for the years ended December 31, 2023 and 2022 were \$8 million and \$8 million, respectively.

## 7. BUSINESS SEGMENTS

OPCo has one reportable segment, an electricity transmission and distribution business. OPCo's other activities are insignificant.

## 8. DERIVATIVES AND HEDGING

### OBJECTIVES FOR UTILIZATION OF DERIVATIVE INSTRUMENTS

AEPSC is agent for and transacts on behalf of OPCo.

OPCo is exposed to certain market risks as participant in the electricity markets. These risks include commodity price risks which may be subject to capacity risk, interest rate risk and credit risk. These risks represent the risk of loss that may impact OPCo due to changes in the underlying market prices or rates. Management utilizes derivative instruments to manage these risks.

### STRATEGIES FOR UTILIZATION OF DERIVATIVE INSTRUMENTS TO ACHIEVE OBJECTIVES

#### Risk Management Strategies

The strategy surrounding the use of derivative instruments primarily focuses on managing risk exposures, future cash flows and creating value utilizing both economic and formal hedging strategies. The risk management strategies also include the use of derivative instruments for trading purposes which focus on seizing market opportunities to create value driven by expected changes in the market prices of the commodities. To accomplish these objectives, OPCo primarily employs risk management contracts including physical and financial forward purchase-and-sale contracts and, to a lesser extent, OTC swaps and options. Not all risk management contracts meet the definition of a derivative under the accounting guidance for "Derivatives and Hedging." Derivative risk management contracts elected normal under the normal purchases and normal sales scope exception are not subject to the requirements of this accounting guidance.

OPCo utilizes power, capacity, interest rate and, to a lesser extent, heating oil, gasoline and other commodity contracts to manage the risk associated with the energy business. OPCo utilizes interest rate derivative contracts in order to manage the interest rate exposure associated with the commodity portfolio. For disclosure purposes, such risks are grouped as "Commodity," as these risks are related to energy risk management activities. OPCo also utilizes derivative contracts to manage interest rate risk associated with debt financing. For disclosure purposes, these risks are grouped as "Interest Rate." The amount of risk taken is determined by the Commercial Operations, Energy Supply and Finance groups in accordance with established risk management policies as approved by the Finance Committee of the Board of Directors.

The following table represents the gross notional volume of outstanding derivative contracts:

#### Notional Volume of Derivative Instruments

Primary Risk Exposure	2023	2022	Unit of Measure
	(in millions)		
Commodity:			
Power	2.2	2.5	MWhs
Heating Oil and Gasoline	1.2	1.4	Gallons

#### Cash Flow Hedging Strategies

OPCo utilizes cash flow hedges on certain derivative transactions for the purchase-and-sale of power ("Commodity") in order to manage the variable price risk related to forecasted purchases and sales. Management monitors the potential impacts of commodity price changes and, where appropriate, enters into derivative transactions to protect profit margins for a portion of future electricity sales and purchases. OPCo does not hedge all commodity price risk.

OPCo utilizes a variety of interest rate derivative transactions in order to manage interest rate risk exposure. OPCo also utilizes interest rate derivative contracts to manage interest rate exposure related to future borrowings of fixed-rate debt. OPCo does not hedge all interest rate exposure.

### ACCOUNTING FOR DERIVATIVE INSTRUMENTS AND THE IMPACT ON THE FINANCIAL STATEMENTS

The accounting guidance for "Derivatives and Hedging" requires recognition of all qualifying derivative instruments as either assets or liabilities on the balance sheets at fair value. The fair values of derivative instruments accounted for using MTM accounting or hedge accounting are based on exchange prices and broker quotes. If a quoted market price is not available, the estimate of fair value is based on the best information available including valuation models that estimate future energy prices based on existing market and broker quotes and other assumptions. In order to determine the relevant fair values of the derivative instruments, OPCo applies valuation adjustments for discounting, liquidity and credit quality.

Credit risk is the risk that a counterparty will fail to perform on the contract or fail to pay amounts due. Liquidity risk represents the risk that imperfections in the market will cause the price to vary from estimated fair value based upon prevailing market supply and demand conditions. Since energy markets are imperfect and volatile, there are inherent risks related to the underlying assumptions in models used to fair value risk management contracts. Unforeseen events may cause reasonable price curves to differ from actual price curves throughout a contract's term and at the time a contract settles. Consequently, there could be significant adverse or favorable effects on future net income and cash flows if market prices are not consistent with management's estimates of current market consensus for forward prices in the current period. This is particularly true for longer term contracts. Cash flows may vary based on market conditions, margin requirements and the timing of settlement of risk management contracts.

According to the accounting guidance for "Derivatives and Hedging," OPCo reflects the fair values of derivative instruments subject to netting agreements with the same counterparty net of related cash collateral. For certain risk management contracts, OPCo is required to post or receive cash collateral based on third-party contractual agreements and risk profiles. There was no cash collateral received from third-parties netted against short-term and long-term risk management assets for OPCo as of December 31, 2023 and 2022. The amount of cash collateral paid to third-parties netted against short-term and long-term risk management liabilities was not material for OPCo as of December 31, 2023 and 2022.

The following tables represent the gross fair value of OPCo's derivative activity on the balance sheets:

Balance Sheet Location	December 31, 2023		
	Risk Management Contracts - Commodity (a)	Gross Amounts Offset in the Statement of Financial Position (b)	Net Amounts of Assets/Liabilities Presented in the Statement of Financial Position (c)
	(in millions)		
Derivative Instrument Assets	\$ —	\$ —	\$ —
Long-Term Portion of Derivative Instrument Assets	—	—	—
Derivative Instrument Liabilities	50.8	(0.1)	50.7
Long-Term Portion of Derivative Instrument Liabilities	43.9	—	43.9
Balance Sheet Location	December 31, 2022		
	Risk Management Contracts - Commodity (a)	Gross Amounts Offset in the Statement of Financial Position (b)	Net Amounts of Assets/Liabilities Presented in the Statement of Financial Position (c)
	(in millions)		
Derivative Instrument Assets	\$ —	\$ —	\$ —
Long-Term Portion of Derivative Instrument Assets	—	—	—
Derivative Instrument Liabilities	40.0	(0.3)	39.7
Long-Term Portion of Derivative Instrument Liabilities	37.9	—	37.9

(a) Derivative instruments within these categories are disclosed as gross. These instruments are subject to master netting agreements and are presented on the balance sheets on a net basis in accordance with the accounting guidance for "Derivatives and Hedging."

(b) Amounts include counterparty netting of risk management and hedging contracts and associated cash collateral in accordance with the accounting guidance for "Derivatives and Hedging."

(c) All derivative contracts subject to a master netting arrangement or similar agreement are offset in the statement of financial position.

The table below presents the activity of derivative risk management contracts:

#### Amount of Gain (Loss) Recognized on Risk Management Contracts

Location of Gain (Loss)	Years Ended December 31,	
	2023	2022
(in millions)		
Operation Expenses	\$ —	\$ 0.8
Maintenance Expenses	(0.1)	1.2
Other Regulatory Assets (a)	(14.0)	52.1
Other Regulatory Liabilities (a)	—	3.7
<b>Total Gain (Loss) on Risk Management Contracts</b>	<b>\$ (14.1)</b>	<b>\$ 57.8</b>

(a) Represents realized and unrealized gains and losses subject to regulatory accounting treatment recorded as either current or noncurrent on the balance sheets.

Certain qualifying derivative instruments have been designated as normal purchase or normal sale contracts, as provided in the accounting guidance for "Derivatives and Hedging." Derivative contracts that have been designated as normal purchases or normal sales under that accounting guidance are not subject to MTM accounting treatment and are recognized on the statements of income on an accrual basis.

The accounting for the changes in the fair value of a derivative instrument depends on whether it qualifies for and has been designated as part of a hedging relationship and further, on the type of hedging relationship. Depending on the exposure, management designates a hedging instrument as a fair value hedge or a cash flow hedge.

For contracts that have not been designated as part of a hedging relationship, the accounting for changes in fair value depends on whether the derivative instrument is held for trading purposes. Unrealized and realized gains and losses on derivative instruments held for trading purposes are included in revenues on a net basis on the statements of income. Unrealized and realized gains and losses on derivative instruments not held for trading purposes are included in revenues or expenses on the statements of income depending on the relevant facts and circumstances. Certain derivatives that economically hedge future commodity risk are recorded in the same line item on the statements of income as that of the associated risk being hedged. However, unrealized and some realized gains and losses for both trading and non-trading derivative instruments are recorded as regulatory assets (for losses) or regulatory liabilities (for gains) in accordance with the accounting guidance for "Regulated Operations."

**Credit Risk**

Management mitigates credit risk in wholesale marketing and trading activities by assessing the creditworthiness of potential counterparties before entering into transactions with them and continuing to evaluate their creditworthiness on an ongoing basis. Management uses credit agency ratings and current market-based qualitative and quantitative data as well as financial statements to assess the financial health of counterparties on an ongoing basis.

Master agreements are typically used to facilitate the netting of cash flows associated with a single counterparty and may include collateral requirements. Collateral requirements in the form of cash, letters of credit and parental/affiliate guarantees may be obtained as security from counterparties in order to mitigate credit risk. Some master agreements include margining, which requires a counterparty to post cash or letters of credit in the event exposure exceeds the established threshold. The threshold represents an unsecured credit limit which may be supported by a parental/affiliate guaranty, as determined in accordance with AEP's credit policy. In addition, master agreements allow for termination and liquidation of all positions in the event of a default including a failure or inability to post collateral when required.

**Credit-Risk-Related Contingent Features**

*Cross-Acceleration Triggers*

Certain interest rate derivative contracts contain cross-acceleration provisions that, if triggered, would permit the counterparty to declare a default and require settlement of the outstanding payable. These cross-acceleration provisions could be triggered if there was a non-performance event by OPCo under any of their outstanding debt of at least \$50 million and the lender on that debt has accelerated the entire repayment obligation. On an ongoing basis, AEP's risk management organization assesses the appropriateness of these cross-acceleration provisions in contracts. OPCo's derivative contracts with cross-acceleration provisions outstanding as of December 31, 2023 and 2022 were not material.

**9. FAIR VALUE MEASUREMENTS**

**Fair Value Measurements of Long-term Debt**

The fair values of Long-term Debt are based on quoted market prices, without credit enhancements, for the same or similar issues and the current interest rates offered for instruments with similar maturities classified as Level 2 measurement inputs. These instruments are not marked-to-market. The estimates presented are not necessarily indicative of the amounts that could be realized in a current market exchange.

The book values and fair values of Long-term Debt are summarized in the following table:

December 31,					
2023		2022			
Book Value	Fair Value	Book Value	Fair Value		
(in millions)					
\$ 3,389.7	\$ 2,992.1	\$ 2,991.6	\$ 2,516.6		

**Fair Value Measurements of Financial Assets and Liabilities**

For a discussion of fair value accounting and the classification of assets and liabilities within the fair value hierarchy, see the "Fair Value Measurements of Assets and Liabilities" section of Note 1.

The following tables set forth, by level within the fair value hierarchy, OPCo's financial assets and liabilities that were accounted for at fair value on a recurring basis. As required by the accounting guidance for "Fair Value Measurements and Disclosures," financial assets and liabilities are classified in their entirety based on the lowest level of input that is significant to the fair value measurement. Management's assessment of the significance of a particular input to the fair value measurement requires judgment and may affect the valuation of fair value assets and liabilities and their placement within the fair value hierarchy levels. There have not been any significant changes in management's valuation techniques.

Liabilities:	December 31, 2023				
	Level 1	Level 2	Level 3	Other	Total
(in millions)					
<b>Derivative Instrument Liabilities</b>					
Risk Management Commodity Contracts (a)	\$ —	\$ 0.2	\$ 50.6	\$ (0.1)	\$ 50.7

Liabilities:	December 31, 2022				
	Level 1	Level 2	Level 3	Other	Total
(in millions)					
<b>Derivative Instrument Liabilities</b>					
Risk Management Commodity Contracts (a)	\$ —	\$ —	\$ 40.0	\$ (0.3)	\$ 39.7

(a) Amounts in "Other" column primarily represent counterparty netting of risk management and hedging contracts and associated cash collateral under the accounting guidance for "Derivatives and Hedging." The following tables set forth a reconciliation of changes in the fair value of net trading derivatives classified as Level 3 in the fair value hierarchy:

Year Ended December 31, 2023	Derivative Instrument Assets (Liabilities)	
	(in millions)	
Balance as of December 31, 2022	\$	(40.0)
Realized Gain (Loss) Included in Net Income (or Changes in Net Assets) (a) (b)		(3.6)
Settlements		5.6
Changes in Fair Value Allocated to Regulated Jurisdictions (c)		(12.6)
Balance as of December 31, 2023	\$	(50.6)

  

Year Ended December 31, 2022	Derivative Instrument Assets (Liabilities)	
	(in millions)	
Balance as of December 31, 2021	\$	(92.5)
Realized Gain (Loss) Included in Net Income (or Changes in Net Assets) (a) (b)		6.5
Settlements		0.3
Changes in Fair Value Allocated to Regulated Jurisdictions (c)		45.7
Balance as of December 31, 2022	\$	(40.0)

(a) Included in revenues on the statements of income.  
 (b) Represents the change in fair value between the beginning of the reporting period and the settlement of the risk management commodity contract.  
 (c) Relates to the net gains (losses) of those contracts that are not reflected on the statements of income. These changes in fair value are recorded as regulatory liabilities for net gains and as regulatory assets for net losses or accounts payable.

The following tables quantify the significant unobservable inputs used in developing the fair value of Level 3 positions:

	December 31, 2023							
	Fair Value		Valuation Technique	Significant Unobservable Input (a)	Input/Range			Weighted Average (b)
	Assets	Liabilities			Low	High		
(in millions)								
Energy Contracts	\$ —	\$ 50.6	Discounted Cash Flow	Forward Market Price	\$ 22.92	\$ 67.53	\$ 42.85	

  

	December 31, 2022							
	Fair Value		Valuation Technique	Significant Unobservable Input (a)	Input/Range			Weighted Average (b)
	Assets	Liabilities			Low	High		
(in millions)								
Energy Contracts	\$ —	\$ 40.0	Discounted Cash Flow	Forward Market Price	\$ 2.91	\$ 187.34	\$ 48.76	

(a) Represents market prices in dollars per MWh.  
 (b) The weighted-average is the product of the forward market price of the underlying commodity and volume weighted by term.  
 The following table provides the measurement uncertainty of fair value measurements to increases (decreases) in significant unobservable inputs related to Energy Contracts, Natural Gas Contracts and FTRs as of December 31, 2023 and 2022:

**Uncertainty of Fair Value Measurements**

Significant Unobservable Input	Position	Change in Input	Impact on Fair Value Measurement
Forward Market Price	Buy	Increase (Decrease)	Higher (Lower)
Forward Market Price	Sell	Increase (Decrease)	Lower (Higher)

**10. INCOME TAXES**

*Income Tax Expense (Credit)*

The details of OPCo's income taxes as reported are as follows:

	Years Ended December 31,	
	2023	2022
	(in millions)	
Charged (Credited) to Operating Expenses, Net:		
Current	\$ 52.3	\$ (24.5)
Deferred	4.4	77.7
<b>Total</b>	<u>56.7</u>	<u>53.2</u>
Charged (Credited) to Non-Operating Income, Net:		
Current	(6.0)	(2.7)
Deferred	3.6	(6.3)
<b>Total</b>	<u>(2.4)</u>	<u>(9.0)</u>
<b>Total Income Taxes</b>	<u>\$ 54.3</u>	<u>\$ 44.2</u>

The following is a reconciliation of the difference between the amount of federal income taxes computed by multiplying book income before income taxes by the federal statutory tax rate and the amount of income taxes reported:

	Years Ended December 31,	
	2023	2022
	(in millions)	
Net Income	\$ 328.2	\$ 287.8
Equity Earnings of Unconsolidated Subsidiaries	—	(0.6)
Income Tax Expense	54.3	44.2
<b>Pretax Income</b>	<u>\$ 382.5</u>	<u>\$ 331.4</u>
Income Taxes on Pretax Income at Statutory Rate (21%)	\$ 80.3	\$ 69.6
Increase (Decrease) in Income Taxes Resulting from the Following Items:		
Reversal of Origination Flow-Through	2.6	3.0
State and Local Income Taxes, Net	3.9	(1.6)
AFUDC	(3.6)	(2.9)
Tax Reform Excess ADIT Reversal	(28.9)	(27.5)
Federal Return to Provision	(0.4)	3.5
Other	0.4	0.1
<b>Income Tax Expense</b>	<u>\$ 54.3</u>	<u>\$ 44.2</u>
<b>Effective Income Tax Rate</b>	14.2 %	13.3 %

*Net Deferred Tax Liability*

The following table shows elements of OPCo's net deferred tax assets (liabilities) and significant temporary differences:

	December 31,	
	2023	2022
	(in millions)	
Deferred Tax Assets	\$ 271.4	\$ 218.8
Deferred Tax Liabilities	(1,424.1)	(1,319.9)
<b>Net Deferred Tax Liabilities</b>	<u>(1,152.7)</u>	<u>(1,101.1)</u>
Property Related Temporary Differences	(1,162.1)	(1,133.8)
Amounts Due to Customers for Future Income Taxes	104.5	112.6
Deferred State Income Taxes	(68.8)	(59.6)
Regulatory Assets	(83.5)	(57.6)
Tax Credit Carryforward	41.0	—
Operating Lease Liability	14.6	15.5
All Other, Net	1.6	21.8
<b>Net Deferred Tax Liabilities</b>	<u>\$ (1,152.7)</u>	<u>\$ (1,101.1)</u>

*Tax Credit Carryforward*

As of December 31, 2023, OPCo has federal tax credit carryforwards in the amount of \$41 million. If these credits are not utilized, federal general business tax credits will expire in the years 2036 through 2041. OPCo anticipates future federal taxable income will be sufficient to realize the tax benefits of the federal tax credits before they expire unused.

*Net Income Tax Operating Loss Carryforward*

As of December 31, 2023, OPCo has Ohio Municipal net income tax operating loss carryforward of \$152.3 million. As a result, OPCo recognized deferred state income tax benefits. Management anticipates future taxable income will be sufficient to realize the state net income tax operating loss tax benefits before the state carryforward expires.

*Federal and State Income Tax Audit Status*

The statute of limitations for the IRS to examine OPCo and other AEP subsidiaries originally filed federal return has expired for tax years 2016 and earlier. OPCo and other AEP subsidiaries have agreed to extend the statute of limitations on the 2017-2019 tax returns to October 31, 2024, to allow time for our refund claim to be approved by the Congressional Joint Committee on Taxation. The statute of limitations for the 2020 return is set to naturally expire in October 2024 as well.

The current IRS audit and associated refund claim evolved from a net operating loss carryback to 2015 that originated in the 2017 return. OPCo and other AEP subsidiaries have received and agreed to immaterial IRS proposed adjustments on the 2017 tax return. The IRS exam is complete, and OPCo and other AEP subsidiaries are currently waiting on the IRS to submit the refund claim to the Congressional Joint Committee on Taxation for resolution and final approval.

OPCo and other AEP subsidiaries file income tax returns in various state and local jurisdictions. These taxing authorities routinely examine the tax returns, and OPCo and other AEP subsidiaries are currently under examination in several state and local jurisdictions. Generally, the statutes of limitations have expired for tax years prior to 2017. In addition, management is monitoring and continues to evaluate the potential impact of federal legislation and corresponding state conformity.

*Uncertain Tax Positions*

The amount and activity of unrecognized tax benefits was not material for the for the years ended December 31, 2023, 2022 and 2021. Management believes that there will be no significant net increase or decrease in unrecognized benefits within 12 months of the reporting date.

*Federal Legislation*

In August 2022, President Biden signed H.R. 5376 into law, commonly known as the Inflation Reduction Act of 2022 or IRA. Most notably this budget reconciliation legislation creates a 15% minimum tax on adjusted financial statement income (Corporate Alternative Minimum Tax or CAMT), extends and increases the value of PTCs and ITCs, adds a nuclear and clean hydrogen PTC, an energy storage ITC and allows the sale or transfer of tax credits to third parties for cash. As further significant guidance from Treasury and the IRS is expected on the tax provisions in the IRA, OPCo and other AEP subsidiaries will continue to monitor any issued guidance and evaluate the impact on future net income, cash flows and financial condition.

In December 2022, the IRS released Notice 2023-7, which provided initial CAMT guidance that OPCo and other AEP subsidiaries can begin to rely on in 2023. Notably, the interim guidance in Notice 2023-7 confirmed the CAMT depreciation adjustment includes tax depreciation that is capitalized to inventory under §263A and recovered as part of cost of goods sold, providing significant relief to OPCo and other AEP subsidiaries's potential CAMT exposure. In September 2023, the IRS released Notice 2023-64, which clarifies and supplements items in Notice 2023-7 and stated that additional guidance in the form of proposed regulations is expected. OPCo and other AEP subsidiaries will continue to monitor and assess any additional guidance.

OPCo and other AEP subsidiaries expect to be applicable corporations for purposes of the CAMT beginning in 2023. CAMT cash taxes are expected to be partially offset by regulatory recovery, the utilization of tax credits and additionally the cash inflow generated by the sale of tax credits. The sale of tax credits will be presented in the operating section of the statements of cash flows consistent with the presentation of cash taxes paid. OPCo and other AEP subsidiaries will present the loss on sale of tax credits through income tax expense.

**11. LEASES**

OPCo leases property, plant and equipment including, but not limited to, fleet, information technology and real estate leases. These leases require payments of non-lease components, including related property taxes, operating and maintenance costs. OPCo does not separate non-lease components from associated lease components. Many of these leases have purchase or renewal options. Leases not renewed are often replaced by other leases. Options to renew or purchase a lease are included in the measurement of lease assets and liabilities if it is reasonably certain OPCo will exercise the option.

Lease obligations are measured using the discount rate implicit in the lease when that rate is readily determinable. AEP has visibility into the rate implicit in the lease when assets are leased from selected financial institutions under master leasing agreements. When the implicit rate is not readily determinable, OPCo measures its lease obligation using its estimated secured incremental borrowing rate. Incremental borrowing rates are comprised of an underlying risk-free rate and a secured credit spread relative to the lessee on a matched maturity basis.

Operating and Finance lease rental costs are generally charged to Operation Expense and Maintenance Expense in accordance with rate-making treatment for regulated operations. Lease costs associated with capital projects are included in Utility Plant on the balance sheets. For regulated operations with finance leases, a finance lease asset and offsetting liability are recorded at the present value of the remaining lease payments for each reporting period. The components of rental costs were as follows:

	Years Ended December 31,	
	2023	2022
	(in millions)	
Operating Lease Cost	\$ 17.3	\$ 16.9
Finance Lease Cost:		
Amortization of Right-of-Use Assets	5.0	4.9
Interest on Lease Liabilities	0.9	0.8
<b>Total Lease Rental Costs (a)</b>	<b>\$ 23.2</b>	<b>\$ 22.6</b>

(a) Excludes variable and short-term lease costs, which were immaterial.

Supplemental information related to leases are shown in the tables below:

	December 31,	
	2023	2022
	(in millions)	
<b>Weighted-Average Remaining Lease Term (years):</b>		
Operating Leases	5.36	5.98
Finance Leases	4.97	5.27
<b>Weighted-Average Discount Rate:</b>		
Operating Leases	3.93 %	3.73 %
Finance Leases	5.32 %	4.53 %

	Years Ended December 31,	
	2023	2022
	(in millions)	
<b>Cash paid for amounts included in the measurement of lease liabilities:</b>		
Operating Cash Flows from Operating Leases	\$ 17.0	\$ 17.5
Operating Cash Flows from Finance Leases	5.9	5.7
Non-cash Acquisitions Under Operating Leases	\$ 10.2	\$ 8.4

The following tables show property, plant and equipment under finance leases, operating leases and related obligations recorded on OPCo's balance sheets:

	December 31,	
	2023	2022
	(in millions)	
<b>Property, Plant and Equipment Under Finance Leases:</b>		
Utility Plant (a)	\$ 18.2	\$ 18.9
<b>Net Property, Plant and Equipment Under Finance Leases</b>	<b>\$ 18.2</b>	<b>\$ 18.9</b>
<b>Obligations Under Finance Leases:</b>		
Noncurrent	\$ 13.2	\$ 14.3
Current	5.0	4.6
<b>Total Obligations Under Finance Leases</b>	<b>\$ 18.2</b>	<b>\$ 18.9</b>

(a) Includes \$16 million and \$14 million of accumulated provision for depreciation and amortization for the years ended December 31, 2023 and 2022, respectively.

	December 31,	
	2023	2022
	(in millions)	
<b>Property, Plant and Equipment Under Operating Leases:</b>		
Utility Plant (a)	\$ 63.0	\$ 66.0
Nonutility Plant	12.4	12.4
Accumulated Provision for Depreciation and Amortization - Nonutility Plant	5.5	(4.4)
<b>Net Property, Plant and Equipment Under Operating Lease</b>	<b>\$ 80.9</b>	<b>\$ 74.0</b>
<b>Obligations Under Operating Leases:</b>		
Noncurrent	\$ 56.7	\$ 60.3
Current	13.5	13.5
<b>Total Obligations Under Operating Leases</b>	<b>\$ 70.2</b>	<b>\$ 73.8</b>

(a) Includes \$44 million and \$38 million of accumulated provision for depreciation and amortization for the years ended December 31, 2023 and 2022, respectively. Future minimum lease payments consisted of the following as of December 31, 2023:

	Finance Leases	Operating Leases
	(in millions)	
2024	\$ 5.8	\$ 16.9
2025	4.3	15.3
2026	3.1	14.1
2027	2.5	12.8
2028	2.0	10.6
After 2028	3.2	9.1
<b>Total Future Minimum Lease Payments</b>	<b>20.9</b>	<b>78.8</b>
Less: Imputed Interest	2.7	8.6
<b>Estimated Present Value of Future Minimum Lease Payments</b>	<b>\$ 18.2</b>	<b>\$ 70.2</b>

#### Master Lease Agreements

OPCo leases certain equipment under master lease agreements. Under the lease agreements, the lessor is guaranteed a residual value up to a stated percentage of the equipment cost at the end of the lease term. If the actual fair value of the leased equipment is below the guaranteed residual value at the end of the lease term, OPCo is committed to pay the difference between the actual fair value and the residual value guarantee. Historically, at the end of the lease term the fair value has been in excess of the amount guaranteed. As of December 31, 2023, the maximum potential loss by OPCo for these lease agreements assuming the fair value of the equipment is zero at the end of the lease term was \$7 million.

#### Lessor Activity

OPCo's lessor activity was immaterial as of and for the twelve months ended December 31, 2023 and December 31, 2022, respectively.

## 12. FINANCING ACTIVITIES

#### Long-term Debt

The following table details long-term debt outstanding:

	Maturity	Weighted-Average Interest Rate as of December 31, 2023	Interest Rate Ranges as of December 31,		Outstanding as of December 31,	
			2023	2022	2023	2022
Senior Unsecured Notes	2030-2051	4.00%	1.63%-6.60%	1.63%-6.60%	\$ 3,400.0	\$ 3,000.0
Other Long-term Debt		—%	—%	1.15%	—	0.6
Unamortized Discount, Net					(10.3)	(9.0)
<b>Total Long-term Debt Outstanding</b>					<b>\$ 3,389.7</b>	<b>\$ 2,991.6</b>

As of December 31, 2023, outstanding long-term debt was payable as follows:

	(in millions)	
2024	\$	—
2025		—
2026		—
2027		—
2028		—
After 2028		3,400.0
Principal Amount		3,400.0
Unamortized Discount, Net		(10.3)
<b>Total Long-term Debt</b>	<b>\$</b>	<b>3,389.7</b>

#### Dividend Restrictions

OPCo pays dividends to Parent provided funds are legally available. Various financing arrangements and regulatory requirements may impose certain restrictions on the ability of OPCo to transfer funds to Parent in the form of dividends.

All of the dividends declared by OPCo subject to a Federal Power Act restriction that prohibits the payment of dividends out of capital accounts in certain circumstances; payment of dividends is generally allowed out of retained earnings.

The most restrictive dividend limitation for OPCo is through the Federal Power Act restriction. As of December 31, 2023, the maximum amount of restricted net assets of OPCo that may not be distributed to the Parent in the form of a loan, advance or dividend was \$1.3 billion.

#### Corporate Borrowing Program

OPCo uses a corporate borrowing program to meet its short-term borrowing needs. The corporate borrowing program includes a Utility Money Pool, which funds AEP's utility subsidiaries. The AEP Utility Money Pool operates in accordance with the terms and conditions of its agreement filed with the FERC. The amounts of outstanding loans to (borrowings from) the Utility Money Pool as of December 31, 2023 and 2022 are included in Notes Receivable from Associated Companies and Notes Payable to Associated Companies, respectively, on the balance sheets. OPCo's, money pool activity and corresponding authorized borrowing limits are described in the following table:

Years ended December 31,	Maximum Borrowings from the Utility Money Pool	Maximum Loans to the Utility Money Pool	Average Borrowings from the Utility Money Pool	Average Loans to the Utility Money Pool	Net Loans to (Borrowings from) the Utility Money Pool as of December 31,	Authorized Short-term Borrowing Limit
	(in millions)					
2023	\$ 485.7	\$ 64.7	\$ 183.0	\$ 40.2	\$(110.5)	\$ 500.0
2022	\$ 262.5	\$ 246.1	\$ 101.3	\$ 86.9	\$(172.9)	\$ 500.0

The maximum, minimum and average interest rates for funds either borrowed from or loaned to the Utility Money Pool are summarized in the following table:

Years ended December 31,	Maximum Interest Rates for Funds Borrowed from the Utility Money Pool	Minimum Interest Rates for Funds Borrowed from the Utility Money Pool	Maximum Interest Rates for Funds Loaned to the Utility Money Pool	Minimum Interest Rates for Funds Loaned to the Utility Money Pool	Average Interest Rates for Funds Borrowed from the Utility Money Pool	Average Interest Rates for Funds Loaned to the Utility Money Pool
2023	5.81 %	4.70 %	5.67 %	5.57 %	5.43 %	5.60 %
2022	5.28 %	0.10 %	2.30 %	0.46 %	3.51 %	1.22 %

Interest expense and interest income related to the Utility Money Pool financing relationship are included in Interest on Debt to Associated Companies and Interest and Dividend Income, respectively, on the statements of income. The interest expense related to the corporate borrowing programs were \$10 million and \$2 million for the years ended December 31, 2023 and 2022, respectively, and interest income related to the corporate borrowing programs were immaterial for the years ended December 31, 2023 and 2022.

#### Securitized Accounts Receivables – AEP Credit

Under this sale of receivables arrangement, OPCo sells, without recourse, certain of its customer accounts receivable and accrued utility revenue balances to AEP Credit and is charged a fee based on AEP Credit's financing costs, administrative costs and uncollectible accounts experience for OPCo's receivables. The costs of customer accounts receivable sold are reported in Other Deductions on OPCo's statements of income. OPCo manages and services its customer accounts receivable, which are sold to AEP Credit. AEP Credit securitizes the eligible receivables for OPCo and retains the remainder.

The amount of accounts receivable and accrued utility revenues under the sale of receivables agreement as of December 31, 2023 and 2022 were \$542 million and \$479 million, respectively.

The fees paid to AEP Credit for customer accounts receivable sold were \$30 million and \$30 million for the years ended December 31, 2023 and 2022, respectively.

The proceeds on the sale of receivables to AEP Credit were \$3.3 billion and \$3.1 billion for the years ended December 31, 2023 and 2022, respectively.

#### 13. RELATED PARTY TRANSACTIONS

For other related party transactions, also see "Income Taxes and Investment and Production Tax Credits" section of Note 1 in addition to "Corporate Borrowing Program" and "Securitized Accounts Receivables – AEP Credit" sections of Note 12.

#### Intercompany Billings

OPCo performs certain utility services for each other when necessary or practical. The costs of these services are billed on a direct-charge basis, whenever possible, or on reasonable basis of proration for services that benefit multiple companies. The billings for services are made at cost and include no compensation for the use of equity capital.

#### Power Coordination Agreement

AEPSC conducts only gasoline, diesel fuel, energy procurement and risk management activities on OPCo's behalf.

#### Joint License Agreement

AEPTCo entered into a 50-year joint license agreement with OPCo allowing either party to occupy the granting party's facilities or real property. After the expiration of these agreements, the term shall automatically renew for successive one-year terms unless either party provides notice. The joint license billing provides compensation to the granting party for the cost of carrying assets, including depreciation expense, property taxes, interest expense, return on equity and income taxes. OPCo recorded income related to these agreements in Operating Revenues on the statements of income. The impact of the joint license agreement for the years ended December 31, 2023 and 2022 was not material.

#### OVEC

AEP and several nonaffiliated utility companies jointly own OVEC. As of December 31, 2023, the ownership and investment in OVEC were as follows:

Company	December 31, 2023	
	Ownership	Investment (in millions)
Parent	39.17 %	\$ 4.0
OPCo	4.30 %	0.4
<b>Total</b>	<b>43.47 %</b>	<b>\$ 4.4</b>

OVEC's owners, along with APCo and I&M, are members to an intercompany power agreement. Participants of this agreement are entitled to receive and obligated to pay for all OVEC generating capacity, approximately 2,400 MWs, in proportion to their respective power participation ratios. The aggregate power participation ratio of certain AEP utility subsidiaries, including APCo, I&M and OPCo, is 43.47%. The proceeds from the sale of power by OVEC are designed to be sufficient for OVEC to meet its operating expenses and fixed costs, including outstanding indebtedness, and provide a return on capital. The intercompany power agreement ends in June 2040.

AEP and other nonaffiliated owners authorized environmental investments related to their ownership interests. OVEC financed capital expenditures in connection with the engineering and construction of FGD projects and the associated waste disposal landfills at its two generation plants. These environmental projects were funded through debt issuances. As of December 31, 2023 and 2022, OVEC's outstanding indebtedness was approximately \$1.1 billion and \$1.1 billion, respectively. Although they are not an obligor or guarantor, the Registrants' are responsible for their respective ratio of OVEC's outstanding debt through the intercompany power agreement. Principal and interest payments related to OVEC's outstanding indebtedness are disclosed in accordance with the accounting guidance for "Commitments." See the "Commitments" section of Note 5 for additional information.

Purchased Power from OVEC

OPCo paid \$155 million and \$152 million for power purchased from OVEC for the years ended December 31, 2023 and 2022, respectively. The amounts shown above are recoverable from customers and are included in Operating Revenues and Operation Expenses on the statement of income.

#### Ohio Auctions

In connection with OPCo's June 2012 - May 2015 ESP, the PUCO ordered OPCo to conduct energy and capacity auctions for its entire SSO load for delivery beginning in June 2015. AEP Energy and AEPEP participate in the auction process and have been awarded tranches of OPCo's SSO load. OPCo's auction purchases were \$87 million and \$10 million for the years ended December 31, 2023 and 2022, respectively. These direct purchases are presented as Operation Expense on OPCo's statements of income.

#### Sales and Purchases of Property

OPCo had affiliated sales and purchases of electric property amounting to \$100 thousand or more, sales and purchases of meters and transformers, and sales and purchases of transmission property. There were no gains or losses recorded on the transactions and the net book value of all sales and purchases for the years ended December 31, 2023 and 2022 were not material. These sales and purchases are recorded in Utility Plant on the balance sheets.

#### Charitable Contributions to AEP Foundation

The American Electric Power Foundation is funded by American Electric Power and its utility operating units. The Foundation provides a permanent, ongoing resource for charitable initiatives and multi-year commitments in the communities served by AEP and initiatives outside of AEP's 11-state service area. In 2023, there were no charitable contributions made to the AEP Foundation. In 2022, OPCo made an \$8 million charitable contribution to the AEP Foundation recorded in Donations on the statements of income.

#### AEP Wind Holdings LLC PPAs

Prior to acquisition, Fowler Ridge 2 had PPAs with OPCo for a portion of its energy production. The OPCo portion totaled \$16 million and \$24 million for the years ended December 31, 2023 and 2022, respectively, of purchased electricity.

#### PJM Service Charges

The AEP East Companies are parties to the TA, which defines how transmission costs through the PJM OATT are allocated among the AEP East Companies on a 12-month average coincident peak basis. Additional costs for transmission services provided by AEPTCo and other transmission affiliates are billed to AEP East Companies through the PJM OATT.

OPCo recorded the net transmission service charges discussed above of \$665 million and \$608 million, for the years ended December 31, 2023 and 2022, respectively, in Operation Expense on the statements of income. Refer to the Affiliated Revenues section below for amounts related to these transactions.

#### Affiliated Revenues

The following table shows the revenues derived from direct sales to affiliates, auction sales to affiliates, net transmission agreement sales and other revenues for the years ended December 31, 2023 and 2022:

Related Party Revenues	Years Ended December 31,	
	2023	2022
	(in millions)	
Transmission Agreement and Transmission Coordination Agreement Sales	\$ 3.2	\$ (3.6)
Other Revenues	27.9	22.4

#### 14. PROPERTY, PLANT AND EQUIPMENT

##### Depreciation

OPCo provides for depreciation of Utility Plant, on a straight-line basis over the estimated useful lives of property, generally using composite rates by functional class. The following table provides total regulated annual composite depreciation rates by functional class:

Year	Transmission	Distribution (in percentages)	General
2023	2.3	3.1	6.4
2022	2.3	2.7	6.1

The composite depreciation rate generally includes a component for non-ARO removal costs, which is credited to accumulated depreciation on the balance sheets. Actual removal costs incurred are charged to accumulated depreciation.

##### Asset Retirement Obligations

The following is a reconciliation of the 2022 and 2021 aggregate carrying amounts of ARO:

Year	ARO at January 1,	Accretion Expense	Liabilities Incurred	Liabilities Settled	ARO at December 31,
	(in millions)				
2023	\$ 5.0	\$ 0.2	\$ —	\$ (3.1)	\$ 2.1
2022	1.9	0.2	3.0	(0.1)	5.0

#### 15. REVENUE FROM CONTRACTS WITH CUSTOMERS

##### Disaggregated Revenues from Contracts with Customers

The table below represents revenues from contracts with customers, net of respective provisions for refund, by type of revenue:

	Years Ended December 31,	
	2023	2022
	(in millions)	
<b>Retail Revenues:</b>		
Residential Revenues	\$ 1,953.7	\$ 1,830.2
Commercial Revenues	1,082.0	947.7
Industrial Revenues (a)	497.1	571.7
Other Retail Revenues	15.1	13.9
<b>Total Retail Revenues</b>	<b>3,547.9</b>	<b>3,363.5</b>
<b>Wholesale Revenues:</b>		
Transmission Revenues	82.6	86.2
<b>Total Wholesale Revenues</b>	<b>82.6</b>	<b>86.2</b>
Other Revenues from Contracts with Customers (a)	166.3	218.1
<b>Total Revenues from Contracts with Customers</b>	<b>3,796.8</b>	<b>3,667.8</b>
<b>Other Revenues:</b>		
Alternative Revenues	(15.3)	(25.6)
Other Revenues (a)	33.4	35.9
<b>Total Other Revenues</b>	<b>18.1</b>	<b>10.3</b>
<b>Total Operating Revenues</b>	<b>\$ 3,814.9</b>	<b>\$ 3,678.1</b>

(a) Amounts include affiliated and nonaffiliated revenues.

##### Performance Obligations

OPCo has performance obligations as part of its normal course of business. A performance obligation is a promise to transfer a distinct good or service, or a series of distinct goods or services that are substantially the same and have the same pattern of transfer to a customer. The invoice practical expedient within the accounting guidance for "Revenue from Contracts with Customers" allows for the recognition of revenue from performance obligations in the amount of consideration to which there is a right to invoice the customer and when the amount for which there is a right to invoice corresponds directly to the value transferred to the customer.

The purpose of the invoice practical expedient is to depict an entity's measure of progress toward completion of the performance obligation within a contract and can only be applied to performance obligations that are satisfied over time and when the invoice is representative of services provided to date. OPCo elected to apply the invoice practical expedient to recognize revenue for performance obligations satisfied over time as the invoices from the respective revenue streams are representative of services or goods provided to date to the customer. Performance obligations for OPCo are summarized as follows:

##### Retail Revenues

OPCo has performance obligations to transmit and distribute electricity for sale to rate-regulated retail customers. The performance obligation to deliver electricity is satisfied over time as the customer simultaneously receives and consumes the benefits provided. Revenues are variable as they are subject to the customer's usage requirements.

Rate-regulated retail customers typically have the right to discontinue receiving service at will, therefore these contracts between OPCo and their customers for rate-regulated services are generally limited to the services requested and received to date for such arrangements. Retail customers are generally billed on a monthly basis, and payment is typically due within 15 to 20 days after the issuance of the invoice.

**Wholesale Revenues - Transmission**

OPCo has performance obligations to transmit electricity to wholesale customers through assets owned and operated. The performance obligation to provide transmission services in PJM is partially fixed for a period of one year or less. Payments from PJM for transmission services are typically received within one week from the issuance of the invoice, which is issued weekly for PJM.

OPCo within the PJM region collects revenues through transmission formula rates. The FERC-approved rates establish the annual transmission revenue requirement (ATRR) and transmission service rates for transmission owners. The formula rates establish rates for a one year period and also include a true-up calculation for the prior year's billings, allowing for over/under-recovery of the transmission owner's ATRR. The annual true-ups meet the definition of alternative revenues in accordance with the accounting guidance for "Regulated Operations," and are therefore presented as such in the disaggregated revenues tables above.

The AEP East Companies are parties to the TA, which defines how transmission costs are allocated among the AEP East Companies on a 12-month average coincident peak basis. Affiliate revenues as a result of the respective TA are reflected as Transmission Revenues in the disaggregated revenues tables above.

**Contract Assets and Liabilities**

Contract assets are recognized when OPCo has a right to consideration that is conditional upon the occurrence of an event other than the passage of time, such as future performance under a contract. OPCo did not have any material contract assets as of December 31, 2023 and 2022.

