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ELECTRIC

INTRASTATE

ANNUAL REPORT

OF

89-6007
 Ohio Power Company
 Mr. Selwyn J. R. Dias, Director, Regulatory
 Services
 88 E. Broad Street Suite 800
 Columbus, OH 43215-3550

TO THE
 PUBLIC UTILITIES COMMISSION OF OHIO



FOR THE
 YEAR ENDED DECEMBER 31, 20__

Name, title, address and telephone number (including area code) of the person to be contacted concerning this report.

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INSTRUCTIONS

This Form of Annual Report should be filled out and two (2) copies, duly verified, returned to the Public Utilities Commission of Ohio, Columbus, Ohio, and one (1) copy returned to the Office of Consumers' Counsel, Columbus, Ohio, as required by law. The respondent should retain one copy in its files for reference in case correspondence with regard to such report becomes necessary.

Amounts on any schedule should be rounded off to the nearest whole dollar.

"Intrastate" means from one point in Ohio to another point in Ohio, or wholly within Ohio.

Attention is called to the following sections of the Revised Code of Ohio:

4905.03 (614-2 G.C.) Revised Code
4905.10 (606 - G. C.) Revised Code
4905.14 (614-48 G.C.) Revised Code
4905.56 (614-65 G.C.) Revised Code
4905.99 (614-65 G.C.) Revised Code

ELECTRIC

ACCOUNT 142.XX - PIP CUSTOMER ACCOUNTS RECEIVABLE					
Month (A)	Beginning Bal. (B)	Transfers From A/C 142 (C)	Transfers From A/C 144 (D)	Transfers To A/C 186/182.3 (E)	Ending Bal. (F)=(B+C+D+E)
January					
February					
March					
April					
May	BALANCE TRANSFERRED TO A/C 1823025 AT THE START OF THE UNIVERSAL SERVICE FUND ON 09/01/2000				
June					
July					
August					
September					
October					
November					
December					
TOTAL					

NOTE: THIS SCHEDULE IS TO BE FILLED OUT BY COMPANIES THAT CURRENTLY HAVE PIP TARIFF RIDERS IN EFFECT.

ELECTRIC

ACCOUNT 186.XX/182.3XX PIP CUSTOMER DEFERRED ACCOUNTS RECEIVABLE					
Month (A)	Beginning Balance PIP Deferred (B)	Transfers From A/C 142.XX (C)	Recoveries Through Tariff Rider (D)	Other Items (Explain Below) (E)	Ending Balance PIP Deferred (F)=(B+C-D+E)
January					
February					
March					
April					
May	BALANCE TRANSFERRED TO "TRANSITION REGULATORY ASSET"				
June	A/C 1823083 ON 09/01/2000				
July					
August					
September					
October					
November					
December					
TOTAL					

NOTE: THIS SCHEDULE IS TO BE FILLED OUT AND PIP ACCOUNTING INFORMATION QUESTIONS BELOW ANSWERED BY COMPANIES THAT CURRENTLY HAVE PIP TARIFF RIDERS IN EFFECT.

Company defers aged PIP in (Acct. 186.XX/Acct. 182.3XX) select one

PIP balances are transferred after they become _____ months old

Pre-PIP balances (are, are not) transferred to PIP deferred

OATH

State of OHIO
County of FRANKLIN

WE, THE UNDERSIGNED Mark A Pyle
Vice President, and Joseph M Buonaiuto
Sr Vice President

of OHIO POWER COMPANY
(Full name of respondent.)

on our oath do severally say that the foregoing return has been prepared, under our direction, from the original books, papers, and records of said Company; that we have carefully examined the same, and declare the same to be a complete and correct statement of the intrastate gross earnings of said Company in respect to each and every matter and thing therein set forth; and we further say that no deductions were made before stating the amounts herein set forth, and that the accounts and figures contained in the foregoing return embrace all of the intrastate gross earnings of said Company during the period for which said return is made, to the best of our knowledge, information, and belief.

Mark A Pyle
Vice President - Tax
(Or other Chief Officer.)

Joseph M Buonaiuto
(Officer in charge of Accounts.)

Subscribed and Sworn to before me, this 29th day of April, 2008.

[Signature] K. Nicol
(Signature of officer authorized to administer oaths.)

MY COMMISSION EXPIRES:
12/14/2010

THIS FILING IS

Item 1: An Initial (Original) Submission OR Resubmission No. _____

Form 1 Approved
OMB No. 1902-0021
(Expires 7/31/2008)
Form 1-F Approved
OMB No. 1902-0029
(Expires 6/30/2007)
Form 3-Q Approved
OMB No. 1902-0205
(Expires 6/30/2007)



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 2007/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 and Licensees 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

(a) Submit FERC Forms 1 and 3-Q electronically through the forms submission software. Retain one copy of each report for your files. Any electronic submission must be created by using the forms submission software provided free by the Commission at its web site: <http://www.ferc.gov/docs-filing/eforms/form-1/elec-subm-soft.asp>. The software is used to submit the electronic filing to the Commission via the Internet.

(b) The Corporate Officer Certification must be submitted electronically as part of the FERC Forms 1 and 3-Q filings.

(c) 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

(d) 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:

- a) 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
- b) 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.)

<u>Reference Schedules</u>	<u>Pages</u>
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

- e) 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 _____ for the year ended on which we have reported separately under date of _____, we have also reviewed 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.

- (f) Filers are encouraged to file their Annual Report to Stockholders, and the CPA Certification Statement using eFiling. To further that effort, new selections, "Annual Report to Stockholders," and "CPA Certification Statement" have been added to the dropdown "pick list" from which companies must choose when eFiling. Further instructions are found on the Commission's website at <http://www.ferc.gov/help/how-to.asp>.

- (g) 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 <http://www.ferc.gov/docs-filing/eforms/form-1/form-1.pdf> and <http://www.ferc.gov/docs-filing/eforms.asp#3Q-gas>.

IV. When to Submit:

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

- a) FERC Form 1 for each year ending December 31 must be filed by April 18th of the following year (18 CFR § 141.1), and
- b) 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 1,144 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 150 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

- I. 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.
- II. 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.
- III. 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.
- IV. 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.
- V. 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).
- VI. 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.
- VII. For any resubmissions, submit the electronic filing using the form submission software only. Please explain the reason for the resubmission in a footnote to the data field.
- VIII. Do not make references to reports of previous periods/years or to other reports in lieu of required entries, except as specifically authorized.
- IX. 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.

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

- I. 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

(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 be 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 salt 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).

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**FERC FORM NO. 1/3-Q:
REPORT OF MAJOR ELECTRIC UTILITIES, LICENSEES AND OTHER**

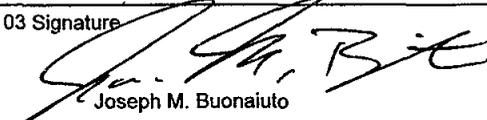
IDENTIFICATION

01 Exact Legal Name of Respondent Ohio Power Company		02 Year/Period of Report End of <u>2007/Q4</u>	
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, Ohio 43215-2373			
05 Name of Contact Person Stephen J. Clark		06 Title of Contact Person Senior Staff Accountant	
07 Address of Contact Person (Street, City, State, Zip Code) AEP Service Corporation, 1 Riverside Plaza, Columbus, Ohio 43215			
08 Telephone of Contact Person, Including Area Code (614) 716-1000	09 This Report Is (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		10 Date of Report (Mo, Da, Yr) //

ANNUAL CORPORATE OFFICER CERTIFICATION

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 Joseph M. Buonaiuto	03 Signature  Joseph M. Buonaiuto	04 Date Signed (Mo, Da, Yr) 04/17/2008
02 Title 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 (Mo, Da, Yr) / /	Year/Period of Report End of 2007/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)
1	General Information	101	
2	Control Over Respondent	102	
3	Corporations Controlled by Respondent	103	
4	Officers	104	
5	Directors	105	
6	Important Changes During the Year	108-109	
7	Comparative Balance Sheet	110-113	
8	Statement of Income for the Year	114-117	
9	Statement of Retained Earnings for the Year	118-119	
10	Statement of Cash Flows	120-121	
11	Notes to Financial Statements	122-123	
12	Statement of Accum Comp Income, Comp Income, and Hedging Activities	122(a)(b)	
13	Summary of Utility Plant & Accumulated Provisions for Dep, Amort & Dep	200-201	
14	Nuclear Fuel Materials	202-203	None
15	Electric Plant in Service	204-207	
16	Electric Plant Leased to Others	213	None
17	Electric Plant Held for Future Use	214	
18	Construction Work in Progress-Electric	216	
19	Accumulated Provision for Depreciation of Electric Utility Plant	219	
20	Investment of Subsidiary Companies	224-225	
21	Materials and Supplies	227	
22	Allowances	228-229	
23	Extraordinary Property Losses	230	None
24	Unrecovered Plant and Regulatory Study Costs	230	None
25	Transmission Service and Generation Interconnection Study Costs	231	
26	Other Regulatory Assets	232	
27	Miscellaneous Deferred Debits	233	
28	Accumulated Deferred Income Taxes	234	
29	Capital Stock	250-251	
30	Other Paid-in Capital	253	
31	Capital Stock Expense	254	None
32	Long-Term Debt	256-257	
33	Reconciliation of Reported Net Income with Taxable Inc for Fed Inc Tax	261	
34	Taxes Accrued, Prepaid and Charged During the Year	262-263	
35	Accumulated Deferred Investment Tax Credits	266-267	
36	Other Deferred Credits	269	

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 (Mo, Da, Yr) / /	Year/Period of Report End of <u>2007/Q4</u>
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LIST OF SCHEDULES (Electric Utility) (continued)

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)
67	Substations	426-427	
68	Footnote Data	450	
	<p>Stockholders' Reports Check appropriate box:</p> <p><input checked="" type="checkbox"/> Four copies will be submitted</p> <p><input type="checkbox"/> No annual report to stockholders is prepared</p>		

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 (Mo, Da, Yr) / /	Year/Period of Report End of <u>2007/Q4</u>
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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.

Joseph M. Buonaiuto, Controller
1 Riverside Plaza
Columbus, Ohio 43215

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

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.

None

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...Enter the date when such independent accountant was initially engaged:
(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 <i>(Mo, Da, Yr)</i> / /	Year/Period of Report End of <u>2007/Q4</u>
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CONTROL OVER RESPONDENT

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.

Name of Respondent
Ohio Power Company

This Report Is:
(1) An Original
(2) A Resubmission

Date of Report
(Mo, Da, Yr)
/ /

Year/Period of Report
End of 2007/Q4

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	Cardinal Operating Company	Operates Generating Station	50	(a)
2				
3	Central Coal Company	Coal Mining - Inactive	50	(b)
4				
5				
6	(a) Joint Control			
7	- Buckeye Power, Inc.			
8	(b) Joint Control			
9	- Appalachian Power Company			
10	(Associated Company)			
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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 (Mo, Da, Yr) / /	Year/Period of Report End of <u>2007/Q4</u>
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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)
1	See Footnote		
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Name of Respondent	This Report is:	Date of Report	Year/Period of Report
Ohio Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) / /	2007/Q4
FOOTNOTE DATA			

Schedule Page: 104 Line No.: 1 Column: a

Executive Compensation Table

The following table shows the compensation earned by the chief executive officer and the five other most highly compensated executive officers of AEP at December 31, 2007:

Name and Principal Position (a)	Salary (\$) (b)	Bonus (\$) (c)	Stock Awards \$(1) (d)	Non-Equity Incentive Plan Compen- sation \$(2) (e)	Change in Pension Value and Non- qualified Deferred Compen- sation Earnings \$(3) (f)	All Other Compen- sation \$(4) (g)	Total (\$) (h)
Michael G. Morris — Chairman of the board, president and chief executive officer	1,204,615	—	15,564,436	1,800,000	446,677	643,748	19,659,477
Holly Keller Koepfel — Executive vice president and chief financial officer	451,731	—	2,139,592	400,000	89,224	59,721	3,140,267
Susan Tomasky — Executive vice president	501,923	—	3,370,310	425,000	86,020	70,361	4,453,614
Carl L. English — Chief operating officer	511,961	—	3,166,371	400,000	99,096	59,844	4,237,272
Robert P. Powers — President-AEP Utilities	491,885	—	2,414,018	400,000	32,981	67,916	3,406,800
Thomas M. Hagan — Executive vice president	441,692	12,000	2,086,342	361,000	—	47,372	2,948,406

- (1) The amounts reported in this column are the amounts recognized in our financial statements for 2007 pursuant to FASB 123R and include amounts for performance unit awards granted in 2005, 2006 and 2007.
- (2) The amounts shown in this column are payments made under the Company's Senior Officer Incentive Plan. At the outset of each year, the HR Committee sets target bonuses and performance criteria that will be used to determine whether and to what extent executive officers will receive payments under this plan. For 2007, the HR Committee selected earnings per share and other measures as the performance criteria.
- (3) The amounts shown in this column are attributable to the increase, if any, in the actuarial values of each of the named executive officer's combined benefits under AEP's qualified and non-qualified defined benefit plans determined using interest rate and mortality assumptions consistent with those used in the Company's financial statements. No named executive officer received preferential or above-market earnings on deferred compensation.

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 (Mo, Da, Yr) / /	Year/Period of Report 2007/Q4
FOOTNOTE DATA			

(4) A detailed breakout of the amounts shown in the All Other Compensation column is shown below:

Type	Michael G. Morris	Holly Keller Koeppel	Susan Tomasky	Carl L. English	Robert P. Powers	Thomas M. Hagan
Retirement Savings Plan Match	7,471	7,748	10,125	10,125	10,125	9,541
Supplemental Retirement Savings Plan Match	82,529	31,160	32,625	35,758	31,303	29,222
Tax Gross-Ups	103,328	446	920	-	2,156	809
Subsidiary Company Directors Fees	16,600	16,000	9,900	11,800	7,900	7,600
Life Insurance, Including Director Insurance	142,151	-	-	-	-	-
Country and Dining Club Dues, Incidentals and Airline Club Dues	1,779	2,017	890	2,161	6,779	200
Financial Counseling and Tax Preparation	-	2,350	15,900	-	9,653	-
Personal Use of Company Aircraft	289,865	-	-	-	-	-
Personal Services of Employees	26	-	-	-	-	-

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DIRECTORS

- 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), abbreviated titles of the directors who are officers of the respondent.
- Designate members of the Executive Committee by a triple asterisk and the Chairman of the Executive Committee by a double asterisk.

Line No.	Name (and Title) of Director (a)	Principal Business Address (b)
1		
2	Michael G. Morris, Chairman of the Board	Columbus, Ohio
3	and Chief Executive Officer	
4		
5	Robert P. Powers, Vice Chairman of the Board	Columbus, Ohio
6		
7	Holly Keller Koeppel, Vice President	Columbus, Ohio
8	and Chief Financial Officer	
9		
10	Susan Tomasky, Vice President	Columbus, Ohio
11		
12	John B. Keane	Columbus, Ohio
13		
14	Carl L. English, Vice President	Columbus, Ohio
15		
16	Stephen P. Smith, Vice President	Columbus, Ohio
17		
18	Dennis E. Welch, Vice President	Columbus, Ohio
19		
20	Nicholas K. Akins, Vice President	Columbus, Ohio
21		
22		
23	Note: The Respondent does not have an Executive Committee	
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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 / /	Year/Period of Report End of <u>2007/Q4</u>
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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 Page 106, 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.

PAGE 108 INTENTIONALLY LEFT BLANK
SEE PAGE 109 FOR REQUIRED INFORMATION.

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 (Mo, Da, Yr) / /	Year/Period of Report 2007/Q4
IMPORTANT CHANGES DURING THE QUARTER/YEAR (Continued)			

1. None
2. None
3. None
4. None
5. None
6. The Public Utilities Commission of Ohio Case No. 07-683-EL-AIS
\$400,000,000 Floating Rate, Series B due April 5, 2010
\$65,000,000 West Virginia Economic Development Authority, Series 2007 A, 4.90% Fixed Rate Notes, due June 1, 2037, for Ohio Power Company
7. None
8. Wage agreements for 2007 resulted in general increase of 3.1% for represented employees.
9. Please refer to the Notes to Financial Statements Pages 122-123
10. None
11. (Reserved)
12. Not Used

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 (Mo, Da, Yr) / /	Year/Period of Report 2007/Q4
IMPORTANT CHANGES DURING THE QUARTER/YEAR (Continued)			

13. Sandra S. Bennett resigned as Assistant Controller effective March 29, 2007
- E. Kevin Bethel appointed as Assistant Controller effective March 29, 2007
- Susan E. Higginson appointed as Assistant Controller effective March 29, 2007
- Michael J. Sullivan resigned as Assistant Controller effective March 29, 2007
- Heather L. Geiger resigned as Secretary effective October 1, 2007
- Jane A. Harf resigned as Vice President – External Affairs effective October 29, 2007
- Gene M. Jensen resigned as Vice President – Distribution Region Operations effective October 15, 2007
- L. Rahmond Staggers appointed as Secretary effective October 1, 2007
- E. Kevin Bethel resigned as Assistant Controller effective November 30, 2007
14. Proprietary capital ratio exceeds 30%

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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 (Mo, Da, Yr) / /	Year/Period of Report End of 2007/Q4
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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	UTILITY PLANT			
2	Utility Plant (101-106, 114)	200-201	7,630,914,080	6,279,589,557
3	Construction Work in Progress (107)	200-201	716,640,082	1,339,631,195
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		8,347,554,162	7,619,220,752
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	200-201	2,784,424,031	2,670,392,436
6	Net Utility Plant (Enter Total of line 4 less 5)		5,563,130,131	4,948,828,316
7	Nuclear Fuel in Process of Ref., Conv., Enrich., and Fab. (120.1)	202-203	0	0
8	Nuclear Fuel Materials and Assemblies-Stock Account (120.2)		0	0
9	Nuclear Fuel Assemblies in Reactor (120.3)		0	0
10	Spent Nuclear Fuel (120.4)		0	0
11	Nuclear Fuel Under Capital Leases (120.6)		0	0
12	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	202-203	0	0
13	Net Nuclear Fuel (Enter Total of lines 7-11 less 12)		0	0
14	Net Utility Plant (Enter Total of lines 6 and 13)		5,563,130,131	4,948,828,316
15	Utility Plant Adjustments (116)	122	0	0
16	Gas Stored Underground - Noncurrent (117)		0	0
17	OTHER PROPERTY AND INVESTMENTS			
18	Nonutility Property (121)		11,678,690	11,492,767
19	(Less) Accum. Prov. for Depr. and Amort. (122)		9,103,388	8,700,562
20	Investments in Associated Companies (123)		0	0
21	Investment in Subsidiary Companies (123.1)	224-225	733,802	733,802
22	(For Cost of Account 123.1, See Footnote Page 224, line 42)			
23	Noncurrent Portion of Allowances	228-229	24,397,015	29,433,040
24	Other Investments (124)		56,915,932	52,806,314
25	Sinking Funds (125)		0	0
26	Depreciation Fund (126)		0	0
27	Amortization Fund - Federal (127)		0	0
28	Other Special Funds (128)		0	0
29	Special Funds (Non Major Only) (129)		87,708,580	0
30	Long-Term Portion of Derivative Assets (175)		51,181,702	69,996,635
31	Long-Term Portion of Derivative Assets - Hedges (176)		152,048	95,479
32	TOTAL Other Property and Investments (Lines 18-21 and 23-31)		223,664,381	155,857,475
33	CURRENT AND ACCRUED ASSETS			
34	Cash and Working Funds (Non-major Only) (130)		0	0
35	Cash (131)		1,247,627	1,338,019
36	Special Deposits (132-134)		9,093,856	11,740,751
37	Working Fund (135)		0	0
38	Temporary Cash Investments (136)		0	0
39	Notes Receivable (141)		82	24,730
40	Customer Accounts Receivable (142)		70,847,518	61,543,210
41	Other Accounts Receivable (143)		35,271,308	26,120,074
42	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		3,396,271	823,882
43	Notes Receivable from Associated Companies (145)		0	0
44	Accounts Receivable from Assoc. Companies (146)		117,191,647	105,410,035
45	Fuel Stock (151)	227	89,600,931	117,179,350
46	Fuel Stock Expenses Undistributed (152)	227	3,272,835	3,262,068
47	Residuals (Elec) and Extracted Products (153)	227	0	0
48	Plant Materials and Operating Supplies (154)	227	90,198,533	74,839,516
49	Merchandise (155)	227	0	0
50	Other Materials and Supplies (156)	227	0	0
51	Nuclear Materials Held for Sale (157)	202-203/227	0	0
52	Allowances (158.1 and 158.2)	228-229	42,645,311	39,205,349

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

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)
53	(Less) Noncurrent Portion of Allowances		24,397,015	29,433,040
54	Stores Expense Undistributed (163)	227	0	0
55	Gas Stored Underground - Current (164.1)		0	0
56	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)		0	0
57	Prepayments (165)		16,396,003	64,031,421
58	Advances for Gas (166-167)		0	0
59	Interest and Dividends Receivable (171)		0	0
60	Rents Receivable (172)		202,827	195,306
61	Accrued Utility Revenues (173)		26,818,918	10,105,603
62	Miscellaneous Current and Accrued Assets (174)		1,638,691	0
63	Derivative Instrument Assets (175)		96,038,060	150,172,165
64	(Less) Long-Term Portion of Derivative Instrument Assets (175)		51,181,702	69,996,635
65	Derivative Instrument Assets - Hedges (176)		785,492	6,867,263
66	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)		152,048	95,479
67	Total Current and Accrued Assets (Lines 34 through 66)		522,122,603	571,685,824
68	DEFERRED DEBITS			
69	Unamortized Debt Expenses (181)		14,807,097	13,196,383
70	Extraordinary Property Losses (182.1)	230	0	0
71	Unrecovered Plant and Regulatory Study Costs (182.2)	230	0	0
72	Other Regulatory Assets (182.3)	232	318,488,953	410,838,454
73	Prelim. Survey and Investigation Charges (Electric) (183)		37,209,454	33,345,864
74	Preliminary Natural Gas Survey and Investigation Charges 183.1)		0	0
75	Other Preliminary Survey and Investigation Charges (183.2)		0	0
76	Clearing Accounts (184)		0	0
77	Temporary Facilities (185)		0	0
78	Miscellaneous Deferred Debits (186)	233	118,279,817	114,506,835
79	Def. Losses from Disposition of Utility Plt. (187)		0	0
80	Research, Devel. and Demonstration Expend. (188)	352-353	0	0
81	Unamortized Loss on Reaquired Debt (189)		10,115,753	11,782,407
82	Accumulated Deferred Income Taxes (190)	234	209,969,234	183,435,119
83	Unrecovered Purchased Gas Costs (191)		0	0
84	Total Deferred Debits (lines 69 through 83)		708,870,308	767,105,062
85	TOTAL ASSETS (lines 14-16, 32, 67, and 84)		7,017,787,423	6,443,476,677

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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	PROPRIETARY CAPITAL			
2	Common Stock Issued (201)	250-251	321,201,454	321,201,454
3	Preferred Stock Issued (204)	250-251	16,627,400	16,630,400
4	Capital Stock Subscribed (202, 205)	252	0	0
5	Stock Liability for Conversion (203, 206)	252	0	0
6	Premium on Capital Stock (207)	252	727,903	727,940
7	Other Paid-In Capital (208-211)	253	535,911,816	535,911,149
8	Installments Received on Capital Stock (212)	252	0	0
9	(Less) Discount on Capital Stock (213)	254	0	0
10	(Less) Capital Stock Expense (214)	254	0	0
11	Retained Earnings (215, 215.1, 216)	118-119	1,469,716,636	1,207,264,687
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	0	0
13	(Less) Required Capital Stock (217)	250-251	0	0
14	Noncorporate Proprietorship (Non-major only) (218)		0	0
15	Accumulated Other Comprehensive Income (219)	122(a)(b)	-36,541,183	-56,762,911
16	Total Proprietary Capital (lines 2 through 15)		2,307,644,026	2,024,972,719
17	LONG-TERM DEBT			
18	Bonds (221)	256-257	0	0
19	(Less) Required Bonds (222)	256-257	0	0
20	Advances from Associated Companies (223)	256-257	200,000,000	200,000,000
21	Other Long-Term Debt (224)	256-257	2,302,225,000	1,837,225,000
22	Unamortized Premium on Long-Term Debt (225)		0	0
23	(Less) Unamortized Discount on Long-Term Debt-Debit (226)		5,220,291	5,931,875
24	Total Long-Term Debt (lines 18 through 23)		2,497,004,709	2,031,293,125
25	OTHER NONCURRENT LIABILITIES			
26	Obligations Under Capital Leases - Noncurrent (227)		21,062,400	25,995,702
27	Accumulated Provision for Property Insurance (228.1)		0	0
28	Accumulated Provision for Injuries and Damages (228.2)		8,226,829	9,378,694
29	Accumulated Provision for Pensions and Benefits (228.3)		73,686,085	97,526,584
30	Accumulated Miscellaneous Operating Provisions (228.4)		6,924,593	6,859,679
31	Accumulated Provision for Rate Refunds (229)		0	0
32	Long-Term Portion of Derivative Instrument Liabilities		32,143,193	52,909,153
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges		91,007	20,119
34	Asset Retirement Obligations (230)		77,354,007	71,318,950
35	Total Other Noncurrent Liabilities (lines 26 through 34)		219,488,114	264,008,881
36	CURRENT AND ACCRUED LIABILITIES			
37	Notes Payable (231)		0	0
38	Accounts Payable (232)		141,196,148	250,024,647
39	Notes Payable to Associated Companies (233)		101,547,744	181,281,040
40	Accounts Payable to Associated Companies (234)		138,264,065	146,071,875
41	Customer Deposits (235)		33,614,802	31,465,177
42	Taxes Accrued (236)	262-263	198,574,890	142,428,803
43	Interest Accrued (237)		41,271,665	32,176,870
44	Dividends Declared (238)		61,009	61,020
45	Matured Long-Term Debt (239)		0	0

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STATEMENT OF INCOME

Quarterly

1. Enter in column (d) the balance for the reporting quarter and in column (e) the balance for the same three month period for the prior year.
2. Report in column (f) the quarter to date amounts for electric utility function; in column (h) the quarter to date amounts for gas utility, and in (j) the quarter to date amounts for other utility function for the current year quarter.
3. 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 (k) the quarter to date amounts for other utility function for the prior year quarter.
4. If additional columns are needed place them in a footnote.

Annual or Quarterly if applicable

5. Do not report fourth quarter data in columns (e) and (f)
6. 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.
7. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.
8. Report data for lines 8, 10 and 11 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1 and 407.2.

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)
1	UTILITY OPERATING INCOME					
2	Operating Revenues (400)	300-301	2,855,627,625	2,566,923,456		
3	Operating Expenses					
4	Operation Expenses (401)	320-323	1,597,812,743	1,400,944,975		
5	Maintenance Expenses (402)	320-323	209,017,850	217,853,478		
6	Depreciation Expense (403)	336-337	202,887,268	164,584,230		
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-337	3,492,996	15,991,457		
8	Amort. & Depl. of Utility Plant (404-405)	336-337	16,374,306	16,845,659		
9	Amort. of Utility Plant Acq. Adj. (406)	336-337	12,696	12,696		
10	Amort. Property Losses, Unrecov Plant and Regulatory Study Costs (407)					
11	Amort. of Conversion Expenses (407)					
12	Regulatory Debits (407.3)		106,155,542	104,623,762		
13	(Less) Regulatory Credits (407.4)		9,002,692	31,695		
14	Taxes Other Than Income Taxes (408.1)	262-263	192,359,165	191,553,554		
15	Income Taxes - Federal (409.1)	262-263	144,132,399	165,537,020		
16	- Other (409.1)	262-263	-4,759,584	7,734,090		
17	Provision for Deferred Income Taxes (410.1)	234, 272-277	238,719,918	144,791,913		
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234, 272-277	225,113,511	190,786,535		
19	Investment Tax Credit Adj. - Net (411.4)	266	-2,025,527	-2,320,040		
20	(Less) Gains from Disp. of Utility Plant (411.6)			71,998		
21	Losses from Disp. of Utility Plant (411.7)			71,998		
22	(Less) Gains from Disposition of Allowances (411.8)		7,557,254	13,029,323		
23	Losses from Disposition of Allowances (411.9)		15,284,510	12,460,470		
24	Accretion Expense (411.10)		5,356,622	4,948,936		
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)		2,483,147,447	2,241,714,647		
26	Net Util Oper Inc (Enter Tot line 2 less 25) Carry to Pg117, line 27		372,480,178	325,208,809		

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STATEMENT OF INCOME FOR THE YEAR (continued)

Line No.	Title of Account (a)	(Ref.) Page No. (b)	TOTAL		Current 3 Months Ended Quarterly Only No 4th Quarter (e)	Prior 3 Months Ended Quarterly Only No 4th Quarter (f)
			Current Year (c)	Previous Year (d)		
27	Net Utility Operating Income (Carried forward from page 114)		372,480,178	325,208,809		
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)			5,557		
33	Revenues From Nonutility Operations (417)		31,533,593	10,263,006		
34	(Less) Expenses of Nonutility Operations (417.1)		30,525,208	32,515,343		
35	Nonoperating Rental Income (418)		254,554	529,632		
36	Equity in Earnings of Subsidiary Companies (418.1)	119				
37	Interest and Dividend Income (419)		1,350,807	2,352,744		
38	Allowance for Other Funds Used During Construction (419.1)		2,311,316	2,555,812		
39	Miscellaneous Nonoperating Income (421)		17,704,684	192,158,788		
40	Gain on Disposition of Property (421.1)		1,951	-2,802,947		
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		22,631,697	172,536,135		
42	Other Income Deductions					
43	Loss on Disposition of Property (421.2)		124,399	718,492		
44	Miscellaneous Amortization (425)	340		16,972		
45	Donations (426.1)	340	4,040,945	3,872,110		
46	Life Insurance (426.2)					
47	Penalties (426.3)		3,364,302	1,732		
48	Exp. for Certain Civic, Political & Related Activities (426.4)		859,574	565,611		
49	Other Deductions (426.5)		14,274,470	195,834,862		
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		22,663,690	201,009,779		
51	Taxes Applic. to Other Income and Deductions					
52	Taxes Other Than Income Taxes (408.2)	262-263	990,065	624,163		
53	Income Taxes-Federal (409.2)	262-263	-4,505,674	-8,174,855		
54	Income Taxes-Other (409.2)	262-263	68,000	104,986		
55	Provision for Deferred Inc. Taxes (410.2)	234, 272-277	17,338,102	22,139,383		
56	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234, 272-277	14,706,078	20,141,631		
57	Investment Tax Credit Adj.-Net (411.5)		-562,492	-648,758		
58	(Less) Investment Tax Credits (420)					
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		-1,378,077	-6,096,712		
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		1,346,084	-22,376,932		
61	Interest Charges					
62	Interest on Long-Term Debt (427)		118,628,187	89,693,054		
63	Amort. of Debt Disc. and Expense (428)		2,194,395	1,757,325		
64	Amortization of Loss on Reaquired Debt (428.1)		1,666,653	1,666,653		
65	(Less) Amort. of Premium on Debt-Credit (429)					
66	(Less) Amortization of Gain on Reaquired Debt-Credit (429.1)					
67	Interest on Debt to Assoc. Companies (430)	340	18,230,028	17,514,621		
68	Other Interest Expense (431)	340	1,183,939	6,451,918		
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		36,640,723	42,732,729		
70	Net Interest Charges (Total of lines 62 thru 69)		105,262,479	74,350,842		
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		268,563,783	228,481,035		
72	Extraordinary Items					
73	Extraordinary Income (434)			250,619		
74	(Less) Extraordinary Deductions (435)					
75	Net Extraordinary Items (Total of line 73 less line 74)			250,619		
76	Income Taxes-Federal and Other (409.3)	262-263		88,757		
77	Extraordinary Items After Taxes (line 75 less line 76)			161,862		
78	Net Income (Total of line 71 and 77)		268,563,783	228,642,897		

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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 (Mo, Da, Yr) / /	Year/Period of Report End of 2007/Q4
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STATEMENT OF RETAINED EARNINGS

1. Do not report Lines 49-53 on the quarterly version.
2. Report all changes in appropriated retained earnings, unappropriated retained earnings, year to date, 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 of 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 in 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, include them on pages 122-123.

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		1,203,981,476	979,354,095
2	Changes			
3	Adjustments to Retained Earnings (Account 439)			
4				
5				
6				
7				
8				
9	TOTAL Credits to Retained Earnings (Acct. 439)			
10	FIN 48 Adoption, Net of tax of \$2,896,779	Various	-5,379,737	
11				
12				
13				
14				
15	TOTAL Debits to Retained Earnings (Acct. 439)		-5,379,737	
16	Balance Transferred from Income (Account 433 less Account 418.1)		268,563,783	228,642,897
17	Appropriations of Retained Earnings (Acct. 436)			
18	Excess Earnings on Hydro Licensed Projects	215.1	-196,396	(3,283,211)
19				
20				
21				
22	TOTAL Appropriations of Retained Earnings (Acct. 436)		-196,396	(3,283,211)
23	Dividends Declared-Preferred Stock (Account 437)			
24	Preferred Stock Not Subject to Mandatory Redemption			
25	4.08% Series		-59,547	(59,547)
26	4.20% Series		-95,861	(95,861)
27	4.40% Series		-138,521	(138,653)
28	4.50% Series		-438,168	(438,244)
29	TOTAL Dividends Declared-Preferred Stock (Acct. 437)		-732,097	(732,305)
30	Dividends Declared-Common Stock (Account 438)			
31				
32				
33				
34				
35				
36	TOTAL Dividends Declared-Common Stock (Acct. 438)			
37	Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings			
38	Balance - End of Period (Total 1,9,15,16,22,29,36,37)		1,466,237,029	1,203,981,476
	APPROPRIATED RETAINED EARNINGS (Account 215)			

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 (Mo, Da, Yr) / /	Year/Period of Report End of 2007/Q4
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STATEMENT OF RETAINED EARNINGS

1. Do not report Lines 49-53 on the quarterly version.
2. Report all changes in appropriated retained earnings, unappropriated retained earnings, year to date, 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 of 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 in 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, include them on pages 122-123.