When OPCo receives consideration, or such consideration is unconditionally due from a customer prior to transferring goods or services to the customer under the terms of a sales contract, they recognize a contract liability on the balance sheets in the amount of that consideration. Revenue for such consideration is subsequently recognized in the period or periods in which the remaining performance obligations in the contract are satisfied. OPCo's contract liabilities typically arise from services provided under joint use agreements for utility poles. OPCo did not have any material contract liabilities as of December 31, 2023 and 2022.

**Accounts Receivable from Contracts with Customers**

Accounts receivable from contracts with customers are presented on OPCo's balance sheets within the Customer Accounts Receivable line item. OPCo's balances for receivables from contracts that are not recognized in accordance with the accounting guidance for "Revenue from Contracts with Customers" included in Customer Accounts Receivable were not material as of December 31, 2023 and 2022. See "Securitized Accounts Receivable - AEP Credit" section of Note 12 for additional information.

The amount of affiliated accounts receivable from contracts with customers included in Accounts Receivable from Associated Companies on OPCo's balance sheets were \$70 million and \$50 million, as of December 31, 2023 and 2022.

**Contract Costs**

Contract costs to obtain or fulfill a contract for OPCo are accounted for under the guidance for "Other Assets and Deferred Costs" and presented as a single asset and are neither bifurcated nor reclassified between current assets and deferred debits on the balance sheets. Contract costs to acquire a contract are amortized in a manner consistent with the transfer of goods or services to the customer in Operation Expenses on the income statements. OPCo did not have material contract costs as of December 31, 2023 and 2022.

**16. FERC ORDER No. 784-A**

On July 18, 2013, the FERC issued Order No. 784 that revised certain aspects of the accounting and reporting requirements under the Uniform System of Accounts related to energy storage accounts. Due to software limitations, the newly adopted and revised schedules in the FERC Forms that would contain the energy storage accounts are not available to filers of the forms for use as of the effective date. Utilities with energy storage assets must use the existing schedules in the FERC Forms to report energy storage assets pending availability of the new and revised schedules. FERC directed filers to submit the requested energy storage information as part of pages 122-123.

The following table presents OPCo's energy storage operations for small plants for the years ended December 31, 2023 and 2022, as required by FERC Order No. 784:

Project Name	Functional Classification	Project Location	Project Costs		Operation Expenses		Maintenance Expenses		
			Account	Amount	Account	Amount	Account	Amount (a)	
(dollars in millions)									
<b>Year Ended December 31, 2023</b>									
Citizens Station	Distribution	Bluffton, OH	363	\$	—	\$	—	\$	—
Reno Station	Distribution	Marietta, OH	363	\$	—	\$	—	\$	—
<b>Year Ended December 31, 2022</b>									
Citizens Station	Distribution	Bluffton, OH	363	\$	5.1	\$	—	\$	—
Reno Station	Distribution	Marietta, OH	363	\$	—	\$	—	\$	—

(a) This amount would have been recorded in Account 592.2 in accordance with FERC Order No. 784.

Name of Respondent: Ohio Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
	(2) <input type="checkbox"/> A Resubmission		

**STATEMENTS OF ACCUMULATED COMPREHENSIVE INCOME, COMPREHENSIVE INCOME, AND HEDGING ACTIVITIES**

1. Report in columns (b),(c),(d) and (e) the amounts of accumulated other comprehensive income items, on a net-of-tax basis, where appropriate.
2. Report in columns (f) and (g) the amounts of other categories of other cash flow hedges.
3. For each category of hedges that have been accounted for as "fair value hedges", report the accounts affected and the related amounts in a footnote.
4. Report data on a year-to-date basis.

Line No.	Item (a)	Unrealized Gains and Losses on Available-For-Sale Securities (b)	Minimum Pension Liability Adjustment (net amount) (c)	Foreign Currency Hedges (d)	Other Adjustments (e)	Other Cash Flow Hedges Interest Rate Swaps (f)	Other Cash Flow Hedges [Specify] (g)	Totals for each category of items recorded in Account 219 (h)	Net Income (Carried Forward from Page 116, Line 78) (i)	Total Comprehensive Income (j)
1	Balance of Account 219 at Beginning of Preceding Year			19,530				19,530		
2	Preceding Quarter/Year to Date Reclassifications from Account 219 to Net Income			(10,652)				(10,652)		
3	Preceding Quarter/Year to Date Changes in Fair Value									
4	Total (lines 2 and 3)			(10,652)				(10,652)	287,797,165	287,786,513
5	Balance of Account 219 at End of Preceding Quarter/Year			8,878				8,878		
6	Balance of Account 219 at Beginning of Current Year			8,878				8,878		
7	Current Quarter/Year to Date Reclassifications from Account 219 to Net Income			(8,878)				(8,878)		
8	Current Quarter/Year to Date Changes in Fair Value									
9	Total (lines 7 and 8)			(8,878)				(8,878)	328,242,262	328,233,384
10	Balance of Account 219 at End of Current Quarter/Year									

Page 122 (a)(b)



Name of Respondent: Ohio Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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FOOTNOTE DATA

(a) Concept: NetIncomeLoss

<b>FOOTNOTE DATA</b>	
Net Income	328,242
Federal Income Taxes	49,337
State Income Taxes	5,187
Local Income Taxes	(268)
<b>Pre Tax Book Income</b>	<b>382,498</b>
AFUDC	(11,980)
Excess Tax vs Book Depreciation	17,955
Pension Expenses	(4,098)
Removal Costs	(67,833)
Provision for Revenue Refunds	708
Accrued Incentive Compensation	(8,989)
Charitable Contributions	(9,742)
Deferred Tax Gain	34
Book Provision for Uncollectible Accounts	4
Nondeductible Items	1,973
Tax Repairs	(227,713)
Other	(60,614)
<b>Estimated Current Year Taxable Income</b>	<b>12,203</b>
Less State Income Tax	8
<b>Federal Taxable Income</b>	<b>12,195</b>
Computation of Tax	
<b>Federal Income Tax at Statutory Rate @21%</b>	<b>2,561</b>
<b>Estimated Current Tax Payable</b>	<b>2,561</b>
Tax Credit Carryforward	(443)
ALT Min Tax	40,985
NOL -Reclass	—
ETR ADJUSTMENT	—
R & D Credit-Current	(94)
Adjustments of prior year's Accruals (Net)	3,602
<b>Estimated Current Federal Income Taxes</b>	<b>46,611</b>

**INSTRUCTION 2**  
\* The tax computation above represents an estimate of the Company's allocated portion of the System consolidated Federal income tax. The computation of actual 2023 System Federal income taxes will not be available until the consolidated Federal income tax return is completed and filed by October 2024. The actual allocation of the System consolidated Federal income tax to the members of the consolidated group will not be available until after the consolidated federal income tax return is filed.

Name of Respondent: Ohio Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
	(2) <input type="checkbox"/> A Resubmission		

**SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION**

Report in Column (c) the amount for electric function, in column (d) the amount for gas function, in column (e), (f), and (g) report other (specify) and in column (h) common function.

Line No.	Classification (a)	Total Company For the Current Year/Quarter Ended (b)	Electric (c)	Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)
1	UTILITY PLANT							
2	In Service							
3	Plant in Service (Classified)	10,438,693,337	10,438,693,337					
4	Property Under Capital Leases	81,216,067	81,216,067					
5	Plant Purchased or Sold							
6	Completed Construction not Classified	885,750,208.00	885,750,208.00					
7	Experimental Plant Unclassified							
8	Total (3 thru 7)	11,405,659,612	11,405,659,612					
9	Leased to Others							
10	Held for Future Use	4,454,034	4,454,034					
11	Construction Work in Progress	668,302,872	668,302,872					
12	Acquisition Adjustments	636,578.00	636,578.00					
13	Total Utility Plant (8 thru 12)	12,079,053,096	12,079,053,096					
14	Accumulated Provisions for Depreciation, Amortization, & Depletion	3,176,532,124	3,176,532,124					
15	Net Utility Plant (13 less 14)	8,902,520,972	8,902,520,972					
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION							
17	In Service:							
18	Depreciation	3,025,062,013	3,025,062,013					
19	Amortization and Depletion of Producing Natural Gas Land and Land Rights							
20	Amortization of Underground Storage Land and Land Rights							
21	Amortization of Other Utility Plant	150,816,246	150,816,246					
22	Total in Service (18 thru 21)	3,175,878,259	3,175,878,259					
23	Leased to Others							
24	Depreciation							
25	Amortization and Depletion							
26	Total Leased to Others (24 & 25)							
27	Held for Future Use							
28	Depreciation	17,287	17,287					
29	Amortization							
30	Total Held for Future Use (28 & 29)	17,287	17,287					
31	Abandonment of Leases (Natural Gas)							
32	Amortization of Plant Acquisition Adjustment	636,578.00	636,578.00					
33	Total Accum Prov (equals 14) (22,26,30,31,32)	3,176,532,124	3,176,532,124					

Name of Respondent: Ohio Power Company	This report is: (1)	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
	<input checked="" type="checkbox"/> An Original		
	(2)		
	<input type="checkbox"/> A Resubmission		

**NUCLEAR FUEL MATERIALS (Account 120.1 through 120.6 and 157)**

- Report below the costs incurred for nuclear fuel materials in process of fabrication, on hand, in reactor, and in cooling; owned by the respondent.
- If the nuclear fuel stock is obtained under leasing arrangements, attach a statement showing the amount of nuclear fuel leased, the quantity used and quantity on hand, and the costs incurred under such leasing arrangements.

Line No.	Description of item (a)	Balance Beginning of Year (b)	Changes during Year Additions (c)	Changes during Year Amortization (d)	Changes during Year Other Reductions (Explain in a footnote) (e)	Balance End of Year (f)
1	Nuclear Fuel in process of Refinement, Conv, Enrichment & Fab (120.1)					
2	Fabrication					
3	Nuclear Materials					
4	Allowance for Funds Used during Construction					
5	(Other Overhead Construction Costs, provide details in footnote)					
6	SUBTOTAL (Total 2 thru 5)					
7	Nuclear Fuel Materials and Assemblies					
8	In Stock (120.2)					
9	In Reactor (120.3)					
10	SUBTOTAL (Total 8 & 9)					
11	Spent Nuclear Fuel (120.4)					
12	Nuclear Fuel Under Capital Leases (120.6)					
13	(Less) Accum Prov for Amortization of Nuclear Fuel Assem (120.5)					
14	TOTAL Nuclear Fuel Stock (Total 6, 10, 11, 12, less 13)					
15	Estimated Net Salvage Value of Nuclear Materials in Line 9					
16	Estimated Net Salvage Value of Nuclear Materials in Line 11					
17	Est Net Salvage Value of Nuclear Materials in Chemical Processing					
18	Nuclear Materials held for Sale (157)					
19	Uranium					
20	Plutonium					
21	Other (Provide details in footnote)					
22	TOTAL Nuclear Materials held for Sale (Total 19, 20, and 21)					

Name of Respondent: Ohio Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
	(2) <input type="checkbox"/> A Resubmission		

**ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106)**

- Report below the original cost of electric plant in service according to the prescribed accounts.
- In addition to Account 101, Electric Plant in Service (Classified), this page and the next include Account 102, Electric Plant Purchased or Sold; Account 103, Experimental Electric Plant Unclassified; and Account 106, Completed Construction Not Classified-Electric.
- Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.
- For revisions to the amount of initial asset retirement costs capitalized, included by primary plant account, increases in column (c) additions and reductions in column (e) adjustments.
- Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.
- Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of the prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) distributions of these tentative classifications in columns (c) and (d), including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.
- Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.
- For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirement of these pages.
- For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchase, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date.

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
1	1. INTANGIBLE PLANT						
2	(301) Organization	4,744					4,744
3	(302) Franchise and Consents	4,700					4,700
4	(303) Miscellaneous Intangible Plant	268,627,273	44,747,773	30,652,692			282,722,354
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	268,636,717	44,747,773	30,652,692			282,731,798
6	2. PRODUCTION PLANT						
7	A. Steam Production Plant						
8	(310) Land and Land Rights						
9	(311) Structures and Improvements						
10	(312) Boiler Plant Equipment						
11	(313) Engines and Engine-Driven Generators						
12	(314) Turbogenerator Units						
13	(315) Accessory Electric Equipment						
14	(316) Misc. Power Plant Equipment						
15	(317) Asset Retirement Costs for Steam Production						
16	TOTAL Steam Production Plant (Enter Total of lines 8 thru 15)						
17	B. Nuclear Production Plant						
18	(320) Land and Land Rights						
19	(321) Structures and Improvements						
20	(322) Reactor Plant Equipment						
21	(323) Turbogenerator Units						
22	(324) Accessory Electric Equipment						
23	(325) Misc. Power Plant Equipment						
24	(326) Asset Retirement Costs for Nuclear Production						
25	TOTAL Nuclear Production Plant (Enter Total of lines 18 thru 24)						
26	C. Hydraulic Production Plant						
27	(330) Land and Land Rights						
28	(331) Structures and Improvements						
29	(332) Reservoirs, Dams, and Waterways						
30	(333) Water Wheels, Turbines, and Generators						
31	(334) Accessory Electric Equipment						
32	(335) Misc. Power Plant Equipment						
33	(336) Roads, Railroads, and Bridges						
34	(337) Asset Retirement Costs for Hydraulic Production						
35	TOTAL Hydraulic Production Plant (Enter Total of lines 27 thru 34)						
36	D. Other Production Plant						
37	(340) Land and Land Rights						
38	(341) Structures and Improvements						
39	(342) Fuel Holders, Products, and Accessories						

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
40	(343) Prime Movers						
41	(344) Generators						
42	(345) Accessory Electric Equipment						
43	(346) Misc. Power Plant Equipment						
44	(347) Asset Retirement Costs for Other Production						
44.1	(348) Energy Storage Equipment - Production						
45	TOTAL Other Prod. Plant (Enter Total of lines 37 thru 44)						
46	TOTAL Prod. Plant (Enter Total of lines 16, 25, 35, and 45)						
47	3. Transmission Plant						
48	(350) Land and Land Rights	129,404,943	3,635,661	37,771		227,093	133,229,926
48.1	(351) Energy Storage Equipment - Transmission						
49	(352) Structures and Improvements	157,254,531	49,296,596	420,258			206,130,869
50	(353) Station Equipment	1,569,020,903	64,159,146	6,433,800			1,626,746,249
51	(354) Towers and Fixtures	195,690,648	265,422	184,704			195,771,366
52	(355) Poles and Fixtures	527,417,436	62,036,448	9,503,556	(83,800)		579,866,528
53	(356) Overhead Conductors and Devices	521,643,588	23,098,832	3,346,127	(25,752)		541,370,541
54	(357) Underground Conduit	43,696,057	11,747,983	545,772			54,898,268
55	(358) Underground Conductors and Devices	52,004,774	3,225,575	499,085			54,731,264
56	(359) Roads and Trails						
57	(359.1) Asset Retirement Costs for Transmission Plant	3,120					3,120
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	3,196,136,000	217,465,663	20,971,073		117,541	3,392,748,131
59	4. Distribution Plant						
60	(360) Land and Land Rights	86,424,817	15,617,254	1,647		410,224	102,450,648
61	(361) Structures and Improvements	67,369,474	12,107,526	859,524			78,617,476
62	(362) Station Equipment	1,082,337,218	50,422,139	7,115,372			1,125,643,985
63	(363) Energy Storage Equipment – Distribution	5,162,621		5,117,366			45,255
64	(364) Poles, Towers, and Fixtures	964,487,897	85,387,084	11,658,366		83,800	1,038,300,415
65	(365) Overhead Conductors and Devices	1,184,948,076	68,689,986	16,018,186		25,752	1,237,645,628
66	(366) Underground Conduit	486,657,761	54,241,055	95,698			540,803,118
67	(367) Underground Conductors and Devices	835,542,186	45,401,398	2,520,686			878,422,898
68	(368) Line Transformers	948,835,260	86,726,187	12,291,786			1,023,269,661
69	(369) Services	383,963,304	21,615,941	2,060,646			403,518,599
70	(370) Meters	275,093,109	5,798,149	2,640,619			278,250,639
71	(371) Installations on Customer Premises	67,618,248	7,247,118	2,492,190			72,373,176
72	(372) Leased Property on Customer Premises	103,067					103,067
73	(373) Street Lighting and Signal Systems	56,226,444	3,297,466	1,673,034			57,850,876
74	(374) Asset Retirement Costs for Distribution Plant	2,991,770		2,991,770			
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	6,447,761,252	456,551,303	67,536,890		519,776	6,837,295,441
76	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT						
77	(380) Land and Land Rights						
78	(381) Structures and Improvements						
79	(382) Computer Hardware						
80	(383) Computer Software						
81	(384) Communication Equipment						
82	(385) Miscellaneous Regional Transmission and Market Operation Plant						
83	(386) Asset Retirement Costs for Regional Transmission and Market Oper						
84	TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83)						
85	6. General Plant						
86	(389) Land and Land Rights	28,206,849	655,022	21,818			28,840,053
87	(390) Structures and Improvements	382,273,676	38,648,487	9,402,681			411,519,482
88	(391) Office Furniture and Equipment	26,029,943	4,165,448	56,809			30,138,582
89	(392) Transportation Equipment	489,630					489,630
90	(393) Stores Equipment	1,597,402	356,120	4,381			1,949,141
91	(394) Tools, Shop and Garage Equipment	58,258,430	7,215,819	171,307			65,302,942
92	(395) Laboratory Equipment	470,346					470,346

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
93	(396) Power Operated Equipment	2,894					2,894
94	(397) Communication Equipment	238,357,906	25,353,904	1,452,247			262,259,563
95	(398) Miscellaneous Equipment	8,587,597	1,512,348	7,902			10,092,043
96	SUBTOTAL (Enter Total of lines 86 thru 95)	744,274,673	77,907,148	11,117,145			811,064,676
97	(399) Other Tangible Property						
98	(399.1) Asset Retirement Costs for General Plant	609,874		6,375			603,499
99	TOTAL General Plant (Enter Total of lines 96, 97, and 98)	744,884,547	77,907,148	11,123,520			811,668,175
100	TOTAL (Accounts 101 and 106)	10,657,418,516	796,671,887	130,284,175		637,317	11,324,443,545
101	(102) Electric Plant Purchased (See Instr. 8)						
102	(Less) (102) Electric Plant Sold (See Instr. 8)						
103	(103) Experimental Plant Unclassified						
104	TOTAL Electric Plant in Service (Enter Total of lines 100 thru 103)	10,657,418,516	796,671,887	130,284,175		637,317	11,324,443,545

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Name of Respondent: Ohio Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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**ELECTRIC PLANT LEASED TO OTHERS (Account 104)**

Line No.	Name of Lessee (a)	* (Designation of Associated Company) (b)	Description of Property Leased (c)	Commission Authorization (d)	Expiration Date of Lease (e)	Balance at End of Year (f)
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47	TOTAL					

Name of Respondent: Ohio Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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**ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)**

1. Report separately each property held for future use at end of the year having an original cost of \$250,000 or more. Group other items of property held for future use.  
2. For property having an original cost of \$250,000 or more previously used in utility operations, now held for future use, give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.

Line No.	Description and Location of Property (a)	Date Originally Included in This Account (b)	Date Expected to be used in Utility Service (c)	Balance at End of Year (d)
1	Land and Rights:			
2	North Corridor Marysville Substation 765 KV Right-of-Way (9520)	02/01/1996		418,481.00
3	Ridgely Substation (3607)	03/01/2010	12/31/2027	469,403.00
4	North Galloway - West Jefferson 69KV Right-of-Way (5684)	05/01/1998		254,004.00
5	Delaware County Site (Berrywood Substation) (0276)	03/01/2006	12/31/2024	252,572.00
6	Giles 138/13.2 KV Substation (0383)	08/01/2009	12/31/2024	699,997.00
7	Shanahan Substation (0277)	11/01/2010	12/31/2027	251,640.00
8	Items under \$250,000			2,084,930.00
21	Other Property:			
22	Items under \$250,000			23,007.00
47	TOTAL			4,454,034



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**CONSTRUCTION WORK IN PROGRESS - - ELECTRIC (Account 107)**

1. Report below descriptions and balances at end of year of projects in process of construction (107).
2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstrating (see Account 107 of the Uniform System of Accounts).
3. Minor projects (5% of the Balance End of the Year for Account 107 or \$1,000,000, whichever is less) may be grouped.

Line No.	Description of Project (a)	Construction work in progress - Electric (Account 107) (b)
1	ADMS Imp DSN DNEX-OP D	15,809,385
2	AMI Master - Phase 3	14,464,248
3	Astor - East Broad OPCO-T	1,868,200
4	Babbitt - Install T11 D-Sta	4,081,434
5	Bixby - New Feeder F-7109	2,530,375
6	Brice Sta - Construct UG Lines	2,528,289
7	Cambridge Service Center (New)	46,105,334
8	CIS-Common Deployment-OP D	13,749,746
9	Columbus Southeast SC	1,357,093
10	Columbus Southwest SC Constr	33,160,412
11	Corp Prgrm Billing - OPCO Tran	3,690,775
12	Corridor - Instal F-534 D-Sta	1,201,457
13	D/OP/Capital Blanket - OHPCo	7,369,957
14	DACR Control	1,356,545
15	DACR Telecomm	1,972,734
16	Dolan Lab Purchase	4,989,147
17	Ed-Ci-Opco-D Ast Imp	26,208,638
18	Ed-Ci-Opco-D Cust Serv	4,756,739
19	Ed-Ci-Opco-D Ppr	4,866,123
20	EDI Master - Phase 3	2,191,476
21	EV Chargers for GL BU 250	1,450,138
22	Fiber to Ohio Power Service Ce	1,629,318
23	Fifth Av D-Sta Retire & Instal	8,464,541
24	Fifth Ave D-line UG	2,836,546
25	Fort Wayne T/OH TTMP 2024 CI	2,173,622
26	Gahanna T1 and T2 D-Station	11,104,733
27	Grace - New 69/12kV Station	1,525,228
28	Green Chapel Land Transfer	4,803,324
29	Green Chapel Station (250)	26,775,004
30	Hayden Sta - Dist Station	3,552,551
31	Hopetown Substation Opco-D CI	1,027,855
32	Jug Station-Capacity Expansion	1,830,297
33	Lick Rebuild - Opco-D CI	2,447,000
34	Lick Rebuild - Opco-T CI	2,011,909
35	Lick Sta. Distr Funded Work	3,265,565
36	Lick-Pedro Opco-T Supplemental	2,299,252
37	Marion Cable Replacement 1	4,066,313
38	Marion West Duct & MH Renewal	1,320,579
39	Milepost Site purchase	10,104,901
40	Mink D-Station	1,234,491
41	MP-FF Opco-D Baseline	2,608,107
42	New Albany Data Ctr Retrofit	2,679,713
43	Ohio Canton T/OH TTMP 2024 CI	2,087,510
44	Ohio Cap Bank Replacements CI	2,431,928
45	Ohio CB Replacements T CI	2,431,060
46	Ohio Power Co - Trans	4,725,372
47	Ohio Power Co - Trans	6,139,792

Line No.	Description of Project (a)	Construction work in progress - Electric (Account 107) (b)
48	Ohio Power Co - Trans	3,415,328
49	Ohio Power Co - Transmission	1,336,998
50	Ohio Power Co - Transmission	13,134,051
51	Ohio Power Co - Transmission	10,605,491
52	Ohio Power Co - Transmission	1,011,498
53	Ohio Power Co - Transmission	(8,389,068)
54	Ohio Power Co Transmission	1,222,396
55	Ohio Power Co Transmission CI	1,907,682
56	Ohio Power Co Transmission CI	2,507,801
57	Ohio Power Co Transmission CI	5,003,435
58	Ohio Power Co Transmission CI	1,408,143
59	Ohio Power Co -Transmission CI	(6,194,639)
60	Ohio Power Co-Transmission-CI	1,632,208
61	Ohio Power Transmission	1,990,086
62	Ohio Power Transmission	1,126,916
63	Ohio Power Transmission work	1,657,426
64	Ohio Power Transmission work	1,013,770
65	Ohio Power Transmission work	1,355,207
66	Ohio Power Transmission work	5,570,802
67	Ohio Power Transmission work	1,625,639
68	Ohio Power Transmission work	8,239,702
69	Ohio PowerCo -Transmission CI	6,091,188
70	Ohio South T/OH TTMP 2024 CI	3,463,100
71	OhioPower Transmission	1,114,750
72	OHPCo T-BlnktProj Under \$3M	5,191,182
73	OPCo Dist Pre Eng Parent	16,999,552
74	OPCo Major Eq/Spares-Distr	3,015,032
75	OPCO T Baseline CI	1,089,099
76	OPCo Trans Pre Eng Parent	13,468,229
77	OPCo Transmission Work	5,603,043
78	OPCo Transmission Work - Base.	3,049,302
79	OPCo-D Service Restoration Blk	1,235,803
80	OPCo-D Small Cap Adds Blkt	6,318,745
81	OPCo-D Spare/Major Equipmen CI	8,272,076
82	OPCO-D Telecom	9,674,216
83	OPCo-D Third Party Work Blkt	2,245,504
84	OPCO-D work	1,901,179
85	OPCo-T	1,393,159
86	OPCO-T Baseline CI	8,913,688
87	OPCO-T CI	2,935,863
88	OPCO-T for Robyville	4,262,741
89	OPCO-T N Intertie	4,829,555
90	OPCo-T Ohio South TTMP CI	1,411,631
91	OPCO-T Richville	4,309,477
92	OPCo-T Spare/Major Equipmen CI	4,052,299
93	OPCO-T W Dover	1,261,756
94	OP-D	1,833,885
95	OPSectionalizing Program	1,367,898
96	Philo - Howard Rebuild OPCO-T	1,095,173
97	Poth - UG Feeder Exits	7,443,889
98	Poth Station Work OPCO-D	3,031,435
99	Pumpkin Station OPCO - D	1,768,388
100	Republic Radial OPCO-T	2,871,291
101	Ruby Sta - Install Dist Equip	1,017,375
102	Souder Station Site Purchase	1,727,706

Line No.	Description of Project (a)	Construction work in progress - Electric (Account 107) (b)
103	SS-CI-OPCo-D GEN PLT	4,363,423
104	SS-CI-OPCo-T GEN PLT	1,332,647
105	Supp. Ohio Power Co. - Trans	2,470,802
106	T/OH/North Central OH Area Tel	6,118,531
107	T/OH/Ohio Power Trans work	3,080,628
108	T/OP/Capital Blanket - OHPCo	6,775,159
109	T/OP/NERC Physical Security	24,392,697
110	VVO D-Line Comp - Phase 3	1,446,066
111	VVO Proj Management - Phase 3	1,224,412
112	W Malta Sta Reliability Upgrade	1,650,673
113	West Union Loop Opco-D CI	1,843,502
114	West Union Loop OpcoT CI	1,039,933
115	White Rd T2 D-Station	2,127,039
116	White Rd T2 OpCo T-Station	1,808,844
117	White Rd T2 UG Line	7,602,480
118	Wilson D-Line UG	4,430,373
119	X530 retire to Marquis OpcoT	1,763,832
120	Zuber Station - 07 and 08 ckts	2,158,966
121	Zuber UG Line 07 and 08	2,841,614
122	Other Minor Projects under \$1,000,000	83,106,414
43	Total	668,302,872

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Name of Respondent: Ohio Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
	(2) <input type="checkbox"/> A Resubmission		

**ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)**

1. Explain in a footnote any important adjustments during year.
2. Explain in a footnote any difference between the amount for book cost of plant retired, Line 12, column (c), and that reported for electric plant in service, page 204, column (d), excluding retirements of non-depreciable property.
3. The provisions of Account 108 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.
4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.

Line No.	Item (a)	Total (c + d + e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased To Others (e)
<b>Section A. Balances and Changes During Year</b>					
1	Balance Beginning of Year	2,881,470,932	2,881,454,265	16,667	
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	300,346,919	300,346,919		
4	(403.1) Depreciation Expense for Asset Retirement Costs				
5	(413) Exp. of Elec. Plt. Leas. to Others				
6	Transportation Expenses-Clearing				
7	Other Clearing Accounts				
8	Other Accounts (Specify, details in footnote):				
9.1	Other Accounts (Specify, details in footnote):	24,640	24,640		
10	TOTAL Deprec. Prov for Year (Enter Total of lines 3 thru 9)	300,371,559	300,371,559		
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	(92,921,332)	(92,921,332)		
13	Cost of Removal	(75,996,221)	(75,996,221)		
14	Salvage (Credit)	12,057,515	12,057,515		
15	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14)	(156,860,038)	(156,860,038)		
16	Other Debit or Cr. Items (Describe, details in footnote):				
17.1	Other Debit or Cr. Items (Describe, details in footnote):	96,847	96,227	620	
18	Book Cost or Asset Retirement Costs Retired				
19	Balance End of Year (Enter Totals of lines 1, 10, 15, 16, and 18)	3,025,079,300	3,025,062,013	17,287	
<b>Section B. Balances at End of Year According to Functional Classification</b>					
20	Steam Production				
21	Nuclear Production				
22	Hydraulic Production-Conventional				
23	Hydraulic Production-Pumped Storage				
24	Other Production				
25	Transmission	940,291,543	940,269,064	22,479	
26	Distribution	1,939,734,686	1,939,739,878	(5,192)	
27	Regional Transmission and Market Operation				
28	General	145,053,071	145,053,071		
29	TOTAL (Enter Total of lines 20 thru 28)	3,025,079,300	3,025,062,013	17,287	

FOOTNOTE DATA

(a) Concept: OtherAccounts

(b) Concept: CostOfRemovalOfPlant

Includes \$22,084,685 of removal cost in retirement work in progress (RWIP).

(c) Concept: SalvageValueOfRetiredPlant

Includes (\$7,321,911) of salvage in retirement work in progress (RWIP).

(d) Concept: OtherAdjustmentsToAccumulatedDepreciation

Transfer reserve between accounts	(\$3,692)
To reclass the gain/loss on Delaware Service Center	(\$46,079)
Defer ARO Deprec&Accretion Exp	\$206,778
Transfers Between Accounts	(\$56)
Record reserve for acquisition of assets	(\$253,178)
Total	\$96,227

(e) Concept: OtherAdjustmentsToAccumulatedDepreciation

Schedule Page: 219 Line No.: 14 Column: d

Transfer reserve between accounts \$620

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	(2) <input type="checkbox"/> A Resubmission		

**INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1)**

1. Report below investments in Account 123.1, Investments in Subsidiary Companies.
2. Provide a subheading for each company and list thereunder the information called for below. Sub-TOTAL by company and give a TOTAL in columns (e), (f), (g) and (h). (a) Investment in Securities - List and describe each security owned. For bonds give also principal amount, date of issue, maturity, and interest rate. (b) Investment Advances - Report separately the amounts of loans or investment advances which are subject to repayment, but which are not subject to current settlement. With respect to each advance show whether the advance is a note or open account. List each note giving date of issuance, maturity date, and specifying whether note is a renewal.
3. Report separately the equity in undistributed subsidiary earnings since acquisition. The TOTAL in column (e) should equal the amount entered for Account 418.1.
4. For any securities, notes, or accounts that were pledged designate such securities, notes, or accounts in a footnote, and state the name of pledgee and purpose of the pledge.
5. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and give name of Commission, date of authorization, and case or docket number.
6. Report column (f) interest and dividend revenues from investments, including such revenues from securities disposed of during the year.
7. In column (h) report for each investment disposed of during the year, the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if different from cost) and the selling price thereof, not including interest adjustment includible in column (f).
8. Report on Line 42, column (a) the TOTAL cost of Account 123.1.

Line No.	Description of Investment (a)	Date Acquired (b)	Date of Maturity (c)	Amount of Investment at Beginning of Year (d)	Equity in Subsidiary Earnings of Year (e)	Revenues for Year (f)	Amount of Investment at End of Year (g)	Gain or Loss from Investment Disposed of (h)
1	NCT JOINT VENTURES FUND II	11/22/2013		2,045,651			2,045,651	
2	Limited Partnership Interest							
3	REV1 FUND I, LLC	09/30/2016		388,622	33,990		409,251	
4	REV1 Fund II	07/15/2021		113,050	9,401		151,201	
42	Total Cost of Account 123.1 \$		Total	2,547,323	43,391		2,606,103	

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	(2) <input type="checkbox"/> A Resubmission		

**MATERIALS AND SUPPLIES**

- For Account 154, report the amount of plant materials and operating supplies under the primary functional classifications as indicated in column (a); estimates of amounts by function are acceptable. In column (d), designate the department or departments which use the class of material.
- Give an explanation of important inventory adjustments during the year (in a footnote) showing general classes of material and supplies and the various accounts (operating expenses, clearing accounts, plant, etc.) affected debited or credited. Show separately debit or credits to stores expense clearing, if applicable.

Line No.	Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Department or Departments which Use Material (d)
1	Fuel Stock (Account 151)			
2	Fuel Stock Expenses Undistributed (Account 152)			
3	Residuals and Extracted Products (Account 153)			
4	Plant Materials and Operating Supplies (Account 154)			
5	Assigned to - Construction (Estimated)	102,528,219	160,476,252	Electric
6	Assigned to - Operations and Maintenance			
7	Production Plant (Estimated)			
8	Transmission Plant (Estimated)	3,227,275	7,283,017	Electric
9	Distribution Plant (Estimated)	3,323,673	6,742,892	Electric
10	Regional Transmission and Market Operation Plant (Estimated)			
11	Assigned to - Other (provide details in footnote)	457,491	474,336	Electric
12	TOTAL Account 154 (Enter Total of lines 5 thru 11)	109,536,658	174,976,497	
13	Merchandise (Account 155)			
14	Other Materials and Supplies (Account 156)			
15	Nuclear Materials Held for Sale (Account 157) (Not applic to Gas Util)			
16	Stores Expense Undistributed (Account 163)			
17				
18				
19				
20	TOTAL Materials and Supplies	109,536,658	174,976,497	

Name of Respondent: Ohio Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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FOOTNOTE DATA

(a) Concept: PlantMaterialsAndOperatingSuppliesOther
Assigned to - Other includes Customer Account, Administrative, and General Expenses.
(b) Concept: PlantMaterialsAndOperatingSuppliesOther
Assigned to - Other includes Customer Account, Administrative, and General Expenses.



Name of Respondent: Ohio Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original  (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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**Allowances (Accounts 158.1 and 158.2)**

1. Report below the particulars (details) called for concerning allowances.
2. Report all acquisitions of allowances at cost.
3. Report allowances in accordance with a weighted average cost allocation method and other accounting as prescribed by General Instruction No. 21 in the Uniform System of Accounts.
4. Report the allowances transactions by the period they are first eligible for use: the current year's allowances in columns (b)-(c), allowances for the three succeeding years in columns (d)-(i), starting with the following year, and allowances for the remaining succeeding years in columns (j)-(k).
5. Report on Line 4 the Environmental Protection Agency (EPA) issued allowances. Report withheld portions Lines 36-40.
6. Report on Line 5 allowances returned by the EPA. Report on Line 39 the EPA's sales of the withheld allowances. Report on Lines 43-46 the net sales proceeds and gains/losses resulting from the EPA's sale or auction of the withheld allowances.
7. Report on Lines 8-14 the names of vendors/transferrors of allowances acquired and identify associated companies (See "associated company" under "Definitions" in the Uniform System of Accounts).
8. Report on Lines 22 - 27 the name of purchasers/ transferees of allowances disposed of and identify associated companies.
9. Report the net costs and benefits of hedging transactions on a separate line under purchases/transfers and sales/transfers.
10. Report on Lines 32-35 and 43-46 the net sales proceeds and gains or losses from allowance sales.

Line No.	SO2 Allowances Inventory (Account 158.1) (a)	Current Year		Year One		Year Two		Year Three		Future Years		Totals	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)	No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)
1	Balance-Beginning of Year												
2													
3	Acquired During Year:												
4	Issued (Less Withheld Allow)												
5	Returned by EPA												
6													
7													
8	Purchases/Transfers:												
9													
10													
11													
12													
13													
14													
15	Total												
16													
17	Relinquished During Year:												
18	Charges to Account 509												
19	Other:												
20	Allowances Used												
20.1	Allowances Used												
21	Cost of Sales/Transfers:												
22													
23													
24													
25													
26													
27													
28	Total												
29	Balance-End of Year												
30													
31	Sales:												
32	Net Sales Proceeds(Assoc. Co.)												
33	Net Sales Proceeds (Other)												
34	Gains												
35	Losses												
	Allowances Withheld (Acct 158.2)												
36	Balance-Beginning of Year												
37	Add: Withheld by EPA												
38	Deduct: Returned by EPA												
39	Cost of Sales												

Line No.	SO2 Allowances Inventory (Account 158.1) (a)	Current Year		Year One		Year Two		Year Three		Future Years		Totals	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)	No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)
40	Balance-End of Year												
41													
42	Sales												
43	Net Sales Proceeds (Assoc. Co.)												
44	Net Sales Proceeds (Other)												
45	Gains												
46	Losses												
Page 228(ab)-229(ab)a													

Name of Respondent: Ohio Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original  (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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**Allowances (Accounts 158.1 and 158.2)**

1. Report below the particulars (details) called for concerning allowances.
2. Report all acquisitions of allowances at cost.
3. Report allowances in accordance with a weighted average cost allocation method and other accounting as prescribed by General Instruction No. 21 in the Uniform System of Accounts.
4. Report the allowances transactions by the period they are first eligible for use: the current year's allowances in columns (b)-(c), allowances for the three succeeding years in columns (d)-(i), starting with the following year, and allowances for the remaining succeeding years in columns (j)-(k).
5. Report on Line 4 the Environmental Protection Agency (EPA) issued allowances. Report withheld portions Lines 36-40.
6. Report on Line 5 allowances returned by the EPA. Report on Line 39 the EPA's sales of the withheld allowances. Report on Lines 43-46 the net sales proceeds and gains/losses resulting from the EPA's sale or auction of the withheld allowances.
7. Report on Lines 8-14 the names of vendors/transferrors of allowances acquired and identify associated companies (See "associated company" under "Definitions" in the Uniform System of Accounts).
8. Report on Lines 22 - 27 the name of purchasers/ transferees of allowances disposed of and identify associated companies.
9. Report the net costs and benefits of hedging transactions on a separate line under purchases/transfers and sales/transfers.
10. Report on Lines 32-35 and 43-46 the net sales proceeds and gains or losses from allowance sales.

Line No.	NOx Allowances Inventory (Account 158.1) (a)	Current Year		Year One		Year Two		Year Three		Future Years		Totals	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)	No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)
1	Balance-Beginning of Year												
2													
3	Acquired During Year:												
4	Issued (Less Withheld Allow)												
5	Returned by EPA												
6													
7													
8	Purchases/Transfers:												
9													
10													
11													
12													
13													
14													
15	Total												
16													
17	Relinquished During Year:												
18	Charges to Account 509												
19	Other:												
20	Allowances Used												
20.1	Allowances Used												
21	Cost of Sales/Transfers:												
22													
23													
24													
25													
26													
27													
28	Total												
29	Balance-End of Year												
30													
31	Sales:												
32	Net Sales Proceeds(Assoc. Co.)												
33	Net Sales Proceeds (Other)												
34	Gains												
35	Losses												
	Allowances Withheld (Acct 158.2)												
36	Balance-Beginning of Year												
37	Add: Withheld by EPA												
38	Deduct: Returned by EPA												
39	Cost of Sales												

Line No.	NOx Allowances Inventory (Account 158.1) (a)	Current Year		Year One		Year Two		Year Three		Future Years		Totals	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)	No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)
40	Balance-End of Year												
41													
42	Sales												
43	Net Sales Proceeds (Assoc. Co.)												
44	Net Sales Proceeds (Other)												
45	Gains												
46	Losses												
Page 228(ab)-229(ab)b													

Name of Respondent: Ohio Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original  (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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**EXTRAORDINARY PROPERTY LOSSES (Account 182.1)**

Line No.	Description of Extraordinary Loss [Include in the description the date of Commission Authorization to use Acc 182.1 and period of amortization (mo, yr to mo, yr).] (a)	Total Amount of Loss (b)	Losses Recognized During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
20	TOTAL					

Name of Respondent: Ohio Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original  (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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**UNRECOVERED PLANT AND REGULATORY STUDY COSTS (182.2)**

Line No.	Description of Unrecovered Plant and Regulatory Study Costs [Include in the description of costs, the date of Commission Authorization to use Acc 182.2 and period of amortization (mo, yr to mo, yr)] (a)	Total Amount of Charges (b)	Costs Recognized During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49	TOTAL					

Name of Respondent: Ohio Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
	(2) <input type="checkbox"/> A Resubmission		

**Transmission Service and Generation Interconnection Study Costs**

1. Report the particulars (details) called for concerning the costs incurred and the reimbursements received for performing transmission service and generator interconnection studies.
2. List each study separately.
3. In column (a) provide the name of the study.
4. In column (b) report the cost incurred to perform the study at the end of period.
5. In column (c) report the account charged with the cost of the study.
6. In column (d) report the amounts received for reimbursement of the study costs at end of period.
7. In column (e) report the account credited with the reimbursement received for performing the study.

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
1	<b>Transmission Studies</b>				
2	AD2-031			9	186
3	AE1-093	511	186	583	186
4	AE2-136			320	186
5	AE2-174	1,775	186	3,372	186
6	AF1-029	370	186	3,252	186
7	AF1-047			2,320	186
8	AF1-051			117	186
9	AF1-062	796	186	796	186
10	AF1-085	4,407	186	5,287	186
11	AF1-113	1,126	186	1,126	186
12	AF1-117	6,777	186	8,950	186
13	AF1-144	751	186		
14	AF1-164	4,203	186	4,203	186
15	AF1-227	962	186	1,833	186
16	AF1-275	837	186	1,499	186
17	AF1-283	(232)	186		
18	AF2-014	6,900	186	6,687	186
19	AF2-059	1,032	186	1,032	186
20	AF2-124	25,795	186	30,853	186
21	AF2-127	4,137	186	4,137	186
22	AF2-137	30,979	186	30,354	186
23	AF2-149	6,113	186	5,978	186
24	AF2-186	6,369	186	17,854	186
25	AF2-198	9,054	186	9,885	186
26	AF2-209	8,042	186	8,737	186
27	AF2-376	9,717	186	8,011	186
28	AF2-395	(286)	186		
29	AF2-440	12,971	186	19,629	186
30	AG1-003	3,677	186	4,496	186
31	AG1-004	784	186	1,994	186
32	AG1-024	104	186	104	186
33	AG1-034	104	186	104	186
34	AG1-076	(80)	186		
35	AG1-107	19,484	186	24,389	186
36	AG1-125	9,278	186	9,824	186
37	AG1-126	834	186	2,294	186
38	AG1-163	3,677	186	3,481	186
39	AG1-218	381	186	381	186
40	AG1-351	483	186	491	186
41	AG1-369	11,616	186	17,347	186
42	AG1-410	4,159	186	4,594	186
43	AG1-456	1,201	186	1,201	186
44	AG1-554	7,800	186	7,464	186
45	AG1-562	6,026	186	5,913	186

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
46	AG2-006	39	186		
47	AG2-106	211	186		
48	AH1-322	1,703	186		
49	AH1-579	1,283	186		
50	AH2-006	4	186		
51	AI2-246	13	186		
52	PJM - #AC1-194	101	186	101	186
53	PJM - #AC2-016			31	186
54	PJM - #AC2-029	94	186	94	186
55	PJM - #AC2-060	83	186		
56	PJM - #AD1-070	(1,072)	186		
57	PJM - #AD2-067	104	186	492	186
58	PJM - #AD2-162	2,197	186	2,301	186
59	PJM - #AE1-050	(93)	186		
60	PJM - #AE1-091	535	186	535	186
61	PJM - #AE1-146	215	186	215	186
62	PJM - #AF1-228	6,382	186	7,379	186
63	PJM - #AF1-229	5,308	186	6,026	186
64	PJM - #AF2-377	3,463	186	3,223	186
65	PJM - AD1-101	(13,662)	186		
66	PJM - AD2-086			539	186
67	PJM - AD2-092			384	186
68	PJM - AD2-093	(695)	186		
69	PJM - AE1-102			156	186
20	Total	218,847		282,377	
21	<b>Generation Studies</b>				
39	Total				
40	Grand Total	218,847		282,377	

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Name of Respondent: Ohio Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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**OTHER REGULATORY ASSETS (Account 182.3)**

1. Report below the particulars (details) called for concerning other regulatory assets, including rate order docket number, if applicable.
2. Minor items (5% of the Balance in Account 182.3 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes.
3. For Regulatory Assets being amortized, show period of amortization.

Line No.	Description and Purpose of Other Regulatory Assets (a)	Balance at Beginning of Current Quarter/Year (b)	Debits (c)	CREDITS		Balance at end of Current Quarter/Year (f)
				Written off During Quarter/Year Account Charged (d)	Written off During the Period Amount (e)	
1	ACRR Costs - OH	3,818,820	10,413,105	555	14,231,924	
2	Bad Debt Rider Under-Recovery, Case No. 20-585		707,419			707,419
3	Deferred Storm Expense	33,793,348	29,727,557	593	9,025,964	54,494,942
4	Distribution Decoupling Revenue Program Carrying Charges	98,014	79,365	182	177,379	
5	EDR Deferral	1,123,570		440, 442, 444, 445, 447	1,123,570	
6	GridSMART Phase 2 Under-Recovery, Case No. 13-1939-EL-RDR	25,402,714	4,459,068	403	3,537,494	26,324,288
7	Pilot Throughput Balancing Adjust Rider (PTBAR) Carrying Charges (Distribution Decoupling)	305,527	177,379	407	429,991	52,915
8	Pilot Throughput Balancing Adjustment Rider (PTBAR) Under-Recovery (Distribution Decoupling)	19,066,760		440, 442	17,333,086	1,733,674
9	2021 PJM Transmission True-up, Amortization Period: 1/2023 - 12/2023	2,520,680		456	2,520,684	(4)
10	2022 PJM Transmission True-up, Amortization Period: 1/2024 - 12/2024	2,019,893	3,080,968	456	2,019,893	3,080,968
11	Rate Case Expenses - Ohio 2020, Amortization Period: 12/2021 - 11/2026	57,812		928	14,761	43,052
12	SFAS 106 Medicare Subsidy, Amortization Period: 01/2013 to 12/2024	2,064,407		926	1,032,204	1,032,203
13	SFAS 109 Deferred FIT	57,583,166	24,331,414	190, 236, 282, 283, 409	22,375,696	59,538,883
14	SFAS 109 Deferred SIT	3,119,943	7,448,380	283	2,662,403	7,905,920
15	SFAS 112 Post-Employment Benefits, Case No. 08-917-EL-SSO	6,184,194		228	1,132,077	5,052,117
16	SFAS 158 Employers' Accounting for Defined Benefit	142,681,320	154,956,787	129, 228	150,601,774	147,036,333
17	Smart City Rider (SCR), Case No. 16-1852-EL-SSO, Case No. 16-1853-EL-AAM	25,391		908	25,391	
18	Under Recovered ESRP Cost - OH	33,354,271	19,064,412	593	17,087,049	35,331,634
19	Under Recovery OVEC PPA		50,079,693			50,079,693
20	Under-Recovered Ohio BTRC - Ohio ESP, Case No. 13-2385-EL-SSO, Case No. 13-2386-EL-AAM	14,262,687	53,380,674	566	25,441,893	42,201,468
21	Under-Recovery Distribution Investment Rider (DIR), Case No. 16-1852-EL-SSO, Case No. 16-1853-EL-AAM	2,256,882	37,430,790	403	4,383,418	35,304,255
22	Under-Recovery of Excess Deferred Federal Income Tx, Case No. 18-1007-EL-UNC, Case No. 18-1451-EL-ATA	249,585				249,585
23	Under-Recovery of Integrated Gasification Combined Cycle (IGCC) Deferral, Case No. 05-376-EL-UNC	59,540				59,540
24	Unrealized Loss on Forward Commitments	39,992,892	53,198,546	175, 244, 254	42,398,982	50,792,456
44	TOTAL	390,041,416	448,535,557		317,555,632	521,021,341

Name of Respondent: Ohio Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original  (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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**MISCELLANEOUS DEFERRED DEBITS (Account 186)**

1. Report below the particulars (details) called for concerning miscellaneous deferred debits.
2. For any deferred debit being amortized, show period of amortization in column (a)
3. Minor item (1% of the Balance at End of Year for Account 186 or amounts less than \$100,000, whichever is less) may be grouped by classes.

Line No.	Description of Miscellaneous Deferred Debits (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS		Balance at End of Year (f)
				Credits Account Charged (d)	Credits Amount (e)	
1	Deferred Property Taxes	371,172,715	389,927,908	107/236/408	378,385,891	382,714,732
2	Agency Fees - Factored A/R	9,571,262	69,919,815	184	68,656,895	10,834,182
3	Unamortized Credit Line Fees	880,095	341,119	431	521,028	700,186
4	Deferred Expenses - Misc.	9,171	20,713	152/183/142/107/930	17,262	12,622
5	Def Lease Assets - Non Taxable	283,021	1,609,292	142/143	1,460,649	431,664
6	Transource PJM LSE Over/Under Deferral	237,348	224,748	565	329,967	132,129
7	Long Term Assoc AR - Annual Transmission True-up	21,642,845	97,636,678	253/456/565	31,938,455	87,341,068
47	Miscellaneous Work in Progress	1,500,958				2,880,416
48	Deferred Regulatory Comm. Expenses (See pages 350 - 351)					
49	TOTAL	405,297,415				485,046,999

Name of Respondent: Ohio Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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**ACCUMULATED DEFERRED INCOME TAXES (Account 190)**

1. Report the information called for below concerning the respondent's accounting for deferred income taxes.  
2. At Other (Specify), include deferrals relating to other income and deductions.

Line No.	Description and Location (a)	Balance at Beginning of Year (b)	Balance at End of Year (c)
1	Electric		
2	EXCESS ADFIT 282 - PROTECTED.	106,702,059	98,584,516
3	TAX CREDIT C/F - DEF TAX ASSET	27,197,704	31,137,439
4	CIAC - BOOK RECEIPTS	29,208,708	39,216,084
5	ACCRD SFAS 106 PST RETIRE EXP	15,296,961	14,562,585
6	EXCESS ADFIT 282 - PROTECTED	(17,073,892)	(18,018,177)
7	Other	(57,059,922)	(344,841)
8	TOTAL Electric (Enter Total of lines 2 thru 7)	104,271,618	165,137,606
9	Gas		
15	Other		
16	TOTAL Gas (Enter Total of lines 10 thru 15)		
17.1	Other (Specify) Nonutility, SFAS 109, 87 & 133	114,549,320	106,339,048
17	Other (Specify)		
18	TOTAL (Acct 190) (Total of lines 8, 16 and 17)	218,820,938	271,476,654





Name of Respondent: Ohio Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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FOOTNOTE DATA

(a) Concept: AccumulatedDeferredIncomeTaxes

Line 17 Other - Detail	Balance at Beginning of Year	Balance at End of Year		
Acc Def Income Taxes - Federal - Hdg-CF-Int Rate	-	-	-	-
Non Utility Items - 190.2	1,157,628	13,521		
SFAS 109-Regulatory Assets - 190.3 & 190.4		113,391,692	106,325,527	
SFAS 133	-	-		
Accu Def Income Taxes Pension-OCI	-	-		
Total	\$114,549,320	\$106,339,048		
Line 18				
Reconciliation of details applicable to Account 190, Line 18, Columns (b) and (c) :				
Balance at Beginning of Year	\$218,820,938			
(Less) Amounts Debited to:				
(a) Account 410.1	(17,546,964)			
(b) Account 410.2	(6,693,686)			
(c) 1823/254/219/129/427	(10,391,500)			
(Plus) Amounts Credited to:				
(a) Account 411.1	82,172,475			
(b) Account 411.2	1,314,477			
(c) 1823/254/219/129/427	3,800,914			
Balance at End of Year	\$271,476,654			

Name of Respondent: Ohio Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
	(2) <input type="checkbox"/> A Resubmission		

**CAPITAL STOCKS (Account 201 and 204)**

1. Report below the particulars (details) called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show separate totals for common and preferred stock. If information to meet the stock exchange reporting requirement outlined in column (a) is available from the SEC 10-K Report Form filing, a specific reference to report form (i.e., year and company title) may be reported in column (a) provided the fiscal years for both the 10-K report and this report are compatible.
2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.
3. Give details concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued.
4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.
5. State in a footnote if any capital stock that has been nominally issued is nominally outstanding at end of year.
6. Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purpose of pledge.

Line No.	Class and Series of Stock and Name of Stock Series (a)	Number of Shares Authorized by Charter (b)	Par or Stated Value per Share (c)	Call Price at End of Year (d)	Outstanding per Bal. Sheet (Total amount outstanding without reduction for amounts held by respondent) Shares (e)	Outstanding per Bal. Sheet (Total amount outstanding without reduction for amounts held by respondent) Amount (f)	Held by Respondent As Reacquired Stock (Acct 217) Shares (g)	Held by Respondent As Reacquired Stock (Acct 217) Cost (h)	Held by Respondent In Sinking and Other Funds Shares (i)	Held by Respondent In Sinking and Other Funds Amount (j)
1	Common Stock (Account 201)									
2	Common Stock (Account 201)	40,000,000			27,952,473	321,201,454				
6	Total	40,000,000			27,952,473	321,201,454				
7	Preferred Stock (Account 204)									
8										
9										
10										
11	Total									
1	Capital Stock (Accounts 201 and 204) - Data Conversion									
2										
3										
4										
5	Total									

Name of Respondent: Ohio Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original  (2) <input type="checkbox"/> A Resubmission	Date of Report: 2024-04-09	Year/Period of Report End of: 2023/ Q4
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**Other Paid-in Capital**

1. Report below the balance at the end of the year and the information specified below for the respective other paid-in capital accounts. Provide a subheading for each account and show a total for the account, as well as a total of all accounts for reconciliation with the balance sheet, page 112. Explain changes made in any account during the year and give the accounting entries effecting such change.

- a. Donations Received from Stockholders (Account 208) - State amount and briefly explain the origin and purpose of each donation.
- b. Reduction in Par or Stated Value of Capital Stock (Account 209) - State amount and briefly explain the capital changes that gave rise to amounts reported under this caption including identification with the class and series of stock to which related.
- c. Gain or Resale or Cancellation of Reacquired Capital Stock (Account 210) - Report balance at beginning of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related.
- d. Miscellaneous Paid-In Capital (Account 211) - Classify amounts included in this account according to captions that, together with brief explanations, disclose the general nature of the transactions that gave rise to the reported amounts.

Line No.	Item (a)	Amount (b)
1	<b>Donations Received from Stockholders (Account 208)</b>	
2	Beginning Balance Amount	840,695,320
3.1	Increases (Decreases) from Sales of Donations Received from Stockholders	175,000,000
4	Ending Balance Amount	1,015,695,320
5	<b>Reduction in Par or Stated Value of Capital Stock (Account 209)</b>	
6	Beginning Balance Amount	
7.1	Increases (Decreases) Due to Reductions in Par or Stated Value of Capital Stock	
8	Ending Balance Amount	
9	<b>Gain or Resale or Cancellation of Reacquired Capital Stock (Account 210)</b>	
10	Beginning Balance Amount	3,057,087
11.1	Increases (Decreases) from Gain or Resale or Cancellation of Reacquired Capital Stock	
12	Ending Balance Amount	3,057,087
13	<b>Miscellaneous Paid-In Capital (Account 211)</b>	
14	Beginning Balance Amount	(5,950,195)
15.1	Increases (Decreases) Due to Miscellaneous Paid-In Capital	
16	Ending Balance Amount	(5,950,195)
17	<b>Historical Data - Other Paid in Capital</b>	
18	Beginning Balance Amount	
19.1	Increases (Decreases) in Other Paid-In Capital	
20	Ending Balance Amount	
40	Total	1,012,802,212



Name of Respondent: Ohio Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original  (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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**CAPITAL STOCK EXPENSE (Account 214)**

1. Report the balance at end of the year of discount on capital stock for each class and series of capital stock.
2. If any change occurred during the year in the balance in respect to any class or series of stock, attach a statement giving particulars (details) of the change. State the reason for any charge-off of capital stock expense and specify the account charged.

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22	TOTAL	

Name of Respondent: Ohio Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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**LONG-TERM DEBT (Account 221, 222, 223 and 224)**

1. Report by Balance Sheet Account the details concerning long-term debt included in Accounts 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other Long-Term Debt.
2. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds, and in column (b) include the related account number.
3. For Advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received, and in column (b) include the related account number.
4. For receivers' certificates, show in column (a) the name of the court and date of court order under which such certificates were issued, and in column (b) include the related account number.
5. In a supplemental statement, give explanatory details for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization numbers and dates.
6. If the respondent has pledged any of its long-term debt securities, give particulars (details) in a footnote, including name of the pledgee and purpose of the pledge.
7. If the respondent has any long-term securities that have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.
8. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (m). Explain in a footnote any difference between the total of column (m) and the total Account 427, Interest on Long-Term Debt and Account 430, Interest on Debt to Associated Companies.
9. Give details concerning any long-term debt authorized by a regulatory commission but not yet issued.

Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give commission Authorization numbers and dates) (a)	Related Account Number (b)	Principal Amount of Debt Issued (c)	Total Expense, Premium or Discount (d)	Total Expense (e)	Total Premium (f)	Total Discount (g)	Nominal Date of Issue (h)	Date of Maturity (i)	AMORTIZATION PERIOD Date From (j)	AMORTIZATION PERIOD Date To (k)
1	Bonds (Account 221)										
2											
3											
4											
5	Subtotal										
6	Reacquired Bonds (Account 222)										
7											
8											
9											
10	Subtotal										
11	Advances from Associated Companies (Account 223)										
12											
13											
14											
15	Subtotal										
16	Other Long Term Debt (Account 224)										
17	Senior Unsecured Notes:										
18	6.60% Unsecured Medium Term Notes Series D Due 03/2033		250,000,000		2,187,500		1,180,000	02/14/2003	03/01/2033	02/14/2003	03/01/2033
19	5.85% Unsecured Medium Term Notes Series F Due 10/2035		250,000,000		2,187,500		2,815,000	10/14/2005	10/01/2035	10/14/2005	10/01/2035
20	4% Unsecured Medium Term Notes Series O Due 06/2049		450,000,000		4,665,098		1,098,000	05/22/2019	06/01/2049	05/22/2019	06/01/2049
21	2.6% Unsecured Medium Term Notes Series P Due 04/2030		350,000,000		2,812,802		371,000	03/17/2020	04/01/2030	03/17/2020	04/01/2030
22	6.60% Unsecured Medium Term Notes Series G Due 02/2033		250,000,000		2,368,087		1,165,000	02/14/2003	02/15/2033	02/14/2003	02/15/2033
23	4.15% Unsecured Notes Series N Due 04/2048		400,000,000		4,165,966		2,928,000	03/22/2018	04/01/2048	03/22/2018	04/01/2048
24	1.625% Unsecured Notes Series Q Due 01/2031		450,000,000		3,749,956		706,500	01/07/2021	01/15/2031	01/07/2021	01/15/2031
25	2.9% Unsecured Notes Series R Due 10/2051		600,000,000		6,333,271		2,874,000	09/13/2021	10/01/2051	09/13/2021	10/01/2051
26	5.00% Unsecured Notes Series S Due 06/2033		400,000,000		3,257,519		1,888,000	05/10/2023	06/01/2033	05/10/2023	06/01/2033
27	PUCO Case No. 22-200-EL-AIS dated 6/15/2022										
28	Groveport Service Center Facility Lease:										
29	Groveport Facility Lease		1,138,364					05/01/2013	04/30/2023	05/01/2013	04/30/2023
30	Subtotal		3,401,138,364		31,727,699		15,025,500				
33	TOTAL		3,401,138,364								

Line No.	Outstanding (Total amount outstanding without reduction for amounts held by respondent) (l)	Interest for Year Amount (m)
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18	250,000,000	16,500,000
19	250,000,000	14,625,000
20	450,000,000	18,000,000
21	350,000,000	9,100,000
22	250,000,000	16,500,000
23	400,000,000	16,600,000
24	450,000,000	7,312,500
25	600,000,000	17,400,000
26	400,000,000	12,833,333
27		
28		
29		
30	3,400,000,000	128,870,833
33	3,400,000,000	128,870,833
<b>Page 256-257</b> Part 2 of 2		



Name of Respondent: Ohio Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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FOOTNOTE DATA

(a) Concept: ClassAndSeriesOfObligationCouponRateDescription

Groveport facility Lease was issued 5/1/2013 with a maturity date of 4/30/2028. It was early terminated on 4/30/2023.

(b) Concept: InterestExpenseOnLongTermDebtIssued

The difference between the total interest on this schedule and the total of accounts 427 and 430 is due to interest on short-term advances from the AEP Money Pool.

Name of Respondent: Ohio Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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**RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES**

1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.
2. If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group member, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.
3. A substitute page, designed to meet a particular need of a company, may be used as long as the data is consistent and meets the requirements of the above instructions. For electronic reporting purposes complete Line 27 and provide the substitute Page in the context of a footnote.

Line No.	Particulars (Details) (a)	Amount (b)
1	Net Income for the Year (Page 117)	328,242,262
2	Reconciling Items for the Year	
3		
4	Taxable Income Not Reported on Books	
5		
6		
7		
8		
9	Deductions Recorded on Books Not Deducted for Return	
10		
11		
12		
13		
14	Income Recorded on Books Not Included in Return	
15		
16		
17		
18		
19	Deductions on Return Not Charged Against Book Income	
20		
21		
22		
23		
24		
25		
26		
27	Federal Tax Net Income	12,202,414
28	Show Computation of Tax:	
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
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43		
44		





Name of Respondent: Ohio Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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FOOTNOTE DATA

(a) Concept: NetIncomeLoss

<b>FOOTNOTE DATA</b>	
Net Income	328,242
Federal Income Taxes	49,337
State Income Taxes	5,187
Local Income Taxes	(268)
<b>Pre Tax Book Income</b>	<b>382,498</b>
AFUDC	(11,980)
Excess Tax vs Book Depreciation	17,955
Pension Expenses	(4,098)
Removal Costs	(67,833)
Provision for Revenue Refunds	708
Accrued Incentive Compensation	(8,989)
Charitable Contributions	(9,742)
Deferred Tax Gain	34
Book Provision for Uncollectible Accounts	4
Nondeductible Items	1,973
Tax Repairs	(227,713)
Other	(60,614)
<b>Estimated Current Year Taxable Income</b>	<b>12,203</b>
Less State Income Tax	8
<b>Federal Taxable Income</b>	<b>12,195</b>
Computation of Tax	
<b>Federal Income Tax at Statutory Rate @21%</b>	<b>2,561</b>
<b>Estimated Current Tax Payable</b>	<b>2,561</b>
Tax Credit Carryforward	(443)
ALT Min Tax	40,985
NOL -Reclass	—
ETR ADJUSTMENT	—
R & D Credit-Current	(94)
Adjustments of prior year's Accruals (Net)	3,602
<b>Estimated Current Federal Income Taxes</b>	<b>46,611</b>

**INSTRUCTION 2**  
\* The tax computation above represents an estimate of the Company's allocated portion of the System consolidated Federal income tax. The computation of actual 2023 System Federal income taxes will not be available until the consolidated Federal income tax return is completed and filed by October 2024. The actual allocation of the System consolidated Federal income tax to the members of the consolidated group will not be available until after the consolidated federal income tax return is filed.

Name of Respondent: Ohio Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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**TAXES ACCRUED, PREPAID AND CHARGES DURING YEAR**

1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual, or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.
2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes.) Enter the amounts in both columns (g) and (h). The balancing of this page is not affected by the inclusion of these taxes.
3. Include in column (g) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.
5. If any tax (exclude Federal and State income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column (d).
6. Enter all adjustments of the accrued and prepaid tax accounts in column (i) and explain each adjustment in a foot- note. Designate debit adjustments by parentheses.
7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.
8. Report in columns (l) through (o) how the taxes were distributed. Report in column (o) only the amounts charged to Accounts 408.1 and 409.1 pertaining to electric operations. Report in column (l) the amounts charged to Accounts 408.1 and 409.1 pertaining to other utility departments and amounts charged to Accounts 408.2 and 409.2. Also shown in column (o) the taxes charged to utility plant or other balance sheet accounts.
9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.

Line No.	Kind of Tax (See Instruction 5) (a)	Type of Tax (b)	State (c)	Tax Year (d)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (g)	Taxes Paid During Year (h)	Adjustments (i)	BALANCE AT END OF YEAR	
					Taxes Accrued (Account 236) (e)	Prepaid Taxes (Included in Account 165) (f)				Taxes Accrued (Account 236) (j)	Prepaid Taxes (Included in Account 165) (k)
1	Federal Tax	Federal Tax			(2,617,823)		51,702,387	38,876,791		10,207,773	
2	<b>Subtotal Federal Tax</b>				(2,617,823)		51,702,387	38,876,791		10,207,773	
3	State Tax 2014	State Tax	IL	2014	(8,731)					(8,731)	
4	State Tax 2016	State Tax	IL	2016	1					1	
5	State Tax 2017	State Tax	IL	2017	(1,337)					(1,337)	
6	State Tax 2018	State Tax	IL	2018	210,013					210,013	
7	State Tax 2019	State Tax	IL	2019	197,109					197,109	
8	State Tax 2020	State Tax	IL	2020	(47,029)					(47,029)	
9	State Tax 2021	State Tax	IL	2021	(350,025)					(350,025)	
10	State Tax 2022	State Tax	IL	2022	89					89	
11	State Tax 2023	State Tax	IL	2023			(9,074)			(9,074)	
12	State Tax 2017	State Tax	KY	2017	(57,645)					(57,645)	
13	State Tax 2018	State Tax	KY	2018	13,750					13,750	
14	State Tax 2019	State Tax	KY	2019	(6,814)					(6,814)	
15	State Tax 2020	State Tax	KY	2020	(7,863)					(7,863)	
16	State Tax 2021	State Tax	KY	2021	47,068					47,068	
17	State Tax 2022	State Tax	KY	2022							
18	State Tax 2023	State Tax	KY	2023			(1,480)			(1,480)	
19	State Tax 2017	State Tax	MI	2017	(6,008)					(6,008)	
20	State Tax 2018	State Tax	MI	2018	8,148					8,148	
21	State Tax 2019	State Tax	MI	2019	(623)					(623)	
22	State Tax 2020	State Tax	MI	2020	344					344	
23	State Tax 2021	State Tax	MI	2021	(1,860)					(1,860)	
24	State Tax 2022	State Tax	MI	2022							
25	State Tax 2023	State Tax	MI	2023			(391)			(391)	
26	State Tax 2017	State Tax	WV	2017	23,273					23,273	
27	State Tax 2018	State Tax	WV	2018	28,658					28,658	
28	State Tax 2019	State Tax	WV	2019	(54,946)					(54,946)	
29	State Tax 2020	State Tax	WV	2020	(32,471)					(32,471)	
30	State Tax 2021	State Tax	WV	2021	35,486					35,486	
31	State Tax 2023	State Tax	WV	2023			(186)			(186)	
32	State Tax 2019	State Tax	MULTI	2019	1,904,877					1,904,877	
33	State Tax 2021	State Tax	UT	2021	100					100	
34	State Tax 2022	State Tax	OH	2022							
35	State Tax 2023	State Tax	OH	2023							
36	<b>Subtotal State Tax</b>				1,893,564		(11,131)			1,882,433	
37	City Tax 2017	Local Tax	OH	2017	(2,900,289)					(2,900,289)	
38	City Tax 2018	Local Tax	OH	2018	2,888,066					2,888,066	
39	City Tax 2019	Local Tax	OH	2019	(4,253,111)					(4,253,111)	
40	City Tax 2020	Local Tax	OH	2020	(319,464)					(319,464)	
41	City Tax 2021	Local Tax	OH	2021	126,208					126,208	
42	City Tax 2022	Local Tax	OH	2022	(243,406)					(243,406)	
43	City Tax 2023	Local Tax	OH	2023			(268,197)			(268,197)	
44	<b>Subtotal Local Tax</b>				(4,701,996)		(268,197)			(4,970,193)	
45	Total Other Tax										
46	Personal Property Leased	Property Tax	OH	2018			(12,370)	(12,370)			
47	Personal Property Leased	Property Tax	OH	2021							
48	Personal Property Leased	Property Tax	OH	2022	899,818		708,134	1,607,952			
49	Personal Property Leased	Property Tax	OH	2023			906,048	12,198		893,850	

Line No.	Kind of Tax (See Instruction 5) (a)	Type of Tax (b)	State (c)	Tax Year (d)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (g)	Taxes Paid During Year (h)	Adjustments (i)	BALANCE AT END OF YEAR	
					Taxes Accrued (Account 236) (e)	Prepaid Taxes (Include in Account 165) (f)				Taxes Accrued (Account 236) (j)	Prepaid Taxes (Included in Account 165) (k)
50	Real & Pers Prop	Property Tax	OH	2019							
51	Real & Pers Prop	Property Tax	OH	2020			(19,917)	(19,917)			
52	Real & Pers Prop	Property Tax	OH	2021	342,810,260		(5,438,819)	337,371,441			
53	Real & Pers Prop	Property Tax	OH	2022	370,169,613		(18,201,214)	185,540			351,782,859
54	Real & Pers Prop	Property Tax	OH	2023			381,840,277	3,151			381,837,126
55	Real & Pers Prop	Property Tax	WV	2021	408,836			408,836			
56	Real & Pers Prop	Property Tax	WV	2022	817,700		(73,640)	372,030			372,030
57	Real & Pers Prop	Property Tax	WV	2023			756,053				756,053
58	<b>Subtotal Property Tax</b>				715,106,227		360,464,552	339,928,861			735,641,918
59	UNEMPLOYMENT 2023	Unemployment Tax			2,772		97,614	79,718	0		20,668
60	STATE UNEMPLOYMENT 2023	Unemployment Tax	IL								
61	STATE UNEMPLOYMENT 2023	Unemployment Tax	OH		18,147		194,233	184,254			28,125
62	STATE UNEMPLOYMENT 2023	Unemployment Tax	WV								
63	<b>Subtotal Unemployment Tax</b>				20,919		291,847	263,972			48,793
64	KWH State Excise Tax	Excise Tax	OH	2021							
65	KWH State Excise Tax	Excise Tax	OH	2022	12,546,729			12,546,729			
66	KWH State Excise Tax	Excise Tax	OH	2023			141,690,890	129,331,561			12,359,329
67	<b>Subtotal Excise Tax</b>				12,546,729		141,690,890	141,878,290			12,359,329
68	Total State Franchise Tax										
69	Franchise Tax	Franchise Tax	KY	2017	1,376						1,376
70	Franchise Tax	Franchise Tax	KY	2018	3,030						3,030
71	Franchise Tax	Franchise Tax	KY	2019	2,302						2,302
72	Franchise Tax	Franchise Tax	UT	2017	(100)						(100)
73	Franchise Tax	Franchise Tax	KY	2020	1,741						1,741
74	<b>Subtotal Franchise Tax</b>				8,349						8,349
75	Ohio CAT Tax	Miscellaneous Other Tax	OH	2021							
76	Ohio CAT Tax	Miscellaneous Other Tax	OH	2022	1,758,300		643,856	2,402,156			
77	Ohio CAT Tax	Miscellaneous Other Tax	OH	2023			9,062,312	7,159,412			1,902,900
78	<b>Subtotal Miscellaneous Other Tax</b>				1,758,300		9,706,168	9,561,568			1,902,900
79	Use Tax	Other Use Tax	OH	2021							
80	Use Tax	Other Use Tax	OH	2022	400,817	200,000	(142,243)	58,574			
81	Use Tax	Other Use Tax	OH	2023			2,265,533	2,250,826			212,165
82	Use Tax	Other Use Tax	WV	2021							
83	Use Tax	Other Use Tax	WV	2022	43,581		(42,319)	1,262			
84	Use Tax	Other Use Tax	WV	2023			23,394	22,604			790
85	<b>Subtotal Other Use Tax</b>				444,398	200,000	2,104,365	2,333,266			212,955
86	Occ & PUCO Fees	Other License And Fees Tax	OH	2022							
87	State License Registration	Other License And Fees Tax	WV	2019	(26)		26				
88	<b>Subtotal Other License And Fees Tax</b>				(26)		26				
89	FICA 2023	Federal Insurance Tax			1,329,871		13,983,271	14,224,191			1,088,951
90	<b>Subtotal Payroll Tax</b>				1,329,871		13,983,271	14,224,191			1,088,951

Line No.	Kind of Tax (See Instruction 5) (a)	Type of Tax (b)	State (c)	Tax Year (d)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (g)	Taxes Paid During Year (h)	Adjustments (i)	BALANCE AT END OF YEAR	
					Taxes Accrued (Account 236) (e)	Prepaid Taxes (Include in Account 165) (f)				Taxes Accrued (Account 236) (j)	Prepaid Taxes (Included in Account 165) (k)
91	Federal Income Tax Fin 48	Other Federal Tax			5,090,980		(5,090,980)				
92	<b>Subtotal Other Taxes And Fees</b>				5,090,980		(5,090,980)				
40	TOTAL				730,879,492	200,000	574,573,198	547,066,939		758,383,208	197,458

**DISTRIBUTION OF TAXES CHARGED**

Line No.	Electric (Account 408.1, 409.1) (l)	Extraordinary Items (Account 409.3) (m)	Adjustment to Ret. Earnings (Account 439) (n)	Other (o)
1	52,718,676			(1,016,289)
2	52,718,676			(1,016,289)
3				
4				
5				
6				
7				
8				
9				
10				
11	(13,716)			4,642
12				
13				
14				
15				
16				
17				
18	(2,135)			655
19				
20				
21				
22				
23				
24				
25	(548)			157
26				
27				
28				
29				
30				
31	(1,887)			1,701
32				
33				
34				
35	(370,348)			370,348
36	(388,634)			377,503
37				
38				
39				
40				
41				
42				
43				(268,197)
44				(268,197)
45				
46	(12,370)			
47				
48	708,134			
49	906,048			
50				
51	(19,917)			
52	(5,434,007)			(4,812)
53	351,658,828			(369,860,042)

**DISTRIBUTION OF TAXES CHARGED**

Line No.	Electric (Account 408.1, 409.1) (l)	Extraordinary Items (Account 409.3) (m)	Adjustment to Ret. Earnings (Account 439) (n)	Other (o)
54	177,545			381,662,732
55	401,725			(401,725)
56	363,757			(437,397)
57				756,053
58	348,749,743			11,714,809
59	38,745			58,869
60				
61	69,747			124,486
62				
63	108,492			183,355
64				
65				
66	141,689,789			1,101
67	141,689,789			1,101
68				
69				
70				
71				
72				
73				
74				
75				
76	643,856			
77	9,062,312			
78	9,706,168			
79				
80				(142,243)
81	169,183			2,096,350
82				
83				(42,319)
84	(23)			23,417
85	169,160			1,935,205
86				
87	26			
88	26			
89	6,698,764			7,284,507
90	6,698,764			7,284,507
91				(5,090,980)
92				(5,090,980)
40	559,452,184			15,121,014





Name of Respondent: Ohio Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
	(2) <input type="checkbox"/> A Resubmission		

**ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)**

Report below information applicable to Account 255. Where appropriate, segregate the balances and transactions by utility and nonutility operations. Explain by footnote any correction adjustments to the account balance shown in column (g). Include in column (i) the average period over which the tax credits are amortized.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Deferred for Year		Allocations to Current Year's Income		Adjustments (g)	Balance at End of Year (h)	Average Period of Allocation to Income (i)	ADJUSTMENT EXPLANATION (j)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)				
1	Electric Utility									
2	3%				411.4					
3	4%				411.4					
4	7%				411.4					
5	10%	11	411.1		411.4	66		(55)	1 Year	
6	State DITC		411.1		411.4					
7	30				411.4					
8	TOTAL Electric (Enter Total of lines 2 thru 7)	11				66		(55)		
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)									
10										
47	OTHER TOTAL									
48	GRAND TOTAL	11						(55)		

Name of Respondent: Ohio Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original  (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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**OTHER DEFERRED CREDITS (Account 253)**

1. Report below the particulars (details) called for concerning other deferred credits.
2. For any deferred credit being amortized, show the period of amortization.
3. Minor items (5% of the Balance End of Year for Account 253 or amounts less than \$100,000, whichever is greater) may be grouped by classes.

Line No.	Description and Other Deferred Credits (a)	Balance at Beginning of Year (b)	DEBITS		Credits (e)	Balance at End of Year (f)
			Contra Account (c)	Amount (d)		
1	Customer Advance Receipts	24,682,997	142	24,682,997	18,349,834	18,349,834
2	Deferred Rev - Pole Attachments	2,079,804	172/253/454	9,408,659	9,594,998	2,266,143
3	Other Deferred Credits/Current Security Deposits	1,746,980	142/143/186/253	1,814,116	30,560,454	30,493,318
4	Customer Choice Collateral Deposit	15,175,529	232/234/236	4,204,000	246,080	11,217,609
5	Contr In Aid of Constr Advance	11,787,068	107/108	11,787,068	23,240,221	23,240,221
6	Fiber Opt Lines Sold Deferred Rev- Amortization period - 1/2005 to 12/2024	27,200	451	25,082		2,118
7	Security Deposit-Non-Current	27,339,438	253	39,812,542	12,473,104	
8	ABD - Sharyland Deferred Revenue	559,466	142/454	559,466	563,723	563,723
9	PJM Transmission True up	4,824,134	186/234/456	9,508,045	12,644,112	7,960,201
10	Def Revenue GPDC2 Lease-Affil	1,005,258	253	16,371	196,583	1,185,470
11	QUAL OF SVC PENALTIES - LT	412,670	242	47,893		364,777
47	TOTAL	89,640,544		101,866,239	107,869,109	95,643,414

Name of Respondent: Ohio Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original  (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report  End of: 2023/ Q4
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**ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED AMORTIZATION PROPERTY (Account 281)**

1. Report the information called for below concerning the respondent's accounting for deferred income taxes rating to amortizable property.
2. For other (Specify), include deferrals relating to other income and deductions.
3. Use footnotes as required.

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR				ADJUSTMENTS				Balance at End of Year (k)
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)	Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits		
							Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)	
1	Accelerated Amortization (Account 281)										
2	Electric										
3	Defense Facilities										
4	Pollution Control Facilities										
5	Other										
5.1	Other (provide details in footnote):										
8	TOTAL Electric (Enter Total of lines 3 thru 7)										
9	Gas										
10	Defense Facilities										
11	Pollution Control Facilities										
12	Other										
12.1	Other (provide details in footnote):										
15	TOTAL Gas (Enter Total of lines 10 thru 14)										
16	Other										
16.1	Other - SFAS 109						254		254		
17	TOTAL (Acct 281) (Total of 8, 15 and 16)										
18	Classification of TOTAL										
19	Federal Income Tax										
20	State Income Tax										
21	Local Income Tax										

Name of Respondent: Ohio Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
	(2) <input type="checkbox"/> A Resubmission		

**ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282)**

1. Report the information called for below concerning the respondent's accounting for deferred income taxes rating to property not subject to accelerated amortization.
2. For other (Specify), include deferrals relating to other income and deductions.
3. Use footnotes as required.

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR				ADJUSTMENTS				Balance at End of Year (k)
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)	Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits		
							Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)	
1	Account 282										
2	Electric	1,501,144,702	100,188,121	56,216,548					190	1	1,545,116,276
3	Gas										
4	Other (Specify)										
5	Total (Total of lines 2 thru 4)	1,501,144,702	100,188,121	56,216,548						1	1,545,116,276
6							3,030,047			28,989,847	25,959,800
7	Non Utility	455,539									455,539
8	SFAS 109/FIN 48	(335,097,520)				0		0			(335,097,520)
9	TOTAL Account 282 (Total of Lines 5 thru 8)	1,166,502,721	100,188,121	56,216,548			3,030,047			28,989,848	1,236,434,095
10	Classification of TOTAL										
11	Federal Income Tax	1,166,502,721	100,188,121	56,216,548		—	3,030,047	—		28,989,848	1,236,434,095
12	State Income Tax										
13	Local Income Tax										

Name of Respondent: Ohio Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
	(2) <input type="checkbox"/> A Resubmission		

**ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283)**

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.
2. For other (Specify), include deferrals relating to other income and deductions.
3. Provide in the space below explanations for Page 276. Include amounts relating to insignificant items listed under Other.
4. Use footnotes as required.

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR				ADJUSTMENTS				Balance at End of Year (k)
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)	Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits		
							Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)	
1	Account 283										
2	Electric										
3	Normalized PPE Book vs Tax	46,509,970	5,014,443	1,975,948							49,548,465
4	Book Capitalized Software Costs	31,826,798									31,826,798
5	Book Pension Accrual	32,033,523	1,022,422	1							33,055,944
6	Deferred Tax Gains	19,370,421	6,083,281	1,406,923							24,046,779
7	REG ASSET-SFAS 158 - PENSIONS	33,052,556	5,246,050	5,335,386							32,963,220
8	Other	(6,696,247)	51,519,969	35,100,146	1,831,842		6	283	409,872		8,301,600
9	TOTAL Electric (Total of lines 3 thru 8)	156,097,021	68,886,165	43,818,404	1,831,842		6		409,872		179,742,806
10	Gas										
11											
12											
13											
14											
15											
16											
17	TOTAL Gas (Total of lines 11 thru 16)										
18	TOTAL Other	(2,652,262)		36,599			1823/254	18,335,123	1823/254	29,054,003	8,030,019
19	TOTAL (Acct 283) (Enter Total of lines 9, 17 and 18)	153,444,759	68,886,165	43,855,003	1,831,842			18,335,129		29,463,875	187,772,825
20	Classification of TOTAL										
21	Federal Income Tax	94,126,508	49,730,342	28,020,445	175,203	21,697		3,547,190		9,744,350	122,187,071
22	State Income Tax	59,318,242	19,155,832	15,834,558	(175,203)	1,810,145		14,787,939		19,719,525	65,585,754
23	Local Income Tax										

**NOTES**

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Name of Respondent: Ohio Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
	(2) <input type="checkbox"/> A Resubmission		

**OTHER REGULATORY LIABILITIES (Account 254)**

1. Report below the particulars (details) called for concerning other regulatory liabilities, including rate order docket number, if applicable.
2. Minor items (5% of the Balance in Account 254 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes.
3. For Regulatory Liabilities being amortized, show period of amortization.

Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance at Beginning of Current Quarter/Year (b)	DEBITS		Credits (e)	Balance at End of Current Quarter/Year (f)
			Account Credited (c)	Amount (d)		
1	Bad Debt Rider Over-Recovery	7,497,262	426	7,497,262		
2	Deferred SIT	(2,306,772)				(2,306,772)
3	EE-PDR CHP Program Liability	1,341,990	232, 234	966,990		375,000
4	Ohio Rate Stabilization Plan (RSP) - Low Income Customer / Economic Recovery, Docket No. 04-169-EL-UNC	294,207	232	10,000		284,207
5	Over Rcvrd Fuel Cost - LT - OH	32,226,739	254, 557	51,751,835	45,624,848	26,099,752
6	Over Recovery OVEC PPA	47,075,877	555	47,075,877		
7	Over-Recovery Energy Efficiency / Peak Demand Reduction Rider (EE / PDR) , Case No. 16-1852-EL-SSO - Case No. 16-1853-EL-AAM	22,286,881			492,796	22,779,677
8	Over-Recovery Monongahela Power Litigation Termination, Case No. 05-765-EL-UNC	215,649				215,649
9	PJM Transmission Enhancement Regulatory Liability	14,693,572	142	4,909,312		9,784,260
10	SFAS 109 Flow-Through Deferred Fed Inc Tax (FIT) Excess Deferred FIT - OCI	514,885,672	190, 236, 282, 283, 409, 411	37,112,752	172,955	477,945,875
11	Other Regulatory Liabilities		254, 447	12,640,913	15,825,721	3,184,808
12	EDR Deferral Over- Recovery		440, 442, 444, 445, 447	3,650,641	3,675,005	24,364
13	SCR Over Recovery				184,535	184,535
14	PJM Transmission True-up Deferral				57,035,798	57,035,798
41	TOTAL	638,211,077		165,615,582	123,011,658	595,607,154

Name of Respondent: Ohio Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original  (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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**Electric Operating Revenues**

- The following instructions generally apply to the annual version of these pages. Do not report quarterly data in columns (c), (e), (f), and (g). Unbilled revenues and MWH related to unbilled revenues need not be reported separately as required in the annual version of these pages.
- Report below operating revenues for each prescribed account, and manufactured gas revenues in total.
- Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The average number of customers means the average of twelve figures at the close of each month.
- If increases or decreases from previous period (columns (c),(e), and (g)), are not derived from previously reported figures, explain any inconsistencies in a footnote.
- Disclose amounts of \$250,000 or greater in a footnote for accounts 451, 456, and 457.2.
- Commercial and industrial Sales, Account 442, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 1000 Kw of demand. (See Account 442 of the Uniform System of Accounts. Explain basis of classification in a footnote.)
- See page 108, Important Changes During Period, for important new territory added and important rate increase or decreases.
- For Lines 2,4,5,and 6, see Page 304 for amounts relating to unbilled revenue by accounts.
- Include unmetered sales. Provide details of such Sales in a footnote.

Line No.	Title of Account (a)	Operating Revenues Year to Date Quarterly/Annual (b)	Operating Revenues Previous year (no Quarterly) (c)	MEGAWATT HOURS SOLD Year to Date Quarterly/Annual (d)	MEGAWATT HOURS SOLD Amount Previous year (no Quarterly) (e)	AVG.NO. CUSTOMERS PER MONTH Current Year (no Quarterly) (f)	AVG.NO. CUSTOMERS PER MONTH Previous Year (no Quarterly) (g)
1	Sales of Electricity						
2	(440) Residential Sales	1,935,995,032	1,806,582,854	13,439,446	14,430,135	1,329,639	1,320,046
3	(442) Commercial and Industrial Sales						
4	Small (or Comm.) (See Instr. 4)	1,081,523,362	944,917,101	16,869,474	16,013,323	182,547	187,209
5	Large (or Ind.) (See Instr. 4)	496,744,759	567,873,107	13,899,802	14,088,721	9,122	9,255
6	(444) Public Street and Highway Lighting	15,076,086	13,784,784	108,538	109,753	2,462	2,523
7	(445) Other Sales to Public Authorities	69,130	57,966	473	561	24	24
8	(446) Sales to Railroads and Railways						
9	(448) Interdepartmental Sales						
10	TOTAL Sales to Ultimate Consumers	3,529,408,369	3,333,215,811	44,317,733	44,642,493	1,523,794	1,519,057
11	(447) Sales for Resale	91,591,120	195,797,396	2,413,453	2,749,396	3	3
12	TOTAL Sales of Electricity	3,620,999,489	3,529,013,207	46,731,186	47,391,888	1,523,797	1,519,060
13	(Less) (449.1) Provision for Rate Refunds	9,425,153	4,887,141				
14	TOTAL Revenues Before Prov. for Refunds	3,611,574,336	3,524,126,066	46,731,186	47,391,888	1,523,797	1,519,060
15	Other Operating Revenues						
16	(450) Forfeited Discounts	6,285,271	4,645,253				
17	(451) Miscellaneous Service Revenues	2,981,127	1,886,898				
18	(453) Sales of Water and Water Power						
19	(454) Rent from Electric Property	52,098,580	45,946,255				
20	(455) Interdepartmental Rents						
21	(456) Other Electric Revenues	48,916,897	14,385,482				
22	(456.1) Revenues from Transmission of Electricity of Others	93,033,161	87,157,072				
23	(457.1) Regional Control Service Revenues						
24	(457.2) Miscellaneous Revenues						
25	Other Miscellaneous Operating Revenues						
26	TOTAL Other Operating Revenues	203,315,036	154,020,960				
27	TOTAL Electric Operating Revenues	3,814,889,372	3,678,147,026				

Line 12, column (b) includes \$ (21,451,825) of unbilled revenues.

Line 12, column (d) includes (315,195) MWH relating to unbilled revenues





Name of Respondent: Ohio Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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FOOTNOTE DATA

**(a) Concept: SalesToUltimateConsumers**

Details of Unmetered Sales

	Revenue	MWH	Average Customer
Residential	5,874,485.00	17,283.00	26,995.00
Commercial	13,235,679.00	47,208.00	16,753.00
Industrial	979,094.00	4,461.00	849.00
Public Street Lighting	18,757.00	70.00	27.00
<b>Total</b>	<b>20,108,015.00</b>	<b>69,022.00</b>	<b>44,624.00</b>

Total Sales to Ultimate Consumers include \$1,547,340,124 of operating revenues for distribution service provided to Open Access Customers. Megawatt hours delivered to Open Access Customers were \$32,045,414 and are included in the reported Megawatt hours sold on pg. 301 (d).

**(b) Concept: MiscellaneousServiceRevenues**

Customer Service Revenue including connects, reconnects, disconnects, temporary services and other charges billed to customers.

**(c) Concept: OtherElectricRevenue**

Description	YTD 2023	YTD 2022
Associated Business Development Revenues	5,413,541.00	5,771,383.00
Oth Elect Rev - Nonaffiliated	695,996.00	471,033.00
Oth Elect Rev - Affiliated	—	—
All Other (under \$250,000 each)	169,414.00	(143,464.00)
Oth Elect Rev - DSM Program	—	83,510.00
LGR Rider Revenue	(3,019,470.00)	8,203,020.00
Sales of Renew. Energy Credits	45,657,416.00	—
	<b>48,916,897.00</b>	<b>14,385,482.00</b>

Name of Respondent: Ohio Power Company	This report is:	Date of Report:	Year/Period of Report
	(1) <input checked="" type="checkbox"/> An Original	04/09/2024	End of: 2023/ Q4
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**REGIONAL TRANSMISSION SERVICE REVENUES (Account 457.1)**

1. The respondent shall report below the revenue collected for each service (i.e., control area administration, market administration, etc.) performed pursuant to a Commission approved tariff. All amounts separately billed must be detailed below.

Line No.	Description of Service (a)	Balance at End of Quarter 1 (b)	Balance at End of Quarter 2 (c)	Balance at End of Quarter 3 (d)	Balance at End of Year (e)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
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25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46	TOTAL				

Name of Respondent: Ohio Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
	(2) <input type="checkbox"/> A Resubmission		

**SALES OF ELECTRICITY BY RATE SCHEDULES**

1. Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Page 310.
2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300. If the sales under any rate schedule are classified in more than one revenue account, List the rate schedule and sales data under each applicable revenue account subheading.
3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	GS	3	1,077	1	3,000	0.3590
2	GS1	2	519			0.2595
3	OAD-AL Area Lighting	4,288	1,010,347			
4	OAD-GS	1	82			
5	OAD-GS-1	2	266			
6	OAD-GS-2		54			
7	OAD-PEV	402	35,156	27	14,889	0.0875
8	OAD-RR Residential Regular	372	34,376	30	12,400	0.0924
9	OAD-RR-1 Residential Low Usage	3,333,136	310,757,455	360,037	9,258	0.0932
10	OAD-RS Residential Service	2,639,710	242,462,695	255,549	10,330	0.0919
11	OAD-RSDM					
12	OL Outdoor Lighting	17,282	5,874,485			0.3399
13	RLM Res Opt Demand Rate					
14	RR Residential Regular					
15	RR-1 Residential Low Usage	(8)	(835)			0.1044
16	RS Residential Service	7,575,368	1,404,767,795	713,599	10,616	0.1854
17	RS-CPP Res Exp Critical Peak Pric					
18	RS-ES Res Energy Storage	2,985	521,430	194	15,387	0.1747
19	RSDM	1,811	312,407	38	47,658	0.1725
20	RS-PEV	3	553			0.1843
21	RS-TOD Gen Svc-Time of Day	676	122,692	51	13,255	0.1815
22	RS-TOD2 Res Exper-Time of Day					
23	RS-TOU	1,047	205,242	113	9,265	0.1960
24	Ohio Riders		(17,687,847)			
25	Misc Adjustment					
26	PEV					
41	TOTAL Billed Residential Sales	13,577,080	1,948,417,949	1,329,639	10,211	0.1435
42	TOTAL Unbilled Rev. (See Instr. 6)	(137,634)	(12,422,917)			0.0903
43	TOTAL	13,439,446	1,935,995,032	1,329,639	10,211	0.1441

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Name of Respondent: Ohio Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
	(2) <input type="checkbox"/> A Resubmission		

**SALES OF ELECTRICITY BY RATE SCHEDULES**

- Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Page 310.
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- For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
- Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	EHG Electric Heating General	3,244	586,109	121	26,810	0.1807
2	Net Estimated Billings	133,404	(6,283,941)			(0.0471)
3	GS	3,104,397	386,446,844	41,864	74,154	0.1245
4	GS1	152,129	32,395,499	31,106	4,891	0.2129
5	GS-1 Gen Svc Fixed	(1,162)	36,562	295	(3,939)	(0.0315)
6	GS-2 Gen Svc Low	119	18,034	5	23,800	0.1515
7	GS-TOD2 Gen Exper Low-Time of					
8	GS-3 Gen Svc Medium	(3)	(330)			0.1100
9	GS-4 Gen Svc Large					
10	GS-TOD Gen Svc-Time of Day	17,229	2,681,050	376	45,822	0.1556
11	GS-FAIR County and Independent Fairs	3,476	462,325	155	22,426	0.1330
12	GS-TOU	9	1,714	1	9,000	0.1904
13	OAD-AL Area Lighting	32,341	5,347,613			0.1654
14	OAD-EHG Electric Heating General	7,272	589,030	197	36,914	0.0810
15	OAD-EHS	370	17,776	1	370,000	0.0480
16	OAD-GS	9,870,838	405,098,751	22,101	446,624	0.0410
17	OAD-GS-1 Gen Svc Fixed	415,156	47,152,964	65,274	6,360	0.1136
18	OAD-GS-2 Gen Svc Low	3,190,738	196,304,105	20,906	152,623	0.0615
19	OAD-GS-3 Gen Svc Medium		(4,943)			0.0000
20	OAD-GS-4 Gen Svc Large					
21	OAD-RR-1					
22	OAD-RS					
23	OAD-SL	1,021	23,405	1	1,021,000	0.0229
24	OAD-SS School Service	22,618	1,368,662	91	248,549	0.0605
25	OL Outdoor Lighting	47,208	13,235,679			0.2804
26	RS Residential Service					
27	SL Street Lighting	17	2,560	2	8,500	0.1506
28	SS School Service	907	126,554	10	90,700	0.1395
29	PEV	287	50,114	11	26,091	0.1746
30	OAD-GS-FAIR	1,441	92,101	24	60,042	0.0639
31	OAD-PEV	327	21,550	6	54,500	0.0659
32	Ohio Riders		(435,945)			
33	Misc Adjustment					
41	TOTAL Billed Small or Commercial	17,003,383	1,085,333,842	182,547	93,145	0.0638
42	TOTAL Unbilled Rev. Small or Commercial (See Instr. 6)	(133,909)	(3,810,480)			0.0285
43	TOTAL Small or Commercial	16,869,474	1,081,523,362	182,547	93,145	0.0641

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**SALES OF ELECTRICITY BY RATE SCHEDULES**

- Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Page 310.
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- For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
- Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	EHG Electric Heating General	17	2,300	1	17,000	0.1353
2	Net Estimated Billings	(89,550)	(15,835,220)			0.1768
3	GS	4,933,342	217,845,454	1,670	2,954,097	0.0442
4	GS1	5,450	1,405,300	1,898	2,871	0.2579
5	GS-1 Gen Svc Fixed	2,625	232,697	7	375,000	0.0886
6	GS-2 Gen Svc Low	(3)	(176)			0.0587
7	GS-3 Gen Svc Medium					
8	GS-4 Gen Svc Large					
9	GS-TOD Gen Svc-Time of Day	627	96,124	10	62,700	0.1533
10	OAD-AL Area Lighting	3,085	388,576			0.1260
11	OAD-EHG Electric Heating General	534	53,777	11	48,545	0.1007
12	OAD-GS	8,222,512	241,550,823	1,556	5,284,391	0.0294
13	OAD-GS-1 Gen Svc Fixed	11,286	1,410,851	2,197	5,137	0.1250
14	OAD-GS-2 Gen Svc Low	848,261	53,933,644	1,772	478,703	0.0636
15	OAD-GS-3 Gen Svc Medium					
16	OAD-GS-4 Gen Svc Large					
17	OL Outdoor Lighting	4,461	979,094			0.2195
18	Ohio Riders		(24,861)			
19	Misc Adjustment					
41	TOTAL Billed Large (or Ind.) Sales	13,942,647	502,038,383	9,122	1,528,464	0.0360
42	TOTAL Unbilled Rev. Large (or Ind.) (See Instr. 6)	(42,845)	(5,293,624)			0.1236
43	TOTAL Large (or Ind.)	13,899,802	496,744,759	9,122	1,528,464	0.0357

Name of Respondent: Ohio Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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**SALES OF ELECTRICITY BY RATE SCHEDULES**

1. Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Page 310.
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3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	GS	1,336	210,007	34	39,294	0.1572
2	GS1	268	76,586	117	2,291	0.2858
3	GS-1 Gen Svc Fixed	115	33,090	56	2,054	0.2877
4	OAD-AL Area Lighting	152	25,530			0.1680
5	OAD-GS	1,901	107,184	14	135,786	0.0564
6	OAD-GS-1 Gen Svc Fixed	8,534	846,400	1,084	7,873	0.0992
7	OAD-GS-2 Gen Svc Low	2,052	115,358	20	102,600	0.0562
8	OAD-GS-3 Gen Svc Medium					
9	OAD-SL Street Lighting	78,143	9,670,244	689	113,415	0.1238
10	OL Outdoor Lighting	70	18,757			0.2680
11	SL Street Lighting	16,765	4,004,006	448	37,422	0.2388
12	Ohio Riders		(3,043)			
13	Misc Adjustment					
41	TOTAL Billed Public Street and Highway Lighting	109,336	15,104,119	2,462	44,409	0.1381
42	TOTAL Unbilled Rev. (See Instr. 6)	(798)	(28,033)			0.0351
43	TOTAL	108,538	15,076,086	2,462	44,409	0.1389

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Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	GS-1 Gen Svc Fixed	397	62,034	16	24,813	0.1563
2	SPECIAL - Street Lighting	84	7,202	8	10,500	0.0857
3	Ohio Riders		(34)			
4	Misc Adjustment					
41	TOTAL Billed Other Sales to Public Authorities	481	69,202	24	20,042	0.1439
42	TOTAL Unbilled Rev. (See Instr. 6)	(8)	(72)			0.0090
43	TOTAL	473	69,130	24	20,042	0.1462

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Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1						
2						
3						
4						
5						
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35						
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38						
39						
40						
41	TOTAL Billed Provision For Rate Refunds					
42	TOTAL Unbilled Rev. (See Instr. 6)					
43	TOTAL		9,425,153			





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Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
41	TOTAL Billed - All Accounts	44,632,927	3,550,963,495	1,523,794	29,291	0.0796
42	TOTAL Unbilled Rev. (See Instr. 6) - All Accounts	(315,194)	(21,555,126)			0.0684
43	TOTAL - All Accounts	44,317,733	3,529,408,369	1,523,794	29,291	0.0796

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**SALES FOR RESALE (Account 447)**

- Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326).
- Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.
- In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:
  - RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.
  - LF - for long-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or setter can unilaterally get out of the contract.
  - IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.
  - SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.
  - LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.
  - IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.
  - OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.
  - AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.
- Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (g) through (k).
- In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.
- For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
- Report in column (g) the megawatt hours shown on bills rendered to the purchaser.
- Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.
- The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.
- Footnote entries as required and provide explanations following all required data.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	ACTUAL DEMAND (MW)		Megawatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)		Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)	
1	MUNICIPAL RESALE SALES	OS	NOTE 1				0	456,919			456,919
2	MUNICIPAL RESALE SALES	RQ	NOTE 1				0	404,899	(404,899)		
3	OHIO ECONOMIC DEVELOPMENT RIDER	OS	NOTE 1				0			(300)	(300)
4	PJM INTERCONNECTION	OS	NOTE 1				2,405,667	159,077	81,308,367	2,616,582	84,084,026
5	AEGIS INSURANCE SERVICES, INC	OS	NOTE 1				0			5,972,687	5,972,687
6	OHIO EDISON - 217	RQ	OPCO-99				7,786	425,554	652,234		1,077,788
15	Subtotal - RQ						7,786	830,453	247,335		1,077,788
16	Subtotal-Non-RQ						2,405,667	615,996	81,308,367	8,588,969	90,513,332
17	Total						2,413,453	1,446,449	81,555,702	8,588,969	91,591,120

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FOOTNOTE DATA

(a) Concept: NameOfCompanyOrPublicAuthorityReceivingElectricityPurchasedForResale

The PUCO authorized OPCO to defer any over/under recovery of special billing arrangements equal to the difference between the ESP tariff rate and the rate paid by certain customers under the Economic Development Rider (EDR). Charges/Credits to the (EDR) regulatory asset are offset to retail revenues.

(b) Concept: RateScheduleTariffNumber

FERC Electric Tariff, First Revised Volume No. 5.

FERC FORM NO. 1 (ED. 12-90)

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**ELECTRIC OPERATION AND MAINTENANCE EXPENSES**

If the amount for previous year is not derived from previously reported figures, explain in footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c) (c)
1	1. POWER PRODUCTION EXPENSES		
2	A. Steam Power Generation		
3	Operation		
4	(500) Operation Supervision and Engineering		
5	(501) Fuel		
6	(502) Steam Expenses		
7	(503) Steam from Other Sources		
8	(Less) (504) Steam Transferred-Cr.		
9	(505) Electric Expenses		
10	(506) Miscellaneous Steam Power Expenses		
11	(507) Rents		
12	(509) Allowances		
13	TOTAL Operation (Enter Total of Lines 4 thru 12)		
14	Maintenance		
15	(510) Maintenance Supervision and Engineering		
16	(511) Maintenance of Structures		
17	(512) Maintenance of Boiler Plant		
18	(513) Maintenance of Electric Plant		
19	(514) Maintenance of Miscellaneous Steam Plant		
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)		
21	TOTAL Power Production Expenses-Steam Power (Enter Total of Lines 13 & 20)		
22	B. Nuclear Power Generation		
23	Operation		
24	(517) Operation Supervision and Engineering		
25	(518) Fuel		
26	(519) Coolants and Water		
27	(520) Steam Expenses		
28	(521) Steam from Other Sources		
29	(Less) (522) Steam Transferred-Cr.		
30	(523) Electric Expenses		
31	(524) Miscellaneous Nuclear Power Expenses		
32	(525) Rents		
33	TOTAL Operation (Enter Total of lines 24 thru 32)		
34	Maintenance		
35	(528) Maintenance Supervision and Engineering		
36	(529) Maintenance of Structures		
37	(530) Maintenance of Reactor Plant Equipment		
38	(531) Maintenance of Electric Plant		
39	(532) Maintenance of Miscellaneous Nuclear Plant		
40	TOTAL Maintenance (Enter Total of lines 35 thru 39)		
41	TOTAL Power Production Expenses-Nuclear. Power (Enter Total of lines 33 & 40)		
42	C. Hydraulic Power Generation		
43	Operation		
44	(535) Operation Supervision and Engineering		
45	(536) Water for Power		
46	(537) Hydraulic Expenses		
47	(538) Electric Expenses		
48	(539) Miscellaneous Hydraulic Power Generation Expenses		

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
49	(540) Rents		
50	TOTAL Operation (Enter Total of Lines 44 thru 49)		
51	C. Hydraulic Power Generation (Continued)		
52	Maintenance		
53	(541) Maintenance Supervision and Engineering		
54	(542) Maintenance of Structures		
55	(543) Maintenance of Reservoirs, Dams, and Waterways		
56	(544) Maintenance of Electric Plant		
57	(545) Maintenance of Miscellaneous Hydraulic Plant		
58	TOTAL Maintenance (Enter Total of lines 53 thru 57)		
59	TOTAL Power Production Expenses-Hydraulic Power (Total of Lines 50 & 58)		
60	D. Other Power Generation		
61	Operation		
62	(546) Operation Supervision and Engineering		
63	(547) Fuel		
64	(548) Generation Expenses		
64.1	(548.1) Operation of Energy Storage Equipment		
65	(549) Miscellaneous Other Power Generation Expenses		
66	(550) Rents		(267)
67	TOTAL Operation (Enter Total of Lines 62 thru 67)		(267)
68	Maintenance		
69	(551) Maintenance Supervision and Engineering		
70	(552) Maintenance of Structures		
71	(553) Maintenance of Generating and Electric Plant		
71.1	(553.1) Maintenance of Energy Storage Equipment		
72	(554) Maintenance of Miscellaneous Other Power Generation Plant		
73	TOTAL Maintenance (Enter Total of Lines 69 thru 72)		
74	TOTAL Power Production Expenses-Other Power (Enter Total of Lines 67 & 73)		(267)
75	E. Other Power Supply Expenses		
76	(555) Purchased Power	1,138,612,999	1,254,476,855
76.1	(555.1) Power Purchased for Storage Operations		
77	(556) System Control and Load Dispatching		
78	(557) Other Expenses	85,689,419	50,078,832
79	TOTAL Other Power Supply Exp (Enter Total of Lines 76 thru 78)	1,224,302,418	1,304,555,687
80	TOTAL Power Production Expenses (Total of Lines 21, 41, 59, 74 & 79)	1,224,302,418	1,304,555,420
81	2. TRANSMISSION EXPENSES		
82	Operation		
83	(560) Operation Supervision and Engineering	11,129,215	14,438,302
85	(561.1) Load Dispatch-Reliability		
86	(561.2) Load Dispatch-Monitor and Operate Transmission System	306,270	333,527
87	(561.3) Load Dispatch-Transmission Service and Scheduling		
88	(561.4) Scheduling, System Control and Dispatch Services	(70,043)	165,310
89	(561.5) Reliability, Planning and Standards Development	304,659	283,745
90	(561.6) Transmission Service Studies		
91	(561.7) Generation Interconnection Studies		
92	(561.8) Reliability, Planning and Standards Development Services		
93	(562) Station Expenses	1,420,530	1,269,134
93.1	(562.1) Operation of Energy Storage Equipment		
94	(563) Overhead Lines Expenses	78,833	77,463
95	(564) Underground Lines Expenses		267
96	(565) Transmission of Electricity by Others	686,698,757	630,945,490
97	(566) Miscellaneous Transmission Expenses	(23,281,700)	(4,522,443)
98	(567) Rents	604,966	316,623
99	TOTAL Operation (Enter Total of Lines 83 thru 98)	677,191,487	643,307,418
100	Maintenance		

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
101	(568) Maintenance Supervision and Engineering	63,236	57,509
102	(569) Maintenance of Structures	124,608	116,325
103	(569.1) Maintenance of Computer Hardware	44,241	20,848
104	(569.2) Maintenance of Computer Software	950,221	539,810
105	(569.3) Maintenance of Communication Equipment	119,770	211,492
106	(569.4) Maintenance of Miscellaneous Regional Transmission Plant		
107	(570) Maintenance of Station Equipment	5,371,780	5,353,524
107.1	(570.1) Maintenance of Energy Storage Equipment		
108	(571) Maintenance of Overhead Lines	21,963,344	22,485,572
109	(572) Maintenance of Underground Lines	321,980	154,163
110	(573) Maintenance of Miscellaneous Transmission Plant	93,576	71,725
111	TOTAL Maintenance (Total of Lines 101 thru 110)	29,052,756	29,010,968
112	TOTAL Transmission Expenses (Total of Lines 99 and 111)	706,244,243	672,318,386
113	3. REGIONAL MARKET EXPENSES		
114	Operation		
115	(575.1) Operation Supervision		
116	(575.2) Day-Ahead and Real-Time Market Facilitation		
117	(575.3) Transmission Rights Market Facilitation		
118	(575.4) Capacity Market Facilitation		
119	(575.5) Ancillary Services Market Facilitation		
120	(575.6) Market Monitoring and Compliance		
121	(575.7) Market Facilitation, Monitoring and Compliance Services	13,105	15,615
122	(575.8) Rents		
123	Total Operation (Lines 115 thru 122)	13,105	15,615
124	Maintenance		
125	(576.1) Maintenance of Structures and Improvements		
126	(576.2) Maintenance of Computer Hardware		
127	(576.3) Maintenance of Computer Software		
128	(576.4) Maintenance of Communication Equipment		
129	(576.5) Maintenance of Miscellaneous Market Operation Plant		
130	Total Maintenance (Lines 125 thru 129)		
131	TOTAL Regional Transmission and Market Operation Expenses (Enter Total of Lines 123 and 130)	13,105	15,615
132	4. DISTRIBUTION EXPENSES		
133	Operation		
134	(580) Operation Supervision and Engineering	7,630,550	6,937,963
135	(581) Load Dispatching		205
136	(582) Station Expenses	3,906,395	4,573,871
137	(583) Overhead Line Expenses	5,754,818	4,053,596
138	(584) Underground Line Expenses	10,254,627	9,871,535
138.1	(584.1) Operation of Energy Storage Equipment		
139	(585) Street Lighting and Signal System Expenses	265,549	236,216
140	(586) Meter Expenses	5,590,613	4,983,027
141	(587) Customer Installations Expenses	105,801	118,830
142	(588) Miscellaneous Expenses	39,754,722	39,355,079
143	(589) Rents	9,280,428	6,701,550
144	TOTAL Operation (Enter Total of Lines 134 thru 143)	82,543,503	76,831,872
145	Maintenance		
146	(590) Maintenance Supervision and Engineering	288,932	320,301
147	(591) Maintenance of Structures	4,138	53,126
148	(592) Maintenance of Station Equipment	6,055,314	5,943,961
148.1	(592.2) Maintenance of Energy Storage Equipment		
149	(593) Maintenance of Overhead Lines	141,468,932	115,739,850
150	(594) Maintenance of Underground Lines	6,796,838	7,297,361
151	(595) Maintenance of Line Transformers	2,369,888	2,001,789
152	(596) Maintenance of Street Lighting and Signal Systems	671,436	577,718

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
153	(597) Maintenance of Meters	776,416	667,167
154	(598) Maintenance of Miscellaneous Distribution Plant	5,592,744	5,225,905
155	TOTAL Maintenance (Total of Lines 146 thru 154)	164,024,638	137,827,178
156	TOTAL Distribution Expenses (Total of Lines 144 and 155)	246,568,141	214,659,050
157	5. CUSTOMER ACCOUNTS EXPENSES		
158	Operation		
159	(901) Supervision	1,338,972	1,358,059
160	(902) Meter Reading Expenses	2,669,169	2,882,181
161	(903) Customer Records and Collection Expenses	37,941,722	37,032,122
162	(904) Uncollectible Accounts	175,900,752	78,893,151
163	(905) Miscellaneous Customer Accounts Expenses	146,423	134,568
164	TOTAL Customer Accounts Expenses (Enter Total of Lines 159 thru 163)	217,997,038	120,300,081
165	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
166	Operation		
167	(907) Supervision	2,692,717	2,548,115
168	(908) Customer Assistance Expenses	3,157,025	6,927,337
169	(909) Informational and Instructional Expenses		
170	(910) Miscellaneous Customer Service and Informational Expenses	158,078	147,363
171	TOTAL Customer Service and Information Expenses (Total Lines 167 thru 170)	6,007,820	9,622,815
172	7. SALES EXPENSES		
173	Operation		
174	(911) Supervision	5,416	11,547
175	(912) Demonstrating and Selling Expenses	199,841	227,767
176	(913) Advertising Expenses		
177	(916) Miscellaneous Sales Expenses		
178	TOTAL Sales Expenses (Enter Total of Lines 174 thru 177)	205,257	239,314
179	8. ADMINISTRATIVE AND GENERAL EXPENSES		
180	Operation		
181	(920) Administrative and General Salaries	36,575,389	37,399,039
182	(921) Office Supplies and Expenses	3,269,275	4,392,184
183	(Less) (922) Administrative Expenses Transferred-Credit	9,525,500	7,666,154
184	(923) Outside Services Employed	1,042,314	13,442,167
185	(924) Property Insurance	3,098,281	2,540,023
186	(925) Injuries and Damages	7,805,722	6,773,118
187	(926) Employee Pensions and Benefits	(9,266,290)	(4,687,512)
188	(927) Franchise Requirements		
189	(928) Regulatory Commission Expenses	8,507,077	8,150,436
190	(929) (Less) Duplicate Charges-Cr.		
191	(930.1) General Advertising Expenses	692,253	625,620
192	(930.2) Miscellaneous General Expenses	2,031,609	2,734,522
193	(931) Rents	1,281,913	1,824,881
194	TOTAL Operation (Enter Total of Lines 181 thru 193)	45,512,043	65,528,324
195	Maintenance		
196	(935) Maintenance of General Plant	18,559,524	18,794,980
197	TOTAL Administrative & General Expenses (Total of Lines 194 and 196)	64,071,567	84,323,304
198	TOTAL Electric Operation and Maintenance Expenses (Total of Lines 80, 112, 131, 156, 164, 171, 178, and 197)	2,465,409,590	2,406,033,985



Name of Respondent: Ohio Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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FOOTNOTE DATA

(a) Concept: MaintenanceOfComputerHardwareTransmission

Allocated maintenance expenses for joint use computer hardware, computer software and communication equipment are determined by using various factors, which include number of remote terminal units, number of radios, number of employees, and other factors assigned to each function.

FERC FORM NO. 1 (ED. 12-93)

Name of Respondent: Ohio Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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**PURCHASED POWER (Account 555)**

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.

SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.

EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.
4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent, excluding purchases for energy storage. Report in column (h) the megawatthours shown on bills rendered to the respondent for energy storage purchases. Report in columns (i) and (j) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (k), energy charges in column (l), and the total of any other types of charges, including out-of-period adjustments, in column (m). Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (n) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (m) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in columns (g) through (n) must be totaled on the last line of the schedule. The total amount in columns (g) and (h) must be reported as Purchases on Page 401, line 10. The total amount in column (i) must be reported as Exchange Received on Page 401, line 12. The total amount in column (j) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	Ferc Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)		MegaWatt Hours Purchased (Excluding for Energy Storage) (g)	MegaWatt Hours Purchased for Energy Storage (h)	POWER EXCHANGES	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)			MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)
1	<sup>(g)</sup> AEP Energy Partners, Inc. (Auction)	OS					329,296			
2	Axpo U.S. LLC	OS					331,685			
3	B.P. Energy Company	OS					965,973			
4	<sup>(g)</sup> BlueStar Energy Services, Inc.	OS					741,599			
5	Conoco Inc.	OS					793,325			
6	Constellation Energy Generation, LLC	OS					2,164,184			
7	Constellation NewEnergy, Inc.	OS					583,472			
8	DTE Energy Trading Inc.	OS					464,434			
9	DXT Commodities N America LLC	OS					265,352			
10	Dynegy Marketing & Trade	OS					1,393,647			
11	Edison Mission Mktg & Trading	OS					93,982			
12	Enel Trading North America LLC	OS					398,200			
13	Energy Harbor, LLC	OS					1,175,522			
14	Exelon Generation - Power Team	OS					876			
15	FirstEnergy Trading Services	OS					171			
16	Fowler Ridge II Wind Farm LLC	OS					226,000			
17	Hartree Partners, LP	OS					158			
18	Interstate Gas Supply, Inc.	OS					865,194			
19	Mingo Junction Energy Center	OS					4			
20	NextEra Energy Power Mktg LLC	OS					1,166,683			
21	Northern States Power Company	OS					57			
22	<sup>(g)</sup> Ohio Auction Cost Reconciliation Rider	OS					0			
23	<sup>(g)</sup> OVEC Power Scheduling	OS					1,909,586			
24	Paulding Wind Farm II, LLC	OS					300,963			
25	PJM Interconnection	OS					955			
26	R L Downs	OS					0			
27	TransAlta Energy Marketing US	OS					265,457			
28	Vitol Inc.	OS					663,464			
29	Wyandot Solar LLC	OS					10,237			
15	TOTAL						15,110,476	0	0	0

Line No.	COST/SETTLEMENT OF POWER			
	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total (k+l+m) of Settlement (\$) (n)
1		33,563,502		33,563,502
2		18,287,610		18,287,610
3		63,862,198		63,862,198
4		53,210,019		53,210,019
5		62,910,927		62,910,927
6		164,467,961		164,467,961
7		84,603,134		84,603,134
8		29,352,526		29,352,526
9		18,379,208		18,379,208
10		90,872,423		90,872,423
11		8,322,298		8,322,298
12		22,884,107		22,884,107
13		111,418,433		111,418,433
14		9,448		9,448
15		3,245		3,245
16		6,258,534		6,258,534
17		2,071		2,071
18		81,781,787		81,781,787
19		1,838		1,838
20		133,230,207		133,230,207
21		1,061		1,061
22		8,799,395		8,799,395
23	83,324,631	(25,803,696)		57,520,935
24		9,055,611		9,055,611
25		23,525,021		23,525,021
26		17,000		17,000
27		14,631,140		14,631,140
28		41,263,124		41,263,124
29		378,236		378,236
15	83,324,631	1,055,288,368	0	1,138,612,999



Name of Respondent: Ohio Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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FOOTNOTE DATA

(a) Concept: NameOfCompanyOrPublicAuthorityProvidingPurchasedPower
Related party auction purchases.
(b) Concept: NameOfCompanyOrPublicAuthorityProvidingPurchasedPower
Related party auction purchases.
(c) Concept: NameOfCompanyOrPublicAuthorityProvidingPurchasedPower
The PUCO approved OPCO's proposal to establish an Auction Cost Reconciliation Rider (ACRR) beginning June 1, 2015 to recover previously deferred uncollected auction costs and variable auction energy and capacity purchased power costs.
(d) Concept: NameOfCompanyOrPublicAuthorityProvidingPurchasedPower
Associated energy revenues are reported on Page 310-311.

Name of Respondent: Ohio Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original  (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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**TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")**

1. Report all transmission of electricity, i.e., wheeling, provided for other electric utilities, cooperatives, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers for the quarter.
2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).
3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c).
4. In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO - Firm Network Service for Others, FNS - Firm Network Transmission Service for Self, LFP - Long-Term Firm Point to Point Transmission Service, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point to Point Transmission Reservation, NF - non-firm transmission service, OS - Other Transmission Service and AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.
5. In column (e), identify the FERC Rate Schedule or Tariff Number. On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided.
6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract.
7. Report in column (h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.
8. Report in column (i) and (j) the total megawathours received and delivered.
9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity Listed in column (a). If no monetary settlement was made, enter zero (0) in column (n). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.
10. The total amounts in columns (i) and (j) must be reported as Transmission Received and Transmission Delivered for annual report purposes only on Page 401, Lines 16 and 17, respectively.
11. Footnote entries and provide explanations following all required data.

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)	Ferc Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY	
									Megawatt Hours Received (i)	Megawatt Hours Delivered (j)
1	PJM Network Integ Rev - Affil	Various	Various	FNO	PJM OATT	Various	Various			
2	PJM Network Integ Trans Rev Whlsle	Various	Various	FNO	PJM OATT	Various	Various			
3	PJM Network Integ Trans Serv	Various	Various	FNO	PJM OATT	Various	Various			
4	PJM Point to Point Trans Service	Various	Various	LFP	PJM OATT	Various	Various			
5	PJM Trans Distribution & Metering	Various	Various	OS	PJM OATT	Various	Various			
6	PJM Trans Enhancement Rev	Various	Various	FNO	PJM OATT	Various	Various			
7	PJM Trans Enhancement Rev Whlsle	Various	Various	FNO	PJM OATT	Various	Various			
8	PJM Trans Owner Admin Revenue	Various	Various	OLF	PJM OATT	Various	Various			
9	PJM Trans Owner Serv Rev Whlsle	Various	Various	OLF	PJM OATT	Various	Various			
10	PJM Power Factor Credit Rev Nonaff	Various	Various	OS	PJM OATT	Various	Various			
35	TOTAL									



REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS				
Line No.	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total Revenues (\$) (k+l+m) (n)
1	11,121,045			11,121,045
2	11,875,486			11,875,486
3	49,053,758			49,053,758
4	10,597,882			10,597,882
5			1,480,440	1,480,440
6	8,646,223			8,646,223
7	236,836			236,836
8		(486,111)		(486,110)
9		(28,803)		(28,803)
10			536,404	536,404
35	91,531,230	(514,914)	2,016,844	93,033,161
Page 328-330 Part 2 of 2				



Name of Respondent: Ohio Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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FOOTNOTE DATA

(a) Concept: RateScheduleTariffNumber

Effective October 1, 2004, the administration of the transmission tariff was turned over to PJM. PJM does not provide any detail except for the total revenue by the major classes listed. OATT (Open Access Transmission Tariff) 3rd Revised Volume No. 6

(b) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers

Per Proforma ILDSA (Interconnection and Local Delivery Service Agreement) AEP Tariff 3rd Revised Volume No. 6.

(c) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers

Per Proforma ILDSA (Interconnection and Local Delivery Service Agreement) AEP Tariff 3rd Revised Volume No. 6.

Name of Respondent: Ohio Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original  (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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**TRANSMISSION OF ELECTRICITY BY ISO/RTOs**

1. Report in Column (a) the Transmission Owner receiving revenue for the transmission of electricity by the ISO/RTO.
2. Use a separate line of data for each distinct type of transmission service involving the entities listed in Column (a).
3. In Column (b) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO – Firm Network Service for Others, FNS – Firm Network Transmission Service for Self, LFP – Long-Term Firm Point-to-Point Transmission Service, OLF – Other Long-Term Firm Transmission Service, SFP – Short-Term Firm Point-to-Point Transmission Reservation, NF – Non-Firm Transmission Service, OS – Other Transmission Service and AD- Out-of-Period Adjustments. Use this code for any accounting adjustments or “true-ups” for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.
4. In column (c) identify the FERC Rate Schedule or tariff Number, on separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (b) was provided.
5. In column (d) report the revenue amounts as shown on bills or vouchers.
6. Report in column (e) the total revenues distributed to the entity listed in column (a).

Line No.	Payment Received by (Transmission Owner Name) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Total Revenue by Rate Schedule or Tariff (d)	Total Revenue (e)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
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27					
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29					
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32					
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36					
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38					
39					
40					
41					
42					
43					

Line No.	Payment Received by (Transmission Owner Name) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Total Revenue by Rate Schedule or Tariff (d)	Total Revenue (e)
44					
45					
46					
47					
48					
49					
40	TOTAL				

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Name of Respondent: Ohio Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
	(2) <input type="checkbox"/> A Resubmission		

**TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565)**

- Report all transmission, i.e. wheeling or electricity provided by other electric utilities, cooperatives, municipalities, other public authorities, qualifying facilities, and others for the quarter.
- In column (a) report each company or public authority that provided transmission service. Provide the full name of the company, abbreviate if necessary, but do not truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation with the transmission service provider. Use additional columns as necessary to report all companies or public authorities that provided transmission service for the quarter reported.
- In column (b) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows:  
FNS - Firm Network Transmission Service for Self, LFP - Long-Term Firm Point-to-Point Transmission Reservations, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point-to-Point Transmission Reservations, NF - Non-Firm Transmission Service, and OS - Other Transmission Service. See General Instructions for definitions of statistical classifications.
- Report in column (c) and (d) the total megawatt hours received and delivered by the provider of the transmission service.
- Report in column (e), (f) and (g) expenses as shown on bills or vouchers rendered to the respondent. In column (e) report the demand charges and in column (f) energy charges related to the amount of energy transferred. On column (g) report the total of all other charges on bills or vouchers rendered to the respondent, including any out of period adjustments. Explain in a footnote all components of the amount shown in column (g). Report in column (h) the total charge shown on bills rendered to the respondent. If no monetary settlement was made, enter zero in column (h). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.
- Enter ""TOTAL"" in column (a) as the last line.
- Footnote entries and provide explanations following all required data.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	TRANSFER OF ENERGY		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			
			MegaWatt Hours Received (c)	MegaWatt Hours Delivered (d)	Demand Charges (\$) (e)	Energy Charges (\$) (f)	Other Charges (\$) (g)	Total Cost of Transmission (\$) (h)
1	Wheeling Power	LFP					2,780,923	2,780,923
2	PJM - Enhancements	OS					56,854,886	56,854,886
3	PJM - Trans Owner Serv	OS					977,781	977,781
4	PJM - NITS	OS					626,085,166	626,085,166
	TOTAL						686,698,757	686,698,757

FOOTNOTE DATA

(a) Concept: OtherChargesTransmissionOfElectricityByOthers

Affiliated Company

(b) Concept: OtherChargesTransmissionOfElectricityByOthers

Transmission Enhancement Charges and Credits (PJM OATT Schedule 12).

(c) Concept: OtherChargesTransmissionOfElectricityByOthers

Transmission Owner Charges and Credits (PJM OATT Tariff Sixth Revised Volume No. 1).

(d) Concept: OtherChargesTransmissionOfElectricityByOthers

Network Integration Transmission Service Charges-NITS (PJM OATT Schedule H).