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)
39				
40				
41				
42				
43				
44				
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)		3,479,607	3,283,211
47	TOTAL Approp. Retained Earnings (Acct. 215, 215.1) (Total 45,46)		3,479,607	3,283,211
48	TOTAL Retained Earnings (Acct. 215, 215.1, 216) (Total 38, 47) (216.1)		1,469,716,636	1,207,264,687
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account			
	Report only on an Annual Basis, no Quarterly			
49	Balance-Beginning of Year (Debit or Credit)			
50	Equity in Earnings for Year (Credit) (Account 418.1)			
51	(Less) Dividends Received (Debit)			
52				
53	Balance-End of Year (Total lines 49 thru 52)			

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 (Mo, Da, Yr) / /	Year/Period of Report End of 2007/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 Instruction 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)	268,563,783	228,642,897
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	222,767,266	197,434,042
5	Amortization of Regulatory Debits & Credits	97,152,850	104,592,067
6	Carrying Costs Income	-14,471,707	-13,841,669
7	Net Increase (Decrease) in Customer Deposits	2,149,625	-19,744,082
8	Deferred Income Taxes (Net)	16,238,431	-43,996,870
9	Investment Tax Credit Adjustment (Net)	-2,588,019	-2,968,798
10	Net (Increase) Decrease in Receivables	-38,464,352	114,611,614
11	Net (Increase) Decrease in Inventory	12,208,635	-35,472,342
12	Net (Increase) Decrease in Allowances Inventory	-3,439,962	13,319,820
13	Net Increase (Decrease) in Payables and Accrued Expenses	30,284,740	8,632,657
14	Net (Increase) Decrease in Other Regulatory Assets	-19,626,613	-7,165,470
15	Net Increase (Decrease) in Other Regulatory Liabilities	-18,386,518	19,150,704
16	(Less) Allowance for Other Funds Used During Construction	2,311,316	2,555,812
17	(Less) Undistributed Earnings from Subsidiary Companies		
18	Other (provide details in footnote):	-7,745,623	22,607,486
19			
20			
21			
22	Net Cash Provided by (Used in) Operating Activities (Total 2 thru 21)	542,331,220	583,246,244
23			
24	Cash Flows from Investment Activities:		
25	Construction and Acquisition of Plant (including land):		
26	Gross Additions to Utility Plant (less nuclear fuel)	-930,380,637	-1,002,157,559
27	Gross Additions to Nuclear Fuel		
28	Gross Additions to Common Utility Plant		
29	Gross Additions to Nonutility Plant	-5,093,123	-1,267
30	(Less) Allowance for Other Funds Used During Construction	-2,311,316	-2,555,812
31	Other (provide details in footnote):		
32			
33			
34	Cash Outflows for Plant (Total of lines 26 thru 33)	-933,162,444	-999,603,014
35			
36	Acquisition of Other Noncurrent Assets (d)		
37	Proceeds from Disposal of Noncurrent Assets (d)	9,022,769	15,442,959
38			
39	Investments in and Advances to Assoc. and Subsidiary Companies		-129,684
40	Contributions and Advances from Assoc. and Subsidiary Companies		
41	Disposition of Investments in (and Advances to)		
42	Associated and Subsidiary Companies		
43			
44	Purchase of Investment Securities (a)		
45	Proceeds from Sales of Investment Securities (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 (Mo, Da, Yr) / /	Year/Period of Report End of 2007/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 Instruction No. 1 for Explanation of Codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)
46	Loans Made or Purchased		
47	Collections on Loans		
48			
49	Net (Increase) Decrease in Receivables		
50	Net (Increase) Decrease in Inventory		
51	Net (Increase) Decrease in Allowances Held for Speculation	115,617	14,032,483
52	Net Increase (Decrease) in Payables and Accrued Expenses.		
53	Other (provide details in footnote):		
54	Change in Other Cash Deposits, Net	158,383	-1,805,705
55			
56	Net Cash Provided by (Used in) Investing Activities		
57	Total of lines 34 thru 55)	-923,865,675	-972,062,961
58			
59	Cash Flows from Financing Activities:		
60	Proceeds from Issuance of:		
61	Long-Term Debt (b)	465,000,000	415,000,000
62	Preferred Stock		
63	Common Stock		
64	Other (provide details in footnote):		
65	Deferred Issuance Expenses	-3,088,174	-6,290,250
66	Net Increase in Short-Term Debt (c)		
67	Other (provide details in footnote):		
68	Capital Contributions from Parent Company		70,000,000
69	Notes Payable - Associated Companies		111,210,044
70	Cash Provided by Outside Sources (Total 61 thru 69)	461,911,826	589,919,794
71			
72	Payments for Retirement of:		
73	Long-term Debt (b)		-200,000,000
74	Preferred Stock	-2,370	-6,717
75	Common Stock		
76	Other (provide details in footnote):		
77	Notes Payable - Associated Companies	-79,733,296	
78	Net Decrease in Short-Term Debt (c)		
79			
80	Dividends on Preferred Stock	-732,097	-732,305
81	Dividends on Common Stock		
82	Net Cash Provided by (Used in) Financing Activities		
83	(Total of lines 70 thru 81)	381,444,063	389,180,772
84			
85	Net Increase (Decrease) in Cash and Cash Equivalents		
86	(Total of lines 22,57 and 83)	-90,392	364,055
87			
88	Cash and Cash Equivalents at Beginning of Period	1,338,019	973,964
89			
90	Cash and Cash Equivalents at End of period	1,247,627	1,338,019

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
Ohio Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) / /	2007/Q4
FOOTNOTE DATA			

Schedule Page: 120 Line No.: 18 Column: b

	2007 Cash Flow Incr / (Decr)	2006 Cash Flow Incr / (Decr)
Other Net Electric Utility Plant	(384,097)	(3,620,003)
Net Nonutility Property	853,492	3,244,327
Other Investments	231,299	(1,674)
Spec Deposits - Gas Options & Elec Trading	2,488,512	13,145,700
Prepayments	(1,106,929)	4,119,325
Accrued Utility Revenues	(16,713,315)	4,711,238
Misc Current and Accrued Assets	(1,638,691)	-
Unamortized Debt Expense	1,477,460	1,054,609
Deferred Property Taxes	(11,659,186)	(2,129,433)
Other Deferred Debits	8,138,110	6,830,912
Unamortized Loss on Reacquired Debt	1,666,654	1,666,653
Energy Trading Contracts	8,874,080	267,773
Accumulated Other Comprehensive Income	(6,105,142)	6,506,916
Unamortized Discount on Long-Term Debt	711,584	659,606
Obligations Under Capital Leases - Noncurrent	(4,933,302)	(4,754,034)
Accumulated Provisions - Misc	1,688,404	(12,152,193)
Other Current & Accrued Liabilities	(2,396,460)	1,928,800
Obligations Under Capital Leases - Current	(954,765)	(204,058)
Other Deferred Credits	15,481,581	(2,205,717)
Other Miscellaneous	(3,464,912)	3,538,739
Total	<u>(7,745,623)</u>	<u>22,607,486</u>

Schedule Page: 120 Line No.: 37 Column: b

	2007	2006
Sale of utility equipment to Indiana Michigan Power Company	2,069,642	-
Sale of scrap material to J.V.C. Metals, LLC	464,719	-
Sale of land to Muskingum Valley Park District	213,220	-
United Construction Co Inc payroll taxes	180,515	-
Sale of utility equipment to Appalachian Power Company	-	3,821,531
Sale of utility equipment to Public Service Company of Oklahoma	-	760,345
Sale of utility equipment to Kentucky Power Company	-	1,323,862
Sale of OPCO's portion of 6,272.844 acres to the Conservation Fund	-	506,346
Sale of utility equipment to Howden Power A/S	980,654	-
Sale of transformers to various associated companies	2,131,550	4,029,069
Sale of meters to various associated companies	2,701,105	5,001,806
Sale of utility equipment to Wheeling Power Company	281,364	-
	<u>9,022,769</u>	<u>15,442,959</u>

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 //	Year/Period of Report End of <u>2007/Q4</u>
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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.

PAGE 122 INTENTIONALLY LEFT BLANK
SEE PAGE 123 FOR REQUIRED INFORMATION.

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 (Mo, Da, Yr) / /	Year/Period of Report 2007/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

INDEX OF NOTES TO FINANCIAL STATEMENTS

Glossary of Terms for Notes

1. Organization and Summary of Significant Accounting Policies
2. New Accounting Pronouncements and Extraordinary Item
3. Rate Matters
4. Effects of Regulation
5. Commitments, Guarantees and Contingencies
6. Benefit Plans
7. Business Segments
8. Derivatives, Hedging and Financial Instruments
9. Income Taxes
10. Leases
11. Financing Activities
12. Related Party Transactions
13. Property, Plant and Equipment

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 (Mo, Da, Yr) / /	Year/Period of Report 2007/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

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 or Parent	American Electric Power Company, Inc.
AEP Credit	AEP Credit, Inc., a subsidiary of AEP which factors accounts receivable and accrued utility revenues for affiliated electric utility companies.
AEP East companies	APCo, CSPCo, I&M, KPCo and OPCo.
AEPES	AEP Energy Services, Inc., a subsidiary of AEP Resources, Inc.
AEPSC	American Electric Power Service Corporation, a service subsidiary providing management and professional services to AEP and its subsidiaries.
AEP System or the System	American Electric Power System, an integrated electric utility system, owned and operated by AEP's electric utility subsidiaries.
AEP Power Pool	Members are APCo, CSPCo, I&M, KPCo and OPCo. The Pool shares the generation, cost of generation and resultant wholesale off-system sales of the member companies.
AEP West companies	PSO, SWEPCo, TCC and TNC.
AFUDC	Allowance for Funds Used During Construction.
ALJ	Administrative Law Judge.
AOCI	Accumulated Other Comprehensive Income.
APCo	Appalachian Power Company, an AEP electric utility subsidiary.
ARO	Asset Retirement Obligations.
CO ₂	Carbon Dioxide.
CSPCo	Columbus Southern Power Company, an AEP electric utility subsidiary.
CSW	Central and South West Corporation, a subsidiary of AEP (Effective January 21, 2003, the legal name of Central and South West Corporation was changed to AEP Utilities, Inc.).
CSW Operating Agreement	Agreement, dated January 1, 1997, by and among PSO, SWEPCo, TCC and TNC governing generating capacity allocation. This agreement was amended in May 2006 to remove TCC and TNC. AEPSC acts as the agent.
DETM	Duke Energy Trading and Marketing L.L.C., a risk management counterparty.
DOE	United States Department of Energy.
DOJ	United States Department of Justice.
EITF	Financial Accounting Standards Board's Emerging Issues Task Force.
ERCOT	Electric Reliability Council of Texas.
FASB	Financial Accounting Standards Board.
Federal EPA	United States Environmental Protection Agency.
FERC	Federal Energy Regulatory Commission.
FIN	FASB Interpretation No.
FIN 46	FASB Interpretation No. 46, "Consolidation of Variable Interest Entities."
FIN 47	FASB Interpretation No. 47, "Accounting for Conditional Asset Retirement Obligations."
FIN 48	FIN 48, "Accounting for Uncertainty in Income Taxes" and FASB Staff Position FIN 48-1 "Definition of <i>Settlement</i> in FASB Interpretation No. 48."

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 (Mo, Da, Yr) / /	Year/Period of Report 2007/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

GLOSSARY OF TERMS FOR NOTES (Continued)

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

Term	Meaning
GAAP	Accounting Principles Generally Accepted in the United States of America.
IGCC	Integrated Gasification Combined Cycle, technology that turns coal into a cleaner-burning gas.
IRS	Internal Revenue Service.
I&M	Indiana Michigan Power Company, an AEP electric utility subsidiary.
JMG	JMG Funding LP.
KGPCo	Kingsport Power Company, an AEP electric distribution subsidiary.
KPCo	Kentucky Power Company, an AEP electric utility subsidiary.
kV	Kilovolt.
MISO	Midwest Independent Transmission System Operator.
MLR	Member load ratio, the method used to allocate AEP Power Pool transactions to its members.
MTM	Mark-to-Market.
MW	Megawatt.
MWH	Megawatthour.
NO _x	Nitrogen oxide.
NSR	New Source Review.
OATT	Open Access Transmission Tariff.
OCC	Corporation Commission of the State of Oklahoma.
OPCo	Ohio Power Company, an AEP electric utility subsidiary.
OPEB	Other Postretirement Benefit Plans.
OVEC	Ohio Valley Electric Corporation, which is 43.47% owned by AEP.
PJM	Pennsylvania – New Jersey – Maryland regional transmission organization.
Property, Plant and Equipment	Includes Utility Plant and Nonutility Property.
PSO	Public Service Company of Oklahoma, an AEP electric utility subsidiary.
PUCO	Public Utilities Commission of Ohio.
PUCT	Public Utility Commission of Texas.
PUHCA	Public Utility Holding Company Act.
Risk Management Contracts	Trading and nontrading derivatives, including those derivatives designated as cash flow and fair value hedges.
RSP	Rate Stabilization Plan.
RTO	Regional Transmission Organization.
SEC	United States Securities and Exchange Commission.
SECA	Seams Elimination Cost Allocation.
SFAS	Statement of Financial Accounting Standards issued by the Financial Accounting Standards Board.
SFAS 71	Statement of Financial Accounting Standards No. 71, "Accounting for the Effects of Certain Types of Regulation."

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GLOSSARY OF TERMS FOR NOTES (Continued)

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

Term	Meaning
SFAS 109	Statement of Financial Accounting Standards No. 109, "Accounting for Income Taxes."
SFAS 133	Statement of Financial Accounting Standards No. 133, "Accounting for Derivative Instruments and Hedging Activities."
SFAS 143	Statement of Financial Accounting Standards No. 143, "Accounting for Asset Retirement Obligations."
SFAS 157	Statement of Financial Accounting Standards No. 157, "Fair Value Measurements."
SFAS 158	Statement of Financial Accounting Standards No. 158, "Employers' Accounting for Defined Benefit Pension and Other Postretirement Plans."
SFAS 159	Statement of Financial Accounting Standards No. 159, "The Fair Value Option for Financial Assets and Financial Liabilities."
SIA	System Integration Agreement.
SO ₂	Sulfur Dioxide.
SPP	Southwest Power Pool.
SWEPco	Southwestern Electric Power Company, an AEP electric utility subsidiary.
TCC	AEP Texas Central Company, an AEP electric utility subsidiary.
TEM	SUEZ Energy Marketing NA, Inc. (formerly known as Tractebel Energy Marketing, Inc.).
TNC	AEP Texas North Company, an AEP electric utility subsidiary.
Utility Money Pool	AEP System's Utility Money Pool.
WPCo	Wheeling Power Company, an AEP electric distribution subsidiary.

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1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

ORGANIZATION

As a public utility, OPCo engages in the generation and purchase of electric power, and the subsequent sale, transmission and distribution of that power to 712,000 retail customers at December 31, 2007 in the northwestern, east central, eastern and southern sections of Ohio. As a member of the AEP Power Pool, OPCo shares in the revenues and the costs of the AEP Power Pool's sales to neighboring utilities and power marketers.

The cost of the AEP Power Pool's generating capacity is allocated among its members based on relative peak demands and generating reserves through the payment of capacity charges and the receipt of capacity revenues. The capacity reserve relationship of the AEP Power Pool members changes as generating assets are added, retired or sold and relative peak demand changes. AEP Power Pool members are also compensated for the out-of-pocket costs of energy delivered to the AEP Power Pool and charged for energy received from the AEP Power Pool. The AEP Power Pool calculates each member's prior twelve-month peak demand relative to the sum of the peak demands of all members as a basis for sharing revenues and costs. The result of this calculation is the member load ratio (MLR), which determines each member's percentage share of revenues and costs.

Prior to April 1, 2006, under the SIA, AEPSC allocated physical and financial revenues and expenses from neighboring utilities, power marketers and other power and gas risk management activities among AEP East companies and AEP West companies based on an allocation methodology established at the time of the AEP-CSW merger. Sharing in a calendar year was based upon the level of such activities experienced for the twelve months ended June 30, 2000, which immediately preceded the merger. This activity resulted in an AEP East companies' and AEP West companies' allocation of approximately 91% and 9%, respectively, for revenues and expenses.

Effective April 1, 2006, under the SIA, AEPSC allocates physical and financial revenues and expenses from neighboring utilities, power marketers and other power and gas risk management activities based upon the location of such activity, with margins resulting from trading and marketing activities originating in PJM and MISO generally accruing to the benefit of the AEP East companies and trading and marketing activities originating in SPP and ERCOT generally accruing to the benefit of PSO and SWEPCo. Margins resulting from other transactions are allocated among the AEP East companies, PSO and SWEPCo in proportion to the marketing realization directly assigned to each zone for the current month plus the preceding eleven months. Accordingly, the 2006 results of operations and cash flows reflect nine months of the SIA change.

AEPSC conducts power, gas, coal and emission allowance risk management activities on OPCo's behalf. OPCo shares in the revenues and expenses associated with these risk management activities, as described in the preceding paragraph, with the other AEP East companies, PSO and SWEPCo. Power and gas risk management activities are allocated based on the existing power pool agreement and the SIA. OPCo shares in coal and emission allowance risk management activities based on its proportion of fossil fuels burned by the AEP System. Risk management activities primarily involve the purchase and sale of electricity under physical forward contracts at fixed and variable prices and to a lesser extent gas, coal and emission allowances. The electricity, gas, coal and emission allowance contracts include physical transactions, over-the-counter options and financially-settled swaps and exchange-traded futures and options. AEPSC settles the majority of the physical forward contracts by entering into offsetting contracts.

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To minimize the credit requirements and operating constraints of operating within PJM, the AEP East companies as well as KGPCo and WPCo, agreed to a netting of all payment obligations incurred by any of the AEP East companies against all balances due to the AEP East companies, and to hold PJM harmless from actions that any one or more AEP East companies may take with respect to PJM.

OPCo is jointly and severally liable for activity conducted by AEPSC on behalf of the AEP East companies, PSO and SWEPCo related to power purchase and sale activity pursuant to the SIA.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Rates and Service Regulation

OPCo is subject to regulation by the FERC under the Federal Power Act and the Energy Policy Act of 2005 (2005 PUHCA) and maintains accounts in accordance with regulatory guidelines. Rates are regulated by the FERC and state regulatory commissions. The PUCO approves the retail rates charged and regulates the retail services and operations for the generation and supply of power, a majority of transmission energy delivery services and distribution services.

The FERC regulates wholesale power markets and wholesale power transactions. OPCo's wholesale power transactions are generally market-based and are not cost-based regulated unless OPCo negotiates and files a cost-based contract with the FERC or the FERC determines that OPCo has "market power" in the region in which the transaction is taking place. OPCo enters into wholesale all-requirements power supply contracts with various municipalities and cooperatives that are FERC regulated, cost-based contracts.

The FERC also regulates, on a cost basis, OPCo's wholesale transmission service and rates. The FERC claimed jurisdiction over retail transmission rates when the retail rates were unbundled in connection with restructuring. Therefore OPCo's retail transmission rates are based on FERC's OATT rates that are cost-based. Otherwise, retail transmission rates are still regulated, on a cost basis, by the PUCO.

In addition, the FERC regulates the AEP Power Pool, the CSW Operating Agreement, the East Transmission Equalization Agreement, Transmission Coordination Agreement, System Interim Allowance Agreement, and SIA, all of which allocate shared costs and revenues to AEP's utility subsidiaries that are parties to the agreements.

The PUCO regulates all of OPCo's retail public utility transmission and distribution operations and rates. The retail generation/power supply operations are in transition to market pricing under state restructuring legislation. These rates are currently subject to rate stabilization plans, which expire on December 31, 2008. Under the present legislation in Ohio, rates are scheduled to be market based starting in January 2009. However, legislation is under consideration that may extend that transition date. See Note 3 for further information of restructuring legislation and its effects in Ohio.

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The Energy Policy Act of 2005 repealed the 1935 PUHCA effective February 8, 2006 and replaced it with the 2005 PUHCA. With the repeal of the 1935 PUHCA, the SEC no longer has jurisdiction over the affiliated activities of registered holding companies, their respective service corporations and their intercompany transactions, which the SEC regulated since 1935 predominantly at cost. Jurisdiction over holding company-related affiliated activities was transferred to the FERC and the required reporting was reduced by the 2005 PUHCA. The FERC also has jurisdiction over the issuances and acquisitions of securities, the acquisition or sale of certain utility assets, mergers with another electric utility or holding company, intercompany transactions, accounting and AEPSC intercompany service billings which are generally at cost. The intercompany sale of non-power goods and non-AEPSC services to affiliates cannot exceed market under the 2005 PUHCA.

Both the FERC and state regulatory commissions are permitted to review and audit the books and records of any company within a public utility holding company system.

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:

- The requirement to report deferred tax assets and liabilities separately rather than a single amount.
- The classification of accrued taxes as a single amount rather than assets and liabilities.
- The exclusion of current maturities of long-term debt from current liabilities.
- The accounting for transactions with JMG Funding LP as a nonaffiliated company rather than consolidating the entity in accordance with FIN 46.
- The classification of accrued non-ARO asset removal costs as accumulated depreciation rather than regulatory liabilities.
- The classification of capital lease payments as operating activities instead of financing activities.
- The classification of prepaid pension benefits as current assets instead of noncurrent assets in 2006.
- The classification of change in emission allowances held for speculation as investing activities instead of operating activities.
- The classification of PJM hourly activity for physical transactions as purchases and sales instead of net sales.
- The classification of adoption of SFAS 158 as a component of Other Comprehensive Income instead of an adjustment to AOCI.
- The classification of certain tax liabilities related to FIN 48 as Deferred Income Taxes, Taxes Accrued or Interest Accrued rather than Deferred Credits.
- The classification of the cumulative effect of adoption of SFAS 123 (Revised 2004) "Share-Based Payment" as an extraordinary item.
- The classification of certain other assets and liabilities as noncurrent instead of current.

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Accounting for the Effects of Cost-Based Regulation

As a cost-based rate-regulated electric public utility company, 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 SFAS 71, regulatory assets (deferred expenses) and regulatory liabilities (future revenue reductions or refunds) are recorded to reflect the economic effects of regulation by matching expenses with their recovery through regulated revenues and income with its passage to customers through the reduction of regulated revenues. Due to the commencement of legislatively required restructuring and a transition to customer choice and market-based rates, OPCo discontinued the application of SFAS 71, regulatory accounting, for the generation portion of its business in Ohio in September 2000.

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, 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.

Property, Plant and Equipment and Equity Investments

Electric utility property, plant and equipment are stated at original purchase cost. Property, plant and equipment of nonregulated operations and other investments are stated at fair market value at acquisition (or as adjusted for any applicable impairments) plus the original cost of property acquired or constructed since the acquisition, less disposals. Additions, major replacements and betterments are added to the plant accounts. Normal and routine retirements from the plant accounts, net of salvage, are charged to accumulated depreciation for both cost-based rate-regulated and nonregulated operations under the group composite method of 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. Under the group composite method of depreciation, continuous interim routine replacements of items such as boiler tubes, pumps, motors, etc. result in the original cost, less salvage, being charged to accumulated depreciation. For the nonregulated generation assets, a gain or loss would be recorded if the retirement is not considered an interim routine replacement. The depreciation rates that are established for the generating plants take into account the past history of interim capital replacements and the amount of salvage received. These rates and the related lives are subject to periodic review. Removal costs are charged to accumulated depreciation provision for cost-based rate-regulated operations and charged to expense for nonregulated operations. The costs of labor, materials and overhead incurred to operate and maintain the plants 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 criteria under SFAS 144, "Accounting for the Impairment or Disposal of Long-Lived Assets." Equity investments are required to be tested for impairment when it is determined there may be an other than temporary loss in value.

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Emission Allowances

OPCo records emission allowances at cost, including the annual SO₂ and NO_x emission allowance entitlements received at no cost from the Federal EPA. OPCo follows the inventory model for all allowances. Allowances are consumed in the production of energy and are recorded in Operation Expenses at an average cost. Allowances held for speculation are included in Other Investments. Gains or losses on sale of emission allowances held speculatively are recorded in Miscellaneous Nonoperating Income and Other Deductions, respectively. The purchases and sales of allowances are reported in the Operating Activities section of the Statements of Cash Flows except speculative allowance transactions which are reported in Investing Activities.

Investment in Subsidiary Companies

OPCo has a 50% interest in two jointly owned companies. One company is a joint-facility company that operates the Cardinal Plant. The investment is included in Investment in Subsidiary Companies and was \$734,000 at December 31, 2007 and 2006, respectively. The expenses of the active joint-facility company, including compensation for the use of certain capital, are apportioned between the owners of the plant. OPCo's share of the costs is appropriately classified in the Statement of Income's operating expense account. The second company, Central Coal Company, which is owned with an affiliated company, is inactive.

Comprehensive Income (Loss)

Comprehensive income (loss) is defined as the change in equity (net assets) of a business enterprise during a period from transactions and other events and circumstances from nonowner sources. It includes all changes in equity during a period except those resulting from investments by owners and distributions to owners.

2. NEW ACCOUNTING PRONOUNCEMENTS AND EXTRAORDINARY ITEM

NEW ACCOUNTING PRONOUNCEMENTS

Upon issuance of exposure drafts or final pronouncements, management thoroughly reviews the new accounting literature to determine its relevance, if any, to OPCo's business. The following represents a summary of new final pronouncements that management has determined relate to OPCo's operations.

SFAS 141 (revised 2007) "Business Combinations" (SFAS 141R)

In December 2007, the FASB issued SFAS 141R, improving financial reporting about business combinations and their effects. It establishes how the acquiring entity recognizes and measures the identifiable assets acquired, liabilities assumed, goodwill acquired, any gain on bargain purchases and any noncontrolling interest in the acquired entity. SFAS 141R no longer allows acquisition-related costs to be included in the cost of the business combination, but rather expensed in the periods they are incurred, with the exception of the costs to issue debt or equity securities which shall be recognized in accordance with other applicable GAAP. SFAS 141R requires disclosure of information for a business combination that occurs during the accounting period or prior to the issuance of the financial statements for the accounting period.

SFAS 141R is effective prospectively for business combinations with an acquisition date on or after the beginning of the first annual reporting period after December 15, 2008. Early adoption is prohibited. OPCo will adopt SFAS 141R effective January 1, 2009 and apply it to any business combinations on or after that date.

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SFAS 157 "Fair Value Measurements" (SFAS 157)

In September 2006, the FASB issued SFAS 157, enhancing existing guidance for fair value measurement of assets and liabilities and instruments measured at fair value that are classified in shareholders' equity. The statement defines fair value, establishes a fair value measurement framework and expands fair value disclosures. It emphasizes that fair value is market-based with the highest measurement hierarchy level being market prices in active markets. The standard requires fair value measurements be disclosed by hierarchy level, an entity include its own credit standing in the measurement of its liabilities and modifies the transaction price presumption. The standard also nullifies the consensus reached in EITF Issue No. 02-3 "Issues Involved in Accounting for Derivative Contracts Held for Trading Purposes and Contracts Involved in Energy Trading and Risk Management Activities" (EITF 02-3) that prohibited the recognition of trading gains or losses at the inception of a derivative contract, unless the fair value of such derivative is supported by observable market data.

In February 2008, the FASB issued FASB Staff Position (FSP) FAS 157-1 "Application of FASB Statement No. 157 to FASB Statement No. 13 and Other Accounting Pronouncements That Address Fair Value Measurements for Purposes of Lease Classification or Measurement under Statement 13" which amends SFAS 157 to exclude SFAS 13 "Accounting for Leases" and other accounting pronouncements that address fair value measurements for purposes of lease classification or measurement under SFAS 13.

In February 2008, the FASB issued FSP FAS 157-2 "Effective Date of FASB Statement No. 157" which delays the effective date of SFAS 157 to fiscal years beginning after November 15, 2008 for all nonfinancial assets and nonfinancial liabilities, except those that are recognized or disclosed at fair value in the financial statements on a recurring basis (at least annually).

OPCo partially adopted SFAS 157 effective January 1, 2008. OPCo will adopt SFAS 157 effective January 1, 2009 for items within the scope of FSP FAS 157-2. The provisions of SFAS 157 are applied prospectively, except for a) changes in fair value measurements of existing derivative financial instruments measured initially using the transaction price under EITF 02-3, b) existing hybrid financial instruments measured initially at fair value using the transaction price and c) blockage discount factors. Although the statement is applied prospectively upon adoption, in accordance with the provisions of SFAS 157 related to EITF 02-3, amounts for transition adjustment are recorded to beginning retained earnings. The adoption had an immaterial on OPCo's retained earnings. The impact of considering AEP's own credit risk when measuring the fair value of liabilities, including derivatives, had an immaterial impact on OPCo's fair value measurements upon adoption.

SFAS 159 "The Fair Value Option for Financial Assets and Financial Liabilities" (SFAS 159)

In February 2007, the FASB issued SFAS 159, permitting entities to choose to measure many financial instruments and certain other items at fair value. The standard also establishes presentation and disclosure requirements designed to facilitate comparison between entities that choose different measurement attributes for similar types of assets and liabilities. If the fair value option is elected, the effect of the first remeasurement to fair value is reported as a cumulative effect adjustment to the opening balance of retained earnings. The statement is applied prospectively upon adoption.

OPCo adopted SFAS 159 effective January 1, 2008. At adoption, OPCo did not elect the fair value option for any assets or liabilities.

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EITF Issue No. 06-10 "Accounting for Collateral Assignment Split-Dollar Life Insurance Arrangements"
(EITF 06-10)

In March 2007, the FASB ratified EITF 06-10, a consensus on collateral assignment split-dollar life insurance arrangements in which an employee owns and controls the insurance policy. Under EITF 06-10, an employer should recognize a liability for the postretirement benefit related to a collateral assignment split-dollar life insurance arrangement in accordance with SFAS 106 "Employers' Accounting for Postretirement Benefits Other Than Pension" or Accounting Principles Board Opinion No. 12 "Omnibus Opinion - 1967" if the employer has agreed to maintain a life insurance policy during the employee's retirement or to provide the employee with a death benefit based on a substantive arrangement with the employee. In addition, an employer should recognize and measure an asset based on the nature and substance of the collateral assignment split-dollar life insurance arrangement. EITF 06-10 requires recognition of the effects of its application as either (a) a change in accounting principle through a cumulative effect adjustment to retained earnings or other components of equity or net assets in the statement of financial position at the beginning of the year of adoption or (b) a change in accounting principle through retrospective application to all prior periods. OPCo adopted EITF 06-10 effective January 1, 2008 with an immaterial effect on its financial statements.

EITF Issue No. 06-11 "Accounting for Income Tax Benefits of Dividends on Share-Based Payment Awards"
(EITF 06-11)

In June 2007, the FASB ratified the EITF consensus on the treatment of income tax benefits of dividends on employee share-based compensation. The issue is how a company should recognize the income tax benefit received on dividends that are paid to employees holding equity-classified nonvested shares, equity-classified nonvested share units or equity-classified outstanding share options and charged to retained earnings under SFAS 123R, "Share-Based Payments." Under EITF 06-11, a realized income tax benefit from dividends or dividend equivalents that are charged to retained earnings and are paid to employees for equity-classified nonvested equity shares, nonvested equity share units and outstanding equity share options should be recognized as an increase to additional paid-in capital.

OPCo adopted EITF 06-11 effective January 1, 2008. EITF 06-11 is applied prospectively to the income tax benefits of dividends on equity-classified employee share-based payment awards that are declared in fiscal years after September 15, 2007. The adoption of this standard had an immaterial impact on the financial statements.

FIN 48 "Accounting for Uncertainty in Income Taxes" and FASB Staff Position FIN 48-1 "Definition of Settlement in FASB Interpretation No. 48" (FIN 48)

In July 2006, the FASB issued FASB Interpretation No. 48 "Accounting for Uncertainty in Income Taxes" and in May 2007, the FASB issued FASB Staff Position FIN 48-1 "Definition of Settlement in FASB Interpretation No. 48." FIN 48 clarifies the accounting for uncertainty in income taxes recognized in an enterprise's financial statements by prescribing a recognition threshold (whether a tax position is more likely than not to be sustained) without which, the benefit of that position is not recognized in the financial statements. It requires a measurement determination for recognized tax positions based on the largest amount of benefit that is greater than 50 percent likely of being realized upon ultimate settlement. FIN 48 also provides guidance on derecognition, classification, interest and penalties, accounting in interim periods, disclosure and transition.

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FIN 48 requires that the cumulative effect of applying this interpretation be reported and disclosed as an adjustment to the opening balance of retained earnings for that fiscal year and presented separately. OPCo adopted FIN 48 effective January 1, 2007. The impact of this interpretation was an unfavorable adjustment to retained earnings of \$5.4 million.

FIN 39-1 "Amendment of FASB Interpretation No. 39" (FIN 39-1)

In April 2007, the FASB issued FIN 39-1. It amends FASB Interpretation No. 39 "Offsetting of Amounts Related to Certain Contracts" by replacing the interpretation's definition of contracts with the definition of derivative instruments per SFAS 133. It also requires entities that offset fair values of derivatives with the same party under a netting agreement to also net the fair values (or approximate fair values) of related cash collateral. The entities must disclose whether or not they offset fair values of derivatives and related cash collateral and amounts recognized for cash collateral payables and receivables at the end of each reporting period.

OPCo adopted FIN 39-1 effective January 1, 2008. This standard changed the method of netting certain balance sheet amounts and reduced assets and liabilities by an immaterial amount. It requires retrospective application as a change in accounting principle for all periods presented.

Future Accounting Changes

The FASB's standard-setting process is ongoing and until new standards have been finalized and issued by FASB, management cannot determine the impact on the reporting of OPCo's operations and financial position that may result from any such future changes. The FASB is currently working on several projects including revenue recognition, liabilities and equity, derivatives disclosures, emission allowances, leases, insurance, subsequent events and related tax impacts. Management also expects to see more FASB projects as a result of its desire to converge International Accounting Standards with GAAP. The ultimate pronouncements resulting from these and future projects could have an impact on future results of operations and financial position.

EXTRAORDINARY ITEM

Adoption of SFAS 123R (revised 2004) "Share-Based Payment" (SFAS 123R)

On January 1, 2006, OPCo recorded an extraordinary gain of \$251 thousand (\$162 thousand, net of tax) related to the adoption of SFAS 123R.

3. RATE MATTERS

OPCo is involved in rate and regulatory proceedings at the FERC and PUCO. This note is a discussion of rate matters and industry restructuring related proceedings that could have a material effect on the results of operations and cash flows.

Ohio Rate Matters

Ohio Restructuring and Rate Stabilization Plans

OPCo has three automatic annual generation rate increases of 7%, the last of which became effective January 1, 2008. The RSP also allows additional annual generation rate increases of up to an average of 4% per year to recover new governmentally-mandated costs.

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In May 2007, the PUCO approved a settlement agreement resolving the Ohio Supreme Court's remand of the PUCO's RSP order. The settling parties agreed to have OPCo take bids for Renewable Energy Certificates (RECs). Under the approved settlement, OPCo will give customers the option to pay a generation rate premium that would encourage the development of renewable energy sources by reimbursing OPCo for the cost of the RECs.

In May 2007, OPCo implemented proposed increases from the average 4% proceeding of \$8 million, subject to refund. In October 2007, the PUCO issued an order that granted OPCo an annual increase of \$4 million. In September 2007, OPCo recorded a provision to refund the over-collected revenues.

On January 30, 2008, the PUCO approved a settlement agreement among OPCo and other parties related to an additional average 4% generation rate increase and TCRR adjustments for additional governmentally-mandated costs including increased environmental costs and PJM's revision of its pricing methodology for transmission line losses. Under the settlement, the PUCO approved recovery through the TCRR increased PJM costs associated with transmission line losses of \$39 million. As a result, OPCo established regulatory assets in the first quarter of 2008 of \$14 million, related to increased PJM costs from June 2007 to December 2007. See the "PJM Marginal-Loss Pricing" in the "FERC Rate Matters" section of this note. The PUCO also approved a credit applied to the TCRR of \$10 million for OPCo for PJM net congestion costs. To the extent that collections for the TCRR items are over/under actual net costs, OPCo will adjust billings to reflect actual costs including carrying costs. Under the terms of the settlement, although the increased PJM costs associated with transmission line losses will be recovered through the TCRR, these recoveries will still be applied to reduce the annual average 4% generation rate increase limitation. In addition, the PUCO approved recoveries of environmental costs and related carrying costs of \$5 million for OPCo. These rate adjustments have been implemented effective February 2008.

As permitted by the current Ohio restructuring legislation, OPCo can implement market-based rates effective January 2009, following the expiration of its RSP on December 31, 2008. The RSP includes generation rates which are between cost and higher market rates. In August 2007, legislation was introduced that would limit OPCo's ability to charge market-based rates for generation at the expiration of its RSP. The Ohio Senate passed legislation and it is being considered by the Ohio House of Representatives. Management continues to analyze the proposed legislation and is working with various stakeholders to achieve a principled, fair and well-considered approach to electric supply pricing. At this time, management is unable to predict whether OPCo will transition to market pricing, extend its RSP rate, with or without modification, or become subject to a legislative reinstatement of some form of cost-based regulation for their generation supply business on January 1, 2009. The return to cost-based regulation could cause the generation business of OPCo, in whole or in part, to meet the criteria for application of SFAS 71. If OPCo is required to reestablish certain net regulatory liabilities applicable to their generation business, it could result in an extraordinary item and a decrease in future results of operations and financial condition.

Customer Choice Deferrals

OPCo's restructuring settlement agreement, approved by the PUCO in 2000, allows OPCo to establish regulatory assets for customer choice implementation costs and related carrying costs in excess of \$20 million each for recovery in the next general base rate filing for the distribution business. Through December 31, 2007, OPCo incurred \$54 million of such costs and established regulatory assets for future recovery of \$26 million, net of equity carrying costs of \$8 million. Management believes that these costs were prudently incurred to implement customer choice in Ohio and are probable of recovery in future distribution rates. However, failure of the PUCO to ultimately approve recovery of such costs would have an adverse effect on results of operations and cash flows.