FERC FORM NO. 1 (REV. 02-04)

Name of Respondent: Ohio Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original  (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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**MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)**

Line No.	Description (a)	Amount (b)
1	Industry Association Dues	
2	Nuclear Power Research Expenses	
3	Other Experimental and General Research Expenses	11,024
4	Pub and Dist Info to Stkhldrs...expn servicing outstanding Securities	
5	Oth Expn greater than or equal to 5,000 show purpose, recipient, amount. Group if less than \$5,000	
6	Affiliated Billings (Net)	223,794
7	Associated Business Development	855,641
8	Utility Corp Borrowing Program Shared Costs	53,822
9	Corporate Contributions & Memberships	846,617
10	Ohio Broadband Initiative	1,229
11	Miscellaneous	39,482
46	TOTAL	2,031,609



Name of Respondent: Ohio Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original  (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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**Depreciation and Amortization of Electric Plant (Account 403, 404, 405)**

- Report in section A for the year the amounts for: (b) Depreciation Expense (Account 403); (c) Depreciation Expense for Asset Retirement Costs (Account 403.1); (d) Amortization of Limited-Term Electric Plant (Account 404); and (e) Amortization of Other Electric Plant (Account 405).
- Report in Section B the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis used to compute charges and whether any changes have been made in the basis or rates used from the preceding report year.
- Report all available information called for in Section C every fifth year beginning with report year 1971, reporting annually only changes to columns (c) through (g) from the complete report of the preceding year.  
Unless composite depreciation accounting for total depreciable plant is followed, list numerically in column (a) each plant subaccount, account or functional classification, as appropriate, to which a rate is applied. Identify at the bottom of Section C the type of plant included in any sub-account used.  
In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional Classifications and showing composite total. Indicate at the bottom of section C the manner in which column balances are obtained. If average balances, state the method of averaging used.  
For columns (c), (d), and (e) report available information for each plant subaccount, account or functional classification listed in column (a). If plant mortality studies are prepared to assist in estimating average service Lives, show in column (f) the type of mortality curve selected as most appropriate for the account and in column (g), if available, the weighted average remaining life of surviving plant. If composite depreciation accounting is used, report available information called for in columns (b) through (g) on this basis.
- If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state at the bottom of section C the amounts and nature of the provisions and the plant items to which related.

**A. Summary of Depreciation and Amortization Charges**

Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Depreciation Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization of Limited Term Electric Plant (Account 404) (d)	Amortization of Other Electric Plant (Acc 405) (e)	Total (f)
1	Intangible Plant			50,512,925		50,512,925
2	Steam Production Plant					
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional					
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant					
7	Transmission Plant	74,404,320				74,404,320
8	Distribution Plant	174,153,363				174,153,363
9	Regional Transmission and Market Operation					
10	General Plant	17,809,052		479,387		18,288,439
11	Common Plant-Electric					
12	TOTAL	266,366,735		50,992,312		317,359,047

**B. Basis for Amortization Charges**

Section A Line 1 Column D represents amortization of capitalized software development costs over a 5 year life and costs associated with the Oracle strategic partnership which are over a 10 year life.  
Section A Line 10, Column D represents amortization of leasehold improvements to equipment and structures over the life of the lease.

Line No.	C. Factors Used in Estimating Depreciation Charges						
	Account No. (a)	Depreciable Plant Base (in Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. Rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	TRANSMISSION						
13	352	189.909					
14	352.15	0.323					
15	353	1,574.222					
16	353.15	12.459					
17	353.16	28.555					
18	354	3.259					
19	354.15	21.597					
20	354 - All Other	170.912					
21	355	264.785					
22	355.15	1.901					
23	355 - All Other	306.057					
24	356	163.963					
25	356.15	17.475					
26	356.16	8.143					
27	356 - All Other	346.892					
28	357	11.306					
29	357 - All Other	37.476					
30	358	1.194					
31	358 - All Other	47.873					
32	358.16	4.604					
33	TOTAL TRANSMISSION	3,212.905					
34	DISTRIBUTION						
35	361	78.293					
36	362	1,093.745					
37	362.16	28.523					
38	363	0.045					
39	364	1,032.933					
40	365	1,234.208					
41	366	537.676					
42	367	875.921					
43	368	1,017.918					
44	369	402.373					
45	370	97.678					
46	370.16	180.468					
47	371	71.801					
48	371 - AMI	0.095					
49	372	0.103					
50	373	57.695					
51	TOTAL DISTRIBUTION	6,709.475					
52	GENERAL PLANT						
53	390	325.693					
54	391	27.359					
55	392	0.49					
56	393	1.949					
57	394	62.6					
58	395	0.47					
59	396	0.003					
60	397	226.55					
61	397.16	20.648					
62	398	9.843					
63	TOTAL GENERAL PLANT	675.605					

C. Factors Used in Estimating Depreciation Charges							
Line No.	Account No. (a)	Depreciable Plant Base (in Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. Rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
64	DEPRECIABLE SUM	\$10,597.985					



Name of Respondent: Ohio Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original  (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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FOOTNOTE DATA

[\(a\)](#) Concept: DepreciablePlantBase

The depreciable plant base is the November 30, 2023 total company depreciable plant.

FERC FORM NO. 1 (REV. 12-03)

Name of Respondent: Ohio Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
	(2) <input type="checkbox"/> A Resubmission		

**REGULATORY COMMISSION EXPENSES**

1. Report particulars (details) of regulatory commission expenses incurred during the current year (or incurred in previous years, if being amortized) relating to format cases before a regulatory body, or cases in which such a body was a party.
2. Report in columns (b) and (c), only the current year's expenses that are not deferred and the current year's amortization of amounts deferred in previous years.
3. Show in column (k) any expenses incurred in prior years which are being amortized. List in column (a) the period of amortization.
4. List in columns (f), (g), and (h), expenses incurred during the year which were charged currently to income, plant, or other accounts.
5. Minor items (less than \$25,000) may be grouped.

Line No.	Description (Furnish name of regulatory commission or body the docket or case number and a description of the case) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expenses for Current Year (b) + (c) (d)	Deferred in Account 182.3 at Beginning of Year (e)	EXPENSES INCURRED DURING YEAR				AMORTIZED DURING YEAR		
						CURRENTLY CHARGED TO			Deferred to Account 182.3 (i)	Contra Account (j)	Amount (k)	Deferred in Account 182.3 End of Year (l)
						Department (f)	Account No. (g)	Amount (h)				
1	PUCO charge for funding the cost of hearing and review process for long-term forecasts.	256,642		256,642		Electric	928	256,642				
2	AEP Ohio Electric Security Plan III		17,873	17,873		Electric	928	17,873				
3	Ohio Distribution Investment Rider		70,625	70,625		Electric	928	70,625				
4	Ohio SEET Filings		412	412		Electric	928	412				
5	FERC Formula Rate Filing		155,312	155,312		Electric	928	155,312				
6	AEP Ohio Purchased Fuel Adjustment Audit		15,392	15,392		Electric	928	15,392				
7	Miscellaneous Items - < \$25K		235,074	235,074		Electric	928	235,074				
8	AEP Ohio 2020 Base Rate Case		58,448	58,448	57,812	Electric	928	43,687		928	14,761	43,052
9	AEP Ohio Grid Smart Rider		1,584	1,584		Electric	928	1,584				
10	State Commission Fees	6,769,104		6,769,104		Electric	928	6,769,104				
11	AEP Ohio ESP V Filing		661,573	661,573		Electric	928	661,573				
12	NEP Submetering Complaint		60,285	60,285		Electric	928	60,285				
13	Ohio Purchased Power Agreement		43,623	43,623		Electric	928	43,623				
14	OCC Transmission Response		161,130	161,130		Electric	928	161,130				
46	TOTAL	7,025,746	1,481,331	8,507,077	57,812			8,492,316			14,761	43,052

Name of Respondent: Ohio Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
	(2) <input type="checkbox"/> A Resubmission		

**RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES**

- Describe and show below costs incurred and accounts charged during the year for technological research, development, and demonstration (R, D and D) project initiated, continued or concluded during the year. Report also support given to others during the year for jointly-sponsored projects. (Identify recipient regardless of affiliation.) For any R, D and D work carried with others, show separately the respondent's cost for the year and cost chargeable to others (See definition of research, development, and demonstration in Uniform System of Accounts).
- Indicate in column (a) the applicable classification, as shown below:  
Classifications:
  - A. Electric R, D and D Performed Internally:
    - 1. Generation
      - a. hydroelectric
        - i. Recreation fish and wildlife
        - ii. Other hydroelectric
      - b. Fossil-fuel steam
      - c. Internal combustion or gas turbine
      - d. Nuclear
      - e. Unconventional generation
      - f. Siting and heat rejection
    - 2. Transmission
  - a. Overhead
  - b. Underground
3. Distribution
4. Regional Transmission and Market Operation
5. Environment (other than equipment)
6. Other (Classify and include items in excess of \$50,000.)
7. Total Cost Incurred
- B. Electric, R, D and D Performed Externally:
  - 1. Research Support to the electrical Research Council or the Electric Power Research Institute
  - 2. Research Support to Edison Electric Institute
  - 3. Research Support to Nuclear Power Groups
  - 4. Research Support to Others (Classify)
  - 5. Total Cost Incurred
- Include in column (c) all R, D and D items performed internally and in column (d) those items performed outside the company costing \$50,000 or more, briefly describing the specific area of R, D and D (such as safety, corrosion control, pollution, automation, measurement, insulation, type of appliance, etc.). Group items under \$50,000 by classifications and indicate the number of items grouped. Under Other, (A (6) and B (4)) classify items by type of R, D and D activity.
- Show in column (e) the account number charged with expenses during the year or the account to which amounts were capitalized during the year, listing Account 107, Construction Work in Progress, first. Show in column (f) the amounts related to the account charged in column (e).
- Show in column (g) the total unamortized accumulating of costs of projects. This total must equal the balance in Account 188, Research, Development, and Demonstration Expenditures, Outstanding at the end of the year.
- If costs have not been segregated for R, D and D activities or projects, submit estimates for columns (c), (d), and (f) with such amounts identified by ""Est.""
- Report separately research and related testing facilities operated by the respondent.

Line No.	Classification (a)	Description (b)	Costs Incurred Internally Current Year (c)	Costs Incurred Externally Current Year (d)	AMOUNTS CHARGED IN CURRENT YEAR		Unamortized Accumulation (g)
					Amounts Charged In Current Year: Account (e)	Amounts Charged In Current Year: Amount (f)	
1	A.(1) Generation						
2	(e)Unconventional Generation	1 item under \$50,000					
3	A.(2) Transmission	1 item under \$50,000	9,791		566	9,791	
4	A.(3) Distribution	1 item under \$50,000	18,539		588	18,539	
5	A.(6)Other	1 items under \$50,000	(456)		566,588	(456)	
6		Corporate Technology Prog Mgmt	553		566,588	553	
7	(f) AMI Test Bed Development	1 item under \$50,000	2,951		588	2,951	
8	(g) DTC Walnut Maintenance	1 item under \$50,000	2,445		566,588	2,445	
9	A (7) TOTAL COSTS INCURRED INTERNALLY		33,823			33,823	
10	ELECTRIC UTILITY RESEARCH, DEVELOPMENT &						
11	DEMONSTRATION PERFORMED EXTERNALLY						
12	B. Memberships	4 Items under \$50,000		90,383	566,588	90,383	
13	B.(1) Electric Power Research Institute	EPRI Research Portfolio		694,245	566,588	694,245	
14		Electric Transportation					
15		IT - EPRI Annual Research Port		71,090	566,588	71,090	
16		Low Carbon Resource Initiative		77,122	566,588	77,122	
17		T Line Robots - Reclass					
18		9 items under \$50,000		38,517	566,588	38,517	
19	B. (4) Substation Equipment Management	1 items under \$50,000		(26)	566	(26)	
20	B(5) TOTAL COSTS INCURRED EXTERNALLY			971,331		971,331	

Name of Respondent: Ohio Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
	(2) <input type="checkbox"/> A Resubmission		

**DISTRIBUTION OF SALARIES AND WAGES**

Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the appropriate lines and columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
1	Electric			
2	Operation			
3	Production	3,288		
4	Transmission	51,354		
5	Regional Market			
6	Distribution	27,701,910		
7	Customer Accounts	7,149,572		
8	Customer Service and Informational	4,986,759		
9	Sales	5,434		
10	Administrative and General	(396,128)		
11	TOTAL Operation (Enter Total of lines 3 thru 10)	39,502,189		
12	Maintenance			
13	Production	445		
14	Transmission	54,134		
15	Regional Market			
16	Distribution	38,636,908		
17	Administrative and General	3,631,952		
18	TOTAL Maintenance (Total of lines 13 thru 17)	42,323,439		
19	Total Operation and Maintenance			
20	Production (Enter Total of lines 3 and 13)	3,733		
21	Transmission (Enter Total of lines 4 and 14)	105,488		
22	Regional Market (Enter Total of Lines 5 and 15)			
23	Distribution (Enter Total of lines 6 and 16)	66,338,818		
24	Customer Accounts (Transcribe from line 7)	7,149,572		
25	Customer Service and Informational (Transcribe from line 8)	4,986,759		
26	Sales (Transcribe from line 9)	5,434		
27	Administrative and General (Enter Total of lines 10 and 17)	3,235,824		
28	TOTAL Oper. and Maint. (Total of lines 20 thru 27)	81,825,628	6,297,490	88,123,118
29	Gas			
30	Operation			
31	Production - Manufactured Gas			
32	Production-Nat. Gas (Including Expl. And Dev.)			
33	Other Gas Supply			
34	Storage, LNG Terminaling and Processing			
35	Transmission			
36	Distribution			
37	Customer Accounts			
38	Customer Service and Informational			
39	Sales			
40	Administrative and General			
41	TOTAL Operation (Enter Total of lines 31 thru 40)			
42	Maintenance			
43	Production - Manufactured Gas			
44	Production-Natural Gas (Including Exploration and Development)			
45	Other Gas Supply			
46	Storage, LNG Terminaling and Processing			
47	Transmission			



Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
48	Distribution			
49	Administrative and General			
50	TOTAL Maint. (Enter Total of lines 43 thru 49)			
51	Total Operation and Maintenance			
52	Production-Manufactured Gas (Enter Total of lines 31 and 43)			
53	Production-Natural Gas (Including Expl. and Dev.) (Total lines 32,			
54	Other Gas Supply (Enter Total of lines 33 and 45)			
55	Storage, LNG Terminaling and Processing (Total of lines 31 thru			
56	Transmission (Lines 35 and 47)			
57	Distribution (Lines 36 and 48)			
58	Customer Accounts (Line 37)			
59	Customer Service and Informational (Line 38)			
60	Sales (Line 39)			
61	Administrative and General (Lines 40 and 49)			
62	TOTAL Operation and Maint. (Total of lines 52 thru 61)			
63	Other Utility Departments			
64	Operation and Maintenance			
65	TOTAL All Utility Dept. (Total of lines 28, 62, and 64)	81,825,628	6,297,490	88,123,118
66	Utility Plant			
67	Construction (By Utility Departments)			
68	Electric Plant	85,014,767	6,542,934	91,557,701
69	Gas Plant			
70	Other (provide details in footnote):			
71	TOTAL Construction (Total of lines 68 thru 70)	85,014,767	6,542,934	91,557,701
72	Plant Removal (By Utility Departments)			
73	Electric Plant	12,917,364	994,150	13,911,514
74	Gas Plant			
75	Other (provide details in footnote):			
76	TOTAL Plant Removal (Total of lines 73 thru 75)	12,917,364	994,150	13,911,514
77	Other Accounts (Specify, provide details in footnote):			
78	Other Accounts (Specify, provide details in footnote):			
79	163 - Stores Expense Undistributed	8,215,624	(8,215,624)	
80	165 - Other Prepayments			
81	182 - Other Regulatory Assets			
82	183 - Prelim Survey			
83	184 - Clearing Accounts	5,618,950	(5,618,950)	
84	185 - ODD Temporary Facilities	413,713		413,713
85	186 - Misc Deferred Debits	1,642,046		1,642,046
86	188 - Research & Development			
87	228 - RAD Waste Accrual			
88	242 - Misc Current & Accrued Liab			
89	254 - Ohio Reliability			
90	401 - Operation Expense - Nonassociated			
91	402 - Maintenance Exp			
92	407 - Regulatory Debits			
93	417 - Misc Exp			
94	451 - Misc Service Rev - Nonaffil			
95	456 - Other Electric Revenue			
95	TOTAL Other Accounts	15,890,333	(13,834,574)	2,055,759
96	TOTAL SALARIES AND WAGES	195,648,092		195,648,092

Name of Respondent: Ohio Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
<b>COMMON UTILITY PLANT AND EXPENSES</b>			
<ol style="list-style-type: none"> <li>1. Describe the property carried in the utility's accounts as common utility plant and show the book cost of such plant at end of year classified by accounts as provided by Electric Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Also show the allocation of such plant costs to the respective departments using the common utility plant and explain the basis of allocation used, giving the allocation factors.</li> <li>2. Furnish the accumulated provisions for depreciation and amortization at end of year, showing the amounts and classifications of such accumulated provisions, and amounts allocated to utility departments using the common utility plant to which such accumulated provisions relate, including explanation of basis of allocation and factors used.</li> <li>3. Give for the year the expenses of operation, maintenance, rents, depreciation, and amortization for common utility plant classified by accounts as provided by the Uniform System of Accounts. Show the allocation of such expenses to the departments using the common utility plant to which such expenses are related. Explain the basis of allocation used and give the factors of allocation.</li> <li>4. Give date of approval by the Commission for use of the common utility plant classification and reference to the order of the Commission or other authorization.</li> </ol>			

Name of Respondent: Ohio Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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**AMOUNTS INCLUDED IN ISO/RTO SETTLEMENT STATEMENTS**

1. The respondent shall report below the details called for concerning amounts it recorded in Account 555, Purchase Power, and Account 447, Sales for Resale, for items shown on ISO/RTO Settlement Statements. Transactions should be separately netted for each ISO/RTO administered energy market for purposes of determining whether an entity is a net seller or purchaser in a given hour. Net megawatt hours are to be used as the basis for determining whether a net purchase or sale has occurred. In each monthly reporting period, the hourly sale and purchase net amounts are to be aggregated and separately reported in Account 447, Sales for Resale, or Account 555, Purchased Power, respectively.

Line No.	Description of Item(s) (a)	Balance at End of Quarter 1 (b)	Balance at End of Quarter 2 (c)	Balance at End of Quarter 3 (d)	Balance at End of Year (e)
1	Energy				
2	Net Purchases (Account 555)	(1,023,931)	(17,272)	(23,121)	(28,927)
2.1	Net Purchases (Account 555.1)				
3	Net Sales (Account 447)	(27,349,578)	(42,246,028)	(61,418,267)	(84,055,268)
4	Transmission Rights				
5	Ancillary Services	5,357,527	11,091,497	17,158,866	23,037,157
6	Other Items (list separately)				
7	Operating Reserves	236,178	258,610	258,616	251,745
8	Transmission Losses	(1)	(1)	(1)	(1)
9	Meter Corrections	101,384	206,374	191,542	236,289
46	TOTAL	(22,678,421)	(30,706,820)	(43,832,365)	(60,559,005)

Name of Respondent: Ohio Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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**PURCHASES AND SALES OF ANCILLARY SERVICES**

Report the amounts for each type of ancillary service shown in column (a) for the year as specified in Order No. 888 and defined in the respondents Open Access Transmission Tariff. In columns for usage, report usage-related billing determinant and the unit of measure.

1. On Line 1 columns (b), (c), (d), and (e) report the amount of ancillary services purchased and sold during the year.
2. On Line 2 columns (b), (c), (d), and (e) report the amount of reactive supply and voltage control services purchased and sold during the year.
3. On Line 3 columns (b), (c), (d), and (e) report the amount of regulation and frequency response services purchased and sold during the year.
4. On Line 4 columns (b), (c), (d), and (e) report the amount of energy imbalance services purchased and sold during the year.
5. On Lines 5 and 6, columns (b), (c), (d), and (e) report the amount of operating reserve spinning and supplement services purchased and sold during the period.
6. On Line 7 columns (b), (c), (d), and (e) report the total amount of all other types ancillary services purchased or sold during the year. Include in a footnote and specify the amount for each type of other ancillary service provided.

Line No.	Type of Ancillary Service (a)	Amount Purchased for the Year			Amount Sold for the Year		
		Usage - Related Billing Determinant			Usage - Related Billing Determinant		
		Number of Units (b)	Unit of Measure (c)	Dollar (d)	Number of Units (e)	Unit of Measure (f)	Dollars (g)
1	Scheduling, System Control and Dispatch	0					
2	Reactive Supply and Voltage						
3	Regulation and Frequency Response						
4	Energy Imbalance						
5	Operating Reserve - Spinning						
6	Operating Reserve - Supplement						
7	Other						
8	Total (Lines 1 thru 7)						

Name of Respondent: Ohio Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original  (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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FOOTNOTE DATA

[\(a\)](#) Concept: AncillaryServicesPurchasedNumberOfUnits

The final grandfathered contracts (under the AEP OATT) expired 12/31/2010. Currently, services are provided under the SPP and PJM OATTs.

FERC FORM NO. 1 (New 2-04)

Name of Respondent: Ohio Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
	(2) <input type="checkbox"/> A Resubmission		

**MONTHLY TRANSMISSION SYSTEM PEAK LOAD**

1. Report the monthly peak load on the respondent's transmission system. If the respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system.
2. Report on Column (b) by month the transmission system's peak load.
3. Report on Columns (c) and (d) the specified information for each monthly transmission - system peak load reported on Column (b).
4. Report on Columns (e) through (j) by month the system' monthly maximum megawatt load by statistical classifications. See General Instruction for the definition of each statistical classification.

Line No.	Month (a)	Monthly Peak MW - Total (b)	Day of Monthly Peak (c)	Hour of Monthly Peak (d)	Firm Network Service for Self (e)	Firm Network Service for Others (f)	Long-Term Firm Point-to-point Reservations (g)	Other Long-Term Firm Service (h)	Short-Term Firm Point-to-point Reservation (i)	Other Service (j)
	NAME OF SYSTEM: 0									
1	January	0								
2	February									
3	March									
4	Total for Quarter 1				0	0	0	0	0	0
5	April									
6	May									
7	June									
8	Total for Quarter 2				0	0	0	0	0	0
9	July									
10	August									
11	September									
12	Total for Quarter 3				0	0	0	0	0	0
13	October									
14	November									
15	December									
16	Total for Quarter 4				0	0	0	0	0	0
17	Total				0	0	0	0	0	0

Name of Respondent: Ohio Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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FOOTNOTE DATA

[\(a\)](#) Concept: MonthlyPeakLoadExcludingIsoAndRto

Ohio Power Company's transmission service is administered through an RTO/ISO and requested information is not available on an individual operating company basis.

FERC FORM NO. 1 (NEW. 07-04)

Name of Respondent: Ohio Power Company	This report is: (1)	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
	<input checked="" type="checkbox"/> An Original		
	(2)		
	<input type="checkbox"/> A Resubmission		

**Monthly ISO/RTO Transmission System Peak Load**

1. Report the monthly peak load on the respondent's transmission system. If the Respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system.
2. Report on Column (b) by month the transmission system's peak load.
3. Report on Column (c) and (d) the specified information for each monthly transmission - system peak load reported on Column (b).
4. Report on Columns (e) through (i) by month the system's transmission usage by classification. Amounts reported as Through and Out Service in Column (g) are to be excluded from those amounts reported in Columns (e) and (f).
5. Amounts reported in Column (j) for Total Usage is the sum of Columns (h) and (i).

Line No.	Month (a)	Monthly Peak MW - Total (b)	Day of Monthly Peak (c)	Hour of Monthly Peak (d)	Import into ISO/RTO (e)	Exports from ISO/RTO (f)	Through and Out Service (g)	Network Service Usage (h)	Point-to-Point Service Usage (i)	Total Usage (j)
	NAME OF SYSTEM: 0									
1	January									
2	February									
3	March									
4	Total for Quarter 1				0	0	0	0	0	0
5	April									
6	May									
7	June									
8	Total for Quarter 2				0	0	0	0	0	0
9	July									
10	August									
11	September									
12	Total for Quarter 3				0	0	0	0	0	0
13	October									
14	November									
15	December									
16	Total for Quarter 4				0	0	0	0	0	0
17	Total Year to Date/Year				0	0	0	0	0	0



Name of Respondent: Ohio Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 2024-04-09	Year/Period of Report End of: 2023/ Q4
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**ELECTRIC ENERGY ACCOUNT**

Report below the information called for concerning the disposition of electric energy generated, purchased, exchanged and wheeled during the year.

Line No.	Item (a)	MegaWatt Hours (b)	Line No.	Item (a)	MegaWatt Hours (b)
1	SOURCES OF ENERGY		21	DISPOSITION OF ENERGY	
2	Generation (Excluding Station Use):		22	Sales to Ultimate Consumers (Including Interdepartmental Sales)	44,317,733
3	Steam		23	Requirements Sales for Resale (See instruction 4, page 311.)	7,786
4	Nuclear		24	Non-Requirements Sales for Resale (See instruction 4, page 311.)	2,405,667
5	Hydro-Conventional		25	Energy Furnished Without Charge	(32,045,415)
6	Hydro-Pumped Storage		26	Energy Used by the Company (Electric Dept Only, Excluding Station Use)	
7	Other		27	Total Energy Losses	424,705
8	Less Energy for Pumping		27.1	Total Energy Stored	
9	Net Generation (Enter Total of lines 3 through 8)	0	28	TOTAL (Enter Total of Lines 22 Through 27.1) MUST EQUAL LINE 20 UNDER SOURCES	15,110,476
10	Purchases (other than for Energy Storage)	15,110,476			
10.1	Purchases for Energy Storage	0			
11	Power Exchanges:				
12	Received	0			
13	Delivered	0			
14	Net Exchanges (Line 12 minus line 13)	0			
15	Transmission For Other (Wheeling)				
16	Received				
17	Delivered				
18	Net Transmission for Other (Line 16 minus line 17)	0			
19	Transmission By Others Losses				
20	TOTAL (Enter Total of Lines 9, 10, 10.1, 14, 18 and 19)	15,110,476			

Name of Respondent: Ohio Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 2024-04-09	Year/Period of Report End of: 2023/ Q4
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FOOTNOTE DATA

[\(a\)](#) Concept: NonChargedEnergy

Represents Megawatt Hours included in Line 22, Sales to Ultimate Customers, that were delivered and billed to shopping customers and provided by external suppliers.

FERC FORM NO. 1 (ED. 12-90)

Name of Respondent: Ohio Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original  (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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**MONTHLY PEAKS AND OUTPUT**

1. Report the monthly peak load and energy output. If the respondent has two or more power which are not physically integrated, furnish the required information for each non- integrated system.
2. Report in column (b) by month the system's output in Megawatt hours for each month.
3. Report in column (c) by month the non-requirements sales for resale. Include in the monthly amounts any energy losses associated with the sales.
4. Report in column (d) by month the system's monthly maximum megawatt load (60 minute integration) associated with the system.
5. Report in column (e) and (f) the specified information for each monthly peak load reported in column (d).

Line No.	Month (a)	Total Monthly Energy (b)	Monthly Non-Requirement Sales for Resale & Associated Losses (c)	Monthly Peak - Megawatts (d)	Monthly Peak - Day of Month (e)	Monthly Peak - Hour (f)
	NAME OF SYSTEM: 0					
29	January	2,278,009	168,187	3,606	31	20
30	February	1,991,743	219,182	3,583	4	9
31	March	1,705,092	231,855	2,763	14	20
32	April	1,226,650	222,729	2,076	2	21
33	May	1,056,354	143,700	2,426	31	18
34	June	951,604	206,283	2,490	3	17
35	July	1,125,911	209,099	2,259	19	18
36	August	1,072,758	218,827	2,320	4	18
37	September	872,443	142,678	2,241	4	20
38	October	813,942	222,453	1,704	1	17
39	November	937,282	231,149	1,710	28	19
40	December	1,078,688	279,351	1,759	19	19
41	Total	15,110,476	2,495,493			

Name of Respondent: Ohio Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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**Steam Electric Generating Plant Statistics**

1. Report data for plant in Service only.
2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report in this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants.
3. Indicate by a footnote any plant leased or operated as a joint facility.
4. If net peak demand for 60 minutes is not available, give data which is available, specifying period.
5. If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant.
6. If gas is used and purchased on a therm basis report the Btu content or the gas and the quantity of fuel burned converted to Mcf.
7. Quantities of fuel burned (Line 38) and average cost per unit of fuel burned (Line 41) must be consistent with charges to expense accounts 501 and 547 (Line 42) as show on Line 20.
8. If more than one fuel is burned in a plant furnish only the composite heat rate for all fuels burned.
9. Items under Cost of Plant are based on USofA accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses Classified as Other Power Supply Expenses.
10. For IC and GT plants, report Operating Expenses, Account Nos. 547 and 549 on Line 25 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on Line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants.
11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant.
12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type fuel used, fuel enrichment type and quantity for the report period and other physical and operating characteristics of plant.

Line No.	Item (a)	Plant Name: 0
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear)	
2	Type of Constr (Conventional, Outdoor, Boiler, etc)	
3	Year Originally Constructed	
4	Year Last Unit was Installed	
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)	
6	Net Peak Demand on Plant - MW (60 minutes)	
7	Plant Hours Connected to Load	
8	Net Continuous Plant Capability (Megawatts)	
9	When Not Limited by Condenser Water	
10	When Limited by Condenser Water	
11	Average Number of Employees	
12	Net Generation, Exclusive of Plant Use - kWh	
13	Cost of Plant: Land and Land Rights	
14	Structures and Improvements	
15	Equipment Costs	
16	Asset Retirement Costs	
17	Total cost (total 13 thru 20)	
18	Cost per KW of Installed Capacity (line 17/5) Including	
19	Production Expenses: Oper, Supv, & Engr	
20	Fuel	
21	Coolants and Water (Nuclear Plants Only)	
22	Steam Expenses	
23	Steam From Other Sources	
24	Steam Transferred (Cr)	
25	Electric Expenses	
26	Misc Steam (or Nuclear) Power Expenses	
27	Rents	
28	Allowances	
29	Maintenance Supervision and Engineering	
30	Maintenance of Structures	
31	Maintenance of Boiler (or reactor) Plant	
32	Maintenance of Electric Plant	
33	Maintenance of Misc Steam (or Nuclear) Plant	
34	Total Production Expenses	0
35	Expenses per Net kWh	

35	<b>Plant Name</b>
36	Fuel Kind
37	Fuel Unit
38	Quantity (Units) of Fuel Burned
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year
41	Average Cost of Fuel per Unit Burned
42	Average Cost of Fuel Burned per Million BTU
43	Average Cost of Fuel Burned per kWh Net Gen
44	Average BTU per kWh Net Generation



Name of Respondent: Ohio Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original  (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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**Hydroelectric Generating Plant Statistics**

1. Large plants are hydro plants of 10,000 Kw or more of installed capacity (name plate ratings).
2. If any plant is leased, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, indicate such facts in a footnote. If licensed project, give project number.
3. If net peak demand for 60 minutes is not available, give that which is available specifying period.
4. If a group of employees attends more than one generating plant, report on line 11 the approximate average number of employees assignable to each plant.
5. The items under Cost of Plant represent accounts or combinations of accounts prescribed by the Uniform System of Accounts. Production Expenses do not include Purchased Power, System control and Load Dispatching, and Other Expenses classified as "Other Power Supply Expenses."
6. Report as a separate plant any plant equipped with combinations of steam, hydro, internal combustion engine, or gas turbine equipment.

Line No.	Item (a)	FERC Licensed Project No. 0 Plant Name: 0
1	Kind of Plant (Run-of-River or Storage)	
2	Plant Construction type (Conventional or Outdoor)	
3	Year Originally Constructed	
4	Year Last Unit was Installed	
5	Total installed cap (Gen name plate Rating in MW)	
6	Net Peak Demand on Plant-Megawatts (60 minutes)	
7	Plant Hours Connect to Load	
8	<b>Net Plant Capability (in megawatts)</b>	
9	(a) Under Most Favorable Oper Conditions	
10	(b) Under the Most Adverse Oper Conditions	
11	Average Number of Employees	
12	Net Generation, Exclusive of Plant Use - kWh	
13	<b>Cost of Plant</b>	
14	Land and Land Rights	
15	Structures and Improvements	
16	Reservoirs, Dams, and Waterways	
17	Equipment Costs	
18	Roads, Railroads, and Bridges	
19	Asset Retirement Costs	
20	Total cost (total 13 thru 20)	
21	Cost per KW of Installed Capacity (line 20 / 5)	
22	<b>Production Expenses</b>	
23	Operation Supervision and Engineering	
24	Water for Power	
25	Hydraulic Expenses	
26	Electric Expenses	
27	Misc Hydraulic Power Generation Expenses	
28	Rents	
29	Maintenance Supervision and Engineering	
30	Maintenance of Structures	
31	Maintenance of Reservoirs, Dams, and Waterways	
32	Maintenance of Electric Plant	
33	Maintenance of Misc Hydraulic Plant	
34	Total Production Expenses (total 23 thru 33)	
35	Expenses per net kWh	

Name of Respondent: Ohio Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original  (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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**Pumped Storage Generating Plant Statistics**

1. Large plants and pumped storage plants of 10,000 Kw or more of installed capacity (name plate ratings).
2. If any plant is leased, operating under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, indicate such facts in a footnote. Give project number.
3. If net peak demand for 60 minutes is not available, give that which is available, specifying period.
4. If a group of employees attends more than one generating plant, report on Line 8 the approximate average number of employees assignable to each plant.
5. The items under Cost of Plant represent accounts or combinations of accounts prescribed by the Uniform System of Accounts. Production Expenses do not include Purchased Power System Control and Load Dispatching, and Other Expenses classified as "Other Power Supply Expenses."
6. Pumping energy (Line 10) is that energy measured as input to the plant for pumping purposes.
7. Include on Line 36 the cost of energy used in pumping into the storage reservoir. When this item cannot be accurately computed leave Lines 36, 37 and 38 blank and describe at the bottom of the schedule the company's principal sources of pumping power, the estimated amounts of energy from each station or other source that individually provides more than 10 percent of the total energy used for pumping, and production expenses per net MWh as reported herein for each source described. Group together stations and other resources which individually provide less than 10 percent of total pumping energy. If contracts are made with others to purchase power for pumping, give the supplier contract number, and date of contract.

Line No.	Item (a)	FERC Licensed Project No. 0 Plant Name: 0
1	Type of Plant Construction (Conventional or Outdoor)	
2	Year Originally Constructed	
3	Year Last Unit was Installed	
4	Total installed cap (Gen name plate Rating in MW)	
5	Net Peak Demand on Plant-Megawatts (60 minutes)	
6	Plant Hours Connect to Load While Generating	
7	Net Plant Capability (in megawatts)	
8	Average Number of Employees	
9	Generation, Exclusive of Plant Use - kWh	
10	Energy Used for Pumping	
11	Net Output for Load (line 9 - line 10) - Kwh	0
12	<b>Cost of Plant</b>	
13	Land and Land Rights	
14	Structures and Improvements	
15	Reservoirs, Dams, and Waterways	
16	Water Wheels, Turbines, and Generators	
17	Accessory Electric Equipment	
18	Miscellaneous Powerplant Equipment	
19	Roads, Railroads, and Bridges	
20	Asset Retirement Costs	
21	Total cost (total 13 thru 20)	
22	Cost per KW of installed cap (line 21 / 4)	
23	<b>Production Expenses</b>	
24	Operation Supervision and Engineering	
25	Water for Power	
26	Pumped Storage Expenses	
27	Electric Expenses	
28	Misc Pumped Storage Power generation Expenses	
29	Rents	
30	Maintenance Supervision and Engineering	
31	Maintenance of Structures	
32	Maintenance of Reservoirs, Dams, and Waterways	
33	Maintenance of Electric Plant	
34	Maintenance of Misc Pumped Storage Plant	
35	Production Exp Before Pumping Exp (24 thru 34)	
36	Pumping Expenses	
37	Total Production Exp (total 35 and 36)	
38	Expenses per kWh (line 37 / 9)	
39	Expenses per kWh of Generation and Pumping (line 37/(line 9 + line 10))	0



Name of Respondent: Ohio Power Company	This report is: (1)	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
	<input checked="" type="checkbox"/> An Original		
	(2)		
	<input type="checkbox"/> A Resubmission		

**GENERATING PLANT STATISTICS (Small Plants)**

- Small generating plants are steam plants of, less than 25,000 Kw; internal combustion and gas turbine-plants, conventional hydro plants and pumped storage plants of less than 10,000 Kw installed capacity (name plate rating).
- Designate any plant leased from others, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, and give a concise statement of the facts in a footnote. If licensed project, give project number in footnote.
- List plants appropriately under subheadings for steam, hydro, nuclear, internal combustion and gas turbine plants. For nuclear, see instruction 11, Page 402.
- If net peak demand for 60 minutes is not available, give the which is available, specifying period.
- If any plant is equipped with combinations of steam, hydro internal combustion or gas turbine equipment, report each as a separate plant. However, if the exhaust heat from the gas turbine is utilized in a steam turbine regenerative feed water cycle, or for preheated combustion air in a boiler, report as one plant.

Line No.	Name of Plant (a)	Year Orig. Const. (b)	Installed Capacity Name Plate Rating (MW) (c)	Net Peak Demand MW (60 min) (d)	Net Generation Excluding Plant Use (e)	Cost of Plant (f)	Plant Cost (Incl Asset Retire. Costs) Per MW (g)	Operation Exc'l. Fuel (h)	Production Expenses		Kind of Fuel (k)	Fuel Costs (in cents (per Million Btu) (l)	Generation Type (m)
									Fuel Production Expenses (i)	Maintenance Production Expenses (j)			
1													
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
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Line No.	Name of Plant (a)	Year Orig. Const. (b)	Installed Capacity Name Plate Rating (MW) (c)	Net Peak Demand MW (60 min) (d)	Net Generation Excluding Plant Use (e)	Cost of Plant (f)	Plant Cost (Incl Asset Retire. Costs) Per MW (g)	Operation Exc'l. Fuel (h)	Production Expenses		Kind of Fuel (k)	Fuel Costs (in cents (per Million Btu) (l)	Generation Type (m)
									Fuel Production Expenses (i)	Maintenance Production Expenses (j)			
42													
43													
44													
45													
46													

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Name of Respondent: Ohio Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
	(2) <input type="checkbox"/> A Resubmission		

**ENERGY STORAGE OPERATIONS (Large Plants)**

1. Large Plants are plants of 10,000 Kw or more.
2. In columns (a) (b) and (c) report the name of the energy storage project, functional classification (Production, Transmission, Distribution), and location.
3. In column (d), report Megawatt hours (MWH) purchased, generated, or received in exchange transactions for storage.
4. In columns (e), (f) and (g) report MWHs delivered to the grid to support production, transmission and distribution. The amount reported in column (d) should include MWHs delivered/provided to a general ancillary services.
5. In columns (h), (i), and (j) report MWHs lost during conversion, storage and discharge of energy.
6. In column (k) report the MWHs sold.
7. In column (l), report revenues from energy storage operations. In a footnote, disclose the revenue accounts and revenue amounts related to the income generating activity.
8. In column (m), report the cost of power purchased for storage operations and reported in Account 555.1, Power Purchased for Storage Operations. If power was purchased from an affiliated seller specify and (o), report fuel costs for storage operations associated with self-generated power included in Account 501 and other costs associated with self-generated power.
9. In columns (q), (r) and (s) report the total project plant costs including but not exclusive of land and land rights, structures and improvements, energy storage equipment, turbines, compressors, generator whose primary purpose is to integrate or tie energy storage assets into the power grid, and any other costs associated with the energy storage project included in the property accounts listed.

Line No.	Name of the Energy Storage Project (a)	Functional Classification (b)	Location of the Project (c)	MWHs (d)	MWHs delivered to the grid to support Production (e)	MWHs delivered to the grid to support Transmission (f)	MWHs delivered to the grid to support Distribution (g)	MWHs Lost During Conversion, Storage and Discharge of Energy Production (h)	MWHs Lost During Conversion, Storage and Discharge of Energy Transmission (i)	MWHs Lost During Conversion, Storage and Discharge of Energy Distribution (j)	MWHs Sold (k)	Revenues from Energy Storage Operations (l)	Power Purchased for Storage Operations (555.1) (Dollars) (m)	Fuel Costs from associated fuel accounts for Storage Operations Associated with Self-Generated Power (Dollars) (n)	Other Cost Associ: with S Genera Powe (Dolla) (o)
35	TOTAL			0	0	0	0	0	0	0	0	0	0	0	

Name of Respondent: Ohio Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
	(2) <input type="checkbox"/> A Resubmission		

**ENERGY STORAGE OPERATIONS (Small Plants)**

1. Small Plants are plants less than 10,000 Kw.
2. In columns (a), (b) and (c) report the name of the energy storage project, functional classification (Production, Transmission, Distribution), and location.
3. In column (d), report project plant cost including but not exclusive of land and land rights, structures and improvements, energy storage equipment and any other costs associated with the energy storage project.
4. In column (e), report operation expenses excluding fuel, (f), maintenance expenses, (g) fuel costs for storage operations and (h) cost of power purchased for storage operations and reported in Account 555.1, Power Purchased for Storage Operations. If power was purchased from an affiliated seller specify how the cost of the power was determined.
5. If any other expenses, report in column (i) and footnote the nature of the item(s).

Line No.	Name of the Energy Storage Project (a)	Functional Classification (b)	Location of the Project (c)	Project Cost (d)	BALANCE AT BEGINNING OF YEAR				
					Operations (Excluding Fuel used in Storage Operations) (e)	Maintenance (f)	Cost of fuel used in storage operations (g)	Account No. 555.1, Power Purchased for Storage Operations (h)	Other Expenses (i)
1	TOTAL			0	0	0	0	0	0
36	TOTAL								

Name of Respondent: Ohio Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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**TRANSMISSION LINE STATISTICS**

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage. If required by a State commission to report individual lines for all voltages, do so but do not group totals for each voltage under 132 kilovolts.
2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.
3. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
4. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole wood or steel; (2) H-frame wood, or steel poles; (3) tower; or (4) underground construction. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.
5. Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.
6. Do not report the same transmission line structure twice. Report Lower voltage Lines and higher voltage lines as one line. Designate in a footnote if you do not include Lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g).
7. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of Lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the Line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.
8. Designate any transmission line leased to another company and give name of Lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.
9. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Line No.	DESIGNATION		VOLTAGE (KV) - (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) - (In the case of underground lines report circuit miles)		Number of Circuits (h)	Size of Conductor and Material (i)
	From	To	Operating	Designated		On Structure of Line Designated	On Structures of Another Line		
	(a)	(b)	(c)	(d)		(f)	(g)		
1	0168 BAKER	DON MARQUIS	765.00	765.00	3	26.41	0.00	1	954 ACSR
2	0168 BAKER	DON MARQUIS	765.00	765.00	3	10.32	0.00	1	954 ACSR
3	0171 KAMMER	DUMONT	765.00	765.00	3	225.45	0.00	1	4-954 ACSR
4	0171 Kammer	Dumont	765.00	765.00	1	0.23	0.00	1	4-954 ACSR
5	0194 AMOS	NORTH PROCTORVILLE	765.00	765.00	3	5.30	0.00	1	1351.5 AC
6	0195 GAVIN	MARYSVILLE	765.00	765.00	3	124.40	0.00	1	1351.5 AC
7	0232 AMOS	GAVIN	765.00	765.00	3	0.49	0.00	1	1351.5 AC
8	0233 GAVIN	KAMMER	765.00	765.00	3	2.62	0.00	1	1351.5 AC
9	0263 KAMMER	SOUTH CANTON	765.00	765.00	3	0.24	0.00	1	1351.5 AC
10	0263 KAMMER	SOUTH CANTON	765.00	765.00	3	78.44	0.00	1	1351.5 AC
11	0269 NORTH PROCTORV	HANGING ROCK	765.00	765.00	3	25.99	0.00	1	1351.5 AC
12	0270 HANGING ROCK	JEFFERSON	765.00	765.00	3	6.14	0.00	1	1351.5 AC
13	0047 SPORN	MUSKINGUM	345.00	345.00	3	0.00	0.00	1	1275 ACSR
14	0047 SPORN	MUSKINGUM	345.00	345.00	1	41.34	0.00	2	2-959.6 KCM
15	0048 MUSKINGUM	CENTRAL	345.00	345.00	3	28.10	0.00	1	2303 ACAR
16	0048 MUSKINGUM	CENTRAL	345.00	345.00	3	53.94	0.00	2	2303 ACAR
17	0052 CENTRAL	EAST LIMA	345.00	345.00	3	2.56	0.00	1	1275 ACSR
18	0052 CENTRAL	EAST LIMA	345.00	345.00	1	0.54	0.00	2	2303 ACAR
19	0052 CENTRAL	EAST LIMA	345.00	345.00	3	71.05	0.00	2	2303 ACAR
20	0070 EAST LIMA	SORENSEN	345.00	345.00	3	12.34	0.00	1	1275 ACSR
21	0079 MUSKINGUM	TIDD	345.00	345.00	3	82.78	0.00	2	1414 ACSR
22	0079 MUSKINGUM	TIDD	345.00	345.00	1	0.41	0.00	1	1851 KCM
23	0079 MUSKINGUM	TIDD	345.00	345.00	1	0.39	0.00	1	2303 KCM
24	0088 KAMMER EXT. NO. 1		345.00	345.00	3	0.20	0.00	1	1414 ACSR
25	0088 KAMMER EXT. NO. 1 (WV)		345.00	345.00	3	0.38	0.00	1	1414 ACSR
26	0104 TIDD	CANTON CENTRAL	345.00	345.00	3	51.30	0.00	1	954 ACSR
27	0104 TIDD	CANTON CENTRAL	345.00	345.00	1	0.20	0.00	1	954 ACSR
28	0106 CANTON CENTRAL	JUNIPER	345.00	345.00	3	4.06	0.00	1	954 ACSR
29	0106 CANTON CENTRAL	JUNIPER	345.00	345.00	3	1.36	0.00	1	954 ACSR
30	0106 CANTON CENTRAL	JUNIPER	345.00	345.00	3	0.55	0.00	2	954 ACSR
31	0119 MUSKINGUM	OHIO CENTRAL	345.00	345.00	3	30.73	0.00	1	1414 ACSR
32	0119 MUSKINGUM	OHIO CENTRAL	345.00	345.00	3	12.51	0.00	1	954 ACSR
33	0142 KAMMER EXT. NO. 2		345.00	345.00	3	0.15	0.00	1	1414 ACSR
34	0142 KAMMER EXT. NO. 2 (WV)		345.00	345.00	3	0.05	0.00	1	1414 ACSR
35	0161 OHIO CENTRAL	FOSTORIA CENTRAL	345.00	345.00	3	100.56	0.00	1	954 ACSR
36	0161 OHIO CENTRAL	FOSTORIA CENTRAL	345.00	345.00	3	5.99	0.00	1	954 ACSR
37	0162 FOSTORIA CENTRAL	EAST LIMA	345.00	345.00	3	34.47	0.00	1	954 ACSR
38	0162 FOSTORIA CENTRAL	EAST LIMA	345.00	345.00	3	5.35	0.00	1	954 ACSR
39	0163 FOSTORIA CENTRAL	PEMBERVILLE	345.00	345.00	3	19.29	0.00	2	954 ACSR
40	0166 SOUTH CANTON	SAMMIS	345.00	345.00	3	0.74	0.00	1	954 ACSR
41	0167 SOUTH CANTON	STAR	345.00	345.00	3	0.75	0.00	1	954 ACSR
42	0172 SOUTHWEST LIMA EXTEN		345.00	345.00	3	14.62	0.00	2	1414 ACSR
43	0172 SOUTHWEST LIMA EXTEN		345.00	345.00	3	0.06	0.00	2	1708 KCM
44	0173 SOUTHWEST LIMA	MIAMI	345.00	345.00	3	18.04	0.00	1	954 ACSR

Line No.	DESIGNATION		VOLTAGE (KV) - (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) - (In the case of underground lines report circuit miles)		Number of Circuits (h)	Size of Conductor and Material (i)
	From	To	Operating	Designated		On Structure of Line Designated	On Structures of Another Line		
	(a)	(b)	(c)	(d)		(f)	(g)		
45	0173 SOUTHWEST LIMA	MIAMI	345.00	345.00	3	0.72	0.00	1	954 ACSR
46	0173 SOUTHWEST LIMA	MIAMI	345.00	345.00	2	0.60	0.00	1	954 ACSR
47	0208 TIDD	COLLIER	345.00	345.00	3	0.16	0.00	2	954 ACSR
48	0208 TIDD	COLLIER	345.00	345.00	3	0.15	0.00	1	2-636 KCM
49	0248 MARYSVILLE EXT NO		345.00	345.00	3	4.22	0.00	2	1275 ACSR
50	0249 MARYSVILLE EXT NO		345.00	345.00	3	4.84	0.00	2	2303 ACAR
51	0279 SOUTH CANTON	CANTON CENTRAL	345.00	345.00	3	8.16	0.00	2	954 ACSR
52	0365 WATERFORD EXTENSION	MUSKINGUM-SPORN	345.00	345.00	3	0.98	0.00	0	954 ACSR
53	0366 BEVERLY EXTENSION		345.00	345.00	3	0.10	0.00	1	2303 ACAR
54	0403 Sporn	Kyger Creek (OVEC)	345.00	345.00	1	0.03	0.00	1	1272 ACSS
55	0447 Chenoweth	Fox Squirrel	345.00	345.00	1	0.01	0.00	1	1590 ACSR
56	0001 LIMA	FT WAYNE	138.00	138.00	1	0.10	0.00	2	397.5 ACS
57	0001 LIMA	FT WAYNE	138.00	138.00	3	15.68	0.00	2	397.5 ACS
58	0004 HOWARD	ASHLAND	138.00	138.00	3	6.15	0.00	1	397.5 ACS
59	0004 HOWARD	ASHLAND	138.00	138.00	3	1.84	0.00	2	397.5 ACS
60	0007 PHILO	HOWARD	138.00	138.00	3	78.31	0.00	2	556.5 ACS
61	0007 PHILO	HOWARD	138.00	138.00	1	2.30	0.00	2	556.5 ACS
62	0007 Philo	Howard	138.00	138.00	1	0.30	0.00	1	556.5 ACSR
63	0010 FOSTORIA	PEMBERVILLE	138.00	138.00	3	18.49	0.00	2	336.4 ACS
64	0010 FOSTORIA	PEMBERVILLE	138.00	138.00	3	0.06	0.00	1	477 ACSR
65	0010 FOSTORIA	PEMBERVILLE	138.00	138.00	1	0.00	0.00	1	556.5 ACS
66	0011 PHILO	RUTLAND	138.00	138.00	3	65.70	0.00	2	397.5 ACS
67	0016 SOUTH POINT	TURNER	138.00	138.00	3	0.48	0.00	2	397.5 ACS
68	0018 PHILO	TORREY	138.00	138.00	3	69.32	0.00	1	1033.5 AC
69	0018 PHILO	TORREY	138.00	138.00	1	0.04	0.00	1	397.5 KCM
70	0018 PHILO	TORREY	138.00	138.00	1	1.37	0.00	1	397.5 KCM
71	0019 CROOKSVILLE	WEST LANCASTER	138.00	138.00	3	30.57	0.00	2	397.5 ACS
72	0019 CROOKSVILLE	WEST LANCASTER	138.00	138.00	1	0.13	0.00	2	397.5 ACS
73	0020 PHILO	CANTON	138.00	138.00	3	73.10	0.00	1	1033.5 AC
74	0020 PHILO	CANTON	138.00	138.00	1	0.95	0.00	1	336.4 KCM
75	0025 TIDD	WAGENHALS	138.00	138.00	1	0.02	0.00	1	1033.5 KCM
76	0025 TIDD	WAGENHALS	138.00	138.00	3	52.82	0.00	1	1033.5 AC
77	0025 TIDD	WAGENHALS	138.00	138.00	1	0.62	0.00	1	556.5 KCM
78	0028 PORTSMOUTH	TRENTON NO. 2	138.00	138.00	1	50.02	0.00	1	477 ACSR
79	0028 PORTSMOUTH	TRENTON NO. 2	138.00	138.00	3	0.24	0.00	1	477 ACSR
80	0028 PORTSMOUTH	TRENTON NO. 2	138.00	138.00	3	0.45	0.00	2	6X477 ACS
81	0028 PORTSMOUTH	TRENTON NO. 2	138.00	138.00	1	0.38	0.00	2	6X477 KCM
82	0032 TRENTON	MUNCIE	138.00	138.00	3	24.62	0.00	1	397.5 ACS
83	0033 RUTLAND	SPORN	138.00	138.00	3	4.81	0.00	2	397.5 ACS
84	0034 SPORN	SOUTH POINT	138.00	138.00	3	8.91	0.00	1	397.5 ACS
85	0034 SPORN	SOUTH POINT	138.00	138.00	3	40.41	0.00	2	397.5 ACS
86	0034 SPORN	SOUTH POINT	138.00	138.00	1	0.79	0.00	1	397.5 KCM
87	0036 SPORN	PORTSMOUTH	138.00	138.00	1	0.20	0.00	1	477 KCM
88	0036 SPORN	PORTSMOUTH	138.00	138.00	3	0.00	0.00	1	477 ACSR
89	0036 SPORN	PORTSMOUTH	138.00	138.00	3	48.39	0.00	2	477 ACSR
90	0036 SPORN	PORTSMOUTH	138.00	138.00	1	0.26	0.00	1	1033.5 KCM
91	0037 HILLSBORO	MAYSVILLE	138.00	138.00	1	0.07	0.00	1	556.5 ACSR
92	0037 HILLSBORO	MAYSVILLE	138.00	138.00	2	33.54	0.00	1	477 ACSR
93	0038 CROOKSVILLE	NORTH NEWARK	138.00	138.00	1	30.67	0.00	1	397.5 ACS

Line No.	DESIGNATION		VOLTAGE (KV) - (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure	LENGTH (Pole miles) - (In the case of underground lines report circuit miles)		Number of Circuits	Size of Conductor and Material
	From	To	Operating	Designated		On Structure of Line Designated	On Structures of Another Line		
	(a)	(b)	(c)	(d)		(f)	(g)		
94	0038 CROOKSVILLE	NORTH NEWARK	138.00	138.00	3	0.58	0.00	2	397.5 ACS
95	0039 WEST LANCASTER	SOUTH BALTIMORE	138.00	138.00	1	5.75	0.00	1	397.5 ACS
96	0039 WEST LANCASTER	SOUTH BALTIMORE	138.00	138.00	2	4.07	0.00	1	397.5 ACS
97	0042 SOUTH BALTIMORE	NORTH NEWARK	138.00	138.00	1	20.50	0.00	1	397.5 ACS
98	0042 SOUTH BALTIMORE	NORTH NEWARK	138.00	138.00	1	0.54	0.00	1	397.5 ACS
99	0042 SOUTH BALTIMORE	NORTH NEWARK	138.00	138.00	3	0.05	0.00	1	397.5 ACS
100	0042 SOUTH BALTIMORE	NORTH NEWARK	138.00	138.00	3	0.08	0.00	2	795 ACSR
101	0044 SUMMERFIELD	NATRIUM	138.00	138.00	3	27.07	0.00	2	556.5 ACS
102	0045 PHILO	MUSKINGUM	138.00	138.00	3	23.16	0.00	2	636 ACSR
103	0046 MUSKINGUM	SUMMERFIELD	138.00	138.00	1	0.27	0.00	2	556.5 ACS
104	0046 MUSKINGUM	SUMMERFIELD	138.00	138.00	3	25.08	0.00	2	556.5 ACS
105	0049 FOSTORIA	EAST LIMA	138.00	138.00	3	39.67	0.00	2	397.5 ACS
106	0049 Fostoria	East Lima	138.00	138.00	1	0.09	0.00	2	795 ACSR
107	0050 EAST LIMA	LIMA	138.00	138.00	3	4.43	0.00	2	397.5 ACS
108	0055 TORREY	WOOSTER	138.00	138.00	1	26.39	0.00	1	556.5 ACS
109	0055 TORREY	WOOSTER	138.00	138.00	3	2.30	0.00	1	556.5 ACS
110	0056 WEST MT. VERNON	SOUTH KENTON	138.00	138.00	2	27.26	0.00	1	477 ACSR
111	0057 SOUTH KENTON	STERLING	138.00	138.00	3	0.09	0.00	1	336.4 ACS
112	0057 SOUTH KENTON	STERLING	138.00	138.00	2	24.28	0.00	1	477 KCM
113	0058 SOUTH POINT	PORTSMOUTH	138.00	138.00	3	0.04	0.00	1	397.5 ACS
114	0058 SOUTH POINT	PORTSMOUTH	138.00	138.00	3	33.17	0.00	2	397.5 ACS
115	0058 SOUTH POINT	PORTSMOUTH	138.00	138.00	1	1.40	0.00	2	397.5 KCM
116	0059 PHILO	CROOKSVILLE	138.00	138.00	3	15.37	0.00	2	336.4 ACS
117	0060 LIMA	STERLING	138.00	138.00	1	0.00	0.00	1	4/0 CU.
118	0060 LIMA	STERLING	138.00	138.00	3	0.00	0.00	1	795 ACSR
119	0061 EAST LIMA	WEST LIMA	138.00	138.00	1	0.15	0.00	2	556.5 ACS
120	0061 EAST LIMA	WEST LIMA	138.00	138.00	3	11.19	0.00	2	556.5 ACS
121	0061 EAST LIMA	WEST LIMA	138.00	138.00	3	1.05	0.00	3	556.5 ACS
122	0063 TORREY	MASSILLON	138.00	138.00	3	0.29	0.00	2	1033.5 AC
123	0066 WAGENHALS	WEST CANTON	138.00	138.00	3	9.16	0.00	1	556.5 ACS
124	0066 WAGENHALS	WEST CANTON	138.00	138.00	3	0.85	0.00	2	795 ACSR
125	0067 TORREY	AKRON	138.00	138.00	3	0.28	0.00	1	556.5 ACS
126	0069 TIDD	SOUTH CADIZ	138.00	138.00	1	11.09	0.00	1	477 ACSR
127	0069 TIDD	SOUTH CADIZ	138.00	138.00	1	0.05	0.00	1	1033.5 ACSR
128	0071 AKRON	CANTON	138.00	138.00	3	3.75	0.00	1	200 CU
129	0072 TIDD	WEIRTON NO. 2	138.00	138.00	1	7.78	0.00	1	556.5 ACS
130	0072 TIDD	WEIRTON NO. 2	138.00	138.00	3	0.38	0.00	1	556.5 ACS
131	0073 WEIRTON	SOUTH TORONTO	69.00	138.00	3	0.48	0.00	2	219.9 ACS
132	0073 WEIRTON	SOUTH TORONTO	138.00	138.00	3	0.14	0.00	1	556.5 ACS
133	0075 SPORN	KAISER NO. 1	138.00	138.00	3	4.25	0.00	2	795 ACSR
134	0076 LUCASVILLE	SARGENTS	138.00	138.00	1	9.49	0.00	1	636 ACSR
135	0076 LUCASVILLE	SARGENTS	138.00	138.00	1	2.39	0.00	1	795 KCM
136	0078 TIDD	WINDSOR JCT.	138.00	138.00	3	3.77	0.00	1	1780 ACSR
137	0080 NEWCOMERSTOWN	SOUTH COSHOCTON	138.00	138.00	1	13.12	0.00	1	336.4 ACS
138	0080 NEWCOMERSTOWN	SOUTH COSHOCTON	138.00	138.00	3	1.21	0.00	0	336.4 ACS
139	0081 FORD MOTOR EXT		138.00	138.00	3	0.25	0.00	2	397.5 ACS
140	0086 SPORN	KAISER NO. 2	138.00	138.00	3	5.67	0.00	2	795 ACSR



Line No.	DESIGNATION		VOLTAGE (KV) - (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure	LENGTH (Pole miles) - (In the case of underground lines report circuit miles)		Number of Circuits	Size of Conductor and Material
	From	To	Operating	Designated		On Structure of Line Designated	On Structures of Another Line		
	(a)	(b)	(c)	(d)		(f)	(g)		
141	0087 WINDSOR JUNCTION	TILTONVILLE	138.00	138.00	3	3.77	0.00	2	795 ACSR
142	0087 WINDSOR JUNCTION	TILTONVILLE	138.00	138.00	3	0.33	0.00	2	556.5 ACS
143	0089 WEST PHILO EXT. NO. 1		138.00	138.00	1	0.05	0.00	1	397.5 ACS
144	0090 WEST PHILO EXT. NO. 1		138.00	138.00	1	0.13	0.00	1	397.5 ACS
145	0091 KAMMER	OHIO FERRO ALLOYS	138.00	138.00	1	2.45	0.00	1	556.5 ACS
146	0091 KAMMER	OHIO FERRO ALLOYS (WV)	138.00	138.00	3	0.71	0.00	1	556.5 ACS
147	0095 PORTSMOUTH	TRENTON NO. 1	138.00	138.00	1	26.24	0.00	1	477 ACSR
148	0095 PORTSMOUTH	TRENTON NO. 1	138.00	138.00	1	0.25	0.00	1	477 KCM
149	0095 PORTSMOUTH	TRENTON NO. 1	138.00	138.00	3	1.04	0.00	1	477 ACSR
150	0095 PORTSMOUTH	TRENTON NO. 1	138.00	138.00	3	0.24	0.00	2	477 ACSR
151	0096 THIVENER	BUCKEYE CO-OP	138.00	138.00	1	4.94	0.00	1	219.9 ACS
152	0096 THIVENER	BUCKEYE CO-OP	138.00	138.00	1	1.22	0.00	1	219.9 KCM
153	0097 MERCERVILLE	APPLE GROVE	138.00	138.00	3	5.11	0.00	2	397.5 ACS
154	0098 MILLWOOD EXT.		138.00	138.00	1	0.10	0.00	1	500 CU.
155	0101 THIVENER EXT.		138.00	138.00	1	0.09	0.00	1	219.9 ACS
156	0102 MEIGS EXT. NO. 1		138.00	138.00	1	0.10	0.00	1	219.9 ACS
157	0103 MEIGS EXT NO. 2		138.00	138.00	1	0.10	0.00	1	219.9 ACS
158	0103 MEIGS EXT NO. 2		138.00	138.00	3	0.07	0.00	1	556.5 ACS
159	0108 OHIO CENTRAL	NORTH NEWARK	138.00	138.00	1	21.30	0.00	1	556.5 ACS
160	0110 NORTH STRASBURG EXT		138.00	138.00	1	0.06	0.00	1	1033.5 AC
161	0111 NORTH STRASBURG EXT		138.00	138.00	1	0.06	0.00	1	1033.5 AC
162	0112 ZANESVILLE EXT.		138.00	138.00	3	6.48	0.00	2	336.4 ACS
163	0113 HOWARD	BUCYRUS CENTER	138.00	138.00	3	16.30	0.00	1	556.5 ACS
164	0113 HOWARD	BUCYRUS CENTER	138.00	138.00	3	0.27	0.00	2	556.5 ACS
165	0114 SOUTH PEMBERVILLE	FREEMONT	138.00	138.00	1	14.18	0.00	1	556.5 ACS
166	0114 SOUTH PEMBERVILLE	FREEMONT	138.00	138.00	3	1.29	0.00	2	556.5 ACS
167	0118 SOUTH COSHOCTON	WOOSTER	138.00	138.00	2	39.29	0.00	1	477 ACSR
168	0120 OHIO CENTRAL	COSHOCTON JCT.	138.00	138.00	3	0.20	0.00	1	556.5 ACS
169	0120 OHIO CENTRAL	COSHOCTON JCT.	138.00	138.00	3	14.34	0.00	2	636 ACSR
170	0120 OHIO CENTRAL	COSHOCTON JCT.	138.00	138.00	1	0.18	0.00	1	636 KCM
171	0122 KAMMER	ORMET NO. 1	138.00	138.00	3	1.71	0.00	2	1033.5 AC
172	0122 KAMMER	ORMET NO. 1	138.00	138.00	1	0.21	0.00	2	1033.5 AC
173	0123 FINDLAY CENTER EXT.		138.00	138.00	3	6.87	0.00	1	556.5 ACS
174	0125 TIDD	WEIRTON NO. 1	138.00	138.00	3	0.41	0.00	2	556.5 ACS
175	0126 ARROYO	EAST LIVERPOOL	138.00	138.00	3	0.15	0.00	1	556.5 ACS
176	0128 TIDD	NATRIUM	138.00	138.00	3	0.36	0.00	1	556.5 ACS
177	0129 HOWARD	FOSTORIA	138.00	138.00	3	44.34	0.00	2	397.5 ACSR
178	0129 HOWARD	FOSTORIA	138.00	138.00	1	0.37	0.00	2	397.5 ACSR
179	0129 HOWARD	FOSTORIA	138.00	138.00	1	0.10	0.00	2	959.6 ACSR
180	0130 EAST WHEELERSB	TEXAS EASTERN	138.00	138.00	1	2.00	0.00	1	4/0 ACSR
181	0131 KAMMER	ORMET NO. 2	138.00	138.00	3	1.55	0.00	2	1033.5 AC
182	0133 SUNNYSIDE	WAGENHALS NO. 1	138.00	138.00	3	1.62	0.00	1	1033.5 AC
183	0133 SUNNYSIDE	WAGENHALS NO. 1	138.00	138.00	1	2.05	0.00	1	397.5 ACS
184	0134 TIDD	WHEELING STEEL	138.00	138.00	3	5.12	0.00	2	556.5 ACS

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	From	To	Operating	Designated		On Structure of Line Designated	On Structures of Another Line		
	(a)	(b)	(c)	(d)		(f)	(g)		
185	0141 MILLBROOK	SILOAM	138.00	138.00	3	1.60	0.00	2	556.5 ACS
186	0141 MILLBROOK	SILOAM	138.00	138.00	1	0.05	0.00	1	954 ACSR
187	0143 ZANESVILLE	OHIO CENTRAL	138.00	138.00	1	10.51	0.00	1	556.5 ACS
188	0143 ZANESVILLE	OHIO CENTRAL	138.00	138.00	3	2.32	0.00	1	556.5 ACS
189	0144 TORREY	TIMKEN	138.00	138.00	1	0.80	0.00	1	1033.5 AC
190	0144 TORREY	TIMKEN	138.00	138.00	3	0.86	0.00	1	1033.5 AC
191	0145 CANTON CENTRAL	TIMKEN	138.00	138.00	1	0.85	0.00	1	1033.5 AC
192	0145 CANTON CENTRAL	TIMKEN	138.00	138.00	3	5.41	0.00	1	636 ACSR
193	0146 EAST LIMA	WESTMINSTER	138.00	138.00	3	8.38	0.00	2	636 ACSR
194	0147 SUNNYSIDE	WAGENHALS NO. 2	138.00	138.00	1	2.03	0.00	1	397.5 ACS
195	0149 CANTON CENTRAL	WAGENHALS	138.00	138.00	3	2.06	0.00	2	1033.5 AC
196	0151 SOUTH CANTON	TORREY	138.00	138.00	3	1.26	0.00	1	1780 ACSR
197	0151 SOUTH CANTON	TORREY	138.00	138.00	3	1.60	0.00	2	556.5 ACS
198	0152 MALAGA	SPEIDEL	69.00	138.00	1	11.99	0.00	1	556.5 ACS
199	0153 BRIDGEVILLE EXT.		138.00	138.00	1	1.88	0.00	1	336.4 ACS
200	0142 MELMORE	TIFFIN CENTER	138.00	138.00		0.00	0.00	0	
201	0158 ROBINSON PARK	RICHLAND	138.00	138.00	2	14.94	0.00	1	636 ACSR
202	0159 EAST LIMA	RICHLAND	138.00	138.00	2	27.74	0.00	1	636 ACSR
203	0164 FOSTORIA CENTRAL	FOSTORIA	138.00	138.00	3	0.08	0.00	1	1033.5 AC
204	0164 FOSTORIA CENTRAL	FOSTORIA	138.00	138.00	3	1.48	0.00	2	1033.5 AC
205	0169 SOUTH CALDWELL	SOUTH CUMBERLAND	138.00	138.00	1	10.83	0.00	1	556.5 ACSR
206	0170 HANGING ROCK EXT.		138.00	138.00	3	4.33	0.00	1	636 ACSR
207	0174 CANTON CENTRAL	BLUEBELL	138.00	138.00	1	0.36	0.00	1	795 ACSR
208	0175 CANTON CENTRAL	CLOVERDALE	138.00	138.00	1	0.38	0.00	1	795 ACSR
209	0176 TIDD	STEUBENVILLE	138.00	138.00	3	7.30	0.00	1	795 ACSR
210	0177 SOUTHWEST LIMA	STERLING	138.00	138.00	3	5.21	0.00	2	1590 ACSR
211	0177 SOUTHWEST LIMA	STERLING	138.00	138.00	1	0.05	0.00	1	556.5 ACS
212	0178 SOUTHWEST LIMA	WEST LIMA	138.00	138.00	3	0.88	0.00	2	556.5 ACS
213	0180 OHIO CENTRAL EXT NO. 1		138.00	138.00	1	0.46	0.00	1	556.5 ACS
214	0181 OHIO CENTRAL EXT NO. 2		138.00	138.00	1	0.45	0.00	1	556.6 ACS
215	0182 SOUTH CANTON	WEST CANTON	138.00	138.00	1	5.20	0.00	2	795 ACSR
216	0182 SOUTH CANTON	WEST CANTON	138.00	138.00	1	0.13	0.00	2	664.8 KCM
217	0182 SOUTH CANTON	WEST CANTON	138.00	138.00	3	2.59	0.00	1	795 ACSR
218	0182 SOUTH CANTON	WEST CANTON	138.00	138.00	3	1.45	0.00	2	795 ACSR
219	0182 SOUTH CANTON	WEST CANTON	138.00	138.00	3	0.68	0.00	2	664.8 KCM
220	0183 KAMMER	WEST BELLAIRE	138.00	138.00	3	12.93	0.00	1	1033.5 AC
221	0183 KAMMER	WEST BELLAIRE	69.00	138.00	3	0.33	0.00	2	954 ACSR
222	0186 EAST ZANESVILLE EXT.		138.00	138.00	1	0.04	0.00	1	556.5 ACS
223	0187 WEST BELLAIRE	BRUES	138.00	138.00	3	4.26	0.00	1	556.5 ACS
224	0188 WEST BELLAIRE	TILTONVILLE	138.00	138.00	1	11.30	0.00	1	795 ACSR
225	0188 WEST BELLAIRE	TILTONVILLE	138.00	138.00	3	0.50	0.00	1	795 ACSR
226	0189 CROOKSVILLE TIE		138.00	138.00	1	0.20	0.00	1	556.5 ACS
227	0190 SOUTHWEST LIMA	WEST MOULTON	138.00	138.00	1	13.30	0.00	1	636 ACSR
228	0196 FREMONT CENTER	FREMONT	138.00	138.00	1	3.12	0.00	1	795 ACSR
229	0196 FREMONT CENTER	FREMONT	138.00	138.00	3	2.68	0.00	1	795 ACSR
230	0198 N. PROCTORVILLE	EAST HUNTINGTON	138.00	138.00	3	3.86	0.00	1	795 ACSR

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	From	To	Operating	Designated		On Structure of Line Designated	On Structures of Another Line		
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231	0198 N. PROCTORVILLE	EAST HUNTINGTON	34.00	138.00	3	0.08	0.00	2	795 ACSR
232	0200 CAMPBELL ROAD	MIDWEST CO-OP	138.00	138.00	1	0.15	0.00	1	336.4 ACS
233	0201 N. PROCTORVILLE	SOUTH POINT	138.00	138.00	3	0.04	0.00	1	795 ACSR
234	0201 N. PROCTORVILLE	SOUTH POINT	138.00	138.00	3	10.83	0.00	2	795 ACSR
235	0202 MUSKINGUM	WOLF CREEK	138.00	138.00	1	0.00	0.00	1	556.5 ACS
236	0202 MUSKINGUM	WOLF CREEK	138.00	138.00	3	0.00	0.00	1	636 ACSR
237	0202 MUSKINGUM	WOLF CREEK	138.00	138.00	3	0.76	0.00	1	1233.6 ACSR
238	0203 SWITZER EXT. NO. 1		138.00	138.00	1	0.00	0.00	1	556.5 ACS
239	0204 SWITZER EXT. NO. 2		138.00	138.00	1	0.00	0.00	1	556.5 ACS
240	0210 BUCKLEY ROAD EXT.		138.00	138.00	1	2.75	0.00	1	795 ACSR
241	0213 WINDSOR EXT. NO. 2		0.00	138.00	1	0.11	0.00	1	
242	0221 DARRAH	NORTH PROCTORVILLE	138.00	138.00	3	3.51	0.00	1	1033.5 AC
243	0223 DEXTER	MEIGS NO. 2	138.00	138.00	1	5.53	0.00	1	556.5 ACS
244	0224 NORTH RUTLAND	MEIGS NO. 1	138.00	138.00	1	3.84	0.00	1	556.5 ACS
245	0225 Amity	Academia	138.00	138.00	1	0.20	0.00	1	556.5 ACSR
246	0225 AMITY	ACADEMIA	138.00	138.00	3	0.14	0.00	1	556.5 ACS
247	0225 AMITY	ACADEMIA	138.00	138.00	3	6.33	0.00	2	795 ACSR
248	0226 ACADEMIA	WEST MT. VERNON	138.00	138.00	3	0.15	0.00	2	556.5 ACS
249	0226 ACADEMIA	WEST MT. VERNON	138.00	138.00	3	5.95	0.00	1	795 ACSR
250	0229 CANNELVILLE	GURNSEY MUSKINGUM C	138.00	138.00	1	0.11	0.00	1	336.4 ACS
251	0230 FAIRCREST EXT.		138.00	138.00	1	0.04	0.00	1	1033.5 AC
252	0235 WEST MILLERSPORT	HEATH	138.00	138.00	1	8.95	0.00	1	795 ACSR
253	0235 WEST MILLERSPORT	HEATH	138.00	138.00	3	3.06	0.00	1	795 ACSR
254	0238 NORTH PROCTORVILLE	EXTENSION	138.00	138.00	3	3.54	0.00	1	556.5 ACS
255	0240 NORTH CROWN CITY EXT		138.00	138.00	1	0.24	0.00	1	556.5 ACS
256	0241 NORTH CROWN CITY EXT		138.00	138.00	1	0.24	0.00	1	556.5 ACS
257	0242 HEATH EXT. NO. 2		138.00	138.00	3	1.29	0.00	1	795 ACSR
258	0243 HEATH EXT. NO. 1		138.00	138.00	3	1.29	0.00	1	556.5 ACS
259	0244 EAST SIDE EXT.		138.00	138.00	1	0.24	0.00	2	795 ACSR
260	0244 EAST SIDE EXT.		138.00	138.00	3	0.08	0.00	2	795 ACSR
261	0245 SOUTHEAST CANTON	SUNNYSIDE	138.00	138.00	3	2.31	0.00	2	1033.5 AC
262	0247 SOUTHEAST CANTON	WACO	138.00	138.00	3	2.12	0.00	2	1033.5 AC
263	0252 WEST DOVER EXT. NO.		138.00	138.00	1	0.10	0.00	1	1033.5 AC
264	0253 WEST DOVER EXT. NO.		138.00	138.00	1	0.09	0.00	1	1033.5 AC
265	0254 BUCKEYE CO-OP EXT. A		138.00	138.00	1	0.25	0.00	1	556.5 ACS
266	0257 GREENLAWN EXT.		138.00	138.00	1	0.97	0.00	2	795 ACSR
267	0257 GREENLAWN EXT.		138.00	138.00	3	0.12	0.00	0	795 ACSR
268	0260 EAST PROCTORVILLE EXT.		138.00	138.00	3	0.13	0.00	2	1033.5 AC
269	0264 FREMONT	SANDUSKY BAY	69.00	138.00	1	11.88	0.00	1	795 ACSR
270	0264 FREMONT	SANDUSKY BAY	69.00	138.00	3	0.25	0.00	0	795 ACSR
271	0265 WEST DOVER	SUGARCREEK	138.00	138.00	1	4.07	0.00	1	795 ACSR

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272	0267 NORTH PORTSMOUTH	CENTRAL PORTSMOUTH	138.00	138.00	1	6.04	0.00	1	795 ACSR
273	0273 BUCKLEY ROAD	FREMONT CENTER	69.00	138.00	1	0.90	0.00	2	556.5 ACS
274	0274 WAYVIEW	HOOVER NORTH	69.00	138.00	3	0.02	0.00	1	795 ACSR
275	0274 WAYVIEW	HOOVER NORTH	69.00	138.00	3	1.04	0.00	2	795 ACSR
276	0275 WEST CANTON JCT.	WAYVIEW	138.00	138.00	1	1.11	0.00	1	795 ACSR
277	0275 WEST CANTON JCT.	WAYVIEW	138.00	138.00	1	1.80	0.00	2	795 ACSR
278	0275 WEST CANTON JCT.	WAYVIEW	138.00	138.00	3	1.89	0.00	1	795 ACSR
279	0276 BELDEN VILLAGE EXT.		138.00	138.00	1	1.51	0.00	1	795 ACSR
280	0280 EAST AMSTERDAM	CARROLL CO-OP	69.00	138.00	1	7.98	0.00	1	795 ACSR
281	0282 SOUTH POINT TIE		138.00	138.00	1	0.09	0.00	1	795 ACSR
282	0286 WEST CANTON TIE		138.00	138.00	1	0.16	0.00	2	795 ACSR
283	0289 OHIO CENTRAL EXT. NO.		138.00	138.00	1	0.27	0.00	1	636 ACSR
284	0290 SOUTH CANTON EXT. NO.		138.00	138.00	3	0.71	0.00	2	1033.5 AC
285	0294 SOUTH CANTON EXT. NO.		138.00	138.00	3	0.31	0.00	2	1033.5 AC
286	0295 BROADACRE EXT.		138.00	138.00	1	0.04	0.00	2	1780 ACSR
287	0307 WEST VAN WERT	DELPHOS CENTER	69.00	138.00	1	1.70	0.00	1	795 ACSR
288	0313 BUCKEY COOP EXT. W		138.00	138.00	1	0.85	0.00	1	556.5 ACS
289	0316 ORDANANCE JCT. EXT.		138.00	138.00	1	0.10	0.00	2	1590 ACSR
290	0317 GUERNSEY	MUSKINGUM CO-OP EXT.	138.00	138.00	1	0.12	0.00	1	556.5 ACS
291	0318 BUCKEY CO-OP EXT. M		138.00	138.00	1	0.15	0.00	1	556.5 ACS
292	0320 HEDDING ROAD	MORROW CO-OP	138.00	138.00	1	0.09	0.00	1	795 ACSR
293	0324 WEST MILLERSPORT	SOUTH CENTRAL POWER	138.00	138.00	1	0.20	0.00	1	556.5 ACS
294	0325 SHELBY MUNICIPAL EXT.		138.00	138.00	3	0.53	0.00	1	336.4 ACS
295	0326 BLOOMFIELD	GUERNSEY MUSKINGUM C	138.00	138.00	1	0.41	0.00	1	336.4 ACS
296	0327 NORTH CENTRAL CO-OP		138.00	138.00	1	0.45	0.00	1	336.4 ACS
297	0328 NORTH CHESHIRE	EXTENSION NO. 2	138.00	138.00		0.00	0.00	0	
298	0329 TYCOON EXT.		138.00	138.00	1	0.29	0.00	1	556.5 ACS
299	0331 LICKING CO-OP EXT.		138.00	138.00	1	0.04	0.00	1	336.4 ACS
300	0331 Licking Co-Op Extension	Bladensburg	138.00	138.00	1	0.04	0.00	1	795 ACSR
301	0333 ASHLEY EXT		69.00	138.00	1	0.62	0.00	1	336.4 ACS
302	0334 NORTH CHESHIRE	EXTENTION NO. 1	138.00	138.00	3	0.38	0.00	2	1033.5 AC
303	0336 SHUFFEL ROAD	TIMKEN RESEARCH	69.00	138.00	3	0.66	0.00	1	795 ACSR
304	0337 TIMKEN, RICHVILLE EX		138.00	138.00	1	1.11	0.00	2	1033.5 AC
305	0338 CONESVILLE COAL PREP		138.00	138.00	1	0.63	0.00	1	1033.5 AC
306	0339 A.G.A. GAS EXT.		138.00	138.00	1	0.16	0.00	1	336.4 ACS
307	0342 EAST WOOSTER EXT. NO.		138.00	138.00	3	5.15	0.00	2	556.5 ACS
308	0343 EAST WOOSTER EXT.		138.00	138.00	1	0.18	0.00	1	795 ACSR
309	0343 EAST WOOSTER EXT.		138.00	138.00	1	0.43	0.00	2	795 ACSR

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	(a)	(b)	(c)	(d)		(f)	(g)		
310	0344 WAGENHALS	LTV STEEL NO. 1	138.00	138.00	3	0.65	0.00	1	1033.5 AC
311	0345 WAGENHALS	LTV STEEL NO. 2	138.00	138.00	3	0.68	0.00	1	1033.5 AC
312	0346 FOSTORIA TIE		138.00	138.00	1	0.02	0.00	1	336.4 ACS
313	0347 FOSTORIA CENTRAL EXT.		138.00	138.00	3	0.10	0.00	2	1033.5 AC
314	0348 FOSTORIA CENTRAL EXT.		138.00	138.00	3	0.10	0.00	1	1033.5 AC
315	0349 FOSTORIA POWER EXT.		138.00	138.00	3	0.10	0.00	3	336.4 ACS
316	0350 HANCOCK WOOD CO-OP		138.00	138.00	1	0.03	0.00	1	556.5 ACS
317	0351 EAST LEIPSIC EXT		138.00	138.00	1	6.57	0.00	2	795 ACSR
318	0352 BUCKEYE CO-OP EXT		138.00	138.00	1	0.09	0.00	1	336.4 ACS
319	0353 STERLING	FOUNDRY PARK	138.00	138.00	1	0.99	0.00	1	795 ACSR
320	0354 GAVIN EXT. NO. 1		138.00	138.00	3	3.10	0.00	2	1033.5 AC
321	0355 GAVIN EXT. NO. 2		138.00	138.00	3	2.97	0.00	2	1033.5 AC
322	0358 LICKING REC. EXT. A		138.00	138.00	1	0.21	0.00	2	556.5 ACS
323	0359 BUCKHORN	HOLMES	138.00	138.00	1	0.98	0.00	1	336.4 ACS
324	0360 ADAMS RUAL ELECTRICK	EMERALD	138.00	138.00	1	0.75	0.00	1	556.5 ACSR
325	0361 RILEY CREEK	PAULDING PUTNAM	138.00	138.00	3	1.20	0.00	1	336.4 ACS
326	0363 MEIGS NO. 2	WILKESVILLE	138.00	138.00		1.60	0.00	1	
327	0364 NORTH CENTRAL CO-OP		138.00	138.00		1.84	0.00	1	556.5 ACS
328	0368 BALL HOLLOW	WASHINGTON CO-OP	138.00	138.00		0.05	0.00	1	556.5 ACS
329	0371 SPENCER RIDGE	BUCKINGHAM COAL	138.00	138.00	1	0.12	0.00	1	4/0 ACSR
330	0370 BUCKEYE CO-OP EXT		138.00	138.00	3	0.10	0.00	2	397.5 ACS
331	0372 NORTH BELLVILLE LOOP		138.00	138.00	1	0.11	0.00	2	556.5 ACS
332	0375 HANTHORN RD	G.O. ETHANOL	0.00	138.00	3	0.34	0.00	1	556.5 ACS
333	0376 WARNER EXTENSION	SUNNYSIDE-TORREY	138.00	138.00	1	0.30	0.00	1	397.5 ACS
334	0377 YELLOWBUSH		138.00	138.00	3	0.04	0.00	1	795 ACSR
335	0380 TIDD 345KV	138KV AUTO TRANS B BUS TIE	138.00	138.00	2	0.01	0.00	1	1590 ACSS
336	0381 Anguin Extension		138.00	138.00	1	0.84	0.00	2	795 ACSS
337	0382 City of St Marys	West Moulton	138.00	138.00	1	0.15	0.00	1	556 ACSR
338	0391 Lockbourne	SCP 138kV Bus Tie No. 2	138.00	138.00	1	0.03	0.00	1	636 ACSR
339	0392 Lockbourne	SCP 138kV Bus Tie No. 3	138.00	138.00	1	0.04	0.00	1	636 ACSR
340	0398 Hannibal	Ormet North	138.00	138.00	1	0.10	0.00	1	336 ACSR
341	0402 Marion Road	Mound Street	138.00	138.00	4	3.22	0.00	1	XLPE 5000 Prysmian
342	0404 Sifford	Ruble	138.00	138.00	1	0.13	0.00	1	556. ACSR
343	0408 Hartman Farm Extension No. 5		138.00	138.00	1	0.26	0.00	2	795 ACSS
344	0409 Hartman Farm Extension No. 6		138.00	138.00	1	0.29	0.00	2	795 ACSS
345	0410 Salt Creek	Holmesville	138.00	138.00	1	0.61	0.00	1	795 ACSR
346	0414 Innovation	Mordor (Amazon) No.2	138.00	138.00		0.04	0.00	1	1272 AAC
347	0420 Kileville	ADS No. 1	138.00	138.00	2	0.03	0.00	1	556 ACSR
348	0421 Kileville	ADS No. 2	138.00	138.00	2	0.03	0.00	1	556 ACSR
349	0422 Kileville Ext		138.00	138.00	1	0.15	0.00	2	2-954 ACSR