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Ohio IGCC Plant

In March 2005, OPCo, along with CSPCo, filed a joint application with the PUCO seeking authority to recover costs related to building and operating a 629 MW IGCC power plant using clean-coal technology. The application proposed three phases of cost recovery associated with the IGCC plant: Phase 1, recovery of \$24 million in pre-construction costs; Phase 2, concurrent recovery of construction-financing costs; and Phase 3, recovery or refund in distribution rates of any difference between the market-based standard service offer price for generation and the cost of operating and maintaining the plant, including a return on and return of the projected cost to construct the plant.

In June 2006, the PUCO issued an order approving a tariff to recover Phase 1 pre-construction costs over a period of no more than twelve months effective July 1, 2006. During that period CSPCo and OPCo each collected \$12 million in preconstruction costs. The recoveries were applied against the average 4% limit on additional generation rate increases CSPCo and OPCo could request under their RSPs.

If CSPCo and OPCo have not commenced a continuous course of construction of the proposed IGCC plant within five years of the June 2006 PUCO order, all Phase 1 costs associated with items that may be utilized in projects at other sites, must be refunded to Ohio ratepayers with interest. The PUCO deferred ruling on cost recovery for Phases 2 and 3 pending further hearings.

In August 2006, intervenors filed four separate appeals of the PUCO's order in the IGCC proceeding. The Ohio Supreme Court heard oral arguments for these appeals in October 2007. Management believes that the PUCO's authorization to collect Phase 1 preconstruction costs is lawful. Management, however, cannot predict the outcome of these appeals. If the PUCO's order is found to be unlawful, CSPCo and OPCo could be required to refund the \$12 million each has collected in Phase 1 preconstruction costs which would have an adverse effect on future results of operations and cash flows.

Pending the outcome of the Supreme Court litigation, CSPCo and OPCo announced they would delay the start of construction of the IGCC plant. Recent estimates of the cost to build the proposed IGCC plant are approximately \$2.7 billion. If the commencement of construction is delayed beyond 2011, CSPCo and OPCo may need to request from the PUCO an extension of the deadline to commence construction of the IGCC plant.

Transmission Rate Filing

In accordance with the RSPs, in December 2005, the PUCO approved the recovery of certain RTO transmission costs through separate transmission cost recovery riders ("TCRR"). The TCRRs are subject to an annual true-up process. In October 2007, OPCo proposed increases in annual TCRR revenue of \$59 million due to the under-recovery of costs in 2007, carrying costs on that under-recovery and escalating 2008 transmission costs. The PUCO approved this request and the new TCRR became effective at the start of the January 2008 billing cycle. See "Ohio Restructuring and Rate Stabilization Plans" above for a discussion of the settlement agreement which resulted in an additional adjustment to the TCRR.

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Ormet

Effective January 1, 2007, OPCo, along with CSPCo, began to serve Ormet, a major industrial customer with a 520 MW load, in accordance with a settlement agreement approved by the PUCO. The settlement agreement allows for the recovery in 2007 and 2008 of the difference between the \$43 per MWH Ormet pays for power and a PUCO-approved market price, if higher. The PUCO approved a \$47.69 per MWH market price for 2007. The recovery generally will be accomplished by OPCO's amortization of a \$42 million excess deferred tax regulatory liability resulting from an Ohio franchise tax phase-out recorded in 2005.

OPCo amortized \$7 million of this regulatory liability to income through December 31, 2007. In December 2007, OPCo submitted a market price of \$53.03 per MWH for 2008. If the PUCO approves a market price for 2008 below the 2007 price, it could have an adverse effect on future results of operations and cash flows. If CSPCo and OPCo serve the Ormet load after 2008 without any special provisions, they could experience incremental costs to acquire additional capacity to meet their reserve requirements and/or forgo off-system sales margins.

FERC Rate Matters

Transmission Rate Proceedings at the FERC

SECA Revenue Subject to Refund

Effective December 1, 2004, the AEP East companies eliminated transaction-based through-and-out transmission service (T&O) charges in accordance with FERC orders and collected load-based charges, referred to as RTO SECA, to partially mitigate the loss of T&O revenues on a temporary basis through March 31, 2006. Intervenors objected to the temporary SECA rates, raising various issues. As a result, the FERC set SECA rate issues for hearing and ordered that the SECA rate revenues be collected, subject to refund. The AEP East companies paid SECA rates to other utilities at considerably lesser amounts than they collected. If a refund is ordered, the AEP East companies would also receive refunds related to the SECA rates they paid to third parties. The AEP East companies recognized gross SECA revenues of \$220 million from December 2004 through March 2006 when the SECA rates terminated leaving AEP and ultimately its internal load customers to make up the short fall in revenues. Approximately \$10 million of SECA revenues billed by PJM and recognized by the AEP East companies were not collected. The AEP East companies filed a motion with the FERC to force payment of these uncollected SECA billings. OPCo's portion of recognized gross SECA revenues is \$53.3 million.

In August 2006, a FERC ALJ issued an initial decision, finding that the rate design for the recovery of SECA charges was flawed and that a large portion of the "lost revenues" reflected in the SECA rates was not recoverable. The ALJ found that the SECA rates charged were unfair, unjust and discriminatory and that new compliance filings and refunds should be made. The ALJ also found that the unpaid SECA rates must be paid in the recommended reduced amount. As a result, SECA ratepayers are engaged with AEP in settlement discussions. Management has been advised by external FERC counsel that it is probable that the FERC will reverse the ALJ's decision as it is contrary to two prior FERC decisions and lacks merit.

In 2006, the AEP East companies provided reserves of \$37 million for net refunds for current and future SECA settlements. After reviewing existing settlements, the AEP East companies increased their reserves by an additional \$5 million in December 2007. OPCo's portion of the provision was \$1.3 million and \$9.1 million for the years ended December 31, 2007 and 2006, respectively.

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The AEP East companies have reached settlements related to approximately \$69 million of the \$220 million of SECA revenues for a net refund of \$3 million. The AEP East companies are also in the process of completing two settlements-in-principle on an additional \$36 million of SECA revenues and expect to make net refunds of \$4 million when those settlements are approved. Thus, completed and in-process settlements cover \$105 million of SECA revenues and cover about \$7 million of the reserve for refund, leaving approximately \$115 million of contested SECA revenues and \$35 million of refund reserves. However, if the ALJ's initial decision was upheld in its entirety, it could result in a disallowance of approximately \$90 million of the AEP East companies' remaining \$115 million of unsettled gross SECA revenues. Based on advice of external FERC counsel, recent settlement experience and the expectation that most of the unsettled SECA revenues will be settled, management believes that the remaining reserve of \$35 million is adequate to cover all remaining settlements and any uncollectible amounts.

In September 2006, AEP filed briefs jointly with other affected companies noting exceptions to the ALJ's initial decision and asking the FERC to reverse the decision in large part. Management believes that the FERC should reject the ALJ's initial decision because it contradicts prior related FERC decisions, which are presently subject to rehearing. Furthermore, management believes the ALJ's findings on key issues are largely without merit. As directed by the FERC, management is working to settle the remaining \$115 million of unsettled revenues within the remaining reserve balance. Although management believes it has meritorious arguments and can settle with the remaining customers within the amount provided, management cannot predict the ultimate outcome of ongoing settlement talks and, if necessary, any future FERC proceedings or court appeals. If the FERC adopts the ALJ's decision and/or the AEP East companies cannot settle a significant portion of the remaining unsettled claims within the amount provided, it will have an adverse effect on future results of operations and cash flows.

The FERC PJM Regional Transmission Rate Proceeding

With the elimination of T&O rates and the expiration of SECA rates and after considerable administrative litigation at the FERC in which AEP sought to mitigate the effect of T&O rate elimination, the FERC failed to implement a regional rate in PJM. As a result, the AEP East companies' retail customers incur the bulk of the cost of the existing AEP east transmission zone facilities. However, the FERC ruled that the cost of any new 500 kV and higher voltage transmission facilities built in PJM will be shared by all customers in the region. It is expected that most of the new 500 kV and higher voltage transmission facilities will be built in other zones of PJM, not AEP's zone. The AEP East companies will need to obtain regulatory approvals for recovery of any costs of new facilities that are assigned to them. AEP had requested rehearing of this order which the FERC denied. Management expects to file an appeal. Management cannot estimate at this time what effect, if any, this order will have on the AEP East companies' future construction of new transmission facilities, results of operations and cash flows.

OPCo increased its retail rates in Ohio to recover lost T&O and SECA revenues. The AEP East companies are presently recovering from retail customers, approximately 85% of the AEP System's lost T&O/SECA transmission revenues of \$128 million a year.

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The FERC PJM and MISO Regional Transmission Rate Proceeding

In the SECA proceedings, the FERC ordered the RTOs and transmission owners in the PJM/MISO region (the Super Region) to file, by August 1, 2007, a proposal to establish a permanent transmission rate design for the Super Region effective February 1, 2008. All of the transmission owners in PJM and MISO, with the exception of AEP and one MISO transmission owner, voted to continue zonal rates in both RTOs. In September 2007, AEP filed a formal complaint proposing a highway/byway rate design be implemented for the Super Region where users pay based on their use of the transmission system. AEP argues the use of other PJM and MISO facilities by AEP is not as large as the use of AEP's transmission by others in PJM and MISO. Therefore, a regional rate design change is required to recognize that the provision and use of transmission service in the Super Region is not sufficiently uniform between transmission owners and users to justify zonal rates. In January 2008, the FERC denied AEP's complaint. Management expects to file for rehearing. Should this effort be successful, AEP would reduce future retail rates in fuel or base rate proceedings. Management is unable to predict the outcome of this case.

PJM Marginal-Loss Pricing

In June 2007, in response to a 2006 FERC order, PJM revised its methodology for considering transmission line losses in generation dispatch and the calculation of locational marginal prices. Marginal-loss dispatch recognizes the varying delivery costs of transmitting electricity from individual generator locations to the places where customers consume the energy. Prior to the implementation of marginal-loss dispatch, PJM used average losses in dispatch and in the calculation of locational marginal prices. Locational marginal prices in PJM now include the real-time impact of transmission losses from individual sources to loads.

Due to the implementation of marginal-loss pricing, for the period June 1, 2007 through December 31, 2007, AEP experienced an increase in the cost of delivering energy from its generating plants to customer load zones which was partially offset by cost recoveries. Management believes these additional costs should be recoverable through retail and/or cost-based wholesale rates and is deferring these incremental costs as a regulatory asset where recovery is currently probable. OPCo's share of these incremental PJM billings for the period June through December 2007 was \$23 million.

In the first quarter of 2008, OPCo established regulatory assets for \$14 million related to these incremental PJM billings expensed in 2007 to reflect the approved recovery via the TCRR. See "Ohio Restructuring and Rate Stabilization Plans" above for a discussion of the settlement agreement which resulted in the recovery of these incremental PJM costs.

AEP has initiated discussions with PJM regarding the impact it is experiencing from the change in methodology and will pursue a modification of such methodology through the appropriate PJM stakeholder processes.

Allocation of Off-system Sales Margins

In 2004, intervenors and OCC staff argued that AEP had inappropriately under allocated off-system sales credits to PSO by \$37 million under a FERC-approved allocation agreement. Also in 2004, an ALJ found that the OCC lacked authority to examine whether AEP deviated from the FERC-approved allocation methodology for off-system sales margins and held that any such complaints should be addressed at the FERC.

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In August 2007, the OCC issued an order adopting the ALJ's recommendation that the allocation of system sales/trading margins is a FERC jurisdictional issue. In October 2007, the OCC orally directed the OCC staff to explore filing a complaint at FERC alleging the allocation of off-system sales margins to PSO is improper.

In December 2007, some cities served by TNC requested the PUCT to initiate, or order TNC to initiate a proceeding at the FERC to determine if TNC misapplied its tariff. In January 2008, TNC filed a response with the PUCT recommending the cities' request be denied.

To date, no claim has been asserted at the FERC. Although management cannot predict if a complaint will be filed at the FERC, management believes the allocations were in accordance with the then-existing FERC-approved allocation agreement and additional off-system sales margins should not be retroactively reallocated to the AEP West companies. A reallocation of off-system sales margins from the AEP East companies to the AEP West companies could result in an adverse effect on future results of operations and cash flows.

4. EFFECTS OF REGULATION

Regulatory Assets and Liabilities

Regulatory assets and liabilities are comprised of the following items:

	2007	2006	Notes
	(in thousands)		
Regulatory Assets:			
SFAS 109 Regulatory Asset (Note 9)	\$ 171,510	\$ 166,986	(a) (e)
SFAS 158 Regulatory Asset (Note 6)	68,062	92,729	(a) (e)
Transition Regulatory Assets	-	70,397	(a)
Other	78,917	80,726	(c) (e)
Total FERC Account 182.3 Regulatory Assets	\$ 318,489	\$ 410,838	
Unamortized Loss on Reacquired Debt (d)	\$ 10,116	\$ 11,782	(b) (f)
Regulatory Liabilities:			
SFAS 109 Regulatory Liability (Note 9)	\$ 5,499	\$ 8,440	(a) (e)
Other	40,177	68,129	(c) (e)
Total FERC Account 254 Regulatory Liabilities	\$ 45,676	\$ 76,569	
Deferred Investment Tax Credits (d)	\$ 3,859	\$ 6,447	(c) (g)

- (a) Amount does not earn a return.
- (b) Amount effectively earns a return.
- (c) A portion of this amount effectively earns a return.
- (d) Recorded in an account other than regulatory asset or liability on the balance sheet.
- (e) Recovery/refund period – various periods.
- (f) Recovery/refund period – up to 31 years.
- (g) Recovery/refund period – up to 12 years.

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5. COMMITMENTS, GUARANTEES AND CONTINGENCIES

OPCo is subject to certain claims and legal actions arising in its 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. For current proceedings not specifically discussed below, management does not anticipate that the liabilities, if any, arising from such proceedings would have a material adverse effect on the financial statements.

Insurance and Potential Losses

OPCo maintains insurance coverage normal and customary for electric utilities, subject to various deductibles. Insurance coverage includes all risks of physical loss or damage to 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 OPCo's retentions. Coverage is generally provided by a combination of a South Carolina domiciled insurance company together with and/or in addition to various industry mutual and 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. Future losses or liabilities, if they occur, which are not completely insured, unless recovered from customers, could have a material adverse effect on results of operations, cash flows and financial condition.

COMMITMENTS

Construction and Commitments

OPCo has substantial construction commitments to support its operations and environmental investments. In managing the overall construction program and in the normal course of business, OPCo contractually commits to third-party construction vendors for certain material purchases and other construction services. OPCo's estimated construction expenditures for 2008, 2009 and 2010 are \$635 million, \$591 million and \$550 million, respectively, and total \$1.8 billion for 2008 through 2010. Estimated construction expenditures are subject to periodic review and modification and may vary based on the ongoing effects of regulatory constraints, environmental regulations, business opportunities, market volatility, economic trends, weather, legal reviews and the ability to access capital.

OPCo enters into long-term contracts to acquire fuel for electric generation and transport it to its facilities. The longest contract extends to 2021. The contracts provide for periodic price adjustments and contain various clauses that would release OPCo from its obligations under certain conditions.

OPCo purchases materials, supplies, services and property, plant and equipment under contract as part of its normal course of business. Certain supply contracts contain penalty provisions for early termination. Management does not expect to incur penalty payments under these provisions that would materially affect results of operations, cash flows or financial condition.

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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. There are no material liabilities recorded for any indemnifications.

OPCo, along with the other AEP East companies, PSO and SWEPCo are jointly and severally liable for activity conducted by AEPSC on behalf of the AEP East companies, PSO and SWEPCo related to power purchase and sale activity conducted pursuant to the SIA.

Master Operating Lease

OPCo leases certain equipment under a master operating lease. Under the lease agreement, the lessor is guaranteed to receive up to 87% of the unamortized balance of the equipment at the end of the lease term. If the fair market value of the leased equipment is below the unamortized balance at the end of the lease term, OPCo has committed to pay the difference between the fair market value and the unamortized balance, with the total guarantee not to exceed 87% of the unamortized balance. Historically, at the end of the lease term the fair market value has been in excess of the unamortized balance. At December 31, 2007, the maximum potential loss for these lease agreements assuming the fair market value of the equipment is zero at the end of the lease term is \$9 million.

CONTINGENCIES

Federal EPA Complaint and Notice of Violation

The Federal EPA, certain special interest groups and a number of states alleged that APCo, CSPCo, I&M and OPCo modified certain units at their coal-fired generating plants in violation of the NSR requirements of the CAA. The Federal EPA filed its complaints in U.S. District Court for the Southern District of Ohio. The alleged modifications occurred over a 20-year period.

In December 2007, the U.S. District Court approved the AEP System's consent decree with the Federal EPA, the DOJ, the states and the special interest groups. The consent decree resolved all issues related to various parties' claims in the NSR cases.

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Under the consent decree, the AEP System agreed to annual SO₂ and NO_x emission caps for sixteen coal-fired power plants located in Indiana, Kentucky, Ohio, Virginia and West Virginia. Management agreed to complete the installation of previously announced environmental retrofit projects at many of the plants, including the installation of flue gas desulfurization (FGD or scrubbers) equipment at OPCo's Muskingum River Plant no later than the end of 2015. Management agreed to operate SCRs year round during 2008 at OPCo's Muskingum River Plant and APCo's and OPCo's jointly-owned Amos Plant, and agreed to plant-specific SO₂ emission limits for OPCo's Kammer Plant.

Under the consent decree, the AEP System paid a \$15 million civil penalty in 2008 and provided \$36 million for environmental projects coordinated with the federal government and \$24 million to the states for environmental mitigation. OPCo expensed its share of these amounts in 2007 as follows:

<u>Penalty</u>	<u>Environmental Mitigation Costs</u> (in thousands)	<u>Total Expensed in September 2007</u>
\$ 3,355	\$ 13,935	\$ 17,290

Management believes that OPCo can recover any capital and operating costs of additional pollution control equipment that may be required as a result of the consent decree through future regulated rates or market prices of electricity. If OPCo is unable to recover such costs, it would adversely affect future results of operations, cash flows and possibly financial condition.

Carbon Dioxide (CO₂) Public Nuisance Claims

In 2004, eight states and the City of New York filed an action in federal district court for the Southern District of New York against AEP, AEPSC, Cinergy Corp, Xcel Energy, Southern Company and Tennessee Valley Authority. The Natural Resources Defense Council, on behalf of three special interest groups, filed a similar complaint against the same defendants. The actions allege that CO₂ emissions from the defendants' power plants constitute a public nuisance under federal common law due to impacts of global warming, and sought injunctive relief in the form of specific emission reduction commitments from the defendants. The dismissal of this lawsuit was appealed to the Second Circuit Court of Appeals. Briefing and oral argument have concluded. In April 2007, the U.S. Supreme Court issued a decision holding that the Federal EPA has authority to regulate emissions of CO₂ and other greenhouse gases under the CAA, which may impact the Second Circuit's analysis of these issues. The Second Circuit requested supplemental briefs addressing the impact of the Supreme Court's decision on this case. Management believes the actions are without merit and intends to defend against the claims.

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 generating plants and transmission and distribution facilities have used asbestos, polychlorinated biphenyls (PCBs) and other hazardous and nonhazardous materials. OPCo currently incurs costs to safely dispose of these substances.

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Superfund addresses clean-up of hazardous substances that have been released to the environment. The Federal EPA administers the clean-up programs. Several states have enacted similar laws. At December 31, 2007, OPCo was named as a Potentially Responsible Party (PRP) for one site by the Federal EPA. There are four additional sites for which OPCo has received information requests which could lead to PRP designation. In those instances where OPCo has been named a PRP or defendant, 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 results of operations.

OPCo evaluates the potential liability for each Superfund site separately, but several general statements can be made regarding its potential future liability. Disposal of materials at a particular site is often unsubstantiated and the quantity of materials deposited at a site was small and often nonhazardous. 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. At present, management's estimates do not anticipate material cleanup costs for identified sites.

TEM Litigation

OPCo agreed to sell up to approximately 800 MW of energy to Tractebel Energy Marketing, Inc. (TEM) (now known as SUEZ Energy Marketing NA, Inc.) for a period of 20 years under a Power Purchase and Sale Agreement (PPA). Beginning May 1, 2003, OPCo tendered replacement capacity, energy and ancillary services to TEM pursuant to the PPA that TEM rejected as nonconforming.

In 2003, TEM and OPCo separately filed declaratory judgment actions in the United States District Court for the Southern District of New York. OPCo alleged that TEM breached the PPA, and sought a determination of its rights under the PPA. TEM alleged that the PPA never became enforceable, or alternatively, that the PPA was terminated as the result of OPCo's breaches. The corporate parent of TEM (SUEZ-TRACTEBEL S.A.) provided a limited guaranty.

In January 2008, OPCo reached a settlement with TEM to resolve all litigation regarding the PPA resulting in TEM paying \$255 million. The proceeds did not impact OPCo's results of operations under terms of an indemnification agreement with AEP Resources (AEPR), a nonutility subsidiary of AEP, whereby AEPR held OPCo harmless from market exposure related to the PPA. AEPR received the proceeds of this lawsuit under the terms of the indemnification agreement.

FERC Long-term Contracts

In 2002, the FERC held a hearing related to a complaint filed by Nevada Power Company and Sierra Pacific Power Company (the Nevada utilities). The complaint sought to break long-term contracts entered during the 2000 and 2001 California energy price spike which the customers alleged were "high-priced." The complaint alleged that AEP subsidiaries sold power at unjust and unreasonable prices because the market for power was allegedly dysfunctional at the time such contracts were executed. In 2003, the FERC rejected the complaint. In 2006, the U.S. Court of Appeals for the Ninth Circuit reversed the FERC order and remanded the case to the FERC for further proceedings. That decision was appealed and the U.S. Supreme Court decided that it will review the Ninth Circuit's decision in 2008. Management is unable to predict the outcome of these proceedings or their impact on future results of operations and cash flows. OPCo asserted claims against certain companies that sold power to them, which was resold to the Nevada utilities, seeking to recover a portion of any amounts that may be due to the Nevada utilities.

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6. BENEFIT PLANS

OPCo participates in AEP sponsored qualified pension plans and nonqualified pension plans. A substantial majority of employees are covered by either one qualified plan or both a qualified and a nonqualified pension plan. OPCo participates in other postretirement benefit plans sponsored by AEP to provide medical and life insurance benefits for retired employees.

OPCo adopted SFAS 158 as of December 31, 2006. It requires employers to fully recognize the obligations associated with defined benefit pension plans and OPEB plans, which include retiree healthcare, in their balance sheets. Previous standards required an employer to disclose the complete funded status of its plan only in the notes to the financial statements and provided that an employer delay recognition of certain changes in plan assets and obligations that affected the costs of providing benefits resulting in an asset or liability that often differed from the plan's funded status. SFAS 158 requires a defined benefit pension or postretirement plan sponsor to (a) recognize in its statement of financial position an asset for a plan's overfunded status or a liability for the plan's underfunded status, (b) measure the plan's assets and obligations that determine its funded status as of the end of the employer's fiscal year and (c) recognize, as a component of other comprehensive income, the changes in the funded status of the plan that arise during the year but are not recognized as a component of net periodic benefit cost pursuant to previous standards. It also requires an employer to disclose additional information on how delayed recognition of certain changes in the funded status of a defined benefit pension or OPEB plan affects net periodic benefit costs for the next fiscal year. OPCo recorded a SFAS 71 regulatory asset for qualifying SFAS 158 costs of regulated operations that for ratemaking purposes will be deferred for future recovery. The effect of this standard on the 2006 financial statements was a pretax AOCI adjustment of \$191 million that was partially offset by a SFAS 71 regulatory asset of \$93 million and a deferred income tax asset of \$34 million resulting in a net of tax AOCI equity reduction of \$64 million.

SFAS 158 requires adjustment of pretax AOCI at the end of each year, for both underfunded and overfunded defined benefit pension and OPEB plans, to an amount 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 and deferred gains result in an AOCI equity addition. The year-end AOCI measure can be volatile based on fluctuating investment returns and discount rates.

On January 1, 2007, OPCo adopted the FERC's guidance on accounting and reporting for SFAS 158 which requires the prospective reclassification of prepaid pension costs from Prepayments to Special Funds.

The following tables provide a reconciliation of the changes in projected benefit obligations and fair value of assets for AEP's plans over the two-year period ending at the plan's measurement date of December 31, 2007, and their funded status as of December 31 for each year:

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Projected Pension Obligations, Plan Assets, Funded Status as of December 31, 2007 and 2006

	Pension Plans		Other Postretirement Benefit Plans	
	2007	2006	2007	2006
	(in millions)			
Change in Projected Benefit Obligation				
Projected Obligation at January 1	\$ 4,108	\$ 4,347	\$ 1,818	\$ 1,831
Service Cost	96	97	42	39
Interest Cost	235	231	104	102
Actuarial Gain	(64)	(293)	(91)	(55)
Plan Amendments	18	2	-	-
Benefit Payments	(284)	(276)	(130)	(112)
Participant Contributions	-	-	22	21
Medicare Subsidy	-	-	8	(8)
Projected Obligation at December 31	\$ 4,109	\$ 4,108	\$ 1,773	\$ 1,818
Change in Fair Value of Plan Assets				
Fair Value of Plan Assets at January 1	\$ 4,346	\$ 4,143	\$ 1,302	\$ 1,172
Actual Return on Plan Assets	435	470	115	127
Company Contributions	7	9	91	94
Participant Contributions	-	-	22	21
Benefit Payments	(284)	(276)	(130)	(112)
Fair Value of Plan Assets at December 31	\$ 4,504	\$ 4,346	\$ 1,400	\$ 1,302
Funded (Underfunded) Status at December 31	\$ 395	\$ 238	\$ (373)	\$ (516)

Amounts Recognized on AEP's Balance Sheets as of December 31, 2007 and 2006

	Pension Plans		Other Postretirement Benefit Plans	
	2007	2006	2007	2006
	(in millions)			
Employee Benefits and Pension Assets – Prepaid Benefit Costs	\$ 482	\$ 320	\$ -	\$ -
Other Current Liabilities – Accrued Short-term Benefit Liability	(8)	(8)	(4)	(5)
Employee Benefits and Pension Obligations – Accrued Long-term Benefit Liability	(79)	(74)	(369)	(511)
Funded (Underfunded) Status	\$ 395	\$ 238	\$ (373)	\$ (516)

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SFAS 158 Amounts Recognized in AEP's Accumulated Other Comprehensive Income (AOCI) as of December 31, 2007 and 2006

Components	Pension Plans		Other Postretirement Benefit Plans	
	2007	2006	2007	2006
	(in millions)			
Net Actuarial Loss	\$ 534	\$ 759	\$ 231	\$ 354
Prior Service Cost (Credit)	14	(5)	4	4
Transition Obligation	-	-	97	124
Pretax AOCI	\$ 548	\$ 754	\$ 332	\$ 482
Recorded as				
Regulatory Assets	\$ 453	\$ 582	\$ 204	\$ 293
Deferred Income Taxes	33	60	45	66
Net of Tax AOCI	62	112	83	123
Pretax AOCI	\$ 548	\$ 754	\$ 332	\$ 482

Components of the Change in AEP's Plan Assets and Benefit Obligations Recognized in Pretax AOCI during the year ended December 31, 2007 are as follows:

Components	Pension Plans		Other Postretirement Benefit Plans	
	(in millions)			
2007 Actuarial Gain	\$ (166)	\$ (111)		
Amortization of Actuarial Loss	(59)	(12)		
2007 Prior Service Cost	19	-		
Amortization of Transition Obligation	-	(27)		
Total 2007 Pretax AOCI Change	\$ (206)	\$ (150)		

Pension and Other Postretirement Plans' Assets

The asset allocations for AEP's pension plans at the end of 2007 and 2006, and the target allocation for 2008, by asset category, are as follows:

Asset Category	Target Allocation	Percentage of Plan Assets at Year End	
	2008	2007	2006
Equity Securities	55%	57%	63%
Real Estate	5%	6%	6%
Debt Securities	39%	36%	26%
Cash and Cash Equivalents	1%	1%	5%
Total	100%	100%	100%

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The asset allocations for AEP's other postretirement benefit plans at the end of 2007 and 2006, and target allocation for 2008, by asset category, are as follows:

Asset Category	Target Allocation	Percentage of Plan Assets at Year End	
	2008	2007	2006
Equity Securities	66%	62%	66%
Debt Securities	33%	35%	32%
Cash and Cash Equivalents	1%	3%	2%
Total	100%	100%	100%

AEP's investment strategy for the employee benefit trust funds is to use a diversified portfolio of investments to achieve an acceptable rate of return while managing the interest rate sensitivity of the plans' assets relative to the plans' liabilities. To minimize investment risk, AEP's employee benefit trust funds are broadly diversified among classes of assets, investment strategies and investment managers. AEP regularly reviews the actual asset allocation and periodically rebalances the investments to AEP's targeted allocation when considered appropriate. AEP's 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 investment policies prohibit investment in AEP securities, with the exception of proportionate and immaterial holdings of AEP securities in passive index strategies.

The value of the pension plans' assets increased to \$4.5 billion at December 31, 2007 from \$4.3 billion at December 31, 2006. The qualified plans paid \$277 million in benefits to plan participants during 2007 (nonqualified plans paid \$7 million in benefits). The value of AEP's Postretirement Plans' assets increased to \$1.4 billion in December 31, 2007 from \$1.3 billion at December 31, 2006. The Postretirement Plans paid \$130 million in benefits to plan participants during 2007.

AEP bases the determination of pension expense or income 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 based on the market-related value of assets. Since the market-related value of assets recognizes gains or losses over a five-year period, the future value of assets will be impacted as previously deferred gains or losses are recorded.

Accumulated Benefit Obligation	December 31,	
	2007	2006
	(in millions)	
Qualified Pension Plans	\$ 3,914	\$ 3,861
Nonqualified Pension Plans	77	78
Total	\$ 3,991	\$ 3,939

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For the underfunded pension plans that had an accumulated benefit obligation in excess of plan assets, the projected benefit obligation, accumulated benefit obligation, and fair value of plan assets of these plans at December 31, 2007 and 2006 were as follows:

	Underfunded Pension Plans	
	December 31,	
	2007	2006
	(in millions)	
Projected Benefit Obligation	\$ 81	\$ 82
Accumulated Benefit Obligation	\$ 77	\$ 78
Fair Value of Plan Assets	-	-
Accumulated Benefit Obligation Exceeds the Fair Value of Plan Assets	\$ 77	\$ 78

Actuarial Assumptions for Benefit Obligations

The weighted-average assumptions as of December 31, used in the measurement of AEP's benefit obligations are shown in the following tables:

Assumptions	Pension Plans		Other Postretirement Benefit Plans	
	2007	2006	2007	2006
Discount Rate	6.00%	5.75%	6.20%	5.85%
Rate of Compensation Increase	5.90% (a)	5.90% (a)	N/A	N/A

(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.

N/A = Not Applicable

To determine a discount rate, AEP uses a duration-based method by constructing a hypothetical portfolio of high quality corporate bonds similar to those included in the Moody's Aa bond index with a duration matching the benefit plan liability. The composite yield on the hypothetical bond portfolio is used as the discount rate for the plan.

For 2007, the rate of compensation increase assumed varies with the age of the employee, ranging from 5% per year to 11.5% per year, with an average increase of 5.9%.

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Estimated Future Benefit Payments and Contributions

Information about the 2008 expected cash flows for the pension (qualified and nonqualified) and other postretirement benefit plans is as follows:

<u>Employer Contributions</u>	<u>Pension Plans</u>	<u>Other Postretirement Benefit Plans</u>
	(in millions)	
Required Contributions (a)	\$ 8	\$ 4
Additional Discretionary Contributions	-	73

- (a) Contribution required to meet minimum funding requirement per the U.S. Department of Labor plus direct payments for unfunded benefits.

The contribution to the pension plans is based on the minimum amount required by the U.S. Department of Labor and the amount to pay unfunded nonqualified benefits. The contribution to the other postretirement benefit plans is generally based on the amount of the other postretirement benefit plans' periodic benefit cost for accounting purposes as provided for in agreements with state regulatory authorities, plus the additional discretionary contribution of AEP's Medicare subsidy receipts.

The table below reflects the total benefits expected to be paid from the plan or from the employer's assets, including both the employer's share of the benefit cost and the participants' share of the cost, which is funded by participant contributions to the plan. Medicare subsidy receipts are shown in the year of the corresponding benefit payments, even though actual cash receipts are expected early in the following year. 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 AEP's pension benefits and other postretirement benefits are as follows:

	<u>Pension Plans</u>	<u>Other Postretirement Benefit Plans</u>	
	<u>Pension Payments</u>	<u>Benefit Payments</u>	<u>Medicare Subsidy Receipts</u>
	(in millions)		
2008	\$ 356	\$ 111	\$ (10)
2009	362	121	(11)
2010	363	131	(11)
2011	363	141	(12)
2012	368	149	(13)
Years 2013 to 2017, in Total	1,861	864	(82)

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Components of Net Periodic Benefit Cost

The following table provides the components of AEP's net periodic benefit cost for the plans for fiscal years 2007 and 2006:

	Pension Plans		Other Postretirement Benefit Plans	
	Years Ended December 31,			
	2007	2006	2007	2006
	(in millions)			
Service Cost	\$ 96	\$ 97	\$ 42	\$ 39
Interest Cost	235	231	104	102
Expected Return on Plan Assets	(340)	(335)	(104)	(94)
Amortization of Transition Obligation	-	-	27	27
Amortization of Prior Service Cost	-	(1)	-	-
Amortization of Net Actuarial Loss	59	79	12	22
Net Periodic Benefit Cost	<u>50</u>	<u>71</u>	<u>81</u>	<u>96</u>
Capitalized Portion	(14)	(21)	(25)	(27)
Net Periodic Benefit Cost Recognized as Expense	<u>\$ 36</u>	<u>\$ 50</u>	<u>\$ 56</u>	<u>\$ 69</u>

Estimated amounts expected to be amortized to net periodic benefit costs from AEP's pretax accumulated other comprehensive income during 2008 are shown in the following table:

	Other Postretirement Benefit Plans	
	Pension Plans	Benefit Plans
	(in millions)	
Net Actuarial Loss	\$ 26	\$ 5
Prior Service Cost	1	1
Transition Obligation	-	27
Total Estimated 2008 Pretax AOCI Amortization	<u>\$ 27</u>	<u>\$ 33</u>

Net Benefit Cost

OPCo's net periodic benefit cost for the Pension Plans for the years ended December 31, 2007 and 2006 was \$979 thousand and \$3.3 million, respectively.

OPCo's net periodic benefit cost for the Other Postretirement Benefit Plans for the years ended December 31, 2007 and 2006 was \$11.2 million and \$13.6 million, respectively.

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Actuarial Assumptions for Net Periodic Benefit Costs

The weighted-average assumptions as of January 1, used in the measurement of AEP's benefit costs are shown in the following tables:

	Pension Plans		Other Postretirement Benefit Plans	
	2007	2006	2007	2006
Discount Rate	5.75%	5.50%	5.85%	5.65%
Expected Return on Plan Assets	8.50%	8.50%	8.00%	8.00%
Rate of Compensation Increase	5.90%	5.90%	N/A	N/A

N/A = Not Applicable

The expected return on plan assets for 2007 was determined by evaluating historical returns, the current investment climate (yield on fixed income securities and other recent investment market indicators), rate of inflation, and current prospects for economic growth.

The health care trend rate assumptions as of January 1, used for other postretirement benefit plans measurement purposes are shown below:

Health Care Trend Rates	2007	2006
Initial	7.5 %	8.0 %
Ultimate	5.0 %	5.0 %
Year Ultimate Reached	2012	2009

Assumed health care cost trend rates have a significant effect on the amounts reported for the other postretirement benefit health care plans. A 1% change in assumed health care cost trend rates would have the following effects:

	1% Increase	1% Decrease
	(in millions)	
Effect on Total Service and Interest Cost Components of Net Periodic Postretirement Health Care Benefit Cost	\$ 19	\$ (16)
Effect on the Health Care Component of the Accumulated Postretirement Benefit Obligation	185	(154)

AEP Savings Plans

OPCo participates in AEP sponsored defined contribution retirement savings plans for substantially all employees who are not members of the United Mine Workers of America (UMWA). These plans offer participants an opportunity to contribute a portion of their pay, include features under Section 401(k) of the Internal Revenue Code and provide for company matching contributions. The matching contributions to the plan are 75% of the first 6% of eligible compensation contributed by the employee. OPCo's cost for contributions to the retirement savings plans was \$6.8 million and \$6.4 million for the years ended December 31, 2007 and 2006, respectively.

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UMWA Benefits

OPCo provides UMWA pension, health and welfare benefits for certain unionized mining employees, retirees, and their survivors who meet eligibility requirements. UMWA trustees make final interpretive determinations with regard to all benefits. The pension benefits are administered by UMWA trustees and contributions are made to their trust funds.

The health and welfare benefits are administered by OPCo. Benefits are paid from its general assets. Contributions were not material in 2007 and 2006.

7. BUSINESS SEGMENTS

OPCo has one reportable segment, an electricity generation, transmission and distribution business. Other activities are insignificant.

8. DERIVATIVES, HEDGING AND FINANCIAL INSTRUMENTS

DERIVATIVES AND HEDGING

SFAS 133 requires recognition of all qualifying derivative instruments as either assets or liabilities in the statement of financial position 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 supply and demand market data and assumptions. The fair values determined are reduced by the appropriate valuation adjustments for items such as discounting, liquidity and credit quality. Credit risk is the risk that the counterparty to the contract will fail to perform or fail to pay amounts due. Liquidity risk represents the influence that imperfections in marketplace transparency may cause pricing to be less than or more than what the price should be based purely on supply and demand. Because energy markets are imperfect and volatile, there are inherent risks related to the underlying assumptions in models used to fair value open long-term risk management contracts. Unforeseen events can and will cause reasonable price curves to differ from actual prices throughout a contract's term and at the time a contract settles. Therefore, there could be significant adverse or favorable effects on future results of operations and cash flows if market prices are not consistent with AEP's approach at estimating current market consensus for forward prices in the current period. This is particularly true for long-term contracts.

Certain qualifying derivative instruments have been designated as normal purchases or normal sales contracts, as provided in SFAS 133. Derivative contracts that have been designated as normal purchases or normal sales under SFAS 133 are not subject to MTM accounting treatment and are recognized on an accrual or settlement basis.

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OPCo's 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, OPCo designates a hedging instrument as a fair value hedge or cash flow hedge. For fair value hedges (i.e. hedging the exposure to changes in the fair value of an asset, liability or an identified portion thereof that is attributable to a particular risk), OPCo recognizes the gain or loss on the derivative instrument as well as the offsetting loss or gain on the hedged item associated with the hedged risk in earnings. For cash flow hedges (i.e. hedging the exposure to variability in expected future cash flows that is attributable to a particular risk), OPCo initially reports the effective portion of the gain or loss on the derivative instrument as a component of Accumulated Other Comprehensive Income (Loss) until the period the hedged item affects earnings. The remaining gain or loss on the derivative instrument in excess of the cumulative change in the present value of future cash flows of the hedged item, if any, is recognized immediately in earnings during the period of change.

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 Operating Revenues on a net basis. Unrealized and realized gains and losses on derivative instruments not held for trading purposes are included in OPCo's revenues or expenses depending on the relevant facts and circumstances.

Cash Flow Hedging Strategies

OPCo enters into, and designates as cash flow hedges, certain derivative transactions for the purchase and sale of electricity, coal and natural gas in order to manage the variable price risk related to the forecasted purchase and sale of these commodities. Management closely monitors the potential impacts of commodity price changes and, where appropriate, enters into derivative transactions to protect margins for a portion of future electricity sales and fuel purchases. Realized gains and losses on these derivatives designated as cash flow hedges are included in Operating Revenues or Operation Expenses, depending on the specific nature of the risk being hedged. OPCo does not hedge all variable price risk exposure related to energy commodities. At various times during 2007 and 2006, OPCo designated cash flow hedge relationships using these commodities and recognized immaterial amounts in earnings related to hedge ineffectiveness.

OPCo enters into a variety of interest rate derivative transactions in order to manage interest rate risk exposure. OPCo enters into various derivative instruments to manage interest rate exposure related to anticipated borrowings of fixed-rate debt, or to manage floating-rate debt exposure by converting it to a fixed rate. The anticipated debt offerings have a high probability of occurrence because the proceeds will be used to fund existing debt maturities as well as fund projected capital expenditures. OPCo reclassifies gains and losses on the hedges from Accumulated Other Comprehensive Income (Loss) into Interest Charges in those periods in which the interest payments being hedged occur. At various times during 2007 and 2006, OPCo designated interest rate derivatives as cash flow hedges and recognized immaterial amounts in earnings due to hedge ineffectiveness.

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At times, OPCo is exposed to foreign currency exchange rate risks because it purchases certain fixed assets from foreign suppliers. In accordance with AEP's risk management policy, OPCo may enter into foreign currency derivative transactions to protect against the risk of increased cash outflows resulting from a foreign currency's appreciation against the dollar. The accumulated gains or losses related to these foreign currency hedges are reclassified from Accumulated Other Comprehensive Income (Loss) into operating expenses over the same period as the depreciable lives of the fixed assets that were designated as the hedged items in qualifying foreign currency hedging relationships. At various times during 2007 and 2006, OPCo designated foreign currency derivatives as cash flow hedges and did not recognize any hedge ineffectiveness related to these derivative transactions. OPCo does not hedge all foreign currency exposure.

OPCo's net loss from cash flow hedges in Accumulated Other Comprehensive Income (Loss) at December 31, 2007 that is expected to be reclassified to net income in the next twelve months as the items being hedged settle is \$657 thousand. In addition, the maximum length of time the variability of future cash flows is hedged is 17 months. The actual amounts reclassified from AOCI to Net Income can differ as a result of market price changes.

The following table represents OPCo's activity in Accumulated Other Comprehensive Income (Loss) for derivative contracts that qualify as cash flow hedges for the years 2006 and 2007:

	(in thousands)
Balance at December 31, 2005	\$ 755
Effective portion of changes in fair value	6,899
Impact Due to Changes in SIA	(337)
Reclasses from AOCI to net income	(55)
Balance at December 31, 2006	<u>7,262</u>
Effective portion of changes in fair value	(1,485)
Reclasses from AOCI to net income	(4,620)
Balance at December 31, 2007	<u>\$ 1,157</u>

FINANCIAL INSTRUMENTS

The fair values of Long-term Debt are based on quoted market prices for the same or similar issues and the current interest rates offered for instruments with similar maturities. 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 significant Long-term Debt at December 31, 2007 and 2006 are summarized in the following table.

	December 31, 2007		December 31, 2006	
	<u>Book Value</u>	<u>Fair Value</u>	<u>Book Value</u>	<u>Fair Value</u>
	(in thousands)			
Long-term Debt	\$ 2,497,005	\$ 2,509,326	\$ 2,031,293	\$ 2,036,232

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9. INCOME TAXES

The details of income taxes before extraordinary item are as follows:

	Years Ended December 31,	
	2007	2006
	(in thousands)	
Charged (Credited) to Operating Expenses (net):		
Current	\$ 139,373	\$ 173,271
Deferred	13,606	(45,995)
Deferred Investment Tax Credits	(2,026)	(2,320)
Total	<u>150,953</u>	<u>124,956</u>
Charged (Credited) to Nonoperating Income (net):		
Current	(4,438)	(8,070)
Deferred	2,632	1,998
Deferred Investment Tax Credits	(562)	(649)
Total	<u>(2,368)</u>	<u>(6,721)</u>
Total Income Tax as Reported	<u>\$ 148,585</u>	<u>\$ 118,235</u>

Shown below 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 rate and the amount of income taxes reported.

	Years Ended December 31,	
	2007	2006
	(in thousands)	
Net Income	\$ 268,564	\$ 228,643
Extraordinary Item	-	(162)
Income Taxes	148,585	118,235
Pretax Income	<u>\$ 417,149</u>	<u>\$ 346,716</u>
Income Tax on Pretax Income at Statutory Rate (35%)	\$ 146,002	\$ 121,351
Increase (Decrease) in Income Tax resulting from the following items:		
Depreciation	2,362	4,397
Allowance for Funds Used During Construction	(1,269)	(1,323)
Investment Tax Credits	(2,588)	(2,969)
State and Local Income Taxes	3,438	270
Other	640	(3,491)
Total Income Taxes	<u>\$ 148,585</u>	<u>\$ 118,235</u>
Effective Income Tax Rate	35.6%	34.1%

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The following tables show the elements of the net deferred tax liability and the significant temporary differences:

	December 31,	
	2007	2006
	(in thousands)	
Deferred Tax Assets	\$ 209,969	\$ 183,435
Deferred Tax Liabilities	(1,145,567)	(1,094,656)
Net Deferred Tax Liabilities	\$ (935,598)	\$ (911,221)
Property Related Temporary Differences	\$ (833,414)	\$ (789,303)
Amounts Due from Customers for Future Federal Income Taxes	(54,203)	(51,673)
Deferred State Income Taxes	(38,115)	(33,053)
Transition Regulatory Assets	(635)	(25,273)
Deferred Income Taxes on Other Comprehensive Loss	19,676	30,565
Accrued Pensions	(35,833)	(51,320)
Regulatory Assets	(29,393)	(34,821)
All Other, Net	36,319	43,657
Net Deferred Tax Liabilities	\$ (935,598)	\$ (911,221)

OPCo joins in the filing of a consolidated federal income tax return with its affiliates in the AEP System. The allocation of the AEP System's current consolidated federal income tax to the AEP System companies allocates the benefit of current tax losses to the AEP System companies giving rise to such losses in determining their current tax expense. The tax benefit of the Parent is allocated to its subsidiaries with taxable income. With the exception of the loss of the Parent, the method of allocation reflects a separate return result for each company in the consolidated group.

OPCo and other AEP subsidiaries are no longer subject to U.S. federal examination for years before 2000. However, OPCo and other AEP subsidiaries have filed refund claims with the IRS for years 1997 through 2000 for the CSW pre-merger tax period, which are currently being reviewed. OPCo and other AEP subsidiaries have completed the exam for the years 2001 through 2003 and have issues that will be pursued at the appeals level. The returns for the years 2004 through 2006 are presently under audit by the IRS. Although the outcome of tax audits is uncertain, in management's opinion, adequate provisions for income taxes have been made for potential liabilities resulting from such matters. In addition, OPCo accrues interest on these uncertain tax positions. Management is not aware of any issues for open tax years that upon final resolution are expected to have a material adverse effect on results of operations.

OPCo along with 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. Management believes that OPCo and other AEP subsidiaries have filed tax returns with positions that may be challenged by these tax authorities. However, management does not believe that the ultimate resolution of these audits will materially impact results of operations. With few exceptions, OPCo is no longer subject to state or local income tax examinations by tax authorities for years before 2000.

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Prior to the adoption of FIN 48, OPCo recorded interest and penalty expense related to uncertain tax positions in tax expense accounts. With the adoption of FIN 48, OPCo began recognizing interest accruals related to uncertain tax positions in interest income or expense as applicable, and penalties in Penalties. In 2007, OPCo reversed \$4 million of prior period interest expense. OPCo had approximately \$6 million and \$8 million for the payment of interest and penalties accrued at December 31, 2007 and 2006, respectively.

As a result of the implementation of FIN 48 on January 1, 2007, OPCo recognized a \$5 million increase in the liabilities for unrecognized tax benefits, as well as related interest expense and penalties, which was accounted for as a reduction to the January 1, 2007 balance of retained earnings.

As of December 31, 2007, the reconciliation of the beginning and ending amount of unrecognized tax benefits is as follows:

	(in millions)
Balance at January 1, 2007	\$ 50
Increase - Tax Positions Taken During a Prior Period	3
Decrease - Tax Positions Taken During a Prior Period	(5)
Increase - Tax Positions Taken During the Current Year	6
Decrease - Settlements with Taxing Authorities	-
Decrease - Lapse of the Applicable Statute of Limitations	(2)
Balance at December 31, 2007	<u>\$ 52</u>

The total amount of unrecognized tax benefits that, if recognized, would affect the effective tax rate is \$29 million. Management believes there will be no significant net increase or decrease in unrecognized tax benefits within 12 months of the reporting date.

Federal Tax Legislation

In 2005, the Energy Tax Incentives Act of 2005 was signed into law. This act created a limited amount of tax credits for the building of IGCC plants. The credit is 20% of the eligible property in the construction of new plant or 20% of the total cost of repowering of an existing plant using IGCC technology. In the case of a newly constructed IGCC plant, eligible property is defined as the components necessary for the gasification of coal, including any coal handling and gas separation equipment. AEP announced plans to construct two new IGCC plants that may be eligible for the allocation of these credits. AEP filed applications for the Mountaineer and Great Bend projects with the DOE and the IRS. Both projects were certified by the DOE and qualified by the IRS. However, neither project was awarded credits during this round of credit awards. AEP will continue to pursue credits for the next round of available credits.

The Tax Increase Prevention and Reconciliation Act of 2005 (TIPRA 2005) was passed May 17, 2006. The majority of the provisions in TIPRA 2005 were directed toward individual income tax relief including the extension of reduced tax rates for dividends and capital gains through 2010. Management believes the application of this act will not materially affect results of operations, cash flows or financial condition.

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The President signed the Pension Protection Act of 2006 (PPA 2006) into law on August 17, 2006. This law is directed toward strengthening qualified retirement plans and adding new restrictions on charitable contributions. Specifically, PPA 2006 concentrates on the funding of defined benefit plans and the health of the Pension Benefit Guaranty Corporation. PPA 2006 imposes new minimum funding rules for multiemployer plans as well as increasing the deduction limitation for contributions to multiemployer defined benefit plans. Due to the significant funding of AEP's pension plans in 2005, the Act will not materially affect results of operations, cash flows or financial condition.

On December 20, 2006, the Tax Relief and Health Care Act of 2006 (TRHCA 2006) was signed into law. The primary purpose of the bill was to extend expiring tax provisions for individuals and business taxpayers and provide increased tax flexibility around medical benefits. In addition to extending the lower capital gains and dividend tax rates for individuals, TRHCA 2006 extended the research credit and for 2007 provided a new alternative formula for determining the research credit. The application of TRHCA 2006 is not expected to materially affect results of operations, cash flows or financial condition.

Several tax bills and other legislation with tax-related sections were enacted in 2007, including the Tax Technical Corrections Act of 2007, the Tax Increase Prevention Act of 2007 and the Energy Independence and Security Act of 2007. The tax law changes enacted in 2007 are not expected to materially affect results of operations, cash flows or financial condition.

State Tax Legislation

On June 30, 2005, the Governor of Ohio signed Ohio House Bill 66 into law enacting sweeping tax changes impacting all companies doing business in Ohio. Most of the significant tax changes will be phased in over a five-year period, while some of the less significant changes became fully effective July 1, 2005. Changes to the Ohio franchise tax, nonutility property taxes, and the new commercial activity tax are subject to phase-in. The Ohio franchise tax will fully phase-out over a five-year period beginning with a 20% reduction in state franchise tax for taxable income accrued during 2005. In 2005, OPCo reversed deferred state income tax liabilities of \$41.9 million that are not expected to reverse during the phase-out. The reversal of deferred state income taxes was recorded as a regulatory liability pending rate-making treatment in Ohio.

In November 2006, the PUCO ordered OPCo to amortize \$41.9 million to income as an offset to power supply contract losses incurred for sales to Ormet. See "Ormet" section of Note 3.

The new legislation also imposes a new commercial activity tax at a fully phased-in rate of 0.26% on all Ohio gross receipts. The new tax is being phased-in over a five-year period that began July 1, 2005 at 23% of the full 0.26% rate. As a result of this new tax, expenses of approximately \$3 million and \$2 million for OPCo were recorded in 2007 and 2006, respectively, in Taxes Other than Income Taxes.

10. LEASES

Leases of property, plant and equipment are for periods up to 60 years and require payments of related property taxes, maintenance and operating costs. The majority of the leases have purchase or renewal options and will be renewed or replaced by other leases.

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Lease rentals for both operating and capital leases are generally charged to Operation Expenses in accordance with rate-making treatment for regulated operations. Capital leases for nonregulated property are accounted for as if the assets were owned and financed. The components of rental costs are as follows:

	Years Ended December 31,	
	2007	2006
	(in thousands)	
Net Lease Expense on Operating Leases	\$ 68,940	\$ 65,623
Amortization of Capital Leases	7,526	7,946
Interest on Capital Leases	2,132	2,155
Total Lease Rental Costs	\$ 78,598	\$ 75,724

The following table shows the property, plant and equipment under capital leases and related obligations recorded on the balance sheets.

	December 31,	
	2007	2006
	(in thousands)	
Property, Plant and Equipment Under Capital Leases		
Production	\$ 39,484	\$ 39,807
Other	27,670	31,590
Total Property, Plant and Equipment	67,154	71,397
Accumulated Amortization	39,809	38,102
Net Property, Plant and Equipment Under Capital Leases	\$ 27,345	\$ 33,295
Obligations Under Capital Leases		
Noncurrent	\$ 21,062	\$ 25,996
Current	8,015	8,970
Total Obligations Under Capital Leases	\$ 29,077	\$ 34,966

Future minimum lease payments consisted of the following at December 31, 2007:

	Capital Leases	Noncancelable Operating Leases
	(in thousands)	
2008	\$ 7,547	\$ 71,492
2009	5,570	70,861
2010	4,302	22,365
2011	1,969	19,904
2012	1,766	18,644
Later Years	19,330	92,398
Total Future Minimum Lease Payments	40,484	\$ 295,664
Less Estimated Interest Element	11,407	
Estimated Present Value of Future Minimum Lease Payments	\$ 29,077	

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Gavin Scrubber Financing Arrangement

In 1994, OPCo entered into an agreement with JMG, an unrelated special purpose entity. JMG was formed to design, construct, own and lease the Gavin Scrubber for the Gavin Plant to OPCo. At any time during the obligation, OPCo has the option to purchase the Gavin Scrubber for the greater of its fair market value or adjusted acquisition cost (equal to the unamortized debt and equity of JMG) or sell the Gavin Scrubber on behalf of JMG. The initial 15-year term is noncancelable. At the end of the initial term, OPCo can renew the obligation, purchase the Gavin Scrubber (terms previously mentioned), or sell the Gavin Scrubber on behalf of JMG. In the case of a sale at less than the adjusted acquisition cost, OPCo is required to pay the difference to JMG.

11. FINANCING ACTIVITIES

Preferred Stock

Par Value	Authorized Shares	Shares Outstanding at	Call Price at	Series	Redemption	December 31,	
		December 31, 2007	December 31, 2007 (a)			2007	2006
\$ 25	4,000,000	-	-	-	-	-	-
100	(b)	14,595	103.00	4.08%	Any time	\$ 1,460	\$ 1,460
100	(b)	22,824	103.20	4.20%	Any time	2,282	2,282
100	(b)	31,482	104.00	4.40%	Any time	3,148	3,151
100	(b)	97,373	110.00	4.50%	Any time	9,737	9,737

(a) The cumulative preferred stock is callable at the price indicated plus dividends.
(b) OPCo has 3,762,403 authorized \$100 par value per share shares in total.

Series	Number of Shares Redeemed for the Years Ended December 31,	
	2007	2006
4.50%	-	89
4.40%	30	-

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Long-term Debt

There are certain limitations on establishing liens against OPCo's assets under its indentures. None of the long-term debt obligations have been guaranteed or secured by AEP or any of its affiliates.

The following details long-term debt outstanding as of December 31, 2007 and 2006:

Type of Debt	Maturity	Interest Rates at December 31,		December 31,	
		2007	2006	2007	2006
(in thousands)					
OPCo					
Pollution Control Bonds, Marshall Co., WV, Series C (a)	2014	4.25%	3.60%	\$ 50,000	\$ 50,000
Pollution Control Bonds, Mason Co., WV, Series C (a)	2016	3.90%	3.60%	50,000	50,000
Pollution Control Bonds, Marshall Co., WV, Series F (a)	2022	4.25%	3.60%	35,000	35,000
Pollution Control Bonds, Marshall Co., WV, Series E (a)	2022	3.70%	3.75%	50,000	50,000
Pollution Control Bonds, Ohio Air Quality Revenue Bonds, 1999 Series C (a)	2026	5.15%	5.15%	50,000	50,000
Pollution Control Bonds, West Virginia Econ. Dev. Auth., Series 2006A (a)	2036	4.50%	3.85%	65,000	65,000
Pollution Control Bonds, West Virginia Econ. Dev. Auth., Series 2007A (a)	2037	4.90%	-	65,000	-
Total Pollution Control Bonds				<u>365,000</u>	<u>300,000</u>
Senior Unsecured Medium Notes, Series A	2008	6.24%	6.24%	37,225	37,225
Senior Unsecured Notes, Floating Series B	2010	5.42375%	-	400,000	-
Senior Unsecured Notes, Series J	2010	5.30%	5.30%	200,000	200,000
Senior Unsecured Notes, Series D	2013	5.50%	5.50%	250,000	250,000
Senior Unsecured Notes, Series H	2014	4.85%	4.85%	225,000	225,000
Senior Unsecured Notes, Series K	2016	6.00%	6.00%	350,000	350,000
Senior Unsecured Notes, Series I	2033	6.375%	6.375%	225,000	225,000
Senior Unsecured Notes, Series E	2033	6.60%	6.60%	250,000	250,000
Unamortized Premium (Discount)				(5,220)	(5,932)
Total Senior Unsecured Notes				<u>1,932,005</u>	<u>1,531,293</u>
Notes Payable – Affiliated	2015	5.25%	5.25%	200,000	200,000
Total Notes Payable – Affiliated				<u>200,000</u>	<u>200,000</u>
Total Long-term Debt				<u>\$ 2,497,005</u>	<u>\$ 2,031,293</u>

- (a) Under the terms of the pollution control bonds, OPCo is required to pay amounts sufficient to enable the payment of interest on and the principal of (at stated maturities and upon mandatory redemptions) related pollution control revenue bonds issued to finance the construction of pollution control facilities at certain plants. For certain series of pollution control bonds, interest rates are subject to periodic adjustment. Interest payments range from monthly to semi-annually. Letters of credit from banks, standby bond purchase agreements and insurance policies support certain series.

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At December 31, 2007 future annual long-term debt payments are as follows:

2008	\$	37,225
2009		-
2010		600,000
2011		-
2012		-
Later Years		<u>1,865,000</u>
Total Principal Amount		2,502,225
Unamortized Discount		<u>(5,220)</u>
Total	\$	<u>2,497,005</u>

As of December 31, 2007, OPCo had \$250 million of tax-exempt long-term debt (Pollution Control Bonds) sold at auction rates that are reset every 7 or 28 days and insured by bond insurers previously AAA-rated, namely Ambac Assurance Corporation and XL Capital Assurance Inc. Due to the exposure that these bond insurers have in connection with recent developments in the subprime credit market, the credit ratings of these insurers have been downgraded or placed on negative outlook. This has contributed to higher interest rates in successful auctions and increasing occurrences of failed auctions, including auctions of OPCo's tax-exempt long-term debt. The instruments under which the bonds are issued allow for conversion to other short-term variable-rate structures, term-put structures and fixed-rate structures. Management is planning to reduce outstanding auction rate market securities by redeeming, refunding or converting such debt securities to other permitted modes, including term-put and fixed-rate structures. Management expects this to result in additional transaction costs and higher interest charges for this tax-exempt long-term debt.

In April 2008, the Parent, the AEP East companies and the AEP West companies entered into a \$650 million 3-year credit agreement with a third party. Concurrently, the Parent, the AEP East companies and the AEP West companies also entered into a \$350 million 364-day credit agreement with a third party. The revolving credit agreements contain certain covenants and require the individual borrowing companies to maintain their respective percentage of debt to total capitalization at a level that does not exceed 67.5%.

Dividend Restrictions

Under the Federal Power Act, OPCo is restricted from paying dividends out of stated capital.

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Lines of Credit – AEP System

The AEP System uses a corporate borrowing program to meet the short-term borrowing needs of its subsidiaries. The corporate borrowing program includes a Utility Money Pool, which funds the utility subsidiaries. The AEP System corporate borrowing program operates in accordance with the terms and conditions approved in a regulatory order. The amount of outstanding borrowings from the Utility Money Pool as of December 31, 2007 and 2006 are included in Notes Payable to Associated Companies on the balance sheets. The Utility Money Pool activity and corresponding authorized limits for the years ended December 31, 2007 and 2006 are described in the following tables:

Years Ended December 31,	Maximum Borrowings from Utility Money Pool	Maximum Loans to Utility Money Pool	Average Borrowings from Utility Money Pool	Average Loans to Utility Money Pool	Borrowings from Utility Money Pool as of December 31,	Authorized Short-Term Borrowing Limit
(in thousands)						
2007	\$ 447,335	\$ 1,564	\$ 144,776	\$ 1,564	\$ 101,548	\$ 600,000
2006	351,302	40,382	102,302	15,845	181,281	600,000

Maximum, minimum and average interest rates for funds borrowed from and loaned to the Utility Money Pool for the years ended December 31, 2007 and 2006 were as follows:

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 Rate for Funds Borrowed from the Utility Money Pool	Average Interest Rate for Funds Loaned to the Utility Money Pool
2007	5.94%	5.16%	5.43%	5.43%	5.39%	5.43%
2006	5.41%	3.32%	5.39%	3.88%	4.74%	5.12%

Interest expense related to the Utility Money Pool is included in Interest Charges. OPCo incurred interest expense for amounts borrowed from the Utility Money Pool of \$8 million and \$4.5 million for the years ended December 31, 2007 and 2006, respectively.

Interest income related to the Utility Money Pool is included in Interest and Dividend Income. OPCo earned interest income for amounts advanced to the Utility Money Pool of \$0 thousand and \$63 thousand for the years ended December 31, 2007 and 2006, respectively.

Sale of Receivables – AEP Credit

AEP Credit has a sale of receivables agreement with banks and commercial paper conduits. Under the sale of receivables agreement, AEP Credit sells an interest in the receivables it acquires from affiliated utility subsidiaries to the commercial paper conduits and banks and receives cash.

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In October 2007, AEP renewed AEP Credit's sale of receivables agreement. The sale of receivables agreement provides a commitment of \$650 million from banks and commercial paper conduits to purchase receivables from AEP Credit. Under the agreement, the commitment will increase to \$700 million for the months of August and September to accommodate seasonal demand. This agreement will expire in October 2008. AEP intends to extend or replace the sale of receivables agreement.

AEP Credit purchases accounts receivable through purchase agreements with OPCo. Under the factoring arrangement, OPCo sells, without recourse, certain customer accounts receivable and accrued unbilled revenue balances to AEP Credit and is charged a fee based on AEP Credit financing costs, uncollectible accounts experience for receivables and administrative costs.

The amount of factored accounts receivable and accrued unbilled revenues was \$118.5 million and \$140.2 million at December 31, 2007 and 2006, respectively.

The fees paid to AEP Credit for factoring customer accounts receivable were \$12.6 million and \$11.1 million for the years ended December 31, 2007 and 2006, respectively. These amounts were included in Other Deductions.

12. RELATED PARTY TRANSACTIONS

For other related party transactions, also see "Lines of Credit – AEP System" and "Sale of Receivables-AEP Credit" sections of Note 11.

AEP System Power Pool

APCo, CSPCo, I&M, KPCo and OPCo are parties to the Interconnection Agreement, dated July 6, 1951, as amended (the Interconnection Agreement), defining how they share the costs and benefits associated with their generating plants. This sharing is based upon each company's "member-load-ratio," which is calculated monthly on the basis of each company's maximum peak demand in relation to the sum of the maximum peak demands of all five companies during the preceding 12 months. In addition, since 1995, APCo, CSPCo, I&M, KPCo and OPCo have been parties to the AEP System Interim Allowance Agreement, which provides, among other things, for the transfer of SO₂ allowances associated with the transactions under the Interconnection Agreement.

Power, gas and risk management activities are conducted by the AEP Power Pool and profits/losses are shared among the parties under the SIA. Risk management activities involve the purchase and sale of electricity and gas under physical forward contracts at fixed and variable prices. In addition, the risk management of electricity, and to a lesser extent gas contracts, includes exchange traded futures and options and over-the-counter options and swaps. The majority of these transactions represent physical forward contracts in the AEP System's traditional marketing area and are typically settled by entering into offsetting contracts. In addition, the AEP Power Pool enters into transactions for the purchase and sale of electricity and gas options, futures and swaps, and for the forward purchase and sale of electricity outside of the AEP System's traditional marketing area.

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CSW Operating Agreement

PSO, SWEPCo and AEPSC are parties to a Restated and Amended Operating Agreement originally dated as of January 1, 1997 (CSW Operating Agreement), which was approved by the FERC. In February 2006, AEP filed with the FERC a proposed amendment to the CSW Operating Agreement to remove TCC and TNC as parties to the agreement. Pursuant to Texas electric restructuring law, those companies exited the generation and load-servicing businesses. AEP made a similar filing to remove those two companies as parties to the SIA. The filings were approved effective May 1, 2006 and April 1, 2006, respectively.

System Integration Agreement (SIA)

AEP's SIA, which has been approved by the FERC, provides for the integration and coordination of AEP's East companies and West companies zones. This includes joint dispatch of generation within the AEP System, and the distribution, between the two zones, of costs and benefits associated with the transfers of power between the two zones (including sales to third parties and risk management and trading activities). It is designed to function as an umbrella agreement in addition to the Interconnection Agreement and the CSW Operating Agreement, each of which controls the distribution of costs and benefits within each zone.

In November 2005, AEP filed with the FERC a proposed amendment to the SIA to change the method of allocating profits from off-system electricity sales between the East and West zones. The proposed method causes such profits to be allocated generally on the basis of the zone in which the underlying transactions occur or originate. The filing was made in accordance with a provision of the agreement that called for a re-evaluation of the allocation method effective January 1, 2006 and was approved as filed effective April 1, 2006.

Power generated by or allocated or provided under the Interconnection Agreement or CSW Operating Agreement is primarily sold to customers at rates based on a statutory formula as Ohio transitions to the use of market rates for generation (see Note 3).

Under both the Interconnection Agreement and CSW Operating Agreement, power generated that is not needed to serve the AEP System's native load is sold in the wholesale market by AEPSC on behalf of the generating subsidiary.

Affiliated Revenues and Purchases

The following table shows the revenues derived from sales to the pools, direct sales to affiliates, natural gas contracts with AEPES, and other revenues for the years ended December 31, 2007 and 2006:

	Years Ended December 31,	
	2007	2006
	(in thousands)	
Sales to East System Pool	\$ 671,106	\$ 610,865
Direct Sales to East Affiliates	69,693	65,386
Direct Sales to West Affiliates	11,729	15,306
Natural Gas Contracts with AEPES	343	(17,219)
Other	4,181	11,005

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The following table shows the purchased power expense incurred from purchases from the pools and affiliates for the years ended December 31, 2007 and 2006:

	Years Ended December 31,	
	2007	2006
	(in thousands)	
Purchases from East System Pool	\$ 110,579	\$ 108,151
Direct Purchases from West Affiliates	1,080	104
Gas Purchases from AEPES	13,449	5,396

AEP System Transmission Pool

AEP's System Transmission Integration Agreement provides for the integration and coordination of the planning, operation and maintenance of the transmission facilities of AEP's East companies and AEP West companies zones. Similar to the SIA, the System Transmission Integration Agreement functions as an umbrella agreement in addition to the Transmission Equalization Agreement (TEA) and the Transmission Coordination Agreement (TCA). The System Transmission Integration Agreement contains two service schedules that govern:

- The allocation of transmission costs and revenues and
- The allocation of third-party transmission costs and revenues and AEP System dispatch costs.

The Transmission Integration Agreement anticipates that additional service schedules may be added as circumstances warrant.

APCo, CSPCo, I&M, KPCo and OPCo are parties to the TEA, dated April 1, 1984, as amended, defining how they share the costs associated with their relative ownership of the extra-high-voltage transmission system (facilities rated 345 kV and above) and certain facilities operated at lower voltages (138 kV and above). Like the Interconnection Agreement, this sharing is based upon each company's MLR. OPCo's net charges allocated under the TEA during the years ended December 31, 2007 and 2006 were \$8.5 million and \$9.1 million, respectively. The net charges are recorded in Operation Expenses.

PSO, SWEPCo, TCC, TNC and AEPSC are parties to the TCA, originally dated January 1, 1997. The TCA has been approved by the FERC and establishes a coordinating committee, which is charged with overseeing the coordinated planning of the transmission facilities of the AEP West companies.

Natural Gas Contracts with DETM

Effective October 31, 2003, AEPES assigned to AEPSC, as agent for the AEP East companies, approximately \$97 million (negative value) associated with its natural gas contracts with DETM. The assignment was executed in order to consolidate DETM positions within AEP. Beginning in 2007, PSO and SWEPCo were allocated a portion of the DETM assignment based on the SIA methodology of sharing trading and marketing margins between the AEP East companies and PSO and SWEPCo. Concurrently, in order to ensure that there would be no financial impact to the AEP East companies, PSO or SWEPCo as a result of the assignment, AEPES and AEPSC entered into agreements requiring AEPES to reimburse AEPSC for any related cash settlements and all income related to the assigned contracts. OPCo's risk management liabilities related to DETM at December 31, 2007 and 2006 were \$6.4 million and \$8.5 million, respectively.

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Fuel Agreement between OPCo and AEPES

OPCo and National Power Cooperative, Inc (NPC) have an agreement whereby OPCo operates a 500 MW gas plant owned by NPC (Mone Plant). AEPES entered into a fuel management agreement with those two parties to manage and procure fuel for the Mone Plant. The gas purchased by AEPES and used in generation is first sold to OPCo then allocated to the AEP East companies, who have an agreement to purchase 100% of the available generating capacity from the plant through May 2012. OPCo's related purchases of gas managed by AEPES were \$3.1 million and \$1.3 million for the years ended December 31, 2007 and 2006, respectively. These purchases are reflected in Operation Expenses.

Jointly-Owned Electric Utility Plants

APCo and OPCo jointly own Amos Plant and Sporn Plant. The costs of operating these facilities are apportioned between owners based on ownership interests. OPCo's share of these costs is included in the appropriate expense accounts. OPCo's investment in these plants is included in Utility Plant.

Gavin Scrubber Lease

OPCo leases the Gavin Scrubber from JMG Funding LP. In 2007 and 2006, OPCo's lease expense related to the scrubber was \$52.3 million and \$51 million, respectively. This expense is recorded in Operation Expenses on OPCo's Statements of Income.

Cook Coal Terminal

In 2007 and 2006, Cook Coal Terminal, a division of OPCo, performed coal transloading services at cost for APCo and I&M. OPCo included revenues of \$18.4 million and \$16.8 million for the years ended December 31, 2007 and 2006, respectively, for these services in Revenues from Nonutility Operations and expenses in Expenses of Nonutility Operations.

In addition, Cook Coal Terminal provided coal transloading services for OVEC in 2007 and 2006. OPCo recorded revenue in the amounts of \$290 thousand and \$172 thousand in 2007 and 2006, respectively. OVEC is 43.47% owned by AEP and CSPCo.

In 2007 and 2006, Cook Coal Terminal also performed railcar maintenance services at cost for APCo, I&M, PSO and SWEPco. OPCo includes revenues for these services in Revenues from Nonutility Operations and Expenses of Nonutility Operations on the Statement of Income. OPCo recorded rail car maintenance revenues of \$4.3 million and \$4.1 million for the years ended December 31, 2007 and 2006, respectively.

I&M Barging, Urea Transloading and Other Services

I&M provides barging, urea transloading and other transportation services to affiliates. Urea is a chemical used to control NO_x emissions at certain generation plants in the AEP System. OPCo recorded costs of \$7.1 million in 2007 and \$2.1 million in 2006 that they paid to I&M as fuel expense or operation expense.

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Central Machine Shop

APCo operates a facility which repairs and rebuilds specialized components for the generation plants across the AEP System. APCo defers on its balance sheet the cost of performing the services, then transfers the cost to the affiliate for reimbursement. OPCo recorded these billings as capital or maintenance expense depending on the nature of the services received. These billings are recoverable from customers. OPCo reimbursed APCo for costs of \$2 million and \$2.8 million for the years ended December 31, 2007 and 2006, respectively.