Line No.	DESIGNATION		VOLTAGE (KV) - (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure	LENGTH (Pole miles) - (In the case of underground lines report circuit miles)		Number of Circuits	Size of Conductor and Material
	From	To	Operating	Designated		On Structure of Line Designated	On Structures of Another Line		
	(a)	(b)	(c)	(d)		(f)	(g)		
350	0434 Iron Triangle Sw	Loudon (N Central Co-op)	138.00	138.00	1	2.73	0.00	1	795 ACSR
351	0434 Iron Triangle Switch	Loudon (North Central Co-op)	138.00	138.00	2	0.20	0.00	1	795 ACSR
352	0448 Delano	Salt City Solar	138.00	138.00	1	0.04	0.00	1	556 ACSR
353	LINES < 132KV					2,003.10			
354	Columbus Southern Power Co	Columbus Southern Power Co							
355	9032 BEATTY	HAYDEN	345.00	345.00	1	0.00	0.00	1	2-954 ACSR
356	9032 BEATTY	HAYDEN	345.00	345.00	3	16.84	0.00	1	2-954 ACSR
357	9032 BEATTY	HAYDEN	345.00	345.00	1	0.44	0.00	1	2-954 ACSR
358	9034 CONESVILLE	CORRIDOR	345.00	345.00	3	53.48	0.00	1	2-1272 ACSR
359	9034 Conesville	Corridor	345.00	345.00	1	0.55	0.00	1	2-1272 ACSR
360	C633 POINT N	STR. 96-1	345.00	345.00	1,3	4.24	0.00	1	2-954 ACSR
361	C633B KIRK	CORRIDOR	345.00	345.00	2	11.96	0.00	2	2-954 ACSR
362	9037 HAYDEN	HYATT	345.00	345.00	3	11.99	0.00	1	2-954 ACSR
363	9038 HAYDEN	ROBERTS	345.00	345.00	1	5.78	0.00	1	2-954 ACSR
364	9039 POINT Z	CORRIDOR	345.00	345.00	2	12.44	0.00	1	2-954 ACSR
365	C613 KIRK EXT #1 (NORTH)		345.00	345.00	2	0.25	0.00	1	636 ACSR 26/7
366	C614 KIRK EXT #2 (SOUTH)		345.00	345.00	3	0.25	0.00	1	636 ACSR 26/7
367	8790 DAVIDSON	DUBLIN	138.00	138.00	4	3.15	0.00	1	2000 CU KCM
368	C710 DUBLIN	SAWMILL	138.00	138.00	1	6.40	0.00	1	636 ACSR 26/7
369	C795 KIMBERLY EXTENSION		138.00	138.00	1	0.56	0.00	2	636 ACSR 26/7
370	C796 DON MARQUIS LOOP #1		138.00	138.00	1	6.60	0.00	1	1033.5 KCM
371	C798 DON MARQUIS LOOP #2		138.00	138.00	1	0.60	0.00	1	1033.5 KCM
372	C799 GREIF EXTENSION		138.00	138.00	4	0.66	0.00	2	2000 kcm CU
373	C800 LICK	JACKSON	138.00	138.00	1	1.09	0.00	0	
374	C850 WILLOW ISLAND	MILL CREEK	138.00	138.00	1	9.14	0.00	1	954 ACSR 45/7
375	C851 MILL CREEK	RIVERVIEW	138.00	138.00	1	10.20	0.00	1	954 ACSR 45/7
376	C851 MILL CREEK	RIVERVIEW	138.00	138.00	1	0.14	0.00	1	1033.5 ACSR
377	C852 RIVERVIEW	CORNER	138.00	138.00	1	7.09	0.00	1	954 ACSR 45/7
378	C853 CORNER	SHELL	138.00	138.00	1	2.13	0.00	1	336.4 ACSR 26/7
379	C854 PARKERSBURG	CORNER	138.00	138.00	1	0.02	0.00	1	336.4 ACSR
380	C854 PARKERSBURG	CORNER	138.00	138.00	2	1.25	0.00	1	336.4 ACSR
381	C855 MUSKINGUM	CORNER	138.00	138.00	1	15.79	0.00	1	556.5 ACSR 26/7
382	C856 BELMONT	RIVERVIEW	138.00	138.00	1	0.86	0.00	1	954 ACSR 45/7
383	C857 WASHINGTON	CORNER	138.00	138.00	1	6.51	0.00	1	954 ACSR 45/7
384	C858 RIVERVIEW	ELKEM METALS	138.00	138.00	1	0.80	0.00	1	954 ACSR 45/7
385	C976 Pine Ridge	Buckeye Co-Op	69.00	138.00	1	0.07	0.00	1	1033 ACSR
386	9006 GREENE	BEATTY	345.00	345.00	3	19.72	0.00	1	2-1024 ACAR
387	9006 GREENE	BEATTY	345.00	345.00	2	0.10	0.00	1	2-1024 ACAR
388	9006 GREENE	BEATTY	345.00	345.00	1	0.03	0.00	1	1272 ACSR
389	9007 MARQUIS	POINT X	345.00	345.00	1	0.39	0.00	1	2-954 KCM
390	9007 Don Marquis	Point X	345.00	345.00	2	0.18	0.00	1	2-983 ACAR
391	9007 MARQUIS	POINT X	345.00	345.00	3	45.43	0.00	1	2-983 ACAR
392	9010 STUART	POINT O	345.00	345.00	3	15.19	0.00	1	2-983 ACAR
393	9049 KILLEN-POINT O	MARQUIS	345.00	345.00	3	32.00	0.00	1	2-983 ACAR
394	9742 POINT Y	BEATTY	345.00	345.00	3	15.00	4.00	1	2-983 ACAR
395	9031 BEATTY	BIXBY	345.00	345.00	3	13.20	0.00	1	2-954 ACSR
396	9042 STUART	POINT Y	345.00	345.00	3	75.00	0.00	1	2-954 ACSR

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	From	To	Operating	Designated		On Structure of Line Designated	On Structures of Another Line		
	(a)	(b)	(c)	(d)		(f)	(g)		
397	9043 CONESVILLE	TOWER 71	345.00	345.00	2	42.76	0.00	1	2-954 ACSR
398	9043 TOWER 71	BIXBY	345.00	345.00	3	0.00	15.00	1	2-954 ACSR
399	9043 CONESVILLE	BIXBY	345.00	345.00	1	50.80	0.00	1	2-954 ACSR
400	9043 CONESVILLE	BIXBY	345.00	345.00	3	3.00	0.00	1	2-954 ACSR
401	9707 TOWER 27	BIXBY	345.00	345.00	3	0.00	9.00	1	2-954 ACSR
402	9707 TOWER 27	BIXBY	345.00	345.00	3	17.44	9.00	1	2-954 ACSR
403	9040 CONESVILLE	POINT Z	345.00	345.00	3	57.00	0.00	1	2-954 ACSR
404	9740 POINT Z	HYATT	345.00	345.00	3	9.00	0.00	1	2-954 ACSR
405	9740 POINT Z	HYATT	345.00	345.00	1	2.00	0.00	1	2-954 ACSR
406	C633A BIXBY	CORRIDOR (BIXBY-POINT N)	345.00	345.00	3	14.88	0.00	1	2-954 ACSR
407	8001 ROBERTS	BETHEL	138.00	138.00	1	0.00	0.00	2	636 ACSR
408	8001 ROBERTS	BETHEL	138.00	138.00	3	5.00	0.00	2	636 ACSR
409	8002 ROBERTS	KENNY	138.00	138.00	4	3.00	0.00	1	2500 ALUM
410	C789 BEAVER 138KV EXTENSION		138.00	138.00		0.00	0.00	0	0
411	8004 BETHEL	LINWORTH	138.00	138.00	3	0.00	3.00	1	636 ACSR
412	8004 BETHEL	LINWORTH	138.00	138.00	1	2.00	0.00	1	636 AA
413	8005 PICWAY	HARRISON	138.00	138.00	3	1.00	0.00	1	636 ACSR
414	8008 GROVES	BEXLEY	138.00	138.00	1	0.00	0.00	1	636 ACSR
415	8009 BEXLEY	ST. CLAIR	138.00	138.00	1	4.00	0.00	1	636 AA
416	8010 BIXBY	LSII	138.00	138.00	1	1.00	2.00	1	636 ACSR
417	8010 BIXBY	LSII	138.00	138.00	2	2.00	0.00	1	636 ACSR
418	8010 BIXBY	LSII	138.00	138.00	3	0.00	0.00	1	636 ACSR
419	8011 BIXBY	W. LANCASTER	138.00	138.00	2	0.00	0.00	1	4/O CWC
420	8011 BIXBY	W. LANCASTER	138.00	138.00	2	0.00	0.00	1	954 ACSR
421	8011 BIXBY	W. LANCASTER	138.00	138.00	2	0.00	0.00	1	636 ACSR
422	8015 LSII	MARION	138.00	138.00	1	2.17	0.00	1	636 ACSR
423	8015 LSII	MARION	138.00	138.00	3	3.00	0.00	1	636 ACSR
424	8017 ST CLAIR	CLINTON	138.00	138.00	4	4.00	0.00	1	600 CU PIPT
425	8018 HARRISON	MARION	138.00	138.00	2	7.00	0.00	1	636 ACSR
426	8018 HARRISON	MARION	138.00	138.00	3	0.00	3.00	1	636 ACSR
427	8019 BIXBY	GROVES-ASTOR	138.00	138.00	1	6.67	0.00	1	636 AAA
428	8021 BEATTY	WILSON (EAST)	138.00	138.00	3	7.00	1.00	1	636 ACSR
429	8022 BEATTY	WILSON (WEST)	138.00	138.00	3	0.00	1.00	2	636 ACSR
430	8022 BEATTY	WILSON (WEST)	138.00	138.00	3	0.00	9.00	1	636 ACSR
431	8023 WAVERLY	SARGENTS	138.00	138.00	2	15.03	0.00	1	636 ACSR
432	8023 WAVERLY	SARGENTS	138.00	138.00	1	0.40	0.00	2	636 ACSR
433	8024 WAVERLY	ADAMS-SEAMAN	138.00	138.00	2	7.90	0.00	1	336 ACSR
434	8024 WAVERLY	ADAMS-SEAMAN	138.00	138.00	1	0.10	0.00	1	336.4 KCM
435	8024 WAVERLY	ADAMS-SEAMAN	138.00	138.00	1	0.14	0.00	1	1236.4 KCM
436	8025 CIRCLEVILLE	SCIPPO	138.00	138.00	2	0.96	0.00	1	336.4 ACSR
437	8025 CIRCLEVILLE	SCIPPO	138.00	138.00	1	0.62	0.00	1	336.4 KCM
438	8027 WAVERLY	LICK	138.00	138.00	1	0.10	0.00	1	636 ACSR
439	8027 WAVERLY	LICK	138.00	138.00	2	16.00	0.00	1	636 ACSR
440	8027 WAVERLY	LICK	138.00	138.00	3	11.00	0.00	1	636 ACSR
441	8028 MORSE	GENOA-KARL	138.00	138.00	3	4.00	0.00	1	1272 ACSR
442	8028 MORSE	GENOA-KARL	138.00	138.00	1	4.94	0.00	1	636 ACSR
443	8028 MORSE	GENOA-KARL	138.00	138.00	2	2.00	0.00	1	600 CU PIPT
444	8029 OSU	HESS	138.00	138.00	4	1.00	0.00	1	636 ACSR
445	8030 WILSON	FIFTH-HESS	138.00	138.00	3	3.00	0.00	1	600 CU PIPT
446	8030 WILSON	FIFTH-HESS	138.00	138.00	4	2.00	0.00	1	636 ACSR

Line No.	DESIGNATION		VOLTAGE (KV) - (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) - (In the case of underground lines report circuit miles)		Number of Circuits (h)	Size of Conductor and Material (i)
	From	To	Operating	Designated		On Structure of Line Designated	On Structures of Another Line		
	(a)	(b)	(c)	(d)		(f)	(g)		
447	8031 WILSON	ROBERTS	138.00	138.00	3	5.00	0.00	1	636 ACSR
448	8031 WILSON	ROBERTS	138.00	138.00	1	0.00	0.00	1	636 ACSR
449	8031 WILSON	ROBERTS	138.00	138.00	1	1.00	0.00	2	636 ACSR
450	8032 BIXBY	BUCKEYE STEEL	138.00	138.00	3	3.00	1.00	1	636 ACSR
451	8032 BIXBY	BUCKEYE STEEL	138.00	138.00	2	2.00	0.00	1	636 AA
452	8032 BIXBY	BUCKEYE STEEL	138.00	138.00	1	1.17	0.00	1	1250 CU PIPT
453	8033 GAY	VINE	138.00	138.00	4	2.00	0.00	1	954 ACSR
454	8034 EAST BROAD	GAHANNA	138.00	138.00	1	0.03	1.03	1	636 AA
455	8034 EAST BROAD	GAHANNA	138.00	138.00	2	1.00	0.00	1	336.4 ACSR
456	8034 EAST BROAD	GAHANNA	138.00	138.00	2	3.00	0.00	1	636 ACSR
457	8035 HYATT	SAWMILL	138.00	138.00	1	5.43	0.00	2	1590 ACSR
458	8036 GAHANNA	MORSE	138.00	138.00	2	5.00	0.00	1	636 ACSR
459	8036 GAHANNA	MORSE	138.00	138.00	2	0.00	0.00	1	1272 ACSR
460	8037 CORRIDOR	MORSE-BLENDON	138.00	138.00	3	0.00	7.00	1	1272 ACSR
461	8037 CORRIDOR	MORSE-BLENDON	138.00	138.00	1	1.00	0.00	2	1272 ACSR
462	8038 CORRIDOR	MORSE	138.00	138.00	3	7.00	0.00	1	1272 ACSR
463	8039 KIRK	EAST BROAD	138.00	138.00	3	10.00	0.00	1	1272 ACSR
464	8040 KIRK	EAST BROAD	138.00	138.00	3	0.00	10.00	1	600 CU PIPT
465	8041 CANAL	MOUND	138.00	138.00	4	2.00	0.00	1	1272 ACSR
466	8043 CONESVILLE	TRENT	138.00	138.00	3	52.00	0.00	1	1272 ACSR
467	8043 CONESVILLE	TRENT	138.00	138.00	1	0.00	0.00	1	1272 ACSR
468	8044 TRENT	DELAWARE	138.00	138.00	3	12.61	0.00	1	1272 ACSR
469	8044 TRENT	DELAWARE	138.00	138.00	1	0.05	0.00	1	1272 ACSR
470	8046 ST. CLAIR	MIFFLIN STELZER	138.00	138.00	1	7.00	0.00	1	636 AA
471	8047 KENNY	KARL	138.00	138.00	3	1.00	0.00	1	1272 ACSR
472	8047 KENNY	KARL	138.00	138.00	3	3.00	0.00	1	336.4 ACSR
473	8047 KENNY	KARL	138.00	138.00	4	3.00	0.00	1	2500 ALUM
474	MORSE	CLINTON	138.00	138.00	3	0.00	5.00	1	1272 ACSR
475	MORSE	CLINTON	138.00	138.00	3	0.00	3.00	1	636 ACSR
476	8048 MORSE	HUNTLEY-CLINTON	138.00	138.00	3	3.00	0.00	1	636 AA
477	8049 BIXBY	GROVES	138.00	138.00	3	3.00	0.00	2	636 ACSR
478	8049 BIXBY	GROVES	138.00	138.00	1	1.00	0.00	2	636 ACSR
479	8049 BIXBY	GROVES	138.00	138.00	3	0.00	0.00	1	1272 ACSR
480	8049 BIXBY	GROVES	138.00	138.00	1	0.00	0.00	1	336.4 ACSR
481	8051 POSTON	STROUDS RUN-CROOKSVILLE	138.00	138.00	1	0.00	0.00	1	1272 KCM
482	8051 POSTON	STROUDS RUN-CROOKSVILLE	138.00	138.00	2	7.23	0.00	1	636 ACSR
483	8053 BEATTY	CANAL	138.00	138.00	1	10.78	2.00	2	636 AAC
484	8053 BEATTY	CANAL	138.00	138.00	1	0.75	0.00	2	795 KCM
485	8055 CONESVILLE	OHIO CENTRAL	138.00	138.00	2	12.00	0.00	1	636 ACSR
486	8056 EAST BROAD	ASTOR	138.00	138.00	1	2.92	0.00	1	636 AA
487	8056 EAST BROAD	ASTOR	138.00	138.00	1	0.10	0.00	2	795 KCM
488	8057 HARRISON	BEATTY	138.00	138.00	1,3	8.57	0.12	1	336.4 ACSR
489	8060 BEATTY	MCCOMB	138.00	138.00	1	2.00	3.00	1	636 AA
490	8061 MORSE	STELZER	138.00	138.00	4	2.00	0.00	1	2500 CU PIPT
491	8061 MORSE	STELZER	138.00	138.00	1	2.00	0.00	1	636 AA
492	8062 HUNTLEY	LINWORTH	138.00	138.00	1	3.32	1.00	1	636 ACSR
493	8065 HYATT	GENOA	138.00	138.00	1	4.95	9.00	1	636 ACSR
494	8065 HYATT	GENOA	138.00	138.00	2	0.08	0.00	2	636 ACSR
495	8065 HYATT	GENOA	138.00	138.00	1	0.22	0.00	1	636 ACSR
496	8066 BUCKEYE STEEL	GAY	138.00	138.00	1	3.00	0.00	1	636 AA



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	From	To	Operating	Designated		On Structure of Line Designated	On Structures of Another Line		
	(a)	(b)	(c)	(d)		(f)	(g)		
497	8066 BUCKEYE STEEL	GAY	138.00	138.00	4	1.00	0.00	1	1259 CU PIPT
498	8067 POSTON	ELLIOT-DEXTER	138.00	138.00	1	0.00	0.00	1	1272 KCM
499	8067 POSTON	ELLIOT-DEXTER	138.00	138.00	2	4.03	0.00	1	636 ACSR
500	8068 HYATT	HUNTLEY	138.00	138.00	1	12.00	0.00	1	636 ACSR
501	8069 LICK	ADDISON	138.00	138.00	2	29.00	0.00	1	336.4 ACSR
502	8069 LICK	ADDISON	138.00	138.00	1	0.00	0.00	1	336.4 ACSR
503	8070 SCIPPO	SCIOTO TRAIL - DUPONT	138.00	138.00	1	1.00	0.00	1	636 ACSR
504	8070 SCIPPO	SCIOTO TRAIL - DUPONT	138.00	138.00	2	0.00	1.00	1	636 ACSR
505	8070 SCIPPO	SCIOTO TRAIL - DUPONT	138.00	138.00	2	1.00	0.00	1	336 ACSR
506	8072 SAWMILL	BETHEL	138.00	138.00	1	0.00	0.00	1	636 ACSR
507	8072 SAWMILL	BETHEL	138.00	138.00	3	2.40	0.00	1	636 ACSR
508	8074 SCIPPO	HARGUS	138.00	138.00	1	1.00	0.00	1	636 ACSR
509	8075 MOUND	ST. CLAIR	138.00	138.00	4	2.00	0.00	1	600 CU PIPT
510	8077 WAVERLY	MULBERRY ROSS	138.00	138.00	1	2.00	0.00	1	636 ACSR
511	8077 WAVERLY	MULBERRY ROSS	138.00	138.00	1	2.14	0.00	1	636 ACSR
512	8078 MCCOMB	SULLIVANT-GAY	138.00	138.00	1	8.90	0.00	2	636 ACSR
513	8079 MULBERRY	ROSS	138.00	138.00	1	0.00	2.00	1	636 ACSR
514	8079 MULBERRY	ROSS	138.00	138.00	2	3.00	0.00	1	636 ACSR
515	8079 MULBERRY	ROSS	138.00	138.00	1	1.00	0.00	1	636 ACSR
516	8080 EAST BROAD	BEXLEY	138.00	138.00	1	6.00	0.00	1	954 ACSR
517	8080 EAST BROAD	BEXLEY	138.00	138.00	2	0.00	0.00	1	954 ACSR
518	8081 HYATT	ROSS	138.00	138.00	1	1.00	0.00	1	1272 ACSR
519	8082 CORRIDOR	GENOA	138.00	138.00	1	0.36	0.00	1	1272 ACSR
520	8083 CORRIDOR	GAHANNA	138.00	138.00	1	0.00	0.00	1	1272 ACSR
521	KIRK	W. MILLERSPORT	138.00	138.00	3	0.00	8.00	1	1272 ACSR
522	KIRK	W. MILLERSPORT	138.00	138.00	3	0.00	0.00	1	636 ACSR
523	8086 CONESVILLE	KIRK	138.00	138.00	1	2.53	0.00	1	1272 KCM
524	8086 Conesville	Kirk	138.00	138.00	1	0.11	0.00	1	1590 ACSR
525	8086 CONESVILLE	KIRK	138.00	138.00	2	0.00	0.00	1	1272 ACSR
526	8086 CONESVILLE	KIRK	138.00	138.00	3	37.88	0.00	2	1272 ACSR
527	8086 CONESVILLE	KIRK	138.00	138.00	3	5.47	0.00	1	1272 ACSR
528	8088 HESS	VINE	138.00	138.00	4	2.00	0.00	1	1250 CU PIPT
529	8092 VINE	CITY OF COLUMBUS EAST	138.00	138.00	1	1.28	0.00	1	983.1 ACAR
530	8098 VINE	CITY OF COLUMBUS WEST	138.00	138.00	1	0.70	0.00	1	983.1 ACSR
531	8098 VINE	CITY OF COLUMBUS WEST	138.00	138.00	4	0.25	0.00	1	5000 CU XLPE
532	8098 VINE	CITY OF COLUMBUS WEST	138.00	138.00	1	0.10	0.00	1	795 ACSR
533	8099 ST. CLAIR	VINE	138.00	138.00	1	1.00	0.00	1	954 ACSR
534	8099 ST. CLAIR	VINE	138.00	138.00	4	1.00	0.00	1	2750 CU KCM
535	8102 CLINTON	OSU	138.00	138.00	4	4.00	0.00	1	600 CU PIPT
536	8105 DAVIDSON RD	ROBERTS-BETHEL	138.00	138.00	1	0.00	0.00	2	636 ACSR
537	8129 OSU	HESS	138.00	138.00	4	1.00	0.00	1	600 CU PIPT
538	8712 SCIPPO	EAST SCIPPO	138.00	138.00		0.00	0.00	0	636 ACSR
539	8788 FISHER 138KV		138.00	138.00	3	0.42	0.00	1	636 ACSR
540	C792 CLAYBURNE	KENWORTH	138	138	1	0.32	0.00	1	565.5 ACSR 18/1
541	C793 DELANO	KENWORTH	138	138	1	0.31	0.00	1	556.5 ACSR 18/1
542	C794 BOLTON EXTENSION		138	138		0.00	0.00	0	
543	TRANSMISSION LINES	LESS THAN 132 KV				437.82	22.50	0	

Line No.	DESIGNATION		VOLTAGE (KV) - (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure	LENGTH (Pole miles) - (In the case of underground lines report circuit miles)		Number of Circuits	Size of Conductor and Material
	From (a)	To (b)	Operating (c)	Designated (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)		
544	Line costs and expenses are	not available by individual							
545	transmission line.	Total shown in Column j-p							
36	TOTAL					6,212.36	131.65	662	

Line No.	COST OF LINE (Include in column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES			
	Land	Construction Costs	Total Costs	Operation Expenses	Maintenance Expenses	Rents	Total Expenses
	(j)	(k)	(l)	(m)	(n)	(o)	(p)
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Line No.	COST OF LINE (Include in column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES			
	Land	Construction Costs	Total Costs	Operation Expenses	Maintenance Expenses	Rents	Total Expenses
	(j)	(k)	(l)	(m)	(n)	(o)	(p)
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Line No.	COST OF LINE (Include in column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES			
	Land	Construction Costs	Total Costs	Operation Expenses	Maintenance Expenses	Rents	Total Expenses
	(j)	(k)	(l)	(m)	(n)	(o)	(p)
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Line No.	COST OF LINE (Include in column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES			
	Land	Construction Costs	Total Costs	Operation Expenses	Maintenance Expenses	Rents	Total Expenses
	(j)	(k)	(l)	(m)	(n)	(o)	(p)
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Line No.	COST OF LINE (Include in column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES			
	Land	Construction Costs	Total Costs	Operation Expenses	Maintenance Expenses	Rents	Total Expenses
	(j)	(k)	(l)	(m)	(n)	(o)	(p)
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Line No.	COST OF LINE (Include in column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES			
	Land	Construction Costs	Total Costs	Operation Expenses	Maintenance Expenses	Rents	Total Expenses
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Line No.	COST OF LINE (Include in column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES			
	Land	Construction Costs	Total Costs	Operation Expenses	Maintenance Expenses	Rents	Total Expenses
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Line No.	COST OF LINE (Include in column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES			
	Land	Construction Costs	Total Costs	Operation Expenses	Maintenance Expenses	Rents	Total Expenses
	(j)	(k)	(l)	(m)	(n)	(o)	(p)
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	Land	Construction Costs	Total Costs	Operation Expenses	Maintenance Expenses	Rents	Total Expenses
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	Land	Construction Costs	Total Costs	Operation Expenses	Maintenance Expenses	Rents	Total Expenses
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	Land	Construction Costs	Total Costs	Operation Expenses	Maintenance Expenses	Rents	Total Expenses
	(j)	(k)	(l)	(m)	(n)	(o)	(p)
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544	114,067,742	1,400,433,227	1,514,500,969	78,833	22,285,324		22,364,157
545							
36	114,067,742.00	1,400,433,227.00	1,514,500,969.00	78,833.00	22,285,324.00	0.00	22,364,157.00
Page 422-423 Part 2 of 2							



Name of Respondent: Ohio Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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**TRANSMISSION LINES ADDED DURING YEAR**

1. Report below the information called for concerning Transmission lines added or altered during the year. It is not necessary to report minor revisions of lines.
2. Provide separate subheadings for overhead and under- ground construction and show each transmission line separately. If actual costs of completed construction are not readily available for reporting columns (l) to (o), it is permissible to report in these columns the costs. Designate, however, if estimated amounts are reported. Include costs of Clearing Land and Rights-of-Way, and Roads and Trails, in column (l) with appropriate footnote, and costs of Underground Conduit in column (m).
3. If design voltage differs from operating voltage, indicate such fact by footnote; also where line is other than 60 cycle, 3 phase, indicate such other characteristic.

Line No.	LINE DESIGNATION		Line Length in Miles (c)	SUPPORTING STRUCTURE		CIRCUITS PER STRUCTURE		CONDUCTORS			Voltage KV (Operating) (k)
	From (a)	To (b)		Type (d)	Average Number per Miles (e)	Present (f)	Ultimate (g)	Size (h)	Specification (i)	Configuration and Spacing (j)	
1	0447 Chenoweth	Fox Squirrel	0.01	1	1	1	1	1590	ACSR		345
2	0398 Hannibal	Ormet North	0.10	1	1	1	1	336	ACSR		138
3	0404 Sifford	Ruble	0.13	1	1	1	1	556	ACSR		138
4	0410 Salt Creek	Holmesville	0.61	1	1	1	1	795	ACSR		138
5	0414 Innovation	Mordor (Amazon) No.2	0.04			1	1	1272	AAC		138
6	0420 Kileville	ADS No. 1	0.03	2	2	1	1	556	ACSR		138
7	0421 Kileville	ADS No. 2	0.03	2	2	1	1	556	ACSR		138
8	0422 Kileville Ext		0.15	1	1	2	2	2-954	ACSR		138
9	0434 Iron Triangle Sw	Loudon (N Central Co-op)	2.73	1	1	1	1	795	ACSR		138
10	0434 Iron Triangle Switch	Loudon (North Central Co-op)	0.20	2	2	1	1	795	ACSR		138
11	0448 Delano	Salt City Solar	0.04	1	1	1	1	556	ACSR		138
44	TOTAL		4		13	12	12				



Line No.	LINE COST					Construction (q)
	Land and Land Rights (l)	Poles, Towers and Fixtures (m)	Conductors and Devices (n)	Asset Retire. Costs (o)	Total (p)	
1		(39,289)	(16,838)		(56,127)	
2						
3	7,307	95,035	32,007		134,349	
4		1,361,638	408,845		1,770,483	
5		104	49		153	
6		15,273	3,101		18,374	
7		19,517	3,963		23,480	
8	752,215	2,086,951	256,985		3,096,151	
9	917,710	4,094,292	1,223,294		6,235,296	
10						
11		12,166	4,283		16,449	
44	1,677,232	7,645,687	1,915,689		11,238,608	



Name of Respondent: Ohio Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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**SUBSTATIONS**

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of Less than 10 MVA except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).
5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.
6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Line No.	Name and Location of Substation (a)	Character of Substation		VOLTAGE (In MVa)			Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)
		Transmission or Distribution (b)	Attended or Unattended (b-1)	Primary Voltage (In MVa) (c)	Secondary Voltage (In MVa) (d)	Tertiary Voltage (In MVa) (e)			
1	ADAMS (CSP) - OH	Transmission		138.00	69.00	13.09	56.00	1	0
2	ADAMS (CSP) - OH	Transmission		69.00	0.00	0.00	0.00	0	0
3	ADAMS (CSP) - OH	Transmission		69.00	13.09	0.00	20.00	1	0
4	ADDISON - OH	Transmission		138.00	69.00	13.00	56.00	1	0
5	ADDISON - OH	Transmission		69.00	12.00	0.00	20.00	1	0
6	ADDISON - OH	Transmission		69.00	0.00	0.00	0.00	0	0
7	AMLIN - OH	Transmission		138.00	13.80	0.00	30.00	1	0
8	AMLIN - OH	Transmission		138.00	13.80	0.00	30.00	0	1
9	AMLIN - OH	Transmission		138.00	36.20	0.00	18.00	1	0
10	AMSTERDAM - OH	Transmission		69.00	13.09	0.00	9.38	1	0
11	ANCHOR HOCKING (OP) - OH	Transmission		69.00	12.00	0.00	6.25	1	0
12	ANCHOR HOCKING (OP) - OH	Transmission		69.00	4.00	0.00	6.25	1	0
13	BELLAIRE (OP) - OH	Transmission		69.00	12.00	0.00	6.25	1	0
14	BELLVILLE - OH	Transmission		69.00	12.00	0.00	9.38	1	0
15	BELPRE - OH	Transmission		138.00	13.09	0.00	40.00	2	0
16	BERKSHIRE - OH	Transmission		138.00	35.40	13.80	50.00	1	0
17	BERKSHIRE - OH	Transmission		34.50	0.00	0.00	0.00	0	0
18	BERLIN (OP) - OH	Transmission		69.00	13.09	0.00	12.00	1	0
19	BERLIN (OP) - OH	Transmission		69.00	34.50	0.00	12.50	1	0
20	BERWICK - OH	Transmission		69.00	13.09	0.00	20.00	1	0
21	BETHEL ROAD - OH	Transmission		13.20	0.00	0.00	0.00	0	0
22	BETHEL ROAD - OH	Transmission		138.00	13.80	13.80	167.30	2	0
23	BIXBY - OH	Transmission		138.00	13.80	0.00	30.00	0	1
24	BIXBY - OH	Transmission		13.20	0.00	0.00	0.00	0	0
25	BIXBY - OH	Transmission		138.00	70.50	36.20	50.00	0	1
26	BIXBY - OH	Transmission		138.00	35.40	13.80	50.00	0	1
27	BIXBY - OH	Transmission		138.00	13.80	13.80	75.00	1	0
28	BIXBY - OH	Transmission		345.00	138.00	35.00	675.00	1	0
29	BIXBY - OH	Transmission		40.00	13.80	0.00	9.38	0	1
30	BIXBY - OH	Transmission		138.00	13.80	0.00	41.67	1	0
31	BIXBY - OH	Transmission		69.00	4.36	0.00	7.50	0	1
32	BIXBY - OH	Transmission		138.00	13.80	13.80	83.30	0	1
33	BIXBY - OH	Transmission		34.50	4.16	0.00	7.50	0	1
34	BIXBY - OH	Transmission		23.00	13.09	0.00	9.38	0	1
35	BIXBY - OH	Transmission		34.50	13.80	0.00	6.25	0	1
36	BLACKJACK ROAD - OH	Transmission		69.00	12.00	0.00	20.00	1	0
37	BLACKLICK - OH	Transmission		138.00	35.40	13.80	50.00	1	0
38	BLACKLICK - OH	Transmission		13.80	0.00	0.00	0.00	0	0
39	BLACKLICK - OH	Transmission		34.50	0.00	0.00	0.00	0	0
40	BLACKLICK - OH	Transmission		138.00	13.80	0.00	50.00	1	0
41	BLAIR - OH	Transmission		69.00	0.00	0.00	0.00	0	0
42	BLAIR - OH	Transmission		69.00	13.80	0.00	25.00	1	0
43	BLENDON - OH	Transmission		138.00	35.40	13.80	100.00	2	0
44	BLENDON - OH	Transmission		138.00	34.50	13.80	25.00	1	0
45	BLENDON - OH	Transmission		34.50	0.00	0.00	0.00	0	0
46	BLOOM - OH	Transmission		13.80	0.00	0.00	0.00	0	0
47	BLOOMVILLE - OH	Transmission		69.00	13.09	0.00	4.69	1	0
48	BLUFFTON (OP) - OH	Transmission		34.50	13.09	0.00	10.50	1	0
49	BLUFFTON (OP) - OH	Transmission		34.50	0.00	0.00	0.00	0	0
50	BOLIVAR - OH	Transmission		138.00	36.20	0.00	25.00	1	0
51	CANAL STREET - OH	Transmission		138.00	13.80	13.80	252.00	3	0
52	CAREY SW - OH	Transmission		69.00	0.00	0.00	0.00	0	0

Line No.	Name and Location of Substation (a)	Character of Substation		VOLTAGE (In MVa)			Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)
		Transmission or Distribution (b)	Attended or Unattended (b-1)	Primary Voltage (In MVa) (c)	Secondary Voltage (In MVa) (d)	Tertiary Voltage (In MVa) (e)			
53	CARROLLTON - OH	Transmission		138.00	13.09	0.00	40.00	2	0
54	CENTRAL AVENUE (OP) - OH	Transmission		34.50	4.36	0.00	9.38	1	0
55	CENTRAL PORTSMOUTH - OH	Transmission		138.00	69.00	34.50	130.00	1	0
56	CIRCLEVILLE - OH	Transmission		69.00	0.00	0.00	0.00	0	0
57	CIRCLEVILLE - OH	Transmission		138.00	69.00	13.20	30.00	1	0
58	CLINTON - OH	Transmission		138.00	0.00	0.00	0.00	0	0
59	CONESVILLE PLANT - OH	Transmission		138.00	0.00	0.00	0.00	0	0
60	CONESVILLE PLANT - OH	Transmission		345.00	138.00	34.50	675.00	1	0
61	CONESVILLE PREPARATION PLANT - OH	Transmission		138.00	13.09	0.00	22.40	1	0
62	COOLVILLE (CS) - OH	Transmission		69.00	13.20	0.00	10.50	1	0
63	COOLVILLE (CS) - OH	Transmission		69.00	13.09	0.00	9.38	1	0
64	COOPERMILL - OH	Transmission		69.00	0.00	0.00	0.00	0	0
65	COOPERMILL - OH	Transmission		69.00	4.00	0.00	9.38	1	0
66	COOPERMILL - OH	Transmission		69.00	13.09	0.00	9.38	1	0
67	COPELAND - OH	Transmission		69.00	13.20	0.00	10.50	1	0
68	COUNTY HOSPITAL - OH	Transmission		69.00	13.09	0.00	5.25	1	0
69	CRAWFIS COLLEGE - OH	Transmission		69.00	13.09	0.00	6.25	1	0
70	CRESTWOOD - OH	Transmission		34.50	13.09	0.00	40.00	2	0
71	DELANO - OH	Transmission		138.00	0.00	0.00	0.00	0	0
72	DELAWARE (CSP) - OH	Transmission		138.00	40.00	13.80	25.00	1	0
73	DELAWARE (CSP) - OH	Transmission		13.20	0.00	0.00	0.00	0	0
74	DENNISON - OH	Transmission		69.00	36.20	0.00	12.00	1	0
75	DENNISON - OH	Transmission		34.50	4.00	0.00	6.00	2	0
76	DERWENT - OH	Transmission		69.00	0.00	0.00	0.00	0	0
77	DRESDEN - OH	Transmission		69.00	12.00	0.00	10.50	1	0
78	DUBLIN(CS) - OH	Transmission		138.00	13.80	0.00	150.00	3	0
79	DUCK CREEK - OH	Transmission		138.00	13.09	0.00	22.40	1	0
80	DUEBER AVENUE - OH	Transmission		69.00	4.00	0.00	5.00	1	0
81	DUNKIRK (OP) - OH	Transmission		69.00	0.00	0.00	0.00	0	0
82	DUNKIRK (OP) - OH	Transmission		69.00	36.20	0.00	10.50	1	0
83	DUNKIRK (OP) - OH	Transmission		69.00	13.09	0.00	5.25	1	0
84	EAST AMSTERDAM - OH	Transmission		138.00	70.50	36.20	90.00	1	0
85	EAST ANTWERP - OH	Transmission		12.00	4.16	0.00	2.50	3	0
86	EAST BEAVER - OH	Transmission		138.00	69.00	13.09	54.00	1	0
87	EAST BROAD STREET - OH	Transmission		138.00	39.40	13.80	41.67	0	1
88	EAST BROAD STREET - OH	Transmission		138.00	13.80	0.00	30.00	1	0
89	EAST CAMBRIDGE - OH	Transmission		69.00	0.00	0.00	0.00	0	0
90	EAST CAMBRIDGE - OH	Transmission		69.00	34.50	0.00	37.30	1	0
91	EAST DELPHOS - OH	Transmission		69.00	13.09	0.00	5.60	1	0
92	EAST LEIPSIC - OH	Transmission		69.00	36.20	0.00	25.00	1	0
93	EAST LIMA - OH	Transmission		138.00	69.50	13.09	60.00	1	0
94	EAST LIMA - OH	Transmission		345.00	137.50	13.80	540.00	2	0
95	EAST LIVERPOOL - OH	Transmission		138.00	70.50	13.09	90.00	1	0
96	EAST LIVERPOOL-E. END - OH	Transmission		69.00	4.00	0.00	4.69	1	0
97	EAST LOGAN - OH	Transmission		69.00	0.00	0.00	0.00	0	0
98	EAST MT CORY - OH	Transmission		34.50	13.09	0.00	3.13	1	0
99	EAST NEW CONCORD - OH	Transmission		138.00	13.09	0.00	9.38	1	0
100	EAST NEWARK - OH	Transmission		69.00	4.00	0.00	6.87	2	0
101	EAST NEWARK - OH	Transmission		69.00	13.09	0.00	25.00	1	0
102	EAST OTTAWA - OH	Transmission		69.00	0.00	0.00	0.00	0	0
103	EAST POINTE - OH	Transmission		138.00	13.09	0.00	20.00	1	0
104	EAST WOOSTER - OH	Transmission		138.00	69.50	13.09	84.00	1	0