Affiliate Railcar Agreement

Certain AEP affiliated subsidiaries have an agreement providing for the use of each other's leased or owned railcars when available. The agreement specifies that the company using the railcar will be billed, at cost, by the company furnishing the railcar. OPCo records these costs or reimbursements as costs or reduction of costs, respectively, in Fuel Stock and such costs are recoverable from customers. Under this agreement, OPCo billed certain AEP affiliated subsidiaries \$3.6 million and was billed \$1.4 million by certain AEP affiliated subsidiaries during 2007.

Indemnification Agreement with AEP Resources

OPCo had an indemnification agreement with AEP Resources (AEPR), a nonutility subsidiary of AEP, whereby AEPR held OPCo harmless from market exposure related to OPCo's Power Purchase and Sale Agreement dated November 15, 2000 with Dow Chemical Company. In 2006, AEPR paid OPCo \$14.9 million which is reported in Operation Expenses. As a result of the sale of the Plaquemine Cogeneration Facility and subsequent termination of OPCo's Power Purchase and Sale Agreement in November 2006, there were no indemnification payments in 2007. See "TEM Litigation" section of Note 5.

Purchased Power from OVEC

The amounts of power purchased from OVEC, which is 43.47% owned by AEP and CSPCo's, for the years ended December 31, 2007 and 2006 were \$80.6 million and \$78.6 million, respectively. The amounts are recoverable from customers.

AEP Power Pool Purchases from OVEC

Beginning in 2006, the AEP Power Pool began purchasing power from OVEC as part of wholesale marketing and risk management activity. These purchases are reflected in Operating Revenues. The current agreement will expire in May 2008. OPCo's amounts for the years ended December 31, 2007 and 2006 were \$6.5 million and \$8.6 million, respectively.

OPCo Coal Transfers

In 2006, OPCo sold 115,877 tons of coal from its Mitchell plant inventory to APCo for \$4.8 million. The coal was sold at cost, based on a weighted average cost method of carrying inventory. APCo paid for the cost of transporting the coal from OPCo's facility to its delivery points at APCo's Amos Plant and Sporn Plant.

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Sales and Purchases of Property

OPCo had sales and purchases of electric property individually amounting to \$100 thousand or more, for the years ended December 31, 2007 and 2006 as shown in the following table:

Companies	Year Ended December 31, 2007	
	(in thousands)	
APCo to OPCo	\$	2,695
OPCo to I&M		2,070
OPCo to KPCo		133
OPCo to WPCo		281

Companies	Year Ended December 31, 2006	
	(in thousands)	
APCo to OPCo	\$	1,037
CSPCo to OPCo		592
OPCo to APCo		3,822
OPCo to KPCo		1,324
OPCo to PSO		760

In addition, OPCo had aggregate affiliated sales and purchases of meters and transformers for the years ended December 31, 2007 and 2006 as shown in the following table:

	APCo	CSPCo	I&M	KGPCo	KPCo	PSO	SWEPCo	TCC	WPCo	TOTAL
Sales	(in thousands)									
2007	\$ 456	\$ 2,978	\$ 614	\$ -	\$ 197	\$ 3	\$ 145	\$ 6	\$ 299	\$ 4,698
2006	1,750	2,545	910	-	504	330	211	1	391	6,642
Purchases	(in thousands)									
2007	\$ 281	\$ 1,132	\$ 436	\$ 1	\$ 124	\$ -	\$ 1	\$ 40	\$ 132	\$ 2,147
2006	2,019	661	2,052	1	254	1	12	18	247	5,265

The amounts above are recorded in Utility Plant at cost.

Global Borrowing Notes

AEP issued long-term debt, a portion of which was loaned to OPCo. The debt is reflected in Advances from Associated Companies on the balance sheet. AEP pays the interest on the global notes, but OPCo accrues interest for its respective share of the global borrowing and remits the interest to AEP. The accrued interest is reflected in Accounts Payable to Associated Companies on the balance sheet. OPCo participated in the global borrowing arrangement during the reporting periods.

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 (Mo, Da, Yr) / /	Year/Period of Report 2007/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

AEPSC

AEPSC provides certain managerial and professional services to AEP System companies. The costs of the services are billed to its affiliated companies by AEPSC on a direct-charge basis, whenever possible, and on reasonable bases 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, which is furnished to AEPSC by AEP. Billings from AEPSC are capitalized or expensed depending on the nature of the services rendered and are recoverable from customers. Effective February 8, 2006, the PUHCA of 2005 was enacted, which repealed the PUHCA of 1935 and transferred the regulatory responsibility from the SEC to the FERC.

Intercompany Billings

AEP affiliated subsidiaries perform 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 bases 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. Billings between affiliated subsidiaries are capitalized or expensed depending on the nature of the services rendered.

13. 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 the annual composite depreciation rates generally used by functional class:

<u>Year</u>	<u>Steam</u>	<u>Hydro</u>	<u>Transmission</u>	<u>Distribution</u>	<u>General</u>
			(in percentages)		
2007	2.6	2.7	2.3	3.9	9.0
2006	2.8	2.7	2.3	3.9	10.3

For cost-based rate-regulated operations, the composite depreciation rate generally includes a component for nonasset retirement obligation (non-ARO) removal costs, which is credited to accumulated depreciation. Actual removal costs incurred are charged to accumulated depreciation. For nonregulated operations, non-ARO removal cost is expensed as incurred.

Asset Retirement Obligations (ARO)

SFAS 143 requires entities to record a liability at fair value for any legal obligations for future asset retirements when the related assets are acquired or constructed. Upon establishment of a legal liability, SFAS 143 requires a corresponding ARO asset to be established, which will be depreciated over its useful life. Upon settlement of an ARO, OPCo recognizes any difference between the ARO liability and actual costs as income or expense.

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 (Mo, Da, Yr) / /	Year/Period of Report End of 2007/Q4
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STATEMENTS OF ACCUMULATED COMPREHENSIVE INCOME, COMPREHENSIVE INCOME, AND HEDGING ACTIVITIES

- Report in columns (b),(c),(d) and (e) the amounts of accumulated other comprehensive income items, on a net-of-tax basis, where appropriate.
- Report in columns (f) and (g) the amounts of other categories of other cash flow hedges.
- 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.

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)
1	Balance of Account 219 at Beginning of Preceding Year			(344,201)	
2	Preceding Qtr/Yr to Date Reclassifications from Acct 219 to Net Income			13,238	
3	Preceding Quarter/Year to Date Changes in Fair Value		(64,024,355)		
4	Total (lines 2 and 3)		(64,024,355)	13,238	
5	Balance of Account 219 at End of Preceding Quarter/Year		(64,024,355)	(330,963)	
6	Balance of Account 219 at Beginning of Current Year		(64,024,355)	(330,963)	
7	Current Qtr/Yr to Date Reclassifications from Acct 219 to Net Income			13,238	
8	Current Quarter/Year to Date Changes in Fair Value		26,326,870	63,798	
9	Total (lines 7 and 8)		26,326,870	77,036	
10	Balance of Account 219 at End of Current Quarter/Year		(37,697,485)	(253,927)	

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

Line No.	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 117, Line 78) (i)	Total Comprehensive Income (j)
1	1,490,951	(392,222)	754,528		
2	(699,362)	630,885	(55,239)		
3	2,760,959	3,801,196	(57,462,200)		
4	2,061,597	4,432,081	(57,517,439)	228,642,897	171,125,458
5	3,552,548	4,039,859	(56,762,911)		
6	3,552,548	4,039,859	(56,762,911)		
7	(812,693)	(3,820,377)	(4,619,832)		
8	(572,856)	(976,252)	24,841,560		
9	(1,385,549)	(4,796,629)	20,221,728	268,563,783	288,785,511
10	2,166,999	(756,770)	(36,541,183)		

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 (Mo, Da, Yr) / /	Year/Period of Report 2007/Q4
FOOTNOTE DATA			

Schedule Page: 122(a)(b) Line No.: 3 Column: c

Includes adjustments related to implementation of Statement of Financial Accounting Standards (SFAS) No. 158 - Employers' Accounting for Defined Benefit Pension and Other Postretirement Plans.

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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 (Mo, Da, Yr) / /	Year/Period of Report End of <u>2007/Q4</u>
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 (f) common function.					
Line No.	Classification (a)	Total Company for the Current Year/Quarter Ended (b)	Electric (c)		
1	Utility Plant				
2	In Service				
3	Plant in Service (Classified)	6,239,975,831	6,239,975,831		
4	Property Under Capital Leases	27,345,102	27,345,102		
5	Plant Purchased or Sold				
6	Completed Construction not Classified	1,359,114,715	1,359,114,715		
7	Experimental Plant Unclassified				
8	Total (3 thru 7)	7,626,435,648	7,626,435,648		
9	Leased to Others				
10	Held for Future Use	3,841,854	3,841,854		
11	Construction Work in Progress	716,640,082	716,640,082		
12	Acquisition Adjustments	636,578	636,578		
13	Total Utility Plant (8 thru 12)	8,347,554,162	8,347,554,162		
14	Accum Prov for Depr, Amort, & Depl	2,784,424,031	2,784,424,031		
15	Net Utility Plant (13 less 14)	5,563,130,131	5,563,130,131		
16	Detail of Accum Prov for Depr, Amort & Depl				
17	In Service:				
18	Depreciation	2,712,650,501	2,712,650,501		
19	Amort & Depl of Producing Nat Gas Land/Land Right				
20	Amort of Underground Storage Land/Land Rights				
21	Amort of Other Utility Plant	71,274,473	71,274,473		
22	Total In Service (18 thru 21)	2,783,924,974	2,783,924,974		
23	Leased to Others				
24	Depreciation				
25	Amortization and Depletion				
26	Total Leased to Others (24 & 25)				
27	Held for Future Use				
28	Depreciation				
29	Amortization				
30	Total Held for Future Use (28 & 29)				
31	Abandonment of Leases (Natural Gas)				
32	Amort of Plant Acquisition Adj	499,057	499,057		
33	Total Accum Prov (equals 14) (22,26,30,31,32)	2,784,424,031	2,784,424,031		

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

Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)	Line No.
					1
					2
					3
					4
					5
					6
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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 (Mo, Da, Yr) / /	Year/Period of Report End of 2007/Q4
ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106)					
<p>1. Report below the original cost of electric plant in service according to the prescribed accounts.</p> <p>2. 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.</p> <p>3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.</p> <p>4. 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.</p> <p>5. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.</p> <p>6. 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 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)</p>					
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)		
1	1. INTANGIBLE PLANT				
2	(301) Organization	5,009			
3	(302) Franchises and Consents	66,769			
4	(303) Miscellaneous Intangible Plant	85,503,528	10,608,238		
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	85,575,306	10,608,238		
6	2. PRODUCTION PLANT				
7	A. Steam Production Plant				
8	(310) Land and Land Rights	7,950,041	274,752		
9	(311) Structures and Improvements	286,000,454	44,255,624		
10	(312) Boiler Plant Equipment	2,459,578,961	1,197,970,471		
11	(313) Engines and Engine-Driven Generators				
12	(314) Turbogenerator Units	567,041,561	42,862,087		
13	(315) Accessory Electric Equipment	176,875,249	4,929,680		
14	(316) Misc. Power Plant Equipment	58,513,264	3,724,653		
15	(317) Asset Retirement Costs for Steam Production	19,244,546	3,173,468		
16	TOTAL Steam Production Plant (Enter Total of lines 8 thru 15)	3,575,204,076	1,297,190,735		
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	3,992			
28	(331) Structures and Improvements	49,984,061			
29	(332) Reservoirs, Dams, and Waterways	6,304,465			
30	(333) Water Wheels, Turbines, and Generators	40,600,336	9,698		
31	(334) Accessory Electric Equipment	9,996,573	12,576		
32	(335) Misc. Power Plant Equipment	4,318,080	7,299		
33	(336) Roads, Railroads, and Bridges				
34	(337) Asset Retirement Costs for Hydraulic Production	610	18,946		
35	TOTAL Hydraulic Production Plant (Enter Total of lines 27 thru 34)	111,188,117	48,519		
36	D. Other Production Plant				
37	(340) Land and Land Rights				
38	(341) Structures and Improvements				
39	(342) Fuel Holders, Products, and Accessories				
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				
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)	3,686,392,193	1,297,239,254		

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 (Mo, Da, Yr) / /	Year/Period of Report End of 2007/Q4
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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)

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.

7. 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.

8. 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.

9. 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

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
				1
			5,009	2
			66,769	3
4,618,829			91,492,937	4
4,618,829			91,564,715	5
				6
				7
86,867			8,137,926	8
1,622,751			328,633,327	9
50,498,198			3,607,051,234	10
				11
15,728,420			594,175,228	12
587,314			181,217,615	13
195,451			62,042,466	14
			22,418,014	15
68,719,001			4,803,675,810	16
				17
				18
				19
				20
				21
				22
				23
				24
				25
				26
			3,992	27
			49,964,061	28
			6,304,465	29
			40,610,034	30
			10,009,149	31
			4,325,379	32
				33
			19,556	34
			111,236,636	35
				36
				37
				38
				39
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				41
				42
				43
				44
				45
68,719,001			4,914,912,446	46

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 (Mo, Da, Yr) / /	Year/Period of Report End of 2007/Q4
ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)				
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	
47	3. TRANSMISSION PLANT			
48	(350) Land and Land Rights	59,252,323	900,121	
49	(352) Structures and Improvements	29,977,813	256,113	
50	(353) Station Equipment	526,589,242	33,167,304	
51	(354) Towers and Fixtures	138,329,776	774,890	
52	(355) Poles and Fixtures	100,498,556	5,411,313	
53	(356) Overhead Conductors and Devices	171,569,810	3,101,937	
54	(357) Underground Conduit	367,460	-313	
55	(358) Underground Conductors and Devices	790,361	42,244	
56	(359) Roads and Trails			
57	(359.1) Asset Retirement Costs for Transmission Plant	3,120		
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	1,027,376,461	43,653,609	
59	4. DISTRIBUTION PLANT			
60	(360) Land and Land Rights	10,960,505	2,796,605	
61	(361) Structures and Improvements	7,477,711		
62	(362) Station Equipment	161,116,715	22,257,416	
63	(363) Storage Battery Equipment			
64	(364) Poles, Towers, and Fixtures	278,841,940	14,535,112	
65	(365) Overhead Conductors and Devices	228,113,021	19,357,840	
66	(366) Underground Conduit	44,568,921	2,493,805	
67	(367) Underground Conductors and Devices	75,812,713	4,642,205	
68	(368) Line Transformers	277,516,541	21,139,153	
69	(369) Services	124,358,581	6,164,252	
70	(370) Meters	72,127,082	6,095,358	
71	(371) Installations on Customer Premises	20,583,214	1,210,764	
72	(372) Leased Property on Customer Premises	1,104		
73	(373) Street Lighting and Signal Systems	20,363,833	682,827	
74	(374) Asset Retirement Costs for Distribution Plant			
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	1,321,841,881	101,375,337	
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	5,638,885	-693,214	
87	(390) Structures and Improvements	61,548,489	5,732,584	
88	(391) Office Furniture and Equipment	2,250,956	730,227	
89	(392) Transportation Equipment	5,214	-2	
90	(393) Stores Equipment	143,321	3,910	
91	(394) Tools, Shop and Garage Equipment	10,081,006	782,013	
92	(395) Laboratory Equipment	456,287	117,551	
93	(396) Power Operated Equipment	30,035		
94	(397) Communication Equipment	25,561,867	5,341,384	
95	(398) Miscellaneous Equipment	463,616	965,332	
96	SUBTOTAL (Enter Total of lines 86 thru 95)	106,179,676	12,979,785	
97	(399) Other Tangible Property	14,286,236		
98	(399.1) Asset Retirement Costs for General Plant	165,163		
99	TOTAL General Plant (Enter Total of lines 96, 97 and 98)	120,631,075	12,979,785	
100	TOTAL (Accounts 101 and 106)	6,241,816,916	1,465,856,223	
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)	6,241,816,916	1,465,856,223	

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

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
				47
17		4,506	60,156,933	48
		5,541	30,239,467	49
5,536,028		2,031	554,222,549	50
2			139,104,664	51
436,180		-92,731	105,378,958	52
68,280		-75,372	174,528,095	53
714			366,433	54
3,378			829,227	55
				56
			3,120	57
6,044,599		-156,025	1,064,829,446	58
				59
			13,757,110	60
8,929			7,468,782	61
2,970,186			180,403,945	62
				63
2,077,753		85,159	291,384,458	64
3,178,132		75,372	244,368,101	65
13,802			47,048,924	66
522,043			79,932,875	67
7,260,938			291,394,756	68
3,427,353			127,095,480	69
7,648,564			70,573,876	70
791,432			21,002,546	71
			1,104	72
751,639			20,295,021	73
				74
28,650,771		160,531	1,394,726,978	75
				76
				77
				78
				79
				80
				81
				82
				83
				84
				85
		-4,506	4,941,165	86
149,681		-3,194	67,128,198	87
32,546			2,948,637	88
			5,212	89
2,894			144,337	90
68,763			10,794,256	91
3,491			570,347	92
			30,035	93
283,561			30,619,690	94
8,457		3,194	1,423,685	95
549,393		-4,506	118,605,562	96
			14,286,236	97
			165,163	98
549,393		-4,506	133,056,961	99
108,582,593			7,599,090,546	100
				101
				102
				103
108,582,593			7,599,090,546	104

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FOOTNOTE DATA			

Schedule Page: 204 Line No.: 97 Column: b

Nature and Use of Plant Included in Account 399:

Muskingum Mine Conveyor System	13,426,444
Other Coal Property Interest and Equipment	<u>859,792</u>
	14,286,236

Schedule Page: 204 Line No.: 100 Column: c

303 - Misc Intangible Plant	-122,773
Total Misc Intangible Plant	<u>-122,773</u>

310 - Land and Land Rights	-1,415,725
311 - Structures and Improvements	35,809,516
312 - Boiler Plant Equipment	1,051,480,612
314 - Turbogenerator Units	-6,863,362
315 - Accessory Electric Equipment	2,553,741
316 - Misc Power Plant Equipment	<u>1,382,552</u>
Total Steam Production	1,082,947,334

334 - Accessory Electric Equipment	-33,016
335 - Misc Power Plant Equipment	<u>-4,605</u>
Total Hydro Production	-37,621

350 - Land and Land Rights	789,011
352 - Structures and Improvements	252,963
353 - Station Equipment	1,954,191
354 - Towers and Fixtures	774,890
355 - Poles and Fixtures	1,549,412
356 - Overhead Conductors, Devices	-142,326
357 - Underground Conduit	-26,643
358 - Undergrnd Conductors, Devices	<u>-30,656</u>
Total Transmission Plant	5,120,842

360 - Land and Land Rights	389,539
362 - Station Equipment	9,264,954
364 - Poles, Towers and Fixtures	1,761,403
365 - Overhead Conductors, Devices	2,955,745
366 - Underground Conduit	339,524
367 - Undergrnd Conductors, Devices	-644,396
368 - Line Transformers	861,654
369 - Services	93,565
370 - Meters	303,534
371 - Installs on Customer Premises	22,178
373 - Street Lighting, Signal System	<u>-177,205</u>
Total Distribution Plant	15,170,495

389 - Land and Land Rights	-760,723
390 - Structures and Improvements	1,368,595
391 - Office Furniture, Equipment	271,238
392 - Transportation Equipment	-382
393 - Stores Equipment	-47,098
394 - Tools, Shop, Garage Equipment	41,467

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FOOTNOTE DATA			

395 - Laboratory Equipment	1,976
397 - Communication Equipment	1,309,343
398 - Miscellaneous Equipment	347,488
Total General Plant	<u>2,531,904</u>
Total Account 106 Additions	1,105,610,181

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 (Mo, Da, Yr) / /	Year/Period of Report End of 2007/Q4
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ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)

- 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.
- 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			
3	Right-of-Way (9520)	02/01/96		418,481
4				
5	Marysville 765KV Substation (2337)	02/01/76		263,474
6				
7				
8				
9				
10	Items Under \$250,000			1,807,448
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21	Other Property:			
22	Don Marquis 765 KV Substation (4268)	01/01/86		1,352,451
23				
24				
25				
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46				
47	Total			3,841,854

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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 \$100,000, whichever is less) may be grouped.					
Line No.	Description of Project (a)	Construction work in progress - Electric (Account 107) (b)			
1	STATE OF OHIO				
2	OP/Leipsic Sta Repl Xfmer	103,724			
3	OPCo Distribution Overhead	106,046			
4	OP/Shreve Repl w/9.38MVA	107,856			
5	Schroyer Avenue Sta - Reloc 23 kV	109,223			
6	OPCo- Dist CB Replacements	112,016			
7	OP/N Hicksville Add 9.375 MVA	115,154			
8	OP/Broom Rd 20MVA Station	130,472			
9	Heater for ball mill water	134,509			
10	OP/Carrolton Sta Pole & Tap	139,469			
11	OP/Sharon Sta OH Line	144,170			
12	OP/S Coshocton Station	153,356			
13	OP/Ottawa Install 20 MVA	187,705			
14	OP/Cherry Ave Station	195,861			
15	OH/OP/Dist Series Streetlight	199,325			
16	OP/S Newark Station Breaker	212,639			
17	Various Trans Sta Upgrades	245,351			
18	CD1 SH Sidewall (OP Prj)	245,844			
19	ET-OPCo-T	252,631			
20	OP/Wagenhals Station	254,682			
21	Purchase property/easements	264,828			
22	Belmont-Charleston MW Rebuild	265,466			
23	OPCo (Capital) 800 MHz Trunked Radi	273,064			
24	East Dover Sta - Add 69 kV Brk	274,892			
25	OPCo- pilot wire rehabilitaions	277,522			
26	EC-CI-OPCo-D TELECOM	279,887			
27	OP/Crooksville Sta OH Line	283,427			
28	OP/S Newark Replace OH Fac	292,482			
29	OP/Stanley Court Station	297,830			
30	OP/Dogwood Ridge Station	299,069			
31	OP/Third St/Savannah 69kV Line	303,719			
32	OP/Dennison St TuskyTappan Fdr	316,607			
33	Silo Vent Fans (OP Prj)	323,970			
34	OPCo - Purchase Major Equip Program	328,856			
35	Circuit Breaker Rehab Program-OPCO	334,652			
36	OPCO- RTU replacement prog	340,463			
37	CCTV-IDS FOR OP-G	344,782			
38	TS/OPCO/N Portsmouth Relay Chan	349,335			
39	OP/East Union Sta Feeder	353,233			
40	EIMS: GHG & TITLE V MODEL	363,958			
41	OP/Wooster Sta 12kV Feeder	381,637			
42	Replace 112 Low Nox Burner Nos	386,385			
43	TOTAL	716,640,082			

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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 \$100,000, whichever is less) may be grouped.

Line No.	Description of Project (a)	Construction work in progress - Electric (Account 107) (b)
1	Hillsboro Station	390,368
2	OP/Cutout & Arrester Program	391,899
3	OP/East Union 69/12kV Sta	402,848
4	WS-OPCo-G	411,826
5	OPCO- RTU replacement prog	415,134
6	OP/Bucyrus Sta Repl Xfmr	426,372
7	OPCo- pilot wire rehabilitaions	512,085
8	OP/Canton Ntwk Fdrs,Cables	512,432
9	MR U5 FGDS Phase 2B Engineering	545,339
10	OPCo- Line Rehab Program	548,127
11	OPCo- Line Rehab Program	550,867
12	ED-CI-OPCo-D LN TRNSF	569,642
13	SS-CI-OPCo-D Software	605,004
14	OPCo static relay replmnt	612,307
15	OP/Strasburg Station	616,972
16	ED-CI-OPCo-D PPR	635,682
17	ED-OPCo-D	696,117
18	OP/Trans CKT Reliab Program	725,309
19	OP Ray Sta - 34.5/12kV	925,204
20	DS/OPCO/Purchase-Rebuild Eq OH	948,127
21	ET-CI-OPCo-T Drvn D Asset Imp	1,060,871
22	Circuit Breaker Rehab Program-OPCO	1,078,238
23	OP/Savannah Ave Station	1,088,821
24	ED-CI-OPCo-D CUST MTR	1,164,342
25	CD0 Warehouse (OP Prj)	1,197,412
26	Distr. Station Conversions	1,231,904
27	OP/Canton Ntwk Duct,Vault,MH	1,242,578
28	Repair IP assembly removed fro	1,268,641
29	OP/Crooksville St Add 69/12kV	1,291,653
30	CD1 LP A Rotor OP Prj	1,306,525
31	OPCo-Relay Rehab Projects	1,322,566
32	Zoarville Statlon - Repl Xfmr w 10	1,364,675
33	SS-CI-OPCo-G Software	1,401,194
34	OPCo - Purchase Major Equip Program	1,438,900
35	Transm. Line Improvements	1,493,512
36	CD U1 FGD FD Fan Modifications	1,583,034
37	Tidd Sta - 138 kV Impr for FGD	1,601,912
38	TS/OPCO/Purchas-Rebuild Eq OH	1,665,906
39	CD U1 Catalyst Replacement	1,676,952
40	OP/ East Proctorville Sta	1,677,271
41	OP/ Carrollton Sta 2-20MVA	1,680,374
42	OP Wooster Station Inst 20MVA	1,770,396
43	TOTAL	716,640,082

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 (Mo, Da, Yr) / /	Year/Period of Report End of 2007/Q4
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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 \$100,000, whichever is less) may be grouped.

Line No.	Description of Project (a)	Construction work in progress - Electric (Account 107) (b)
1	Canton Network Rebuild - Part 1	2,021,745
2	Unit 1 ESP Plenum Replacement	2,190,854
3	MR U5 FGD Landfill	2,322,480
4	ED-CI-OPCo-D CUST SERV	2,370,505
5	CD U1 Boiler Modifications	2,693,458
6	Zoarville Station - 69 kV line	2,706,390
7	OPCo Hg Monitoring Project- MR	3,643,880
8	CD Plant Truck Dump OP Proj	4,267,197
9	OPCo- Relay Rehab Projects	4,276,844
10	Muskingum River Upper Reservoir Exp	4,314,192
11	ET-CI-OPCo-T SYS IMP	4,885,338
12	ED-CI-OPCo-D AST IMP	5,957,089
13	CD FGD Landfill (OPCo Share)	9,501,119
14	CD U1 Balanced Draft	10,246,901
15	CD U1 SO3 Mitigation	11,504,417
16	CD U1 Purge Stream Water Treatment	12,501,730
17	WS-CI-OPCo-G PPB	12,712,139
18	Cardinal U1 Scrubber Project	207,311,984
19	ED-CI-OPCo-D CUST SERV	100,813
20	CCTV-IDS FOR OP-G	144,547
21	AM U3 Ash Disposal Project OP	168,961
22	KM3-E- 5 HP HEATER RETUBE	210,316
23	SPP2 HP Field Reinsulation	255,210
24	OPCo Hg Monitoring Project- MR	527,167
25	SP5 PSH, 1st RH & 2nd RH Economizer	796,180
26	Purchase Spare 765 kv Reactor	1,035,167
27	ML1-SCR ADD CATALYST LAYER	1,089,858
28	AMU3 Rewind RH Generator Rotor	1,259,040
29	KM U 123 Fuel Switch (NSR)	1,348,984
30	AM 3 FGD Boiler Mods (OPCo)	1,438,617
31	AMU0 coal handling cntrls replace	1,748,495
32	ML U1 FGDS/SCR Phase II Eng	2,021,423
33	AMU3 Add Catalyst for SCR	2,140,619
34	ML U2 FGDS/SCR Phase II Engineering	2,160,305
35	CONNORS RUN BOOSTER PUMP STA	3,151,826
36	AM3 Turbine Controls Replacement	3,430,766
37	OPCo - Purchase Major Equip Program	3,820,298
38	Lt Broadrun Landfill - SP OPCo	3,879,088
39	AM Plant FGD Waste Water Treatment	3,960,011
40	1300 MW Series SVCV Upgrade	4,588,721
41	AM 3 FGD Controls Mod (OPCo)	4,610,385
42	AM 3 FGD SO3 Mitigation (OPCo)	4,881,970
43	TOTAL	716,640,082

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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 \$100,000, whichever is less) may be grouped.

Line No.	Description of Project (a)	Construction work in progress - Electric (Account 107) (b)
1	Circuit Breaker Rehab Program-OPCO	5,069,272
2	AM Plant FGD Coal Blending (OPCo)	5,633,507
3	ML U2 FGD Balanced Draft	6,751,201
4	ML U1 Balanced Draft Conversion	6,752,508
5	Conners Run Impoundment Expansion	7,156,058
6	AMU3 ECONOMIZER	7,541,642
7	WS-CI-OPCo-G PPB	10,305,856
8	AM Plant Landfill	11,056,991
9	AM 3 FGD Balanced Draft (OPCo)	11,945,179
10	AM U3 Precipitator Upgrade	29,030,977
11	AM Plant FGD Common Equipment	34,746,616
12	AM3 FGD Phase 2B (OPCo)	173,298,116
13	Other Minor Projects Under \$100,000	1,019,695
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
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43	TOTAL	716,640,082

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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 11, column (c), and that reported for electric plant in service, pages 204-207, column 9d), 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.

Section A. Balances and Changes During Year

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)
1	Balance Beginning of Year	2,610,190,789	2,610,191,482	-693	
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	202,114,722	202,114,722		
4	(403.1) Depreciation Expense for Asset Retirement Costs	3,492,996	3,492,996		
5	(413) Exp. of Elec. Plt. Leas. to Others				
6	Transportation Expenses-Clearing				
7	Other Clearing Accounts				
8	Other Accounts (Specify, details in footnote):	7,761	7,068	693	
9					
10	TOTAL Deprec. Prov for Year (Enter Total of lines 3 thru 9)	205,615,479	205,614,786	693	
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	103,610,482	103,610,482		
13	Cost of Removal	15,870,399	15,870,399		
14	Salvage (Credit)	18,089,563	18,089,563		
15	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14)	101,391,318	101,391,318		
16	Other Debit or Cr. Items (Describe, details in footnote):	-1,764,449	-1,764,449		
17					
18	Book Cost or Asset Retirement Costs Retired				
19	Balance End of Year (Enter Totals of lines 1, 10, 15, 16, and 18)	2,712,650,501	2,712,650,501		

Section B. Balances at End of Year According to Functional Classification

20	Steam Production	1,676,249,427	1,676,249,427		
21	Nuclear Production				
22	Hydraulic Production-Conventional	64,726,454	64,726,454		
23	Hydraulic Production-Pumped Storage				
24	Other Production				
25	Transmission	463,095,525	463,095,525		
26	Distribution	459,374,764	459,374,764		
27	Regional Transmission and Market Operation				
28	General	49,204,331	49,204,331		
29	TOTAL (Enter Total of lines 20 thru 28)	2,712,650,501	2,712,650,501		

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FOOTNOTE DATA			

Schedule Page: 219 Line No.: 8 Column: c

Monongahela Power Acquisition	\$3,086
Depreciation & accretion reclass to acct 1080013	\$4,675
Transfer between reserve accounts	\$ -693
TOTAL	\$7,068

Schedule Page: 219 Line No.: 8 Column: d

Transfer between reserve accounts	\$693
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Schedule Page: 219 Line No.: 16 Column: c

RWIP transferred to In-Service	\$-1,507,659
ARO Removal - account 1080013	\$ -32,727
Transfer between reserve accounts	\$ -224,063
TOTAL	\$-1,764,449

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INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1)

- Report below investments in Accounts 123.1, investments in Subsidiary Companies.
- Provide a subheading for each company and List there under the information called for below. Sub - TOTAL by company and give a TOTAL in columns (e),(f),(g) and (h)
 - Investment in Securities - List and describe each security owned. For bonds give also principal amount, date of issue, maturity and interest rate.
 - 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.
- Report separately the equity in undistributed subsidiary earnings since acquisition. The TOTAL in column (e) should equal the amount entered for Account 418.1.

Line No.	Description of Investment (a)	Date Acquired (b)	Date Of Maturity (c)	Amount of Investment at Beginning of Year (d)
1	Cardinal Operating Company			
2				
3				
4	Advances - Open Account			129,684
5				
6	250 Shares Common Stock	01/01/68		250
7				
8	Subtotal			129,934
9				
10				
11	Central Coal Company			
12				
13	1,500 Shares Common Stock	01/01/48		603,868
14				
15	Subtotal			603,868
16				
17				
18				
19				
20				
21				
22				
23				
24				
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42	Total Cost of Account 123.1 \$	733,802	TOTAL	733,802

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 (Mo, Da, Yr) / /	Year/Period of Report End of 2007/Q4
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INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1) (Continued)

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 difference 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

Equity in Subsidiary Earnings of Year (a)	Revenues for Year (f)	Amount of Investment at End of Year (g)	Gain or Loss from Investment Disposed of (h)	Line No.
				1
				2
				3
		129,684		4
				5
		250		6
				7
		129,934		8
				9
				10
				11
				12
		603,868		13
				14
		603,868		15
				16
				17
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		733,802		42

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MATERIALS AND SUPPLIES

1. 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.
2. 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)	117,179,350	89,600,931	Electric
2	Fuel Stock Expenses Undistributed (Account 152)	3,262,068	3,272,835	Electric
3	Residuals and Extracted Products (Account 153)			
4	Plant Materials and Operating Supplies (Account 154)			
5	Assigned to - Construction (Estimated)	34,107,202	57,564,762	Electric
6	Assigned to - Operations and Maintenance			
7	Production Plant (Estimated)	34,712,172	24,418,266	Electric
8	Transmission Plant (Estimated)	1,247,633	2,180,084	Electric
9	Distribution Plant (Estimated)	1,626,785	5,214,497	Electric
10	Regional Transmission and Market Operation Plant (Estimated)			
11	Assigned to - Other (provide details in footnote)	3,145,724	820,924	Electric
12	TOTAL Account 154 (Enter Total of lines 5 thru 11)	74,839,516	90,198,533	
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 (Per Balance Sheet)	195,280,934	183,072,299	

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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.

Line No.	Allowances Inventory (Account 158.1) (a)	Current Year		2008	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)
1	Balance-Beginning of Year	356,028.00	15,636,804	310,328.00	8,270,542
2					
3	Acquired During Year:				
4	Issued (Less Withheld Allow)	47,648,917.00			
5	Returned by EPA				
6					
7					
8	Purchases/Transfers:				
9	AEP System Pool	83,133.00	7,344,092		
10	Morgan Stanley Capitol				
11	Appalachian Power Company	48,780.00	18,781,763		
12	Evolution Markets LLC				
13	US EPA				
14	Other	3,697.00	1,768,424	1,000.00	
15	Total	135,610.00	27,894,279	1,000.00	
16					
17	Relinquished During Year:				
18	Charges to Account 509	46,048,132.00	17,621,475		
19	Other:				
20					
21	Cost of Sales/Transfers:				
22	Appalachian Power Company	65,957.00	10,925,018		
23	Columbus Southern Power	15,472.00	2,562,759		
24	Constellation Energy	2,652.00	116,076		
25	Kentucky Power Company	10,825.00	1,793,037		
26	Constellation Energy	550.00	31,231		
27	Other	159,839.00	481,461	1,000.00	22,272
28	Total	255,295.00	15,909,582	1,000.00	22,272
29	Balance-End of Year	1,837,128.00	10,000,026	310,328.00	8,248,270
30					
31	Sales:				
32	Net Sales Proceeds(Assoc. Co.)				
33	Net Sales Proceeds (Other)		21,392,600		
34	Gains		5,483,018		
35	Losses		15,284,509		
	Allowances Withheld (Acct 158.2)				
36	Balance-Beginning of Year	3,251.00		3,256.00	
37	Add: Withheld by EPA				
38	Deduct: Returned by EPA				
39	Cost of Sales	3,251.00			
40	Balance-End of Year			3,256.00	
41					
42	Sales:				
43	Net Sales Proceeds (Assoc. Co.)				
44	Net Sales Proceeds (Other)		1,453,116		
45	Gains		1,453,116		
46	Losses				

Allowances (Accounts 158.1 and 158.2) (Continued)

6. Report on Lines 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/transfersors of allowances acquire 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 an 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.

2009		2010		Future Years		Totals		Line No.
No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	
253,476.00	3,329,312	259,952.00	2,538,407	6,042,289.00	9,430,284	7,222,073.00	39,205,349	1
								2
								3
				230,864.00		47,879,781.00		4
								5
								6
								7
								8
						83,133.00	7,344,092	9
				17,420.00	3,492,710	17,420.00	3,492,710	10
						48,780.00	18,781,763	11
				9,478.00	1,937,588	9,478.00	1,937,588	12
				17,429.00	3,493,242	17,429.00	3,493,242	13
2,121.00	185,743	1,000.00		1.00	-197	7,817.00	1,953,970	14
2,121.00	185,743	1,000.00		44,326.00	8,923,343	184,057.00	37,003,365	15
								16
								17
						46,048,132.00	17,621,475	18
								19
								20
								21
						65,957.00	10,925,018	22
						15,472.00	2,562,759	23
						2,652.00	116,076	24
						10,825.00	1,793,037	25
						550.00	31,231	26
1,000.00	5,037	1,000.00	5,037			162,839.00	513,807	27
1,000.00	5,037	1,000.00	5,037			258,295.00	15,941,928	28
254,597.00	3,510,018	259,952.00	2,533,370	6,317,479.00	18,353,627	8,979,484.00	42,645,311	29
								30
								31
								32
							21,392,600	33
							5,483,018	34
							15,284,509	35
								36
3,256.00		3,247.00		140,130.00		153,140.00		37
				6,511.00		6,511.00		38
								39
				3,251.00		6,502.00		40
3,256.00		3,247.00		143,390.00		153,149.00		41
								42
								43
					621,120		2,074,236	44
					621,120		2,074,236	45
								46

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 (Mo, Da, Yr) / /	Year/Period of Report End of 2007/Q4
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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	Transmission Studies				
2	Belmont 765 kV Facilities	8,353	186		
3	P55 - Lima Energy	1,186	186	4,455	186
4	Buckeye Power-Berwick/Upp Sandusky	13,082	186	5,000	186
5	Buckeye-Pleasant Township 138 kV	8,474	186	7,500	186
6	Kammer 765/500 kV Transf Repl	103,582	186		
7	O66 Bergen 230 kV Facilities	1,749	186	30,000	186
8	PJM Tiltonsville 138 kV	574	186	574	186
9	Project Kyle	21,476	186	50,000	186
10	Paulding to Putnam 138 kV	1,069	186	2,500	186
11	City of Dover 69 kV Delivery Point			7,500	186
12	Buckeye Power Van Wert 138 kV	4,286	186	5,000	186
13	Buckeye Power/Hancock Wood Coop			7,500	186
14					
15					
16					
17					
18					
19					
20					
21	Generation Studies				
22	Gavin Plant	8,567	500		
23	Muskingum River Plant	3,085	500		
24					
25					
26					
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OTHER REGULATORY ASSETS (Account 182.3)

- Report below the particulars (details) called for concerning other regulatory assets, including rate order docket number, if applicable.
- Minor items (5% of the Balance in Account 182.3 at end of period, or amounts less than \$50,000 which ever is less), may be grouped by classes.
- 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 the Quarter/Year Account Charged (d)	Written off During the Period Amount (e)	
1	SFAS 109 Deferred FIT	156,076,837	6,900,539	Various	2,612,090	160,365,286
2						
3	SFAS 109 Deferred SIT	10,909,000	1,083,000	283.3	847,000	11,145,000
4						
5	SFAS 112 Post Employment Benefits	3,804,165	304,785	Various	180,789	3,928,161
6						
7	Deregulation Consumer Education	1,182,995				1,182,995
8						
9	Deregulation Transition Filing	928				928
10						
11	Deregulation Implementation	21,033,158	1,789,760			22,822,918
12						
13	Transition Regulatory Asset	70,396,569		407.3	70,396,569	
14	- Amortization period - 1/2001 to 12/2007					
15						
16	Carrying Charges-Def OH Dereg	7,595,101	2,855,617			10,450,718
17						
18	Extension of Local Facilities	9,124,851	5,846,349			14,971,200
19						
20	Reg Asset - Rate Case Expenses	117,940	278,000	Various	223,646	172,294
21						
22	Carry Chg Environ Capital Cost	56,177,549		407.3	28,088,775	28,088,774
23						
24	Deferred Equity Carrying Chgs	(7,019,029)	141,036	421	2,108,504	-8,986,497
25	- Amortization periods - 1/2005 up to 12/2019					
26						
27	BridgeCo TO Funding	1,903,256		407.3	81,291	1,821,965
28	- Per FERC Docket No AC04-101-000					
29	- Amortization period - 1/2005 to 12/2019					
30						
31	PJM Integration Payments	4,217,254		407.3	395,278	3,821,976
32	- Per FERC Docket No EL05-74-000					
33	- Amortization period - 1/2005 to 12/2014					
34						
35	Other PJM Integration	1,678,857		407.3	71,705	1,607,152
36	- Per FERC Docket No AC04-101-000					
37	- Amortization period - 1/2005 to 12/2019					
38						
39	Carry Chgs-RTO Start-up Costs	1,648,581	848,376	407.3	951,189	1,545,768
40	- Per FERC Docket No AC04-101-000 and EL05-74-000					
41	- Amortization periods - 1/2005 up to 12/2019					
42						
43						
44	TOTAL	410,838,454	77,773,572		170,123,073	318,488,953

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 \$50,000 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 the Quarter/Year Account Charged (d)	Written off During the Period Amount (e)	
1	Alliance RTO Deferred Expense	1,265,020		407.3	54,029	1,210,991
2	- Per FERC Docket No AC04-101-000					
3	- Amortization period - 1/2005 to 12/2019					
4						
5	Def Equity Carrying Charge OH RSP Filing Cst	(21,586)		421	13,093	-34,679
6						
7	Carrying Charge Def OH RSP Filing Cost	37,444	21,579			59,023
8						
9	Capital Environmental Equity Cost	(24,655,766)	12,327,883			-12,327,883
10						
11	Ohio Line Extension - Equity Charges	(4,815,183)		421	3,085,119	-7,900,302
12						
13	Under-Recovered Ohio TCR Rider		34,102,889	254, 566	18,190,117	15,912,772
14	-Docket No 05-1194-EL-UNC					
15						
16	Carry Chg-Under Recover Ohio TCR		1,285,873	254, 421	591,709	694,164
17	-Docket No 05-1194-EL-UNC					
18						
19	Carry Chg-Equity Ohio TCR		245,333	254, 421	540,684	-295,351
20	-Docket No 05-1194-EL-UNC					
21						
22	IGCC Pre-Construction Costs	4,155,879	4,570,397	Various	8,726,276	
23	-Docket No 05-376-IL-UNC					
24	-Amortization Period - 7/2006 to 7/2007					
25						
26	Ohio Storm Recovery	3,295,836	5,000,000	593	8,295,836	
27	-Docket No 06-412-EL-UNC and 03-2570-EL-UNC					
28	-Amortization Period - 9/2006 to 8/2007					
29						
30	SFAS 158 Employers' Accounting for Defined					
31	Benefit Pension and Other Postretirement Plans	92,728,798	11	165, 228.3	24,667,149	68,061,660
32						
33	Ohio Green Power Pricing Program		172,145	557	2,225	169,920
34	-Docket No 06-1153-EL-UNC					
35						
36						
37						
38						
39						
40						
41						
42						
43						
44	TOTAL	410,838,454	77,773,572		170,123,073	318,488,953

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MISCELLANEOUS DEFERRED DEBITS (Account 186)

- Report below the particulars (details) called for concerning miscellaneous deferred debits.
- For any deferred debit being amortized, show period of amortization in column (a)
- Minor item (1% of the Balance at End of Year for Account 186 or amounts less than \$50,000, 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)
				Account Charged (d)	Amount (e)	
1	Allowances	-507,557	48,629,190	Various	48,003,883	117,750
2						
3	Deferred Expenses	480,478	38,257,105	Various	38,737,583	
4						
5	Deferred Property Taxes	79,678,587	92,944,796	Various	81,285,610	91,337,773
6						
7	Cook Coal Terminal - Opr Exp	379,382	5,156,208	930.2	5,039,957	495,633
8						
9	Real Estate Subsidence	728,150				728,150
10						
11	Agency Fees - Factored A/R	2,804,217	31,012,676	Various	31,448,616	2,368,277
12						
13	Defrd Property Tax - Cap Leases	40,200	360,420	408.1	360,420	40,200
14						
15	Barging Bills	141,760	12,290,494	Various	12,432,254	
16						
17	Labor Accruals	2,622,215	30,999,984	Various	31,299,533	2,322,666
18						
19	Gavin JMG LT Prepaid Exp	24,227,743	68,999,606	Various	74,852,549	18,374,800
20						
21	Defrd Cook Coal Term Lease Exp	422,064		Various	93,792	328,272
22						
23	Def Exp Selling Price Variance	21,214	1,959,322	930.2	1,980,536	
24						
25	Unamortized Credit Line Fees		535,352	431	96,069	439,283
26						
27	Deferred Expenses - Current		2,433,080	Various	2,515,758	-82,678
28						
29						
30						
31						
32						
33						
34						
35						
36						
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39						
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41						
42						
43						
44						
45						
46						
47	Misc. Work in Progress	3,468,382				1,809,691
48	Deferred Regulatory Comm. Expenses (See pages 350 - 351)					
49	TOTAL	114,506,835				118,279,817

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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 of Beginning of Year (b)	Balance at End of Year (c)
1	Electric		
2	Contributions in Aid of Construction	10,836,279	13,005,437
3	Regulatory Liability - Ohio Deferred State Income Taxes	14,652,400	12,218,586
4	Accrued Book ARO Expense - SFAS 143	24,961,632	27,073,902
5	Deferred State Income Taxes	7,750,401	9,269,524
6	Interest Expense Capitalized for Tax	27,231,360	40,648,038
7	Other	28,854,820	59,899,771
8	TOTAL Electric (Enter Total of lines 2 thru 7)	114,286,892	162,115,258
9	Gas		
10			
11			
12			
13			
14			
15	Other		
16	TOTAL Gas (Enter Total of lines 10 thru 15)		
17	Other (Specify) Nonutility, SFAS 109, 87 & 133	69,148,227	47,853,976
18	TOTAL (Acct 190) (Total of lines 8, 16 and 17)	183,435,119	209,969,234

Notes

	(b)	(c)
Nonutility Items - 190.2	24,961,917	18,948,365
SFAS 109	9,296,796	7,473,395
SFAS 87	34,474,653	20,298,645
SFAS 133	414,861	1,133,571
Total Line 17	69,148,227	47,853,976

Reconciliation of details applicable to Account 190, Line 18, Columns (b) and (c):

Balance at Beginning of Year	\$183,435,119
(Less) Amounts Debited to:	
(a) Account 410.1	(34,450,918)
(b) Account 410.2	(9,679,448)
(c) Various	(15,280,699)
(Plus) Amounts Credited to:	
(a) Account 409.3	0
(b) Account 411.1	77,217,785
(c) Account 411.2	3,665,896
(d) Various	5,061,499
Balance at End of Year	\$209,969,234

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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.

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)
1	Common Stock	40,000,000		
2				
3	Total Common	40,000,000		
4				
5	Preferred Stock:			
6	Cumulative Preferred \$100 Par	3,762,403		
7	4.08 % Series		100.00	103.00
8	4.20% Series		100.00	103.20
9	4.40% Series		100.00	104.00
10	4.50% Series		100.00	110.00
11				
12				
13	Cumulative Preferred - \$25 Par (A)	4,000,000		
14				
15	Total Preferred	7,762,403		
16				
17	(A) Authorized but not issued.			
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42				

CAPITAL STOCKS (Account 201 and 204) (Continued)

3. Give particulars (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 non-cumulative.

5. State in a footnote if any capital stock which has been nominally issued is nominally outstanding at end of year. 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 purposes of pledge.

OUTSTANDING PER BALANCE SHEET (Total amount outstanding without reduction for amounts held by respondent)		HELD BY RESPONDENT				Line No.
		AS REACQUIRED STOCK (Account 217)		IN SINKING AND OTHER FUNDS		
Shares (e)	Amount (f)	Shares (g)	Cost (h)	Shares (i)	Amount (j)	
27,952,473	321,201,454					1
						2
27,952,473	321,201,454					3
						4
						5
						6
14,595	1,459,500					7
22,824	2,282,400					8
31,482	3,148,200					9
97,373	9,737,300					10
						11
						12
						13
						14
166,274	16,627,400					15
						16
						17
						18
						19
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OTHER PAID-IN CAPITAL (Accounts 208-211, inc.)

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 total of all accounts for reconciliation with balance sheet, Page 112. Add more columns for any account if deemed necessary. 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 give brief explanation of the origin and purpose of each donation.
- (b) Reduction in Par or Stated value of Capital Stock (Account 209): State amount and give brief explanation of the capital change which gave rise to amounts reported under this caption including identification with the class and series of stock to which related.
- (c) Gain on 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 which, together with brief explanations, disclose the general nature of the transactions which gave rise to the reported amounts.

Line No.	Item (a)	Amount (b)
1	208 - Donations Received from Stockholders	
2		
3	Prior to 2007 - Parent company contributions	531,035,096
4	2007 Parent company contributions	
5		
6	Subtotal	531,035,096
7		
8		
9	209 - Reduction in Par or Stated Value of Capital Stock	
10		
11		
12	210 - Gain on Resale or Cancellation of Reacquired Capital Stock	
13		
14	Beginning Balance	3,316,780
15	4.40% Preferred Stock - Gains on redemptions of 30 shares	667
16		
17		
18	Subtotal	3,317,447
19		
20	211 - Miscellaneous Paid-in Capital	
21		
22	Recorded in connection with merger of Central Ohio Light and	
23	Power Company with respondent in 1955	168,748
24	Overestimated costs of financing	196,599
25	Preferred Stock redemption gains due to implementation of SFAS 150	1,193,926
26	Subtotal	1,559,273
27		
28		
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39		
40	TOTAL	535,911,816

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LONG-TERM DEBT (Account 221, 222, 223 and 224)

1. Report by balance sheet account the particulars (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. In column (a), for new issues, give Commission authorization numbers and dates.
3. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.
4. 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.
5. For receivers, certificates, show in column (a) the name of the court -and date of court order under which such certificates were issued.
6. In column (b) show the principal amount of bonds or other long-term debt originally issued.
7. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.
8. For column (c) the total expenses should be listed first for each issuance, then the amount of premium (in parentheses) or discount. Indicate the premium or discount with a notation, such as (P) or (D). The expenses, premium or discount should not be netted.
9. Furnish in a footnote particulars (details) regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.

Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give commission Authorization numbers and dates) (a)	Principal Amount Of Debt issued (b)	Total expense, Premium or Discount (c)
1	Account 221 - Bonds		
2	-----		
3	Total FERC 221:		
4			
5	Total FERC 222:		
6			
7	Fixed Rate Promissory Notes Payable to Parent		
8	5.250% Due 06/2015	200,000,000	
9			
10	Total FERC 223:	200,000,000	
11			
12	Account 224 - Other Long-Term Debt		
13	-----		
14	Installment Purchase Contracts:		
15			
16	Variable Rate Due 04/2022	35,000,000	163,995
17			
18			
19			
20			
21	Variable Rate Due 06/2022	50,000,000	425,000
22			
23			
24	Variable Rate Due 07/2014	50,000,000	234,246
25			
26			
27			
28			
29	Air Quality Bonds:		
30	5.150% Due 05/2026	50,000,000	998,500
31			
32			
33	TOTAL	2,515,000,000	26,685,568

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LONG-TERM DEBT (Account 221, 222, 223 and 224) (Continued)

10. Identify separate undisposed amounts applicable to issues which were redeemed in prior years.
11. Explain any debits and credits other than debited to Account 428, Amortization and Expense, or credited to Account 429, Premium on Debt - Credit.
12. In a footnote, 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) principle repaid during year. Give Commission authorization numbers and dates.
13. If the respondent has pledged any of its long-term debt securities give particulars (details) in a footnote including name of pledgee and purpose of the pledge.
14. If the respondent has any long-term debt securities which have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.
15. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (i). Explain in a footnote any difference between the total of column (i) and the total of Account 427, interest on Long-Term Debt and Account 430, Interest on Debt to Associated Companies.
16. Give particulars (details) concerning any long-term debt authorized by a regulatory commission but not yet issued.

Nominal Date of Issue (d)	Date of Maturity (e)	AMORTIZATION PERIOD		Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.
		Date From (f)	Date To (g)			
						1
						2
						3
						4
						5
						6
						7
02/05/04	06/01/15	02/05/04	06/01/15	200,000,000	10,500,000	8
				200,000,000	10,500,000	9
						10
						11
						12
						13
						14
						15
07/29/05	04/01/22	07/29/05	04/01/22	35,000,000	1,296,556	16
						17
						18
						19
						20
12/17/03	06/01/22	12/17/03	06/01/22	50,000,000	1,836,660	21
						22
						23
07/29/05	07/01/14	07/29/05	07/01/14	50,000,000	1,835,108	24
						25
						26
						27
						28
						29
05/13/99	05/01/26	05/01/99	05/01/26	50,000,000	2,575,000	30
						31
						32
				2,502,225,000	128,476,347	33

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 (Mo, Da, Yr) / /	Year/Period of Report End of <u>2007/Q4</u>
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LONG-TERM DEBT (Account 221, 222, 223 and 224)

1. Report by balance sheet account the particulars (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. In column (a), for new issues, give Commission authorization numbers and dates.
3. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.
4. 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.
5. For receivers, certificates, show in column (a) the name of the court -and date of court order under which such certificates were issued.
6. In column (b) show the principal amount of bonds or other long-term debt originally issued.
7. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.
8. For column (c) the total expenses should be listed first for each issuance, then the amount of premium (in parentheses) or discount. Indicate the premium or discount with a notation, such as (P) or (D). The expenses, premium or discount should not be netted.
9. Furnish in a footnote particulars (details) regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.

Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give commission Authorization numbers and dates) (a)	Principal Amount Of Debt issued (b)	Total expense, Premium or Discount (c)
1	Variable Rate Due 12/2016	50,000,000	234,261
2			
3			
4			
5	Variable Rate Due 4/2036	65,000,000	2,605,179
6			
7			
8			
9			
10			
11	4.90% Due 6/2037	65,000,000	1,536,256
12	West Virginia Economic Development Authority		
13	Mitchell Project - Series 2007A		
14	Case #07-307-EL-AIS, dated May 2, 2007		
15			
16	Subtotal	365,000,000	6,197,437
17			
18	Unsecured Medium Term Notes		
19	6.240% Due 12/2008	50,000,000	83,568
20			1,356,092 D
21			
22	5.500% Due 02/2013	250,000,000	1,805,904
23			647,500 D
24			
25	6.600% Due 02/2033	250,000,000	2,055,587
26			1,477,500 D
27			
28	4.850% Due 01/2014	225,000,000	1,697,821
29			184,500 D
30			
31			
32	6.375% Due 07/2033	225,000,000	2,204,350
33	TOTAL	2,515,000,000	26,685,568

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 (Mo, Da, Yr) / /	Year/Period of Report End of 2007/Q4
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LONG-TERM DEBT (Account 221, 222, 223 and 224) (Continued)

10. Identify separate undisposed amounts applicable to issues which were redeemed in prior years.
11. Explain any debits and credits other than debited to Account 428, Amortization and Expense, or credited to Account 429, Premium on Debt - Credit.
12. In a footnote, 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) principle repaid during year. Give Commission authorization numbers and dates.
13. If the respondent has pledged any of its long-term debt securities give particulars (details) in a footnote including name of pledgee and purpose of the pledge.
14. If the respondent has any long-term debt securities which have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.
15. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (i). Explain in a footnote any difference between the total of column (i) and the total of Account 427, interest on Long-Term Debt and Account 430, Interest on Debt to Associated Companies.
16. Give particulars (details) concerning any long-term debt authorized by a regulatory commission but not yet issued.

Nominal Date of Issue (d)	Date of Maturity (e)	AMORTIZATION PERIOD		Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.
		Date From (f)	Date To (g)			
07/29/05	12/01/16	07/29/05	12/01/16	50,000,000	1,849,667	1
						2
						3
						4
04/24/06	04/01/36	04/24/06	04/01/36	65,000,000	2,554,074	5
						6
						7
						8
						9
						10
06/13/07	06/01/37	06/13/07	06/01/37	65,000,000	1,751,750	11
						12
						13
						14
						15
				365,000,000	13,698,815	16
						17
						18
12/04/98	12/04/08	12/01/98	12/04/08	37,225,000	2,322,840	19
						20
						21
02/14/03	02/15/13	02/14/03	02/15/13	250,000,000	13,750,000	22
						23
						24
02/14/03	02/15/33	02/14/03	02/15/33	250,000,000	16,500,000	25
						26
						27
07/11/03	01/15/14	07/11/03	01/15/14	225,000,000	10,912,500	28
						29
						30
						31
07/11/03	07/15/33	07/11/03	07/15/33	225,000,000	14,343,750	32
				2,502,225,000	128,476,347	33

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 (Mo, Da, Yr) / /	Year/Period of Report End of 2007/Q4
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LONG-TERM DEBT (Account 221, 222, 223 and 224)

1. Report by balance sheet account the particulars (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. In column (a), for new issues, give Commission authorization numbers and dates.
3. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.
4. 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.
5. For receivers, certificates, show in column (a) the name of the court -and date of court order under which such certificates were issued.
6. In column (b) show the principal amount of bonds or other long-term debt originally issued.
7. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.
8. For column (c) the total expenses should be listed first for each issuance, then the amount of premium (in parentheses) or discount. Indicate the premium or discount with a notation, such as (P) or (D). The expenses, premium or discount should not be netted.
9. Furnish in a footnote particulars (details) regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.

Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give commission Authorization numbers and dates) (a)	Principal Amount Of Debt issued (b)	Total expense, Premium or Discount (c)
1			1,845,000 D
2			
3	5.300% Due 11/2010	200,000,000	423,319
4			1,470,000 D
5			
6			
7	6.000% Due 06/2016	350,000,000	2,449,572
8			1,235,500 D
9			
10			
11	Variable Rate due 04/2010	400,000,000	1,551,918
12	Application to the Public Utilities Commission of Ohio		
13	Case #07-883-EL-AIS, order dated August 15, 2007		
14			
15			
16			
17			
18	Subtotal:	1,950,000,000	20,488,131
19			
20			
21			
22	Total FERC 224:	2,315,000,000	26,685,568
23			
24			
25			
26	See Footnote		
27			
28			
29			
30			
31			
32			
33	TOTAL	2,515,000,000	26,685,568

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 (Mo, Da, Yr) / /	Year/Period of Report End of 2007/Q4
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LONG-TERM DEBT (Account 221, 222, 223 and 224) (Continued)

10. Identify separate undisposed amounts applicable to issues which were redeemed in prior years.
11. Explain any debits and credits other than debited to Account 428, Amortization and Expense, or credited to Account 429, Premium on Debt - Credit.
12. In a footnote, 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) principle repaid during year. Give Commission authorization numbers and dates.
13. If the respondent has pledged any of its long-term debt securities give particulars (details) in a footnote including name of pledgee and purpose of the pledge.
14. If the respondent has any long-term debt securities which have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.
15. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (i). Explain in a footnote any difference between the total of column (i) and the total of Account 427, interest on Long-Term Debt and Account 430, Interest on Debt to Associated Companies.
16. Give particulars (details) concerning any long-term debt authorized by a regulatory commission but not yet issued.

Nominal Date of Issue (d)	Date of Maturity (e)	AMORTIZATION PERIOD		Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.
		Date From (f)	Date To (g)			
						1
						2
11/16/05	11/01/10	11/16/05	11/01/10	200,000,000	9,768,153	3
						4
						5
						6
6/12/06	06/01/16	6/12/06	06/01/16	350,000,000	20,581,550	7
						8
						9
						10
04/05/07	04/05/10	04/05/07	04/05/10	400,000,000	16,098,739	11
						12
						13
						14
						15
						16
						17
				1,937,225,000	104,277,532	18
						19
						20
						21
				2,302,225,000	117,976,347	22
						23
						24
						25
						26
						27
						28
						29
						30
						31
						32
				2,502,225,000	128,476,347	33

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 (Mo, Da, Yr) / /	Year/Period of Report 2007/Q4
FOOTNOTE DATA			

Schedule Page: 256.2 Line No.: 26 Column: a

On partial and full redemptions of long-term debt, the associated regulated portions of unamortized issuance expenses, discounts, and losses were transferred to account 189 - Loss on Reacquired Debt. When reacquired with refunding, the regulated portion of the company amortizes prior issuance costs over the life of the replacement issue. When reacquired without refunding, the regulated portion of the company amortizes prior issuance costs over the remaining life of the issue.

The non-regulated portion of the company records prior issuance costs to expense at the time of acquisition.

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 and interest brokerage fees related to new Pollution Control Bonds.

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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 (Mo, Da, Yr) / /	Year/Period of Report End of 2007/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)	268,563,783
2		
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	424,843,466
28	Show Computation of Tax:	
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39		
40		
41		
42		
43		
44		

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2007/Q4
Ohio Power Company			
FOOTNOTE DATA			

Schedule Page: 261 Line No.: 28 Column: b

	In (000's)
Net Income for the year per Page 117	268,564
Federal Income Taxes	<u>143,296</u>
Pretax Book Income	411,860
Increase (Decrease) in Taxable Income resulting from:	
Allowance for Funds Used During Construction and Other Differences Between Items Capitalized for Books and Expensed for Tax	355
Amortization of Pollution Control Equip	(89,936)
Tax Accruals and Deferrals	4,246
Emission Allowances (Net)	5,814
Excess Tax Vs Book Depreciation	25,480
Mark-to-Market	(1,028)
Minimum Rents - Gavin Scrubber	(7,858)
Provision for Workers' Compensation	(857)
Pension Expenses (Net)	1,422
RTO Expenses and Carrying Charges	633
Removal Costs	(5,702)
Repair Allowance	(15,600)
Capitalized Relocation Costs	(1,719)
SFAS 106 - Post Retirement Benefit Expense Accrued/Funded (Net)	7,347
SFAS 112 - Post Employment Benefit Expense Accrued/Funded (Net)	565
Deferred State Income Tax - Expense and Interest	4,992
Accrued Taxes	3,787
Accrued Sales & Use Tax Reserve	(422)
Transition Regulatory Asset	70,397
Accrued ARO Expense - SFAS 143	6,035
Deferred Environmental Comp Costs & Carrying Charges	28,089
Provision for Revenue Refunds	2,276
Regulatory Liabilities - Unused Shopping Incentives	(1,801)
Regulatory Assets - Deferred Equity Carrying Charges	(7,275)
Regulatory Assets - Extension of Local Facilities	(5,846)
Regulatory Assets - Defd Transmission Carrying Costs	(2,856)
Regulatory Assets - Ohio Storm Recovery	3,296
Regulatory Liabilities - Ohio DSIT	(6,954)
Regulatory Assets - Under Recovery - Ohio TCR Rider	(15,913)
Federal & State Mitigation Programs	13,420
Accrued Non-Deductible Penalties	3,355
Cust Adv Inc for Tax	2,263
Manufacturing Deduction	(6,300)
Accrued Interest Long & Short Term	(4,042)
Other (Net)	3,320
Federal Tax Net Income - Estimated Current Year Taxable Income (Separate Return Basis)	<u>424,843</u> =====
Computation of Tax *	
Federal Income Tax on Current Year Taxable Income (Separate Return Basis) at the Statutory Rate of 35%	148,695
Adjustment due to System Consolidation	(a) <u>(2,030)</u>
Estimated Tax Currently Payable	(b) <u>146,665</u>
Tax Provision Adjustment	1,878
Audit Settlement Adjustments	1,634
Adjustments of Prior Year's Accruals (Net)	<u>(10,550)</u>
Estimated Current Federal Income Taxes (Net)	<u>139,627</u> =====

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FOOTNOTE DATA			

(a) Represents the allocation of the estimated current year net operating tax loss of American Electric Power Company, Inc.

- (b) The Company joins in the filing of a consolidated Federal income tax return with its affiliated companies in the AEP system. The allocation of the AEP System's consolidated Federal income tax to the System companies allocates the benefit of current tax losses to the System companies giving rise to them in determining their current tax expense. The tax loss of the System parent company, American Electric Power Company, Inc., is allocated to its subsidiaries with taxable income. With the exception of the loss of the parent company, the method of allocation approximates a separate return result for each company in the consolidating group.

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 2007 System Federal income taxes will not be available until the consolidated Federal income tax return is completed and filed by September 2008. 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.

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TAXES ACCRUED, PREPAID AND CHARGED 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 (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.
3. Include in column (d) 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.

Line No.	Kind of Tax (See instruction 5) (a)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Include in Account 165) (c)			
1	FEDERAL:					
2	INCOME TAX	-21,379,789		139,860,139	105,132,765	-4,891,734
3	FICA - 2007	1,398,394		11,272,576	11,199,251	
4	Unemployment - 2007	42,751		140,295	123,191	
5	EXCISE TAX - 2006			7,038	7,038	
6	EXCISE TAX - 2007			67,571	67,571	
7	MISC - LIC/RGSTRTION			25,659	25,659	
8	STATE OF OHIO					
9	INCOME TAX 2005 & PRIOR	370,311		-732,711	-362,400	
10	INCOME TAX - 2006	-89,000			-89,000	
11	INCOME TAX - 2007			-59,000		
12	Fran Tax - 2006 & Prior			-155,650	-155,650	
13	Fran Tax - 2007			90,000	90,000	
14	CAT TAX - 2006	471,000		-37,151	433,849	
15	CAT TAX - 2007			2,619,264	1,911,264	
16	OCC & PUCO FEES - 2007			2,509,674	2,509,674	
17	KWH State Excise Tax - 2006	6,801,758			6,801,758	
18	KWH State Excise Tax - 2007			77,534,076	70,658,315	
19	SALES & USE - 2006	215,678	73,820	-108,307	33,551	
20	SALES & USE - 2007			945,893	833,120	
21	SALES & USE - Audit Prov	522,000		100,000	522,000	
22	Unemployment - OH 2007	44,406		191,172	169,683	
23	STATE OF ILLINOIS					
24	INCOME TAX 2006	-46,039		35,014	-11,025	
25	INCOME TAX 2007			68,000	68,910	
26	SALES & USE - 2006	7,008		33,769	40,777	
27	SALES & USE - 2007			137,521	129,813	
28	SALES & USE - Audit Prov	52,100		-30,900		
29	Unemployment - IL 2007	12,484		25,118	34,801	
30	STATE OF LOUISIANA					
31	STATE FRAN - 2007	-71,333		1,093,152	1,021,819	
32	STATE FRAN - 2008					
33	STATE OF WEST VIRGINIA:					
34	INCOME TAX - 2005&PRIOR	1,493,097		-4,915,331	-4,325,923	
35	INCOME TAX - 2006	1,385,713		-1,041,272	344,441	
36	INCOME TAX - 2007			4,454,900	4,750,559	
37	STATE FRAN. 2005&PRIOR	-1,102,910		-698,121	-1,801,031	
38	STATE FRAN. 2006	-268,060		79,004	-189,056	
39	STATE FRAN. 2007			252,100	277,756	
40	Unemployment - WV 2007	15,828		49,992	46,414	
41	TOTAL	142,428,803	73,820	350,355,832	300,923,343	6,684,194

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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

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 (a).
6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) 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 (i) through (l) how the taxes were distributed. Report in column (i) 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 109.1 pertaining to other utility departments and amounts charged to Accounts 408.2 and 409.2. Also shown in column (i) 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.

BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED				Line No.
(Taxes accrued Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	Electric (Account 408.1, 409.1) (i)	Extraordinary Items (Account 409.3) (j)	Adjustments to Ret. Earnings (Account 439) (k)	Other (l)	
						1
8,455,851		144,132,399			-4,272,260	2
1,471,719		8,085,360			3,187,216	3
59,855		84,935			55,360	4
		522			6,516	5
		46,451			21,120	6
		26,193			-534	7
						8
		-732,711				9
						10
-59,000		-59,000				11
		-155,650				12
		90,259			-259	13
		-37,151				14
708,000		2,619,264				15
		2,509,674				16
						17
6,875,761		77,534,076				18
		5,638			-113,945	19
215,997	103,224	92,321			853,572	20
100,000		100,000				21
65,895		102,066			89,106	22
						23
		28,527			6,487	24
-910					68,000	25
					33,769	26
7,708		467			137,054	27
21,200					-30,900	28
2,801					25,118	29
						30
		1,093,152				31
						32
						33
903,689		-10,010,008			5,094,677	34
		-1,041,272				35
-295,659		4,454,900				36
		-675,361			-22,760	37
		79,094			-90	38
-25,656		252,100				39
19,406		53,227			-3,235	40
198,574,890	103,224	331,731,979			18,623,853	41

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 (Mo, Da, Yr) / /	Year/Period of Report End of 2007/Q4
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TAXES ACCRUED, PREPAID AND CHARGED 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 know, 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 (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.
3. Include in column (d) 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.

Line No.	Kind of Tax (See instruction 5) (a)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Include in Account 165) (c)			
1	SALES & USE TAX - 2006	22,987		-6,834	16,153	
2	SALES & USE TAX -2007			162,447	140,662	
3	SALES & USE TAX - Audit			653,248		
4	BUS & OCCUPATION-2006	4,683,590		-13,067	4,670,523	
5	BUS & OCCUPATION-2007			18,271,120	17,602,930	
6	Local					
7	Real & Pers-2000-OH	1,630,000				
8	Real & Pers-2004-OH	202,508		-202,508		
9	Real & Pers-2005 OH	62,300,000		2,794,743	65,094,743	
10	Real & Pers-2006 OH	64,169,000		5,800,000		
11	Real & Pers-2007 OH			73,960,958	1,078	
12	RE Prop-Leased-2004 OH	8,712		-8,712		
13	Re Prop-Leased-2006 OH	185,008		5,314	194,205	
14	Re Prop-Leased 2007 OH			185,008		
15	Pers Prop-Leased 2005 OH	262,199			163,543	
16	Pers Prop-Leased 2006 OH	277,277				
17	Pers Prop-Leased 2007 OH			280,020		
18	RE & Pers Prop-2005 WV	5,067,297		319	5,067,616	
19	RE & Pers Prop-2006 WV	10,297,306		636,514	5,466,910	
20	RE & Pers Prop-2007 WV			11,722,731		
21	Pers Prop-Leased 2005 WV	41,877			41,877	
22	Pers Prop-Leased 2006 WV	80,400		26,265	53,333	
23	Pers Prop-Leased 2007 WV			80,400		
24	RE & Pers Prop-2006 IL	607,200		23,760	630,960	
25	RE & Pers Prop-2007 IL			660,165		
26	RAIL CAR PROPERTY					
27	Prop Tax -2005	33,030		54,623	87,653	
28	Prop Tax -2006	115,000		45,034	82,837	
29	Prop Tax - 2007			150,998		
30	Real Prop Taxes					
31	2005 LA	-3,298		3,298		
32	2006 LA	-1,653		5,828	4,175	
33	2007 LA			1,653	1,653	
34	2005 KY			652	652	
35	2006 KY			2,076	2,076	
36	CITY TAX - 2005			-89,321	-89,321	
37	CITY TAX - 2006	-87,034		-35,169	-122,203	
38	CITY TAX - 2007			1,398,400	1,511,394	
39	Multi Fran Tax - 2000			533,770		
40	Multi Income Tax - 2000	2,662,000		-2,662,000		
41	TOTAL	142,428,803	73,820	350,355,832	300,923,343	6,684,194

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 (Mo, Da, Yr) / /	Year/Period of Report End of 2007/Q4
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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

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 (a).
6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) 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 (i) through (l) how the taxes were distributed. Report in column (l) 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 109.1 pertaining to other utility departments and amounts charged to Accounts 408.2 and 409.2. Also shown in column (l) 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.

BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED				Line No.
(Taxes accrued Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	Electric (Account 408.1, 409.1) (i)	Extraordinary Items (Account 409.3) (j)	Adjustments to Ret. Earnings (Account 439) (k)	Other (l)	
		478			-7,312	1
21,785		18,381			144,066	2
653,248					653,248	3
		-13,067				4
668,190		18,271,120				5
						6
1,630,000						7
		-202,508				8
		2,794,743				9
69,969,000		68,979,000			-63,179,000	10
73,959,880		1,078			73,959,880	11
		-8,712				12
-3,884		5,314				13
185,008		185,008				14
98,656						15
277,277						16
280,020		280,020				17
		4,791,717			-4,791,398	18
5,466,910		5,235,835			-4,599,321	19
11,722,731					11,722,731	20
						21
53,333		66,465			-40,200	22
80,400		40,200			40,200	23
					23,760	24
660,165					660,165	25
						26
					54,623	27
77,197		2,073			42,961	28
150,998					150,998	29
						30
					3,298	31
		1,653			4,175	32
		1,653				33
					652	34
		2,076				35
		-1,665			-87,656	36
		-122,825			87,656	37
-112,994		1,398,400				38
533,770					533,770	39
		-687,300			-1,974,700	40
198,574,890	103,224	331,731,979			18,623,853	41

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 (Mo, Da, Yr) / /	Year/Period of Report End of <u>2007/Q4</u>
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TAXES ACCRUED, PREPAID AND CHARGED 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 (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.
3. Include in column (d) 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.

Line No.	Kind of Tax (See instruction 5) (a)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Include in Account 165) (c)			
1	FED INC TAX LONG TERM					2,321,540
2	STATE INC TAX LONG			2,100,615		9,254,388
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
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32						
33						
34						
35						
36						
37						
38						
39						
40						
41	TOTAL	142,428,803	73,820	350,355,832	300,923,343	6,684,194

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

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 (a).
6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) 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 (i) through (l) how the taxes were distributed. Report in column (i) 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 109.1 pertaining to other utility departments and amounts charged to Accounts 408.2 and 409.2. Also shown in column (l) 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.

BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED				Line No.
(Taxes accrued Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	Electric (Account 408.1, 409.1) (i)	Extraordinary Items (Account 409.3) (j)	Adjustments to Ret. Earnings (Account 439) (k)	Other (l)	
2,321,540						1
11,355,003		2,013,370			87,245	2
						3
						4
						5
						6
						7
						8
						9
						10
						11
						12
						13
						14
						15
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						30
						31
						32
						33
						34
						35
						36
						37
						38
						39
						40
198,574,890	103,224	331,731,979			18,623,853	41

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 (Mo, Da, Yr) / /	Year/Period of Report 2007/Q4
FOOTNOTE DATA			

Schedule Page: 262.2 Line No.: 2 Column: 1
\$87,245 of the Taxes Charged were charged to Account 410.1

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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 (Mo, Da, Yr) / /	Year/Period of Report End of 2007/Q4
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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)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)	
1	Electric Utility						
2	3%						
3	4%	10,330			4114	3,906	
4	7%						
5	10%	6,436,636			4114/4115	2,500,805	-83,308
6							
7							
8	TOTAL	6,446,966				2,504,711	-83,308
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)						
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
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47							
48							

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

Balance at End of Year (h)	Average Period of Allocation to Income (i)	ADJUSTMENT EXPLANATION	Line No.
			1
			2
6,424	Various		3
			4
3,852,523	Various		5
			6
			7
3,858,947			8
			9
			10
			11
			12
			13
			14
			15
			16
			17
			18
			19
			20
			21
			22
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			24
			25
			26
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			28
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			33
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			46
			47
			48

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 (Mo, Da, Yr) / /	Year/Period of Report 2007/Q4
FOOTNOTE DATA			

Schedule Page: 266 Line No.: 5 Column: g
2006 True-ups

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 (Mo, Da, Yr) / /	Year/Period of Report End of 2007/Q4
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OTHER DEFERRED CREDITS (Account 253)

- Report below the particulars (details) called for concerning other deferred credits.
- For any deferred credit being amortized, show the period of amortization.
- Minor items (5% of the Balance End of Year for Account 253 or amounts less than \$10,000, 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	Misc Classification Adjustment	42,423	Various	24,353,586	24,311,163	
2						
3	Allowances	359,000	Various	40,204,974	39,918,474	72,500
4						
5	Customer Advance Receipts	2,680,578	142	50,641,233	57,465,960	9,505,305
6						
7	Rents Billed in Advance	457,290	Various	1,731,505	1,822,664	548,449
8						
9	Kammer Barge Unloader	110,977	Various	38,850	71	72,198
10						
11	IPP - System Upgrade	6,973,331	Various	5,396,038	887,212	2,464,505
12						
13	Unidentified Cash Receipts	468	Various	51,602	52,754	1,620
14						
15	Railroad Cars Subleased Rev	17,869	Various	1,476,503	1,517,303	58,669
16						
17	Accrued Lease Exp - Non Current		931	73,122	1,109,111	1,035,989
18						
19	Other Deferred Credits - Current		234	7,683,138	8,142,900	459,762
20						
21	State Mitigation Deferral (NSR)				5,368,080	5,368,080
22						
23	Federal Mitigation Deferral (NSR)				7,604,780	7,604,780
24						
25	Def Rev Selling Price Variance		930.2	394,699	440,597	45,898
26						
27	Fiber Opt Lines Sold Deferred Rev	85,662	451	5,127		80,535
28	- Amortization period - 1/2005 to					
29	12/2024					
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47	TOTAL	10,727,598		132,050,377	148,641,069	27,318,290

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 (Mo, Da, Yr) / /	Year/Period of Report End of 2007/Q4
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ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED AMORTIZATION PROPERTY (Account 281)

- Report the information called for below concerning the respondent's accounting for deferred income taxes rating to amortizable property.
- For other (Specify), include deferrals relating to other income and deductions.

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Accelerated Amortization (Account 281)			
2	Electric			
3	Defense Facilities			
4	Pollution Control Facilities	145,341,791	36,830,007	4,796,070
5	Other (provide details in footnote):			
6				
7				
8	TOTAL Electric (Enter Total of lines 3 thru 7)	145,341,791	36,830,007	4,796,070
9	Gas			
10	Defense Facilities			
11	Pollution Control Facilities			
12	Other (provide details in footnote):			
13				
14				
15	TOTAL Gas (Enter Total of lines 10 thru 14)			
16				
17	TOTAL (Acct 281) (Total of 8, 15 and 16)	145,341,791	36,830,007	4,796,070
18	Classification of TOTAL			
19	Federal Income Tax	145,341,791	36,830,007	4,796,070
20	State Income Tax			
21	Local Income Tax			

NOTES

ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED AMORTIZATION PROPERTY (Account 281) (Continued)

3. Use footnotes as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
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
							2
							3
						177,375,728	4
							5
							6
							7
						177,375,728	8
							9
							10
							11
							12
							13
							14
							15
							16
						177,375,728	17
							18
						177,375,728	19
							20
							21

NOTES (Continued)

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 (Mo, Da, Yr) / /	Year/Period of Report End of <u>2007/Q4</u>
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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.

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 282			
2	Electric	605,527,812	65,038,594	39,849,700
3	Gas			
4				
5	TOTAL (Enter Total of lines 2 thru 4)	605,527,812	65,038,594	39,849,700
6				
7	Non Utility	2,329,852		
8	SFAS 109/FIN 48	97,450,407		
9	TOTAL Account 282 (Enter Total of lines 5 thru 8)	705,308,071	65,038,594	39,849,700
10	Classification of TOTAL			
11	Federal Income Tax	705,308,071	65,038,594	39,849,700
12	State Income Tax			
13	Local Income Tax			

NOTES

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

3. Use footnotes as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
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
						630,716,706	2
							3
							4
						630,716,706	5
							6
48,570	141,776					2,236,646	7
				Various	3,622,688	101,073,095	8
48,570	141,776				3,622,688	734,026,447	9
							10
48,570	141,776				3,622,688	734,026,447	11
							12
							13

NOTES (Continued)

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 (Mo, Da, Yr) / /	Year/Period of Report End of 2007/Q4
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ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283)

- Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.
- For other (Specify), include deferrals relating to other income and deductions.

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 283			
2	Electric			
3	Defrd Environmental Comp Costs	19,662,142		9,831,071
4	Mark To Market Bk Gain-A/L-Tax	14,942,148	24,574,324	19,368,428
5	Accrued Bk Pension Expense	51,320,270	5,672,953	21,160,010
6	Transition Regulatory Assets	25,273,447		24,638,799
7	Capitalized Software Cost-Book	11,598,469	355,015	1,831,642
8	Other	23,335,346	59,272,082	23,875,005
9	TOTAL Electric (Total of lines 3 thru 8)	146,131,822	89,874,374	100,704,955
10	Gas			
11				
12				
13				
14				
15				
16				
17	TOTAL Gas (Total of lines 11 thru 16)			
18	Other SFAS 109 & 133 / NonUtil	97,874,792	12,526,025	2,545,000
19	TOTAL (Acct 283) (Enter Total of lines 9, 17 and 18)	244,006,614	102,400,399	103,249,955
20	Classification of TOTAL			
21	Federal Income Tax	210,953,614	89,874,374	100,704,955
22	State Income Tax	33,053,000	12,526,025	2,545,000
23	Local Income Tax			

NOTES

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 (Mo, Da, Yr) / /	Year/Period of Report End of <u>2007/Q4</u>
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ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283) (Continued)

3. Provide in the space below explanations for Page 276 and 277. Include amounts relating to insignificant items listed under Other.
4. Use footnotes as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
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
							2
						9,831,071	3
						20,148,044	4
						35,833,213	5
						634,648	6
						10,121,842	7
						58,732,423	8
						135,301,241	9
							10
							11
							12
							13
							14
							15
							16
							17
7,610,086	10,898,406	Various	5,939,927	Various	236,000	98,863,570	18
7,610,086	10,898,406		5,939,927		236,000	234,164,811	19
							20
7,610,086	10,898,406		785,005			196,049,708	21
			5,154,922		236,000	38,115,103	22
							23

NOTES (Continued)

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 (Mo, Da, Yr) / /	Year/Period of Report 2007/Q4
FOOTNOTE DATA			

Schedule Page: 276 Line No.: 18 Column: a

Line 18 Other - Detail	Balance at Beginning of Year	Balance at End of Year
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Non-Utility 283.2	1,014,148	(2,274,174)
SFAS 109	92,535,774	99,381,545
SFAS 133	4,324,870	1,756,199
Total	\$ 97,874,792	\$ 98,863,570
	=====	=====

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 (Mo, Da, Yr) / /	Year/Period of Report End of 2007/Q4
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OTHER REGULATORY LIABILITIES (Account 254)

- Report below the particulars (details) called for concerning other regulatory liabilities, including rate order docket number, if applicable.
- Minor items (5% of the Balance in Account 254 at end of period, or amounts less than \$50,000 which ever is less), may be grouped by classes.
- 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	Unrealized Gain on Forward Commitments	447,772	Various	1,061,561	613,789	
2						
3	Ohio RSP-Low Income Customer/Econ Recovery	5,669,500	Various	2,385,988	585,000	3,868,532
4	-Docket No. 04-169-EL-UNC					
5						
6	Over-Recovered Ohio TCR Rider	19,146,213	Various	36,282,423	17,136,210	
7	-Docket No. 05-1194-EL-UNC					
8						
9	Carrying Charge - Over-Recovered Ohio TCR Rider	1,001,331	Various	1,520,010	518,679	
10	-Docket No. 05-1194-EL-UNC					
11						
12	Ohio Reliability - Storm Recovery		Various	10,801,431	10,801,431	
13	-Docket No 06-412-IL-UNC and 03-2570-EL-UNC					
14	-Amortization Period - 9/2006 to 8/2007					
15						
16	IGCC Pre-Construction Costs Net Recovery		182.3	67,920	1,466,487	1,398,567
17	-Docket No 05-376-EL-UNC					
18	-Amortization Period - 7/2006 to 7/2007					
19						
20	Ohio Income Tax Phase-out	41,864,000	407.4	6,953,761	7	34,910,246
21						
22	SFAS 109 Deferred FIT	8,440,453	Various	2,941,308		5,499,145
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41	TOTAL	76,569,269		62,014,382	31,121,603	45,676,490

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 (Mo, Da, Yr) / /	Year/Period of Report End of 2007/Q4
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ELECTRIC OPERATING REVENUES (Account 400)

- 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.

Line No.	Title of Account (a)	Operating Revenues Year to Date Quarterly/Annual (b)	Operating Revenues Previous year (no Quarterly) (c)
1	Sales of Electricity		
2	(440) Residential Sales	592,348,292	542,405,540
3	(442) Commercial and Industrial Sales		
4	Small (or Comm.) (See Instr. 4)	385,782,776	356,768,506
5	Large (or Ind.) (See Instr. 4)	630,429,979	536,975,823
6	(444) Public Street and Highway Lighting	9,230,602	8,975,996
7	(445) Other Sales to Public Authorities	27,918	27,615
8	(446) Sales to Railroads and Railways		
9	(448) Interdepartmental Sales		
10	TOTAL Sales to Ultimate Consumers	1,617,819,567	1,445,153,480
11	(447) Sales for Resale	1,208,444,620	1,059,670,281
12	TOTAL Sales of Electricity	2,826,264,187	2,504,823,761
13	(Less) (449.1) Provision for Rate Refunds		
14	TOTAL Revenues Net of Prov. for Refunds	2,826,264,187	2,504,823,761
15	Other Operating Revenues		
16	(450) Forfeited Discounts	995,111	983,639
17	(451) Miscellaneous Service Revenues	2,887,024	3,169,859
18	(453) Sales of Water and Water Power		
19	(454) Rent from Electric Property	12,640,026	14,012,364
20	(455) Interdepartmental Rents		
21	(456) Other Electric Revenues	-2,542,290	26,053,901
22	(456.1) Revenues from Transmission of Electricity of Others	15,383,567	17,879,932
23	(457.1) Regional Control Service Revenues		
24	(457.2) Miscellaneous Revenues		
25			
26	TOTAL Other Operating Revenues	29,363,438	62,099,695
27	TOTAL Electric Operating Revenues	2,855,627,625	2,566,923,456

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 (Mo, Da, Yr) / /	Year/Period of Report End of <u>2007/Q4</u>
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ELECTRIC OPERATING REVENUES (Account 400)

5. 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.)

6. See pages 108-109, Important Changes During Period, for important new territory added and important rate increase or decreases.

7. For Lines 2,4,5, and 6, see Page 304 for amounts relating to unbilled revenue by accounts.

8. Include unmetered sales. Provide details of such Sales in a footnote.

MEGAWATT HOURS SOLD		AVG.NO. CUSTOMERS PER MONTH		Line No.
Year to Date Quarterly/Annual (d)	Amount Previous year (no Quarterly) (e)	Current Year (no Quarterly) (f)	Previous Year (no Quarterly) (g)	
				1
7,674,434	7,207,804	609,974	609,476	2
				3
6,019,559	5,650,408	91,523	90,730	4
13,951,534	12,321,063	7,321	7,400	5
81,654	82,248	2,563	2,580	6
561	561	25	26	7
				8
				9
27,727,742	25,262,084	711,406	710,212	10
32,168,051	29,119,860	103	111	11
59,895,793	54,381,944	711,509	710,323	12
				13
59,895,793	54,381,944	711,509	710,323	14

Line 12, column (b) includes \$ 12,006,804 of unbilled revenues.
Line 12, column (d) includes 179,689 MWH relating to unbilled revenues

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FOOTNOTE DATA			

Schedule Page: 300 Line No.: 10 Column: b

Detail of Unmetered Sales:

	<u>Revenue</u>	<u>MWH</u>	<u>Average Customers</u>
Residential	3,011,276	14,908	23,201
Commercial	5,439,663	39,527	15,658
Industrial	874,719	6,532	1,226
Public Street Lighting	<u>7,650,115</u>	<u>57,894</u>	<u>693</u>
	16,975,773	118,861	40,778

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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 (Mo, Da, Yr) / /	Year/Period of Report End of 2007/Q4
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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 Pages 310-311.
- Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300-301. 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.
- 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.
- 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).
- 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	440-Residential					
2	RS Residential Service	7,560,498	583,177,069	609,561	12,403	0.0771
3	RS-ES Res Energy Storage	9,165	596,795	374	24,505	0.0651
4	RS-TOD Res Time of Day	736	53,903	39	18,872	0.0732
5	GS-1 Gen Svc-Non-Demand Meter	10	747			0.0747
6	GS-2 Gen Svc-Low Load Factor	5	369			0.0738
7	OL Outdoor Lighting	14,908	3,011,276			0.2020
8	Provision for Refund		-1,058,685			
9	Subtotal-Billed	7,585,322	585,781,474	609,974	12,435	0.0772
10	Net Unbilled	89,112	6,566,818			0.0737
11	Total-Residential	7,674,434	592,348,292	609,974	12,582	0.0772
12						
13						
14	442-Commercial					
15	RS Residential Service	21	1,485			0.0707
16	GS-1 Gen Svc-Non-Demand Meter	356,741	31,568,818	58,255	6,124	0.0885
17	GS-2 Gen Svc-Low Load Factor	2,460,408	174,075,605	27,044	90,978	0.0708
18	GS-3 Gen Svc-Med/High Load	2,912,904	160,422,950	4,821	604,212	0.0551
19	GS-TOD Gen Svc-Time of Day	101,263	6,167,532	670	151,139	0.0609
20	COGEN/SPP Cogeneration/Small	281	3,807	1	281,000	0.0135
21	SBS Standby Service	1,847	171,002	1	1,847,000	0.0926
22	OL Outdoor Lighting	37,638	5,284,392			0.1404
23	EHG Electric Heating General	24,541	1,564,713	507	48,404	0.0638
24	EHS Electric Heating Schools	451	12,859	1	451,000	0.0285
25	SS School Service	56,871	3,607,823	223	255,027	0.0634
26	Net Estimated Billings	290	15,131			0.0522
27	Provision for Refund		-937,700			
28	Subtotal-Billed	5,953,256	381,958,417	91,523	65,047	0.0642
29	Net Unbilled	66,303	3,824,359			0.0577
30	Total-Commercial	6,019,559	385,782,776	91,523	65,771	0.0641
31						
32						
33	442-Industrial					
34	GS-1 Gen Svc-Non-Demand Meter	17,910	1,764,622	3,994	4,484	0.0985
35	GS-2 Gen Svc-Low Load Factor	1,076,338	72,117,929	2,546	422,756	0.0670
36	GS-3 Gen Svc-Med/High Load	3,696,195	192,585,445	692	5,341,322	0.0521
37	GS-4 General Service-Large	6,110,938	256,617,766	40	152,773,450	0.0420
38	GS-TOD Gen Svc-Time of Day	7,378	471,100	22	335,364	0.0639
39	OL Outdoor Lighting	6,517	873,556			0.1340
40	EHG Electric Heating General	1,508	105,894	21	71,810	0.0702
41	TOTAL Billed	27,542,117	1,605,595,485	711,406	38,715	0.0583
42	Total Unbilled Rev.(See Instr. 6)	185,625	12,224,082	0	0	0.0659
43	TOTAL	27,727,742	1,617,819,567	711,406	38,976	0.0583

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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 Pages 310-311.
- Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300-301. 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.
- 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.
- 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).
- 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	IRP-D Interruptible Power Discret	1,109,237	36,128,884	4	277,309,250	0.0326
2	IRP-D Special Contract	1,901,740	69,748,959	2	950,870,000	0.0367
3	Net Estimated Billings	-6,226	-232,409			0.0373
4	Provision for Refund		-1,572,333			
5	Subtotal-Billed	13,921,535	628,609,413	7,321	1,901,589	0.0452
6	Net Unbilled	29,999	1,820,566			0.0607
7	Total-Industrial	13,951,534	630,429,979	7,321	1,905,687	0.0452
8						
9	444-Street & Highway Lighting					
10	GS-1 Gen Svc-Non-Demand Meter	8,537	762,761	1,548	5,515	0.0893
11	GS-2 Gen Svc-Low Load Factor	3,028	209,512	40	75,700	0.0692
12	GS-3 Gen Svc-Med/High Load	1,136	65,114	3	378,667	0.0573
13	OL Outdoor Lighting	264	41,501			0.1572
14	SL Street Lighting	68,415	8,111,364	970	70,531	0.1186
15	SL Special Contract	65	42,866	2	32,500	0.6595
16	Provision for Refund		-14,871			
17	Subtotal-Billed	81,445	9,218,247	2,563	31,777	0.1132
18	Net Unbilled	209	12,355			0.0591
19	Total-St & Highway Lighting	81,654	9,230,602	2,563	31,859	0.1130
20						
21	A/C 445 Pub Authorities - Other					
22	Special Contracts	559	27,959	25	22,360	0.0500
23	Provision for Refund		-25			
24	Subtotal-Billed	559	27,934	25	22,360	0.0500
25	Net Unbilled	2	-16			-0.0080
26	Total-Pub Authorities - Other	561	27,918	25	22,440	0.0498
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41	TOTAL Billed	27,542,117	1,605,595,485	711,406	38,715	0.0583
42	Total Unbilled Rev.(See Instr. 6)	185,625	12,224,082	0	0	0.0659
43	TOTAL	27,727,742	1,617,819,567	711,406	38,976	0.0583

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SALES FOR RESALE (Account 447)						
<p>1. 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 326-327).</p> <p>2. 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.</p> <p>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 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 seller 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.</p>						
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)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Ohio Edison (217)	RQ	OPCO 99			
2	Ohio Edison (244)	RQ	OPCO 99			
3	WHEELING POWER CO	RQ	OPCO 18			
4	AMERICAN MUNICIPAL POWER-OHIO	IF	Note 1			
5	CLEVELAND PUBLIC POWER	IF	Note 1			
6	DUQUESNE POWER, L.P.	IF	OPCO 33			
7	NC ELECTRIC MEMBERSHIP CORP.	IF	Note 1			
8	OMEG	IF	Note 1			
9	TOWN OF FRONT ROYAL	IF	Note 1			
10	WISCONSIN PUBLIC SERVICE	IF	Note 1			
11	WOLVERINE POWER SUPPLY COOP	IF	Note 1			
12	AMERICAN MUNICIPAL POWER-OHIO	LF	Note 1			
13	NC ELECTRIC MEMBERSHIP CORP.	LF	Note 1			
14	CAROLINA POWER & LIGHT	LU	Note 1			
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			0	0	0

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SALES FOR RESALE (Account 447) (Continued)

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.

4. 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 (9) through (k)

5. 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.

6. 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.

7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.

8. 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.

9. 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.

10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
525		32,478		32,478	1
6,620		369,188		369,188	2
2,286,710		69,693,509		69,693,509	3
50,773	2,143,439	1,319,963		3,463,402	4
27,094		1,435,489		1,435,489	5
616,712		25,051,685		25,051,685	6
277,648		9,327,001		9,327,001	7
146,577	5,172,433	3,701,720		8,874,153	8
39,330	1,541,007	1,010,614		2,551,621	9
	265,955			265,955	10
189,785	761,695	8,319,542		9,081,237	11
159,951	3,794,055	2,766,424		6,560,479	12
398,834	8,178,116	6,687,736		14,865,852	13
7,334	1,562,486	549,909		2,112,395	14
2,293,855	0	70,095,175	0	70,095,175	
29,874,196	24,060,340	1,112,210,327	2,078,778	1,138,349,445	
32,168,051	24,060,340	1,182,305,502	2,078,778	1,208,444,620	

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 (Mo, Da, Yr) / /	Year/Period of Report End of 2007/Q4
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SALES FOR RESALE (Account 447)

1. 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 326-327).

2. 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.

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 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.

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)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	THE BOROUGH OF PITCAIRN, PA	SF	Note 1			
2	ABN AMRO, INC.	OS	Note 1			
3	ALLEGHENY ENERGY SUPPLY CO LLC	OS	Note 1			
4	AMEREN ENERGY FUELS & SERVICES	OS	Note 1			
5	AMEREN ENERGY INC.	OS	Note 1			
6	AMEREN ENERGY MARKETING	OS	Note 1			
7	AMERENCILCO,CIPS,AMEREN IP	OS	Note 1			
8	AMEREN-ILLINOIS POWER	OS	Note 1			
9	AMERICAN ELECTRIC POWER SERVICE	OS	Note 1			
10	AMERICAN MUNICIPAL POWER-OHIO	OS	Note 1			
11	ASSOCIATED ELECT COOPERATIVE	OS	Note 1			
12	B.P. ENERGY COMPANY	OS	Note 1			
13	BALTIMORE GAS & ELECTRIC	OS	Note 1			
14	BARCLAYS BANK PLC	OS	Note 1			
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			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 (Mo, Da, Yr) / /	Year/Period of Report End of 2007/Q4
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SALES FOR RESALE (Account 447) (Continued)

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.

4. 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 (9) through (k)

5. 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.

6. 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.

7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.

8. 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.

9. 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.

10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
1,457		120,335		120,335	1
		-85		-85	2
3,891		237,061		237,061	3
1,045		87,524		87,524	4
-5,047		5,450		5,450	5
		-67,223		-67,223	6
234		21,921		21,921	7
1,388		111,910		111,910	8
20,796,984		686,386,802		686,386,802	9
57,696		3,716,750		3,716,750	10
-3,555		-239,989		-239,989	11
56,716		2,889,064		2,889,064	12
73,559		6,691,697		6,691,697	13
55,269		3,127,515		3,127,515	14
2,293,855	0	70,095,175	0	70,095,175	
29,874,196	24,060,340	1,112,210,327	2,078,778	1,138,349,445	
32,168,051	24,060,340	1,182,305,502	2,078,778	1,208,444,620	

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 (Mo, Da, Yr) / /	Year/Period of Report End of 2007/Q4
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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 326-327).
- 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.

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)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	BLUESTAR ENERGY SERVICES, INC.	OS	Note 1			
2	BNP PARIBAS COMMODITY FUTURES,	OS	Note 1			
3	BP AMOCO	OS	Note 1			
4	BRISTOL VIRGINIA UTILITIES	OS	Note 1			
5	BROKER COMMISSION WRITE OFFS	OS	Note 1			
6	BUCKEYE POWER GENERATING, LLC	OS	Note 1			
7	BUCKEYE RURAL ELECTRIC ADMIN	OS	Note 1			
8	CALPINE POWER SERVICE COMPANY	OS	Note 1			
9	CAMP GROVE WIND FARM LLC	OS	Note 1			
10	CHEVRON TEXACO	OS	Note 1			
11	CHEVRON USA INC	OS	Note 1			
12	CINCINNATI GAS & ELECTRIC CO	OS	Note 1			
13	CITADEL ENERGY INVESTMENTS LTD	OS	Note 1			
14	CITADEL ENERGY PRODUCTS LLC	OS	Note 1			
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			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 (Mo, Da, Yr) / /	Year/Period of Report End of 2007/Q4
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SALES FOR RESALE (Account 447) (Continued)

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.

4. 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 (9) through (k)

5. 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.

6. 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.

7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.

8. 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.

9. 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.

10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
1,728		131,140		131,140	1
		-248		-248	2
		-9,046		-9,046	3
134,791		5,570,604		5,570,604	4
		-126		-126	5
		-2,058,293		-2,058,293	6
1,371,536		43,874,146		43,874,146	7
48,857		968,518		968,518	8
		2,238		2,238	9
		-4,080		-4,080	10
		9,528		9,528	11
-12		-1,274		-1,274	12
		-28,795		-28,795	13
-18,084		112,882		112,882	14
2,293,855	0	70,095,175	0	70,095,175	
29,874,196	24,060,340	1,112,210,327	2,078,778	1,138,349,445	
32,168,051	24,060,340	1,182,305,502	2,078,778	1,208,444,620	

SALES FOR RESALE (Account 447) (Continued)

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.

4. 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 (9) through (k)

5. 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.

6. 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.

7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.

8. 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.

9. 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.

10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
		-84,405		-84,405	1
41,231		2,228,361		2,228,361	2
		280		280	3
205,735		10,796,086		10,796,086	4
		1,402		1,402	5
18,777		683,909		683,909	6
73,152		4,402,412		4,402,412	7
		269		269	8
8,507		330,963		330,963	9
8,124		310,110		310,110	10
		247		247	11
		530		530	12
151,780		10,514,222		10,514,222	13
-80,363		157,686		157,686	14
2,293,855	0	70,095,175	0	70,095,175	
29,874,196	24,060,340	1,112,210,327	2,078,778	1,138,349,445	
32,168,051	24,060,340	1,182,305,502	2,078,778	1,208,444,620	

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 (Mo, Da, Yr) / /	Year/Period of Report End of 2007/Q4	
SALES FOR RESALE (Account 447)						
<p>1. 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 326-327).</p> <p>2. 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.</p> <p>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 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.</p>						
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)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	CONOCO INC.	OS	Note 1			
2	CONSTELLATION ENGY COMMODITIES	OS	Note 1			
3	CONSTELLATION POWER SOURCE	OS	Note 1			
4	CORAL POWER LLC	OS	Note 1			
5	CRAIG-BOTETOURT ELECTRIC COOP	OS	Note 1			
6	CREDIT SUISSE ENERGY	OS	Note 1			
7	DELAWARE ELECTRIC MUNICIPAL CO	OS	Note 1			
8	DELMARVA POWER & LIGHT	OS	Note 1			
9	DOMINION EQUIPMENT INC	OS	Note 1			
10	DP&L POWER SERVICES	OS	Note 1			
11	DTE ENERGY TRADING INC.	OS	Note 1			
12	DUKE ENERGY CAROLINAS, LLC	OS	Note 1			
13	DUKE ENERGY OHIO, INC	OS	Note 1			
14	DUKE ENERGY TRADING	OS	Note 1			
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			0	0	0

SALES FOR RESALE (Account 447) (Continued)

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.

4. 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 (9) through (k)

5. 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.

6. 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.

7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.

8. 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.

9. 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.

10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
-30,116		-1,443,141		-1,443,141	1
1,591,105		76,817,499		76,817,499	2
		-2,217		-2,217	3
-2,515		-168,540		-168,540	4
		60		60	5
		-458,465		-458,465	6
528		59,670		59,670	7
9,858		1,104,669		1,104,669	8
-177,045		-63,631		-63,631	9
644		524,486		524,486	10
19,370		3,920,281		3,920,281	11
12,760		1,017,684		1,017,684	12
-76,821		-3,041,318		-3,041,318	13
-13,296		1,222,320		1,222,320	14
2,293,855	0	70,095,175	0	70,095,175	
29,874,196	24,060,340	1,112,210,327	2,078,778	1,138,349,445	
32,168,051	24,060,340	1,182,305,502	2,078,778	1,208,444,620	

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 (Mo, Da, Yr) / /	Year/Period of Report End of 2007/Q4
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SALES FOR RESALE (Account 447) (Continued)

- 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.
4. 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 (9) through (k)
5. 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.
6. 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.
7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.
8. 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.
9. 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.
10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
-20,285		-1,111,308		-1,111,308	1
82,540		575,173		575,173	2
-40,190		-510,388		-510,388	3
-7,147		-417,849		-417,849	4
8,221		639,245		639,245	5
13,102		920,285		920,285	6
-681,390		-38,789,228		-38,789,228	7
275		11,271		11,271	8
238,922		14,731,456		14,731,456	9
111,361		5,112,601		5,112,601	10
-1,910,727		-102,953,657		-102,953,657	11
-199,406		-7,299,971		-7,299,971	12
-22		-1,481		-1,481	13
201,656		3,367,031		3,367,031	14
2,293,855	0	70,095,175	0	70,095,175	
29,874,196	24,060,340	1,112,210,327	2,078,778	1,138,349,445	
32,168,051	24,060,340	1,182,305,502	2,078,778	1,208,444,620	

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 (Mo, Da, Yr) / /	Year/Period of Report End of 2007/Q4			
SALES FOR RESALE (Account 447)						
<p>1. 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 326-327).</p> <p>2. 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.</p> <p>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 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.</p>						
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)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	HARRISON RURAL ELECTRIFICATION	OS	Note 1			
2	HESS ENERGY TRADING COMPANY, L	OS	Note 1			
3	HOOSIER POWER MARKET	OS	Note 1			
4	HQ ENERGY SERVICES US INC.	OS	Note 1			
5	INDIANA MUNICIPAL POWER AGENCY	OS	Note 1			
6	INTEGRYS ENERGY SERVICES, INC	OS	Note 1			
7	INTERSTATE POWER & LIGHT CO	OS	Note 1			
8	J ARON & COMPANY	OS	Note 1			
9	JERSEY CENTRAL POWER & LIGHT C	OS	Note 1			
10	JP MORGAN VENTURES ENERGY CORP	OS	Note 1			
11	KANSAS CITY POWER & LIGHT CO	OS	Note 1			
12	LEHMAN BROTHERS COMMODITY SVCS	OS	Note 1			
13	LG&E UTILITIES POWER SALES	OS	Note 1			
14	LOUIS DREYFUS ENERGY SERV LP	OS	Note 1			
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			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 (Mo, Da, Yr) / /	Year/Period of Report End of 2007/Q4
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SALES FOR RESALE (Account 447) (Continued)

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.

4. 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 (9) through (k)

5. 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.

6. 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.

7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.

8. 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.

9. 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.

10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
17,629		685,665		685,665	1
		140,222		140,222	2
55,310		2,789,404		2,789,404	3
-349		-165,669		-165,669	4
22,205		1,450,485		1,450,485	5
547,620		25,323,329		25,323,329	6
6,744		385,871		385,871	7
225,162		12,257,862		12,257,862	8
-40,182		-4,603		-4,603	9
		-91,755		-91,755	10
-12,717		-463,209		-463,209	11
147,934		7,234,413		7,234,413	12
-12,738		-347,898		-347,898	13
		-7,461		-7,461	14
2,293,855	0	70,095,175	0	70,095,175	
29,874,196	24,060,340	1,112,210,327	2,078,778	1,138,349,445	
32,168,051	24,060,340	1,182,305,502	2,078,778	1,208,444,620	

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 (Mo, Da, Yr) / /	Year/Period of Report End of 2007/Q4	
SALES FOR RESALE (Account 447)						
<p>1. 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 326-327).</p> <p>2. 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.</p> <p>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 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.</p>						
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)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	MADISON GAS AND ELECTRIC CO	OS	Note 1			
2	MERRILL LYNCH COMMODITIES, INC	OS	Note 1			
3	MICHIGAN PUBLIC POWER AGENCY	OS	Note 1			
4	MID CONTINENT CORP.	OS	Note 1			
5	MIDAMERICAN ENERGY	OS	Note 1			
6	MIDWEST ISO	OS	Note 1			
7	MIECO INC.	OS	Note 1			
8	MONONGAHELA POWER COMPANY	OS	Note 1			
9	MORGAN STANLEY CAPT.	OS	Note 1			
10	NC ELECTRIC MEMBERSHIP CORP.	OS	Note 1			
11	NIPSCO ENERGY MANAGEMENT	OS	Note 1			
12	NO CAROLINA MUNI PWR AGENCY #1	OS	Note 1			
13	NRG POWER MARKETING INC.	OS	Note 1			
14	NSP ENERGY MARKETING	OS	Note 1			
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			0	0	0

SALES FOR RESALE (Account 447) (Continued)

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.

4. 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 (9) through (k)

5. 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.

6. 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.

7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.

8. 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.

9. 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.

10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
		-106,693		-106,693	1
-395		-542,065		-542,065	2
1,842		104,614		104,614	3
		-15,740		-15,740	4
-198,162		-12,427,358		-12,427,358	5
-270,077		-18,920,013		-18,920,013	6
		76		76	7
		7,145,413		7,145,413	8
-444,099		-21,627,151		-21,627,151	9
-35,241		-1,828,126		-1,828,126	10
63,911		4,023,158		4,023,158	11
-18		-334		-334	12
35,185		2,066,159		2,066,159	13
-1,829		-20,537		-20,537	14
2,293,855	0	70,095,175	0	70,095,175	
29,874,196	24,060,340	1,112,210,327	2,078,778	1,138,349,445	
32,168,051	24,060,340	1,182,305,502	2,078,778	1,208,444,620	

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 (Mo, Da, Yr) / /	Year/Period of Report End of 2007/Q4
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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 326-327).
- 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.

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)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	OCCIDENTAL POWER SERVICES, INC	OS	Note 1			
2	OHIO RETAIL	OS	Note 1			
3	OLD DOMINION ELEC.	OS	Note 1			
4	OLIN CORPORATION	OS	Note 1			
5	OMEG	OS	Note 1			
6	OPPD ENERGY MARKETING	OS	Note 1			
7	OTTER TAIL POWER COMPANY	OS	Note 1			
8	OVEC POWER SCHEDULING	OS	Note 1			
9	PARIBAS	OS	Note 1			
10	PEPCO SERVICES INC.	OS	Note 1			
11	PJM INTERCONNECTION	OS	Note 1			
12	PP&L ENERGY PLUS CO.	OS	Note 1			
13	PROGRESS VENTURES, INC.	OS	Note 1			
14	PSEG ENERGY RESOURCES & TRADE	OS	Note 1			
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			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 (Mo, Da, Yr) / /	Year/Period of Report End of 2007/Q4
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SALES FOR RESALE (Account 447) (Continued)

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.