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		Transmission or Distribution (b)	Attended or Unattended (b-1)	Primary Voltage (In MVa) (c)	Secondary Voltage (In MVa) (d)	Tertiary Voltage (In MVa) (e)			
105	EAST WOOSTER - OH	Transmission		138.00	13.09	0.00	20.00	1	0
106	EAST ZANESVILLE - OH	Transmission		138.00	69.00	12.00	50.00	1	0
107	EAST ZANESVILLE - OH	Transmission		138.00	69.00	13.00	50.00	1	0
108	EASTON STREET - OH	Transmission		69.00	13.09	0.00	42.40	2	0
109	EASTOWN ROAD - OH	Transmission		138.00	13.20	0.00	20.00	1	0
110	EASTOWN ROAD - OH	Transmission		138.00	13.09	0.00	22.40	1	0
111	EIGHTEEN STREET HEIGHTS - OH	Transmission		69.00	13.09	0.00	9.38	1	0
112	EIGHTEEN STREET HEIGHTS - OH	Transmission		69.00	12.00	0.00	7.00	1	0
113	ETNA ROAD - OH	Transmission		40.00	13.80	4.30	41.80	2	0
114	FAIRCREST STREET - OH	Transmission		138.00	13.09	0.00	22.40	1	0
115	FINDLAY RESERVOIR#1 - OH	Transmission		34.50	2.40	0.00	0.50	3	0
116	FINDLAY RESERVOIR#2 - OH	Transmission		34.50	2.50	0.00	1.00	1	0
117	FLAG CITY - OH	Transmission		138.00	12.00	0.00	20.00	1	0
118	FONTAINE - OH	Transmission		69.00	4.36	0.00	3.00	1	0
119	FOREST (OP) - OH	Transmission		69.00	13.09	0.00	12.50	2	0
120	FOREST (OP) - OH	Transmission		69.00	0.00	0.00	0.00	0	0
121	FRAZEYSBURG - OH	Transmission		138.00	13.09	0.00	8.40	1	0
122	FULTON (OP) - OH	Transmission		138.00	13.09	0.00	10.00	1	0
123	GAVIN 69KV - OH	Transmission		69.00	12.00	0.00	40.00	2	0
124	GAVIN DWAS - OH	Transmission		138.00	4.16	0.00	20.00	1	0
125	GAVIN PLANT - OH	Transmission		4.16	0.60	0.00	40.50	31	0
126	GAVIN PLANT - OH	Transmission		4.16	4.16	0.00	0.00	1	0
127	GAVIN UNIT (2) - OH	Transmission		69.00	4.00	0.00	80.00	2	0
128	GAVIN UNIT (2) - OH	Transmission		4.16	0.00	0.00	0.00	2	0
129	GAY STREET - OH	Transmission		13.20	0.00	0.00	0.00	0	0
130	GAY STREET - OH	Transmission		138.00	13.80	13.80	252.00	3	0
131	GAY STREET - OH	Transmission		13.80	0.00	0.00	0.00	0	0
132	GENOA - OH	Transmission		138.00	34.50	13.80	50.00	1	0
133	GLENWOOD (OP) - OH	Transmission		69.00	12.00	0.00	4.20	1	0
134	GLOUSTER - OH	Transmission		13.20	4.00	0.00	3.00	1	0
135	HALL - OH	Transmission		138.00	13.80	0.00	91.67	2	0
136	HAMMONDSVILLE - OH	Transmission		69.00	0.00	0.00	0.00	0	0
137	HAMMONDSVILLE - OH	Transmission		69.00	4.36	0.00	6.25	1	0
138	HANERS - OH	Transmission		13.20	0.00	0.00	0.00	0	0
139	HANERS - OH	Transmission		69.00	13.09	0.00	25.00	1	0
140	HANGING ROCK - OH	Transmission		138.00	69.00	34.50	56.00	1	0
141	HEBRON - OH	Transmission		34.50	12.00	0.00	6.25	1	0
142	HESS STREET - OH	Transmission		138.00	13.80	0.00	166.68	4	0
143	HIGHLAND (CS) - OH	Transmission		13.20	0.00	0.00	0.00	0	0
144	HIGHLAND (CS) - OH	Transmission		69.00	0.00	0.00	0.00	0	0
145	HIGHLAND (CS) - OH	Transmission		69.00	13.20	0.00	44.90	2	0
146	HIGHLAND AVENUE - OH	Transmission		69.00	13.09	0.00	20.00	1	0
147	HILLIARD - OH	Transmission		13.20	0.00	0.00	0.00	0	0
148	HILLIARD - OH	Transmission		69.00	13.80	0.00	69.80	3	0
149	HILLIARD - OH	Transmission		69.00	0.00	0.00	0.00	0	0
150	HILLNDALE - OH	Transmission		69.00	13.09	0.00	9.38	1	0
151	HILLVIEW DRIVE - OH	Transmission		138.00	0.00	0.00	0.00	0	0
152	HILLVIEW DRIVE - OH	Transmission		138.00	13.09	0.00	8.40	1	0
153	HOCKING - OH	Transmission		138.00	69.00	12.00	90.00	1	0
154	HOLRAN - OH	Transmission		69.00	13.09	0.00	3.13	1	0
155	HOVER PARK - OH	Transmission		34.50	2.50	0.00	4.50	3	0
156	HOWARD - OH	Transmission		138.00	0.00	0.00	0.00	0	0

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		Transmission or Distribution (b)	Attended or Unattended (b-1)	Primary Voltage (In MVa) (c)	Secondary Voltage (In MVa) (d)	Tertiary Voltage (In MVa) (e)			
157	HOWARD - OH	Transmission		69.00	13.09	0.00	9.37	1	0
158	HUNTLEY - OH	Transmission		138.00	0.00	0.00	0.00	0	0
159	HUNTLEY - OH	Transmission		138.00	69.00	13.80	50.00	0	1
160	HUNTLEY - OH	Transmission		69.00	13.80	0.00	30.00	1	0
161	HYATT - OH	Transmission		138.00	35.40	13.80	50.00	1	0
162	ISLETA - OH	Transmission		34.50	13.09	0.00	3.75	1	0
163	JEFFERSON (CS) - OH	Transmission		13.20	0.00	0.00	0.00	0	0
164	KIMBERLY - OH	Transmission		138.00	13.09	0.00	40.00	2	0
165	LAFAYETTE (OP) - OH	Transmission		69.00	13.09	0.00	7.00	1	0
166	LANCASTER - OH	Transmission		69.00	12.00	0.00	22.40	1	0
167	LANCASTER - OH	Transmission		69.00	0.00	0.00	0.00	0	0
168	LANCASTER - OH	Transmission		69.00	4.00	0.00	18.75	3	0
169	LANCASTER JUNCTION - OH	Transmission		69.00	12.00	0.00	22.40	1	0
170	LATTY - OH	Transmission		69.00	13.09	0.00	3.75	1	0
171	LAYMAN - OH	Transmission		138.00	13.09	0.00	20.00	1	0
172	LAZELLE - OH	Transmission		13.20	0.00	0.00	0.00	0	0
173	LAZELLE - OH	Transmission		69.00	13.80	0.00	44.80	2	0
174	LAZELLE - OH	Transmission		69.00	0.00	0.00	0.00	0	0
175	LEIPSIC - OH	Transmission		69.00	13.09	0.00	14.63	2	0
176	LINDEN AVENUE - OH	Transmission		69.00	4.00	0.00	10.50	1	0
177	LINWORTH - OH	Transmission		138.00	13.80	0.00	91.67	2	0
178	LIVINGSTON AVENUE - OH	Transmission		40.00	13.00	0.00	44.00	2	0
179	LOCK SEVENTEEN - OH	Transmission		69.00	13.00	0.00	10.50	1	0
180	LOCK SEVENTEEN - OH	Transmission		69.00	0.00	0.00	0.00	0	0
181	LOUISVILLE - OH	Transmission		69.00	12.00	0.00	20.00	1	0
182	MADISON (CS) - OH	Transmission		69.00	13.80	0.00	20.00	1	0
183	MARION ROAD - OH	Transmission		138.00	40.00	13.00	83.33	1	0
184	MARION ROAD - OH	Transmission		138.00	39.40	13.80	166.66	2	0
185	MEIGS NO. 1 - OH	Transmission		138.00	34.50	0.00	33.40	2	0
186	MEMORIAL DRIVE - OH	Transmission		69.00	13.09	0.00	22.40	1	0
187	MILLERSBURG - OH	Transmission		34.50	4.36	0.00	2.30	1	0
188	MONROE STREET - OH	Transmission		69.00	12.00	0.00	20.00	1	0
189	MORSE ROAD - OH	Transmission		138.00	0.00	0.00	0.00	0	0
190	MORSE ROAD - OH	Transmission		138.00	13.80	13.80	150.80	3	0
191	MORSE ROAD - OH	Transmission		13.20	0.00	0.00	0.00	0	0
192	MOUND STREET - OH	Transmission		13.20	0.00	0.00	0.00	0	0
193	MOUND STREET - OH	Transmission		138.00	13.80	13.80	168.00	2	0
194	MOUNT VERNON (OP) - OH	Transmission		69.00	4.00	0.00	9.36	2	0
195	MUNGEN - OH	Transmission		34.50	13.00	0.00	5.00	1	0
196	NEELYSVILLE - OH	Transmission		69.00	13.09	0.00	9.38	1	0
197	NEFFS - OH	Transmission		69.00	12.00	0.00	4.68	1	0
198	NEGLEY - OH	Transmission		138.00	13.09	0.00	20.00	1	0
199	NORTH BELLVILLE - OH	Transmission		138.00	69.50	13.09	56.00	1	0
200	NORTH BELLVILLE - OH	Transmission		69.00	0.00	0.00	0.00	0	0
201	NORTH BLUFFTON - OH	Transmission		69.00	13.00	0.00	1.50	1	0
202	NORTH FREDERICKSBURG - OH	Transmission		69.00	12.00	0.00	7.00	1	0
203	NORTH LEXINGTON - OH	Transmission		138.00	13.00	0.00	20.00	1	0
204	NORTH LOGAN - OH	Transmission		69.00	4.00	0.00	6.00	1	0
205	NORTH MCCONNELSVILLE - OH	Transmission		69.00	13.09	0.00	9.38	1	0
206	NORTH MOUNT VERNON - OH	Transmission		69.00	4.00	0.00	9.37	1	0
207	NORTH MUSKINGUM - OH	Transmission		138.00	69.00	12.00	50.00	1	0
208	NORTH SPENCERVILLE - OH	Transmission		69.00	13.09	0.00	20.00	1	0

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209	NORTH STRASBURG - OH	Transmission		138.00	4.33	0.00	2.50	1	0
210	NORTH UPPER SANDUSKY - OH	Transmission		69.00	13.09	0.00	12.00	1	0
211	NORTH WALDO - OH	Transmission		69.00	13.09	0.00	7.00	1	0
212	NORTH WILLARD - OH	Transmission		69.00	13.09	0.00	20.00	1	0
213	NORTH WILLARD - OH	Transmission		69.00	0.00	0.00	0.00	0	0
214	OAKWOOD ROAD - OH	Transmission		69.00	12.00	0.00	20.00	1	0
215	OERTELS CORNERS - OH	Transmission		69.00	12.00	0.00	22.40	1	0
216	OHIO CENTRAL - OH	Transmission		69.00	36.20	0.00	50.00	0	1
217	OHIO CENTRAL - OH	Transmission		138.00	69.00	13.09	130.00	0	1
218	OHIO CENTRAL - OH	Transmission		69.00	4.00	0.00	4.25	0	1
219	OHIO CENTRAL - OH	Transmission		138.00	69.50	13.09	56.00	0	1
220	OHIO CENTRAL - OH	Transmission		34.50	13.09	7.56	5.00	0	1
221	OHIO CENTRAL - OH	Transmission		138.00	34.50	0.00	25.00	0	1
222	OHIO CITY - OH	Transmission		34.50	13.09	0.00	4.69	1	0
223	OSU - OH	Transmission		138.00	13.80	0.00	50.00	1	0
224	OSU - OH	Transmission		13.80	0.00	0.00	0.00	0	0
225	OTTOVILLE - OH	Transmission		69.00	12.47	0.00	4.69	1	0
226	PEKIN - OH	Transmission		69.00	0.00	0.00	0.00	0	0
227	PEKIN - OH	Transmission		69.00	13.09	0.00	5.25	1	0
228	PENNSVILLE - OH	Transmission		69.00	13.09	0.00	6.25	1	0
229	PITTSBURGH AVENUE - OH	Transmission		69.00	13.09	0.00	11.20	2	0
230	PLEASANT GROVE - OH	Transmission		69.00	13.09	0.00	6.25	1	0
231	PLEASANT STREET - OH	Transmission		69.00	13.09	0.00	25.00	1	0
232	PLYMOUTH HEIGHTS - OH	Transmission		69.00	12.00	0.00	9.38	1	0
233	POLARIS - OH	Transmission		34.50	0.00	0.00	0.00	0	0
234	POWHATAN - OH	Transmission		69.00	4.00	0.00	5.00	2	0
235	PROCTORVILLE - OH	Transmission		34.50	13.09	0.00	5.00	1	0
236	RACINE HYDRO - OH	Transmission		69.00	13.09	0.00	9.38	1	0
237	REEDURBAN - OH	Transmission		138.00	13.09	0.00	22.40	1	0
238	RENO - OH	Transmission		138.00	13.09	0.00	20.00	1	0
239	REYNOLDSBURG - OH	Transmission		7.62	0.00	0.00	0.00	0	0
240	REYNOLDSBURG - OH	Transmission		40.00	13.20	4.15	10.00	1	0
241	RIDGELY - OH	Transmission		138.00	35.40	13.80	30.00	1	0
242	ROBB AVENUE - OH	Transmission		34.50	4.00	0.00	10.00	6	0
243	ROCKHILL (OP) - OH	Transmission		138.00	34.65	11.00	49.66	6	0
244	ROSE FARM - OH	Transmission		69.00	13.09	0.00	4.68	1	0
245	ROSS - OH	Transmission		12.00	0.00	0.00	0.00	0	0
246	ROSS - OH	Transmission		13.20	0.00	0.00	0.00	0	0
247	ROZELLE - OH	Transmission		138.00	13.09	0.00	20.00	1	0
248	SAINT CLAIR AVENUE (OP) - OH	Transmission		69.00	13.09	0.00	22.40	1	0
249	SAWMILL - OH	Transmission		138.00	13.80	0.00	25.00	1	0
250	SAWMILL - OH	Transmission		138.00	34.50	13.80	149.37	2	0
251	SEROCO AVENUE - OH	Transmission		69.00	4.00	0.00	15.62	2	0
252	SHADYSIDE - OH	Transmission		69.00	13.09	0.00	10.50	1	0
253	SHANNON - OH	Transmission		13.80	0.00	0.00	0.00	0	0
254	SHANNON - OH	Transmission		138.00	13.80	0.00	30.00	1	0
255	SHANNON - OH	Transmission		138.00	13.80	0.00	41.67	1	0
256	SHAWNEE - OH	Transmission		69.00	13.09	0.00	9.38	1	0
257	SHAWNEE ROAD - OH	Transmission		138.00	69.50	35.00	75.00	1	0
258	SHAWNEE ROAD - OH	Transmission		138.00	13.09	0.00	22.40	1	0
259	SMITHVILLE - OH	Transmission		69.00	12.00	0.00	6.25	1	0
260	SOMERTON - OH	Transmission		69.00	0.00	0.00	0.00	0	0



Line No.	Name and Location of Substation (a)	Character of Substation		VOLTAGE (In MVa)			Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)
		Transmission or Distribution (b)	Attended or Unattended (b-1)	Primary Voltage (In MVa) (c)	Secondary Voltage (In MVa) (d)	Tertiary Voltage (In MVa) (e)			
261	SOUTH BERWICK - OH	Transmission		345.00	68.80	13.09	150.00	1	0
262	SOUTH CONVOY - OH	Transmission		34.50	13.09	0.00	6.25	1	0
263	SOUTH COSHOCTON - OH	Transmission		138.00	36.00	7.20	30.00	1	0
264	SOUTH COSHOCTON - OH	Transmission		138.00	69.00	12.00	75.00	1	0
265	SOUTH COSHOCTON - OH	Transmission		138.00	13.09	0.00	12.00	1	0
266	SOUTH CUMBERLAND - OH	Transmission		138.00	69.00	34.50	84.00	1	0
267	SOUTH DELPHOS - OH	Transmission		69.00	13.09	0.00	10.50	1	0
268	SOUTH FINDLAY - OH	Transmission		34.50	0.00	0.00	0.00	0	0
269	SOUTH HICKSVILLE - OH	Transmission		69.00	0.00	0.00	0.00	0	0
270	SOUTH HICKSVILLE - OH	Transmission		138.00	69.50	13.09	75.00	1	0
271	SOUTH KENTON - OH	Transmission		138.00	69.00	0.22	30.00	2	0
272	SOUTH KENTON - OH	Transmission		138.00	69.50	13.09	56.00	1	0
273	SOUTH MILLERSBURG - OH	Transmission		138.00	35.00	7.20	25.00	1	0
274	SOUTH MORRAL - OH	Transmission		69.00	13.09	0.00	5.25	1	0
275	SOUTH POINT - OH	Transmission		138.00	34.50	0.00	25.00	1	0
276	SOUTH POINT - OH	Transmission		34.50	12.00	0.00	9.38	1	0
277	SOUTH TORONTO - OH	Transmission		138.00	69.50	13.09	60.00	1	0
278	SOUTH VAN WERT - OH	Transmission		69.00	4.36	0.00	5.25	1	0
279	SOUTH VANLUE - OH	Transmission		69.00	13.09	0.00	7.50	1	0
280	SOUTH WOOSTER - OH	Transmission		23.00	4.00	0.00	3.75	1	0
281	SOUTHEAST LOGAN - OH	Transmission		69.00	12.00	0.00	10.50	1	0
282	SOUTHWEST LIMA - OH	Transmission		345.00	137.50	13.80	270.00	1	0
283	SOUTHWEST LIMA - OH	Transmission		138.00	0.00	0.00	0.00	0	0
284	SPARTA PUMPING - OH	Transmission		23.00	4.00	0.00	3.75	1	0
285	ST RITAS HOSP - OH	Transmission		34.50	4.16	0.00	18.60	2	0
286	STANLEY COURT - OH	Transmission		69.00	0.00	0.00	0.00	0	0
287	STANLEY COURT - OH	Transmission		69.00	13.09	0.00	20.00	1	0
288	STANTON STREET - OH	Transmission		69.00	13.09	0.00	8.40	1	0
289	STATE LINE - OH	Transmission		69.00	4.00	0.00	3.75	1	0
290	STEBENVILLE PUMPING - OH	Transmission		69.00	4.00	0.00	4.20	1	0
291	STONE CREEK - OH	Transmission		34.50	13.09	0.00	2.00	1	0
292	STONE STREET - OH	Transmission		69.00	4.36	0.00	5.00	1	0
293	STONE STREET - OH	Transmission		69.00	13.09	0.00	20.00	1	0
294	STONY HOLLOW - OH	Transmission		69.00	13.09	0.00	20.00	1	0
295	STRASBURG - OH	Transmission		138.00	36.20	0.00	30.00	1	0
296	SULPHUR SPRINGS - OH	Transmission		138.00	13.09	0.00	8.40	1	0
297	SUMMERFIELD - OH	Transmission		138.00	69.00	12.00	84.00	1	0
298	SUMMERFIELD - OH	Transmission		69.00	0.00	0.00	0.00	0	0
299	SUMMERHILL - OH	Transmission		69.00	13.09	0.00	20.00	1	0
300	SUNNYSIDE - OH	Transmission		138.00	23.00	0.00	41.66	1	0
301	SUNNYSIDE - OH	Transmission		138.00	0.00	0.00	0.00	0	0
302	SUNNYSIDE - OH	Transmission		138.00	13.09	0.00	20.00	1	0
303	SUPERIOR (CS) - OH	Transmission		69.00	12.00	0.00	6.25	1	0
304	TAYLOR - OH	Transmission		138.00	34.50	13.80	46.67	1	0
305	THORNVILLE - OH	Transmission		69.00	13.09	0.00	20.00	1	0
306	TIDD 138KV - OH	Transmission		138.00	69.00	34.50	130.00	1	0
307	TIDD 138KV - OH	Transmission		138.00	0.00	0.00	0.00	0	0
308	TIDD 138KV - OH	Transmission		138.00	13.09	0.00	8.40	0	1
309	TIDD 69KV - OH	Transmission		69.00	12.00	0.00	3.75	1	0
310	TIFFIN CENTER - OH	Transmission		138.00	69.50	13.09	50.00	1	0
311	TIMKEN MERCY - OH	Transmission		69.00	4.36	0.00	3.75	1	0
312	TORONTO - OH	Transmission		69.00	13.09	0.00	20.00	1	0

Line No.	Name and Location of Substation (a)	Character of Substation		VOLTAGE (In MVa)			Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)
		Transmission or Distribution (b)	Attended or Unattended (b-1)	Primary Voltage (In MVa) (c)	Secondary Voltage (In MVa) (d)	Tertiary Voltage (In MVa) (e)			
313	TORREY - OH	Transmission		69.00	13.09	0.00	10.50	1	0
314	TORREY - OH	Transmission		138.00	0.00	0.00	0.00	0	0
315	TOTTEN - OH	Transmission		34.50	2.30	0.00	1.00	1	0
316	UPPER SANDUSKY - OH	Transmission		69.00	13.09	0.00	20.00	1	0
317	UTICA (OP) - OH	Transmission		69.00	13.09	0.00	25.00	1	0
318	VINE - OH	Transmission		138.00	13.80	13.80	93.30	1	0
319	VINE - OH	Transmission		138.00	0.00	0.00	0.00	0	0
320	WADE - OH	Transmission		23.00	13.09	0.00	4.20	1	0
321	WAGENHALS - OH	Transmission		138.00	69.50	24.15	45.00	1	0
322	WAGENHALS - OH	Transmission		138.00	0.00	0.00	0.00	0	0
323	WAGENHALS - OH	Transmission		138.00	70.50	13.09	78.00	1	0
324	WAPAKONETA SW - OH	Transmission		69.00	0.00	0.00	0.00	0	0
325	WARSAW - OH	Transmission		34.50	12.00	0.00	3.75	1	0
326	WATER STREET - OH	Transmission		34.50	4.00	0.00	3.75	1	0
327	WATER STREET - OH	Transmission		34.50	12.00	0.00	4.68	1	0
328	WATERFORD (CSP) - OH	Transmission		23.00	13.09	0.00	7.95	2	0
329	WAVERLY - OH	Transmission		138.00	12.00	0.00	25.00	1	0
330	WAVERLY - OH	Transmission		138.00	69.00	13.53	30.00	1	0
331	WAVERLY - OH	Transmission		138.00	0.00	0.00	0.00	0	0
332	WAYVIEW - OH	Transmission		138.00	13.09	0.00	22.40	1	0
333	WAYVIEW - OH	Transmission		138.00	69.00	12.00	130.00	1	0
334	WEST ALIKANNA - OH	Transmission		69.00	13.09	0.00	6.25	1	0
335	WEST CAMBRIDGE - OH	Transmission		138.00	0.00	0.00	0.00	0	0
336	WEST CANTON - OH	Transmission		69.00	0.00	0.00	0.00	0	0
337	WEST CANTON - OH	Transmission		69.00	36.20	0.00	15.00	1	0
338	WEST CANTON - OH	Transmission		138.00	69.50	13.09	78.00	1	0
339	WEST CANTON - OH	Transmission		138.00	13.09	0.00	13.44	1	0
340	WEST CANTON - OH	Transmission		138.00	0.00	0.00	0.00	0	0
341	WEST CANTON - OH	Transmission		138.00	36.20	0.00	12.00	1	0
342	WEST LIMA - OH	Transmission		138.00	35.00	0.00	265.00	2	0
343	WEST LIMA - OH	Transmission		138.00	0.00	0.00	0.00	0	0
344	WEST LOGAN - OH	Transmission		69.00	12.00	0.00	20.00	1	0
345	WEST LONGLEY - OH	Transmission		69.00	2.50	0.00	2.00	1	0
346	WEST LOUISVILLE - OH	Transmission		69.00	0.00	0.00	0.00	0	0
347	WEST MILLERSBURG - OH	Transmission		138.00	36.20	0.00	25.00	1	0
348	WEST MORRICAL - OH	Transmission		34.50	2.52	0.00	4.69	1	0
349	WEST MOULTON - OH	Transmission		69.00	13.09	0.00	20.00	1	0
350	WEST MOULTON - OH	Transmission		138.00	70.50	36.20	200.00	1	0
351	WEST MOUNT VERNON - OH	Transmission		69.00	0.00	0.00	0.00	0	0
352	WEST MOUNT VERNON - OH	Transmission		138.00	0.00	0.00	0.00	0	0
353	WEST NEW PHILADELPHIA - OH	Transmission		138.00	13.09	0.00	12.00	1	0
354	WEST NEW PHILADELPHIA - OH	Transmission		138.00	0.00	0.00	0.00	0	0
355	WEST NEW PHILADELPHIA - OH	Transmission		138.00	69.00	13.09	77.28	1	0
356	WEST NEW PHILADELPHIA - OH	Transmission		138.00	13.09	0.00	9.38	1	0
357	WEST OAKWOOD - OH	Transmission		69.00	13.09	0.00	5.60	1	0
358	WEST PHILO - OH	Transmission		138.00	13.09	0.00	8.40	1	0
359	WEST TORONTO - OH	Transmission		69.00	13.09	0.00	10.50	1	0
360	WEST TRINWAY - OH	Transmission		138.00	13.09	0.00	20.00	1	0
361	WEST VAN WERT - OH	Transmission		69.00	35.00	0.00	25.00	1	0
362	WEST WOOSTER - OH	Transmission		69.00	0.00	0.00	0.00	0	0
363	WEST WOOSTER - OH	Transmission		69.00	12.00	0.00	22.40	1	0
364	WESTERVILLE - OH	Transmission		69.00	13.80	0.00	44.80	2	0

Line No.	Name and Location of Substation (a)	Character of Substation		VOLTAGE (In MVa)			Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)
		Transmission or Distribution (b)	Attended or Unattended (b-1)	Primary Voltage (In MVa) (c)	Secondary Voltage (In MVa) (d)	Tertiary Voltage (In MVa) (e)			
365	WHEELERSBURG - OH	Transmission		69.00	13.20	0.00	10.50	1	0
366	WHIRLPOOL (OP) - OH	Transmission		34.50	13.09	0.00	20.00	1	0
367	WILSON ROAD - OH	Transmission		138.00	13.80	13.80	45.00	1	0
368	WILSON ROAD - OH	Transmission		13.20	0.00	0.00	0.00	0	0
369	WILSON ROAD - OH	Transmission		138.00	0.00	0.00	0.00	0	0
370	WOLF CREEK (CSP) - OH	Transmission		23.00	13.09	0.00	7.00	0	1
371	WOODLAWN (OP) - OH	Transmission		138.00	13.09	0.00	20.00	1	0
372	WOOSTER - OH	Transmission		138.00	13.09	0.00	20.00	1	0
373	WOOSTER - OH	Transmission		138.00	0.00	0.00	0.00	0	0
374	WOOSTER - OH	Transmission		138.00	69.50	13.09	50.00	1	0
375	KAMMER 400 YARD - WV	Transmission		765.00	345.00	34.50	1000.00	2	0
376	TotalDistributionSubstationMember								
377	TotalTransmissionSubstationMember								
378	Total								

**Conversion Apparatus and Special Equipment**

Line No.	Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)
1		0	0.00
2	STATCAP	1	14.40
3		0	0.00
4		0	0.00
5		0	0.00
6	STATCAP	1	14.39
7		0	0.00
8		0	0.00
9		0	0.00
10		0	0.00
11		0	0.00
12		0	0.00
13		0	0.00
14		0	0.00
15		0	0.00
16		0	0.00
17	STATCAP	1	7.20
18		0	0.00
19		0	0.00
20		0	0.00
21	STATCAP	5	28.80
22		0	0.00
23		0	0.00
24	STATCAP	1	3.15
25		0	0.00
26		0	0.00
27		0	0.00
28		0	0.00
29		0	0.00
30		0	0.00
31		0	0.00
32		0	0.00
33		0	0.00
34		0	0.00
35		0	0.00
36		0	0.00
37		0	0.00
38	STATCAP	1	3.60
39	STATCAP	1	4.80
40		0	0.00
41	STATCAP	1	14.40
42		0	0.00
43		0	0.00
44		0	0.00
45	STATCAP	1	0.00
46	STATCAP	1	2,250.00
47		0	0.00
48		0	0.00
49	STATCAP	1	3.60
50		0	0.00
51		0	0.00
52	STATCAP	1	9.60
53		0	0.00

Line No.	Conversion Apparatus and Special Equipment		
	Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)
54		0	0.00
55		0	0.00
56	STATCAP	1	12.00
57		0	0.00
58	Air Core Reactor	3	0.00
59	STATCAP	1	86.40
60		0	0.00
61		0	0.00
62		0	0.00
63		0	0.00
64	STATCAP	1	14.39
65		0	0.00
66		0	0.00
67		0	0.00
68		0	0.00
69		0	0.00
70		0	0.00
71	STATCAP	1	28.80
72		0	0.00
73	STATCAP	2	10.80
74		0	0.00
75		0	0.00
76	STATCAP	1	14.40
77		0	0.00
78		0	0.00
79		0	0.00
80		0	0.00
81	STATCAP	1	16.20
82		0	0.00
83		0	0.00
84		0	0.00
85		0	0.00
86		0	0.00
87		0	0.00
88		0	0.00
89	STATCAP	1	21.60
90		0	0.00
91		0	0.00
92		0	0.00
93		0	0.00
94		0	0.00
95		0	0.00
96		0	0.00
97	STATCAP	1	14.40
98		0	0.00
99		0	0.00
100		0	0.00
101		0	0.00
102	STATCAP	1	19.79
103		0	0.00
104		0	0.00
105		0	0.00
106		0	0.00

**Conversion Apparatus and Special Equipment**

Line No.	Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)
107		0	0.00
108		0	0.00
109		0	0.00
110		0	0.00
111		0	0.00
112		0	0.00
113		0	0.00
114		0	0.00
115		0	0.00
116		0	0.00
117		0	0.00
118		0	0.00
119		0	0.00
120	STATCAP	1	14.39
121		0	0.00
122		0	0.00
123		0	0.00
124		0	0.00
125		0	0.00
126		0	0.00
127		0	0.00
128		0	0.00
129	XLTR 1.061mH / 720A	1	0.14
130		0	0.00
131	STATCAP	6	37.77
132		0	0.00
133		0	0.00
134		0	0.00
135		0	0.00
136	STATCAP	1	14.40
137		0	0.00
138	STATCAP	1	3.59
139		0	0.00
140		0	0.00
141		0	0.00
142		0	0.00
143	STATCAP	2	5.40
144	STATCAP	1	13.19
145		0	0.00
146		0	0.00
147	STATCAP	2	6.75
148		0	0.00
149	STATCAP	1	9.60
150		0	0.00
151	STATCAP	1	52.80
152		0	0.00
153		0	0.00
154		0	0.00
155		0	0.00
156	STATCAP	2	115.18
157		0	0.00
158	STATCAP	1	52.79
159		0	0.00

**Conversion Apparatus and Special Equipment**

Line No.	Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)
160		0	0.00
161		0	0.00
162		0	0.00
163	STATCAP	1	2.70
164		0	0.00
165		0	0.00
166		0	0.00
167	STATCAP	1	27.00
168		0	0.00
169		0	0.00
170		0	0.00
171		0	0.00
172	STATCAP	1	3.59
173		0	0.00
174	STATCAP	1	9.60
175		0	0.00
176		0	0.00
177		0	0.00
178		0	0.00
179		0	0.00
180	STATCAP	1	9.60
181		0	0.00
182		0	0.00
183		0	0.00
184		0	0.00
185		0	0.00
186		0	0.00
187		0	0.00
188		0	0.00
189	STATCAP	1	72.00
190		0	0.00
191	STATCAP	6	43.20
192	Air Core Reactor	3	0.00
193		0	0.00
194		0	0.00
195		0	0.00
196		0	0.00
197		0	0.00
198		0	0.00
199		0	0.00
200	STATCAP	1	10.80
201		0	0.00
202		0	0.00
203		0	0.00
204		0	0.00
205		0	0.00
206		0	0.00
207		0	0.00
208		0	0.00
209		0	0.00
210		0	0.00
211		0	0.00
212		0	0.00

**Conversion Apparatus and Special Equipment**

Line No.	Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)
213	STATCAP	1	13.19
214		0	0.00
215		0	0.00
216		0	0.00
217		0	0.00
218		0	0.00
219		0	0.00
220		0	0.00
221		0	0.00
222		0	0.00
223		0	0.00
224	STATCAP	1	7.20
225		0	0.00
226	STATCAP	1	9.60
227		0	0.00
228		0	0.00
229		0	0.00
230		0	0.00
231		0	0.00
232		0	0.00
233	STATCAP	2	14.40
234		0	0.00
235		0	0.00
236		0	0.00
237		0	0.00
238		0	0.00
239	STATCAP	1	2.70
240		0	0.00
241		0	0.00
242		0	0.00
243		0	0.00
244		0	0.00
245	Reactor	2	0.00
246	STATCAP	3	10.77
247		0	0.00
248		0	0.00
249		0	0.00
250		0	0.00
251		0	0.00
252		0	0.00
253	STATCAP	2	12.60
254		0	0.00
255		0	0.00
256		0	0.00
257		0	0.00
258		0	0.00
259		0	0.00
260	STATCAP	1	28.80
261		0	0.00
262		0	0.00
263		0	0.00
264		0	0.00
265		0	0.00



**Conversion Apparatus and Special Equipment**

Line No.	Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)
266		0	0.00
267		0	0.00
268	STATCAP	1	12.00
269	STATCAP	1	18.00
270		0	0.00
271		0	0.00
272		0	0.00
273		0	0.00
274		0	0.00
275		0	0.00
276		0	0.00
277		0	0.00
278		0	0.00
279		0	0.00
280		0	0.00
281		0	0.00
282		0	0.00
283	STATCAP	1	24.00
284		0	0.00
285		0	0.00
286	STATCAP	1	13.19
287		0	0.00
288		0	0.00
289		0	0.00
290		0	0.00
291		0	0.00
292		0	0.00
293		0	0.00
294		0	0.00
295		0	0.00
296		0	0.00
297		0	0.00
298	STATCAP	1	14.40
299		0	0.00
300		0	0.00
301	STATCAP	1	115.20
302		0	0.00
303		0	0.00
304		0	0.00
305		0	0.00
306		0	0.00
307	STATCAP	2	115.20
308		0	0.00
309		0	0.00
310		0	0.00
311		0	0.00
312		0	0.00
313		0	0.00
314	STATCAP	1	115.20
315		0	0.00
316		0	0.00
317		0	0.00
318		0	0.00

**Conversion Apparatus and Special Equipment**

Line No.	Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)
319	STATCAP	1	86.40
320		0	0.00
321		0	0.00
322	STATCAP	1	115.20
323		0	0.00
324	STATCAP	1	12.00
325		0	0.00
326		0	0.00
327		0	0.00
328		0	0.00
329		0	0.00
330		0	0.00
331	STATCAP	1	57.60
332		0	0.00
333		0	0.00
334		0	0.00
335	STATCAP	1	43.20
336	STATCAP	1	9.60
337		0	0.00
338		0	0.00
339		0	0.00
340	STATCAP	1	62.40
341		0	0.00
342		0	0.00
343	STATCAP	1	46.08
344		0	0.00
345		0	0.00
346	STATCAP	1	9.89
347		0	0.00
348		0	0.00
349		0	0.00
350		0	0.00
351	STATCAP	1	13.20
352	STATCAP	1	52.60
353		0	0.00
354	STATCAP	1	72.00
355		0	0.00
356		0	0.00
357		0	0.00
358		0	0.00
359		0	0.00
360		0	0.00
361		0	0.00
362	STATCAP	1	14.39
363		0	0.00
364		0	0.00
365		0	0.00
366		0	0.00
367		0	0.00
368	STATCAP	2	7.18
369	STATCAP	1	72.00
370		0	0.00
371		0	0.00

**Conversion Apparatus and Special Equipment**

Line No.	Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)
372		0	0.00
373	STATCAP	2	23.00
374		0	0.00
375		0	0.00
376			0.00
377			4,320.40
378			4,320.40
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Name of Respondent: Ohio Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
	(2) <input type="checkbox"/> A Resubmission		

**TRANSACTIONS WITH ASSOCIATED (AFFILIATED) COMPANIES**

- Report below the information called for concerning all non-power goods or services received from or provided to associated (affiliated) companies.
- The reporting threshold for reporting purposes is \$250,000. The threshold applies to the annual amount billed to the respondent or billed to an associated/affiliated company for non-power goods and services. The good or service must be specific in nature. Respondents should not attempt to include or aggregate amounts in a nonspecific category such as "general".
- Where amounts billed to or received from the associated (affiliated) company are based on an allocation process, explain in a footnote.

Line No.	Description of the Good or Service (a)	Name of Associated/Affiliated Company (b)	Account(s) Charged or Credited (c)	Amount Charged or Credited (d)
1	<b>Non-power Goods or Services Provided by Affiliated</b>			
2	Administrative and General Expenses - Maintenance	<sup>(b)</sup> AEPSC	935	5,057,589
3	Administrative and General Expenses - Operation	AEPSC	920-926,928,930,931	599,125
4	Audit Services	AEPSC	920/926	869,364
5	Building and Property Leases	OHTCo	567/589	574,429
6	Civil & Political Activities and Other Svcs	AEPSC	426	2,135,895
7	Construction Services	AEPSC	107/108	147,795,352
8	Construction Services	I&M	107/108	326,422
9	Construction Services	OHTCo	107/108	850,038
10	Corp Safety & Health	AEPSC	920/923	1,386,267
11	Corporate Accounting	AEPSC	920/923	2,214,613
12	Corporate Planning & Budgeting	AEPSC	920/923	1,170,374
13	Customer Accounts Expenses	AEPSC	901-905	28,303,403
14	Customer Service and Informational Expenses	AEPSC	907-908,910	325,743
15	Distribution Expenses - Maintenance	AEPSC	590-598	5,965,698
16	Distribution Expenses - Maintenance	I&M	592-597	310,187
17	Distribution Expenses - Operation	AEPSC	580-584,586-588	11,239,519
18	Factored Customer A/R Bad Debts	AEP Credit	426	8,794,043
19	Factored Customer A/R Expense	AEP Credit	426	28,904,853
20	Federal Affairs	AEPSC	920/923	737,683
21	Fuel & Storeroom Services	AEPSC	152/163	7,553,348
22	Human Resources	AEPSC	920/923	5,203,062
23	Information Technology	AEPSC	920/923	9,151,119
24	Infrastructure Ops & Support	AEPSC	920/923	1,378,394
25	Leased Transmission Lines	WPCo	565	2,780,923
26	Legal GC/Administration	AEPSC	920/923	3,563,214
27	Materials and Supplies	AEP Texas	107/592	423,620
28	Materials and Supplies	I&M	107/154/163/570/595/935	651,847
29	Materials and Supplies	OHTCo	107/154/163/184/570/592	471,865
30	Materials and Supplies	PSO	107/154/570/592/935	357,538
31	Other Operating Revenues	APCo	456	(998,126)
32	Physical & Cyber Security	AEPSC	920/923	848,806
33	Research and Other Services	AEPSC	183/186/188	1,697,305
34	Supply Chain & Fleet and Property Management	AEPSC	920/923	2,776,692
35	Tax Services	AEPSC	920/923	889,509
36	Transmission Expenses - Maintenance	AEPSC	568-573	7,839,778
37	Transmission Expenses - Operation	AEPSC	560-563/566/920/923	15,292,981
38	Treasury & Risk	AEPSC	920/923	4,655,517
19				
20	<b>Non-power Goods or Services Provided for Affiliated</b>			
21	A. Ray King Transmission Training Facility	AEP Texas	566	257,657
22	Administrative and General Expenses - Maintenance	OHTCo	935	546,377
23	Building and Property Leases	AEPSC	454	11,671,755
24	Building Rent	AEPSC	454	8,556,994
25	Construction Services	AEP Texas	107/108	(285,091)
26	Construction Services	APCo	107/108	(281,721)

Line No.	Description of the Good or Service (a)	Name of Associated/Affiliated Company (b)	Account(s) Charged or Credited (c)	Amount Charged or Credited (d)
27	Construction Services	OHTCo	107/108	1,185,862
28	Construction Services	PSO	107/108	565,078
29	Construction Services	SWEPCo	107/108	679,184
30	Distribution Expenses - Maintenance	I&M	593/595/596/598	389,309
31	Distribution Expenses - Maintenance	PSO	593-596	1,181,546
32	Distribution Expenses - Maintenance	SWEPCo	593-597	1,685,989
33	Fleet and Vehicle Charges	AEPSC	See Footnote	7,608,442
34	Materials and Supplies	AEP Service Corporation	154	555,580
35	Materials and Supplies	AEP T&D Services, LLC	154	838,705
36	Materials and Supplies	AEP Texas	154	1,660,230
37	Materials and Supplies	APCo	154	10,299,776
38	Materials and Supplies	APTCo	154	969,194
39	Materials and Supplies	ETT	154	391,211
40	Materials and Supplies	I&M	154	3,198,761
41	Materials and Supplies	IMTCo	154	1,369,770
42	Materials and Supplies	KgPCo	154	667,317
43	Materials and Supplies	KPCo	154	671,843
44	Materials and Supplies	OHTCo	154	2,204,408
45	Materials and Supplies	OKTCo	154	508,614
46	Materials and Supplies	PSO	154	438,318
47	Materials and Supplies	SWEPCo	154	1,333,814
48	Materials and Supplies	WPCo	154	523,050
49	Materials and Supplies	WVTCo	154	3,054,134
50	Other Operating Revenues	APCo	456	(293,736)
51	Transmission Expenses - Maintenance	OHTCo	569-571,573	261,141
52	Use of Jointly Owned Facility	OHTCo	454	6,898,435
42				

Name of Respondent: Ohio Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/09/2024	Year/Period of Report End of: 2023/ Q4
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FOOTNOTE DATA

[\(a\)](#) Concept: NameOfAssociatedAffiliatedCompany

Certain managerial and professional services provided by AEPSC are allocated among multiple affiliates. The costs of the services are billed on a direct-charge basis, whenever possible. Costs incurred to perform services that benefit more than one company are allocated to the benefiting companies using one of 80 FERC accepted allocation factors. The allocation factors used to bill for services performed by AEPSC are based upon formulae that consider factors such as number of customers, number of employees, number of transmission pole miles, number of invoices and other factors. The data upon which these formulae are based is updated monthly, quarterly, semi-annually or annually, depending on the particular factor and its volatility. The billings for services are made at cost and include no compensation for a return on investment.

[\(b\)](#) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies

Costs related to AEP's fleet vehicles are allocated in the same manner as the labor of each department utilizing the vehicles. To the extent a department provides service to another affiliate company, an applicable share of their fleet costs are also assigned to that affiliate company.