4. 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 (9) through (k)

5. 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.

6. 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.

7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.

8. 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.

9. 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.

10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
3,400		211,642		211,642	1
		19,145,916		19,145,916	2
45,206		3,734,122		3,734,122	3
		296,421		296,421	4
		817,209		817,209	5
		-7,030		-7,030	6
-15,747		-1,105,586		-1,105,586	7
-155,647		-5,936,864		-5,936,864	8
		979,241		979,241	9
995,003		75,785,297		75,785,297	10
3,296,483		136,840,305		136,840,305	11
264,576		11,853,822		11,853,822	12
-33,246		-1,029,331		-1,029,331	13
61,538		5,070,495		5,070,495	14
2,293,855	0	70,095,175	0	70,095,175	
29,874,196	24,060,340	1,112,210,327	2,078,778	1,138,349,445	
32,168,051	24,060,340	1,182,305,502	2,078,778	1,208,444,620	

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 (Mo, Da, Yr) / /	Year/Period of Report End of 2007/Q4
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SALES FOR RESALE (Account 447) (Continued)

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.

4. 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 (9) through (k)

5. 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.

6. 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.

7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.

8. 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.

9. 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.

10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
180,164	233,380	7,053,243		7,286,623	1
35,626		2,011,235		2,011,235	2
		-49,676		-49,676	3
-120,546		-67,387		-67,387	4
223,785		10,928,858		10,928,858	5
160,368		10,477,310		10,477,310	6
-6,517		-428,399		-428,399	7
2,376		165,075		165,075	8
-5,410		-263,285		-263,285	9
39,647		3,368,739		3,368,739	10
99,121	407,774	4,416,354		4,824,128	11
24,890		1,164,436		1,164,436	12
94,615		4,501,311		4,501,311	13
		706,758		706,758	14
2,293,855	0	70,095,175	0	70,095,175	
29,874,196	24,060,340	1,112,210,327	2,078,778	1,138,349,445	
32,168,051	24,060,340	1,182,305,502	2,078,778	1,208,444,620	

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 (Mo, Da, Yr) / /	Year/Period of Report End of 2007/Q4
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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 326-327).
- 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.

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)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	SYSTEM INTEGRATION AGREEMENT-ADJ	AD	Note 1			
2	TENASKA MARKETING VENTURES	OS	Note 1			
3	TENASKA POWER SERVICES COMPANY	OS	Note 1			
4	THE BOROUGH OF PITCAIRN, PA	OS	Note 1			
5	THE ENERGY AUTHORITY	OS	Note 1			
6	THE POTOMAC EDISON COMPANY	OS	Note 1			
7	TOWN OF FRONT ROYAL	OS	Note 1			
8	TOWN OF RICHLANDS, VA	OS	Note 1			
9	TRANSMISSION RECLASS	OS	Note 1			
10	TVA BULK POWER TRADING	OS	Note 1			
11	TXU ENERGY TRADING	OS	Note 1			
12	UBS AG, LONDON BRANCH	OS	Note 1			
13	UBS SECURITIES LLC	OS	Note 1			
14	UNION ELECTRIC COMPANY	OS	Note 1			
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			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 (Mo, Da, Yr) / /	Year/Period of Report End of 2007/Q4
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SALES FOR RESALE (Account 447) (Continued)

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.

4. 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 (9) through (k)

5. 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.

6. 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.

7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.

8. 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.

9. 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.

10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
			-382,415	-382,415	1
		-7		-7	2
686		25,834		25,834	3
785		35,112		35,112	4
1,797		215,136		215,136	5
16,237		1,027,528		1,027,528	6
3,479		-206,994		-206,994	7
		69		69	8
		-2,461,193	2,461,193		9
8,902		301,604		301,604	10
		32,876		32,876	11
-94,200		-4,396,033		-4,396,033	12
		7,765,698		7,765,698	13
2,097		116,233		116,233	14
2,293,855	0	70,095,175	0	70,095,175	
29,874,196	24,060,340	1,112,210,327	2,078,778	1,138,349,445	
32,168,051	24,060,340	1,182,305,502	2,078,778	1,208,444,620	

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 (Mo, Da, Yr) / /	Year/Period of Report End of 2007/Q4
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SALES FOR RESALE (Account 447)

1. 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 326-327).

2. 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.

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 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.

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)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	UNION POWER PARTNERS	OS	Note 1			
2	VIRGINIA POWER MARKETING	OS	Note 1			
3	WABASH VALLEY POWER ASSN INC.	OS	Note 1			
4	WASHINGTON GAS ENERGY SERVICES	OS	Note 1			
5	WASHINGTON MILLS COMPANY, INC	OS	Note 1			
6	WESTAR ENERGY INC.	OS	Note 1			
7	WOLVERINE POWER SUPPLY COOP	OS	Note 1			
8	WPS ENERGY SERVICES INC.	OS	Note 1			
9						
10						
11						
12						
13						
14						
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			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 (Mo, Da, Yr) / /	Year/Period of Report End of 2007/Q4
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SALES FOR RESALE (Account 447) (Continued)

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.

4. 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 (9) through (k)

5. 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.

6. 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.

7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.

8. 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.

9. 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.

10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
4,704		263,045		263,045	1
17,039		1,413		1,413	2
194,827		6,333,106		6,333,106	3
205,958		7,109,185		7,109,185	4
		158,782		158,782	5
-17,163		58,698		58,698	6
80,601		206,269		206,269	7
100,211		3,015,058		3,015,058	8
					9
					10
					11
					12
					13
					14
2,293,855	0	70,095,175	0	70,095,175	
29,874,196	24,060,340	1,112,210,327	2,078,778	1,138,349,445	
32,168,051	24,060,340	1,182,305,502	2,078,778	1,208,444,620	

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FOOTNOTE DATA			

Schedule Page: 310 Line No.: 3 Column: a

AEP affiliate.

Schedule Page: 310 Line No.: 4 Column: c

Note 1: AEP Power Sales Tariff, AEP Companies FERC Electric Tariff Original Volume 2.

Schedule Page: 310.1 Line No.: 9 Column: a

AEP affiliate.

Schedule Page: 310.9 Line No.: 1 Column: a

AEP affiliate.

Schedule Page: 310.9 Line No.: 11 Column: a

AEP affiliate.

Schedule Page: 310.10 Line No.: 9 Column: a

Represents transmission and ancillary charges associated with account 447.

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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)
1	1. POWER PRODUCTION EXPENSES		
2	A. Steam Power Generation		
3	Operation		
4	(500) Operation Supervision and Engineering	18,485,109	14,624,842
5	(501) Fuel	832,593,317	753,229,704
6	(502) Steam Expenses	73,761,569	51,959,401
7	(503) Steam from Other Sources		
8	(Less) (504) Steam Transferred-Cr.		
9	(505) Electric Expenses	3,001,516	1,354,492
10	(506) Miscellaneous Steam Power Expenses	89,439,706	65,181,775
11	(507) Rents	52,799,383	51,550,095
12	(509) Allowances	17,688,282	33,386,190
13	TOTAL Operation (Enter Total of Lines 4 thru 12)	1,087,768,882	971,286,499
14	Maintenance		
15	(510) Maintenance Supervision and Engineering	9,739,476	12,560,569
16	(511) Maintenance of Structures	12,653,953	7,844,891
17	(512) Maintenance of Boiler Plant	98,332,841	114,285,086
18	(513) Maintenance of Electric Plant	20,461,801	18,773,966
19	(514) Maintenance of Miscellaneous Steam Plant	6,456,068	7,146,110
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)	147,644,139	160,610,622
21	TOTAL Power Production Expenses-Steam Power (Entr Tot lines 13 & 20)	1,235,413,021	1,131,897,121
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-Nuc. Power (Entr tot lines 33 & 40)		
42	C. Hydraulic Power Generation		
43	Operation		
44	(535) Operation Supervision and Engineering	41,677	23,258
45	(536) Water for Power	25,469	168,784
46	(537) Hydraulic Expenses	11,157	11,623
47	(538) Electric Expenses	-149	43,703
48	(539) Miscellaneous Hydraulic Power Generation Expenses	161,948	167,076
49	(540) Rents	50,000	50,000
50	TOTAL Operation (Enter Total of Lines 44 thru 49)	290,102	464,444
51	C. Hydraulic Power Generation (Continued)		
52	Maintenance		
53	(541) Maintenance Supervision and Engineering		396
54	(542) Maintenance of Structures	13,081	69,302
55	(543) Maintenance of Reservoirs, Dams, and Waterways	57,409	
56	(544) Maintenance of Electric Plant	536,762	156,086
57	(545) Maintenance of Miscellaneous Hydraulic Plant	306,366	515,815
58	TOTAL Maintenance (Enter Total of lines 53 thru 57)	913,618	741,599
59	TOTAL Power Production Expenses-Hydraulic Power (tot of lines 50 & 58)	1,203,720	1,206,043

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ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

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)
60	D. Other Power Generation		
61	Operation		
62	(546) Operation Supervision and Engineering		
63	(547) Fuel		
64	(548) Generation Expenses		
65	(549) Miscellaneous Other Power Generation Expenses		
66	(550) Rents		
67	TOTAL Operation (Enter Total of lines 62 thru 66)		
68	Maintenance		
69	(551) Maintenance Supervision and Engineering		
70	(552) Maintenance of Structures		
71	(553) Maintenance of Generating and Electric Plant		
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 Tot of 67 & 73)		
75	E. Other Power Supply Expenses		
76	(555) Purchased Power	317,256,757	225,689,848
77	(556) System Control and Load Dispatching	2,390,785	5,368,419
78	(557) Other Expenses	9,136,924	12,726,275
79	TOTAL Other Power Supply Exp (Enter Total of lines 76 thru 78)	328,784,466	243,784,542
80	TOTAL Power Production Expenses (Total of lines 21, 41, 59, 74 & 79)	1,565,401,207	1,376,887,706
81	2. TRANSMISSION EXPENSES		
82	Operation		
83	(560) Operation Supervision and Engineering	2,529,749	2,084,587
84	(561) Load Dispatching		
85	(561.1) Load Dispatch-Reliability	29,466	3,834
86	(561.2) Load Dispatch-Monitor and Operate Transmission System	3,307,337	2,938,170
87	(561.3) Load Dispatch-Transmission Service and Scheduling		
88	(561.4) Scheduling, System Control and Dispatch Services	5,593,666	3,983,725
89	(561.5) Reliability, Planning and Standards Development	49,282	12,695
90	(561.6) Transmission Service Studies		
91	(561.7) Generation Interconnection Studies		
92	(561.8) Reliability, Planning and Standards Development Services	761,063	226,534
93	(562) Station Expenses	1,001,782	1,037,050
94	(563) Overhead Lines Expenses	296,722	288,591
95	(564) Underground Lines Expenses		1,569
96	(565) Transmission of Electricity by Others	9,648,321	10,226,773
97	(566) Miscellaneous Transmission Expenses	-11,767,825	3,938,364
98	(567) Rents	61,445	81,136
99	TOTAL Operation (Enter Total of lines 83 thru 98)	11,511,008	24,823,028
100	Maintenance		
101	(568) Maintenance Supervision and Engineering	311,594	256,838
102	(569) Maintenance of Structures	119,552	118,064
103	(569.1) Maintenance of Computer Hardware	158,936	101,698
104	(569.2) Maintenance of Computer Software	559,636	402,532
105	(569.3) Maintenance of Communication Equipment	481,447	231,382
106	(569.4) Maintenance of Miscellaneous Regional Transmission Plant		
107	(570) Maintenance of Station Equipment	4,750,998	4,885,445
108	(571) Maintenance of Overhead Lines	6,624,834	8,692,353
109	(572) Maintenance of Underground Lines		-1,339
110	(573) Maintenance of Miscellaneous Transmission Plant		
111	TOTAL Maintenance (Total of lines 101 thru 110)	13,006,997	14,686,973
112	TOTAL Transmission Expenses (Total of lines 99 and 111)	24,518,005	39,510,001

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ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

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)
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	4,459,613	3,803,002
122	(575.8) Rents		
123	Total Operation (Lines 115 thru 122)	4,459,613	3,803,002
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 Op Exps (Total 123 and 130)	4,459,613	3,803,002
132	4. DISTRIBUTION EXPENSES		
133	Operation		
134	(580) Operation Supervision and Engineering	5,389,977	6,531,155
135	(581) Load Dispatching	45,295	45,757
136	(582) Station Expenses	1,113,070	1,155,610
137	(583) Overhead Line Expenses	199,144	355,717
138	(584) Underground Line Expenses	585,075	886,152
139	(585) Street Lighting and Signal System Expenses	211,697	176,144
140	(586) Meter Expenses	712,225	227,200
141	(587) Customer Installations Expenses	815,959	693,442
142	(588) Miscellaneous Expenses	14,038,628	12,403,553
143	(589) Rents	2,810,939	3,119,157
144	TOTAL Operation (Enter Total of lines 134 thru 143)	25,922,009	25,593,887
145	Maintenance		
146	(590) Maintenance Supervision and Engineering	396,982	439,349
147	(591) Maintenance of Structures	186,643	131,175
148	(592) Maintenance of Station Equipment	3,804,630	3,870,064
149	(593) Maintenance of Overhead Lines	31,532,391	26,445,582
150	(594) Maintenance of Underground Lines	1,827,100	1,526,135
151	(595) Maintenance of Line Transformers	1,644,227	1,476,463
152	(596) Maintenance of Street Lighting and Signal Systems	297,579	345,728
153	(597) Maintenance of Meters	485,456	459,689
154	(598) Maintenance of Miscellaneous Distribution Plant	2,149,320	1,874,306
155	TOTAL Maintenance (Total of lines 146 thru 154)	42,324,328	36,568,491
156	TOTAL Distribution Expenses (Total of lines 144 and 155)	68,246,337	62,162,378
157	5. CUSTOMER ACCOUNTS EXPENSES		
158	Operation		
159	(901) Supervision	1,540,962	1,505,658
160	(902) Meter Reading Expenses	5,348,894	5,323,200
161	(903) Customer Records and Collection Expenses	23,346,691	21,277,120
162	(904) Uncollectible Accounts	11,223,757	14,926,894
163	(905) Miscellaneous Customer Accounts Expenses	36,717	26,076
164	TOTAL Customer Accounts Expenses (Total of lines 159 thru 163)	41,497,021	43,058,948

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 (Mo, Da, Yr) / /	Year/Period of Report End of 2007/Q4
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ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

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)
165	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
166	Operation		
167	(907) Supervision	1,457,945	1,255,425
168	(908) Customer Assistance Expenses	2,528,682	2,460,674
169	(909) Informational and Instructional Expenses	885,340	673,535
170	(910) Miscellaneous Customer Service and Informational Expenses	20	341
171	TOTAL Customer Service and Information Expenses (Total 167 thru 170)	4,871,987	4,389,975
172	7. SALES EXPENSES		
173	Operation		
174	(911) Supervision	48	60
175	(912) Demonstrating and Selling Expenses	3,360	43,317
176	(913) Advertising Expenses		73
177	(916) Miscellaneous Sales Expenses	20,722	19,755
178	TOTAL Sales Expenses (Enter Total of lines 174 thru 177)	24,130	63,205
179	8. ADMINISTRATIVE AND GENERAL EXPENSES		
180	Operation		
181	(920) Administrative and General Salaries	26,772,734	24,867,290
182	(921) Office Supplies and Expenses	3,409,287	4,666,805
183	(Less) (922) Administrative Expenses Transferred-Credit	2,760,246	3,291,262
184	(923) Outside Services Employed	25,782,899	28,953,776
185	(924) Property Insurance	4,647,737	4,245,905
186	(925) Injuries and Damages	5,883,184	-3,838,559
187	(926) Employee Pensions and Benefits	22,732,455	21,804,025
188	(927) Franchise Requirements		
189	(928) Regulatory Commission Expenses	283,760	275,000
190	(929) (Less) Duplicate Charges-Cr.		
191	(930.1) General Advertising Expenses	1,310,936	676,390
192	(930.2) Miscellaneous General Expenses	1,795,298	1,925,648
193	(931) Rents	2,825,481	3,392,425
194	TOTAL Operation (Enter Total of lines 181 thru 193)	92,683,525	83,677,443
195	Maintenance		
196	(935) Maintenance of General Plant	5,128,768	5,245,795
197	TOTAL Administrative & General Expenses (Total of lines 194 and 196)	97,812,293	88,923,238
198	TOTAL Elec Op and Maint Expns (Total 80,112,131,156,164,171,178,197)	1,806,830,593	1,618,798,453

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 (Mo, Da, Yr) / /	Year/Period of Report 2007/Q4
FOOTNOTE DATA			

Schedule Page: 320 Line No.: 84 Column: b

Any amounts for 561.0 for both current and prior period have been reclassified to 561.2.

Schedule Page: 320 Line No.: 103 Column: b

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.

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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 (Mo, Da, Yr) / /	Year/Period of Report End of 2007/Q4
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PURCHASED POWER (Account 555)
(Including power exchanges)

- 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.
- 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.
- 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.

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)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	NATIONAL POWER COOPERATIVE INC	LF	Note 1			
2	OVEC POWER SCHEDULING	LF	Note 1			
3	AEPES US GAS TRADING	OS	Note 1			
4	AMERICAN ELECTRIC POWER SERVICE	OS	APCO 20			
5	BP AMOCO	OS	Note 1			
6	BUCKEYE RURAL ELECTRIC ADMIN	OS	Note 1			
7	CITADEL ENERGY PRODUCTS LLC	OS	Note 1			
8	CITIGROUP ENERGY INC.	OS	Note 1			
9	CONSTELLATION ENGY COMMODITIES	OS	Note 1			
10	CREDIT SUISSE ENERGY	OS	Note 1			
11	DOMINION EQUIPMENT INC	OS	Note 1			
12	EDISON MISSION MKTG & TRADING	OS	Note 1			
13	EXELON GENERATION - POWER TEAM	OS	Note 1			
14	INTEGRYS ENERGY SERVICES, INC	OS	Note 1			
	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 (Mo, Da, Yr) / /	Year/Period of Report End of 2007/Q4
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PURCHASED POWER (Account 555) (Continued)
(Including power exchanges)

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. Report in columns (h) and (i) 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 (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) 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 column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
38,369			89,468	-10,090,923		-10,001,455	1
2,267,457				80,561,420		80,561,420	2
				13,449,168		13,449,168	3
4,317,043				110,579,248		110,579,248	4
				-27,070		-27,070	5
				-1,396,965		-1,396,965	6
				112,499		112,499	7
				-18,286		-18,286	8
8,816				555,993		555,993	9
				-62,417		-62,417	10
				12,557		12,557	11
3,669				295,391		295,391	12
8,497				289,140		289,140	13
3,660				277,755		277,755	14
8,611,030			89,468	317,167,289		317,256,757	

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 (Mo, Da, Yr) / /	Year/Period of Report End of 2007/Q4
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PURCHASED POWER (Account 555)
(Including power exchanges)

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.

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)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	JP MORGAN VENTURES ENERGY CORP	OS	Note 1			
2	MIDWEST ISO	OS	Note 1			
3	MINGO JUNCTION ENERGY CENTER	OS	Note 1			
4	MORGAN STANLEY CAPT.	OS	Note 1			
5	NORTHWEST FUEL DEVELOPMENT	OS	Note 1			
6	PJM ENVIRONMENTAL INFO SYS INC	OS	Note 1			
7	PJM INTERCONNECTION	OS	Note 1			
8	PP&L ENERGY PLUS CO.	OS	Note 1			
9	PUBLIC SERVICE COMPANY OF OK	OS	Note 1			
10	RELIANT ENERGY SERV.	OS	Note 1			
11	SEMPRA ENERGY TRADING	OS	Note 1			
12	SOUTHWESTERN ELECTRIC POWER	OS	Note 1			
13	STOCKPORT MILL COUNTRY INN	OS	Note 1			
14	TENASKA POWER SERVICES COMPANY	OS	Note 1			
	Total					

PURCHASED POWER (Account 555) (Continued)
(Including power exchanges)

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. Report in columns (h) and (i) 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 (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) 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 column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$ (j))	Energy Charges (\$ (k))	Other Charges (\$ (l))	Total (j+k+l) of Settlement (\$) (m)	
				197,164		197,164	1
2,530				130,640		130,640	2
167				3,076		3,076	3
45,670				3,773,379		3,773,379	4
2,184				44,608		44,608	5
				2,415		2,415	6
1,720,485				117,398,054		117,398,054	7
				-8,647		-8,647	8
9,637				601,340		601,340	9
				33,068		33,068	10
262				-19,491		-19,491	11
7,376				478,196		478,196	12
				4,537		4,537	13
				-8,560		-8,560	14
8,611,030			89,468	317,167,289		317,256,757	

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 (Mo, Da, Yr) / /	Year/Period of Report End of 2007/Q4
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PURCHASED POWER (Account 555)
(Including power exchanges)

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.

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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.

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)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	MISCELLANEOUS MWH ADJUSTMENTS					
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
	Total					

PURCHASED POWER (Account 555) (Continued)
(Including power exchanges)

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. Report in columns (h) and (i) 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 (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) 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 column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
175,208							1
							2
							3
							4
							5
							6
							7
							8
							9
							10
							11
							12
							13
							14
8,611,030			89,468	317,167,289		317,256,757	

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 (Mo, Da, Yr) / /	Year/Period of Report 2007/Q4
FOOTNOTE DATA			

Schedule Page: 326 Line No.: 1 Column: b

The termination date of the contract is September 30, 2032.

Schedule Page: 326 Line No.: 1 Column: c

Note 1: AEP Power Sales Tariff - AEP Companies FERC Electric Tariff Original Volume 2.

Schedule Page: 326 Line No.: 2 Column: b

The termination date of the contract is the earlier of (1) March 13, 2026 or (2) the sale of or other disposition of all of the facilities of the Project Generating Stations or the permanent cessation of the operation of such facilities.

Schedule Page: 326 Line No.: 3 Column: a

An AEP affiliate.

Schedule Page: 326 Line No.: 3 Column: b

Statistical classification "OS" included non-firm hourly, daily and weekly purchases that the supplier may cancel, if necessary, with little notice.

Schedule Page: 326 Line No.: 4 Column: a

The respondent, Appalachian Power Company, Columbus Southern Power Company, Indiana Michigan Power Company, Kentucky Power Company are associated companies and members of the American Electric Power System Power Pool, whose electric facilities are interconnected at a number of points and are operated in a fully coordinated manner on a system pool basis.

- APCO - Appalachian Power Company
- CSPCO - Columbus Southern Power Company
- IMPCO - Indiana Michigan Power Company
- KPCO - Kentucky Power Company
- OPCO - Ohio Power Company

Receipts of power from the members of the AEP System Pool are governed by the terms of the interconnection agreement dated July 6, 1951, as amended.

Schedule Page: 326.1 Line No.: 9 Column: a

An AEP affiliate.

Schedule Page: 326.1 Line No.: 12 Column: a

An AEP affiliate.

Schedule Page: 326.2 Line No.: 1 Column: a

Ohio Power Company
Misc MWH Adjustments

<u>Vendor</u>	<u>OPCO Demand</u>
Bookouts/Options	378,151
Buckeye NYPA	23,836
Non-Gen Card 2&3	30,990
MLR Purchases	545
Spot Energy (PJM)	303
5550003	(2,352)
Pool Adjustment	(165,790)
PJM Non-ECR	(95,257)
Interruptible By-thru	4,782
Total Misc MWH Adjustments	175,208

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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.

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)
1	PJM Network Integ Trans Service	Various	Various	FNO
2	PJM Point to Point Trans Service	Various	Various	OLF
3	PJM Transmission Admin Revenues	Various	Various	OS
4	SECA Transmission Revenue	Various	Various	OS
5	PJM Expansion Cost Recovery	Various	Various	OS
6	RTO Formation Cost Recovery	Various	Various	OS
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
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34				
	TOTAL			

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued)
(Including transactions referred to as 'wheeling')

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 megawatthours received and delivered.

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		Line No.
				MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	
PJM OATT	Various	Various				1
PJM OATT	Various	Various				2
PJM OATT	Various	Various				3
PJM OATT	Various	Various				4
PJM OATT	Various	Various				5
PJM OATT	Various	Various				6
						7
						8
						9
						10
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						33
						34
			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 (Mo, Da, Yr) / /	Year/Period of Report End of 2007/Q4
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued)
(Including transactions referred to as 'wheeling')

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 (11011) 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 (l) 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.

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS

Demand Charges (\$) (k)	Energy Charges (\$) (l)	(Other Charges) (\$) (m)	Total Revenues (\$) (k+l+m) (n)	Line No.
12,485,684			12,485,684	1
3,134,049			3,134,049	2
		608,552	608,552	3
		-1,305,787	-1,305,787	4
		386,716	386,716	5
		74,353	74,353	6
				7
				8
				9
				10
				11
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				33
15,619,733	0	-236,166	15,383,567	

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 (Mo, Da, Yr) / /	Year/Period of Report 2007/Q4
FOOTNOTE DATA			

Schedule Page: 328 Line No.: 1 Column: e

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.

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 (Mo, Da, Yr) / /	Year/Period of Report End of 2007/Q4
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TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565)
(Including transactions referred to as "wheeling")

- 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					1,119,720	1,119,720
2	PJM	OS					64,963	64,963
3	AEP Sys Trans Agreement	FNS					8,463,638	8,463,638
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
	TOTAL						9,648,321	9,648,321

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
Ohio Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) / /	2007/Q4
FOOTNOTE DATA			

Schedule Page: 332 Line No.: 1 Column: a

Affiliated company.

Schedule Page: 332 Line No.: 2 Column: b

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

Schedule Page: 332 Line No.: 3 Column: a

The respondent, Appalachian Power Company, Columbus Southern Power Company, Indiana Michigan Power Company, Kentucky Power Company are associated companies and are parties to the Transmission Agreement dated April 1, 1984, as amended. Pursuant to the terms of the Transmission Agreement, American Electric Power Service Corporation serves as agent and the parties pool their investment in high voltage transmission facilities (138kV and above) and share the cost of ownership in proportion to the respective member's load ratio. As such, there is no transfer of energy and some parties receive credits which are recorded in Account 565.

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 (Mo, Da, Yr) / /	Year/Period of Report End of 2007/Q4
MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)				
Line No.	Description (a)	Amount (b)		
1	Industry Association Dues	219,117		
2	Nuclear Power Research Expenses			
3	Other Experimental and General Research Expenses	12,154		
4	Pub & Dist Info to Stkhldrs...expn servicing outstanding Securities	101,386		
5	Oth Expn >=5,000 show purpose, recipient, amount. Group if < \$5,000			
6	Affiliated Intercompany Billings (net)	588,277		
7	Associated Business Development	309,281		
8	Adjustments to balance general ledger to bank acct	20,987		
9	Money Pool net income/loss allocations	27,399		
10	Chambers of Commerce	17,089		
11	Write-off of unclaimed funds (business to business)	-7,552		
12	Aramco, Inc. - Pandemic Prevention Program	503,471		
13	Various Items Each < \$5,000	3,689		
14				
15				
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45				
46	TOTAL	1,795,298		

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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 (Mo, Da, Yr) / /	Year/Period of Report End of 2007/Q4
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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Account 403, 404, 405)
(Except amortization of acquisition adjustments)

- 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 8 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 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			15,127,509		15,127,509
2	Steam Production Plant	119,146,113	3,492,982	938,899		123,577,994
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional	2,952,030	14			2,952,044
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant					
7	Transmission Plant	23,346,192				23,346,192
8	Distribution Plant	54,067,120				54,067,120
9	Regional Transmission and Market Operation					
10	General Plant	3,375,813		307,898		3,683,711
11	Common Plant-Electric					
12	TOTAL	202,887,268	3,492,996	16,374,306		222,754,570

B. Basis for Amortization Charges

Line 1, column (d), represents amortization of capitalized software development costs over a 5 year life.

Line 2 and 10, column (d), represents amortization of individual items of equipment over their estimated remaining lives.

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

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)
12	311	323,754					
13	312	3,565,089					
14	314	592,250					
15	315	179,921					
16	316	60,627					
17	subtotal	4,721,641					
18							
19	331	49,964					
20	332	6,304					
21	333	40,610					
22	334	10,009					
23	335	4,325					
24	subtotal	111,212					
25							
26	352	30,131			1.91		
27	353	552,152			2.33		
28	354	139,093			1.43		
29	355	104,030			4.06		
30	356	174,008			1.81		
31	357	366			2.00		
32	358	829			2.00		
33	subtotal	1,000,609					
34							
35	361	7,469			1.91		
36	362	176,084			2.86		
37	364	290,790			4.84		
38	365	243,269			4.00		
39	366	46,839			2.00		
40	367	79,521			3.33		
41	368	290,189			3.64		
42	369	126,631			4.55		
43	370	70,840			3.91		
44	371	20,871			10.00		
45	372	1			3.33		
46	373	20,271			5.75		
47	subtotal	1,372,775					
48							
49	390	58,974			2.56		
50	391	2,899			3.17		

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 (Mo, Da, Yr) / /	Year/Period of Report End of 2007/Q4
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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

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)
12	392	5			1.90		
13	393	144			3.13		
14	394	10,642			3.80		
15	395	568			3.50		
16	396	30			3.46		
17	397	29,781			2.86		
18	398	1,420			4.00		
19	subtotal	104,463					
20							
21	Total Depreciable	7,310,700					
22							
23							
24							
25							
26							
27							
28							
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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 (Mo, Da, Yr) / /	Year/Period of Report 2007/Q4
FOOTNOTE DATA			

Schedule Page: 336 Line No.: 2 Column: b
Includes depreciation expense for capital leased assets in accordance with FASB No. 13.

Schedule Page: 336 Line No.: 10 Column: b
Includes depreciation expense for capital leased assets in accordance with FASB No. 13.

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 (Mo, Da, Yr) / /	Year/Period of Report End of 2007/Q4
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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.

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 Expense for Current Year (b) + (c) (d)	Deferred in Account 182.3 at Beginning of Year (e)
1	PUCO charge for funding the cost of hearings				
2	and review process of long-term forecasts.	171,832		171,832	
3					
4	Racine Hydro Project #2570				
5	Proportion of Cost of Administering the				
6	Federal Water Power Act	111,335		111,335	
7					
8	Miscellaneous	593		593	
9					
10					
11					
12					
13					
14					
15					
16					
17					
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22					
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41					
42					
43					
44					
45					
46	TOTAL	283,760		283,760	

REGULATORY COMMISSION EXPENSES (Continued)

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 column (f), (g), and (h) expenses incurred during year which were charged currently to income, plant, or other accounts.
5. Minor items (less than \$25,000) may be grouped.

EXPENSES INCURRED DURING YEAR			AMORTIZED DURING YEAR				Line No.
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
Electric	928	171,832					2
							3
							4
							5
Electric	928	111,335					6
							7
Electric	928	593					8
							9
							10
							11
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		283,760					46

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 (Mo, Da, Yr) / /	Year/Period of Report End of 2007/Q4
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RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES

1. Describe and show below costs incurred and accounts charged during the year for technological research, development, and demonstration (R, D & 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 & 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).

2. Indicate in column (a) the applicable classification, as shown below:

Classifications:

A. Electric R, D & D Performed Internally:

a. Overhead

b. Underground

(1) Generation

(3) Distribution

a. hydroelectric

(4) Regional Transmission and Market Operation

i. Recreation fish and wildlife

(5) Environment (other than equipment)

ii Other hydroelectric

(6) Other (Classify and include items in excess of \$5,000.)

b. Fossil-fuel steam

(7) Total Cost Incurred

c. Internal combustion or gas turbine

d. Nuclear

B. Electric, R, D & D Performed Externally:

e. Unconventional generation

(1) Research Support to the electrical Research Council or the Electric Power Research Institute

f. Siting and heat rejection

(2) Transmission

Line No.	Classification (a)	Description (b)
1	A.(1) Generation	
2	(b) Steam	Coal Utilization Research
3		Generation Asset Program Management
4		Renewables Program Management
5		
6	(e) Unconventional Generation	Distributed Energy Resources
7		1MW SOFC Test & Evaluation
8		1 item under \$5,000
9		
10	A.(2) Transmission	Phasor
11		High Temp Superconducting Cable
12		IEC 61850 Testing Project
13		IEC 61850 Network Management Capability
14		Transmission R, D&D Program Management
15		3 items under \$5,000
16		
17	A.(2) Transmission	
18	(a) Overhead	2 items under \$5,000
19		
20	A.(3) Distribution	CERTS Micro-grid Test Bed
21		Distribution Coordination
22		Micro-grid Project
23		5 items under \$5,000
24		
25	A.(4) Regional Transmission and Market Op	1 item under \$5,000
26		
27	A.(5) Environment	CrystaSulf - DO Evaluation
28		Environmental Science & Controls Program
29		EOR Feasibility Study
30		General Mercury Science
31		Oxy-Coal Feasibility Study
32		Oxy-Coal Pilot Demonstration
33		3 items under \$5,000
34		
35		
36		
37		

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 (Mo, Da, Yr) / /	Year/Period of Report End of 2007/Q4
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RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES (Continued)

- (2) Research Support to Edison Electric Institute
- (3) Research Support to Nuclear Power Groups
- (4) Research Support to Others (Classify)
- (5) Total Cost Incurred

3. Include in column (c) all R, D & D items performed internally and in column (d) those items performed outside the company costing \$5,000 or more, briefly describing the specific area of R, D & D (such as safety, corrosion control, pollution, automation, measurement, insulation, type of appliance, etc.). Group items under \$5,000 by classifications and indicate the number of items grouped. Under Other, (A (6) and B (4)) classify items by type of R, D & D activity.

4. 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)

5. 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.

6. If costs have not been segregated for R, D & D activities or projects, submit estimates for columns (c), (d), and (f) with such amounts identified by "Est."

7. Report separately research and related testing facilities operated by the respondent.

Costs Incurred Internally Current Year (c)	Costs Incurred Externally Current Year (d)	AMOUNTS CHARGED IN CURRENT YEAR		Unamortized Accumulation (g)	Line No.
		Account (e)	Amount (f)		
					1
26,291		Various	26,291		2
88,814		Various	88,814		3
12,718		Various	12,718		4
					5
60,720		Various	60,720		6
13,444		Various	13,444		7
3,568		Various	3,568		8
					9
38,132		Various	38,132		10
6,645		Various	6,645		11
6,331		Various	6,331		12
5,507		Various	5,507		13
15,686		Various	15,686		14
1,980		Various	1,980		15
					16
					17
1,504		Various	1,504		18
					19
7,796		Various	7,796		20
25,620		588	25,620		21
14,011		Various	14,011		22
5,078		Various	5,078		23
					24
883		Various	883		25
					26
25,072		588	25,072		27
54,837		Various	54,837		28
24,515		Various	24,515		29
79,505		Various	79,505		30
99,193		Various	99,193		31
12,862		Various	12,862		32
-6,327		Various	-6,327		33
					34
					35
					36

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 (Mo, Da, Yr) / /	Year/Period of Report End of 2007/Q4
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RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES

1. Describe and show below costs incurred and accounts charged during the year for technological research, development, and demonstration (R, D & 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 & 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).

2. Indicate in column (a) the applicable classification, as shown below:

Classifications:

A. Electric R, D & 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

- 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 \$5,000.)
- (7) Total Cost Incurred

B. Electric, R, D & D Performed Externally:

- (1) Research Support to the electrical Research Council or the Electric Power Research Institute

(2) Transmission

Line No.	Classification (a)	Description (b)
1	A.(6) Other	
2	(f) Siting and Heat Rejection	AMI Test Bed Development
3		
4	(g) Other	Corporate Technology Program Management
5		Grid of the Future Test Bed
6		Line Equipment Investigation Tools
7		5 items under \$5,000
8		
9	A (7) TOTAL COST INCURRED INTERNALLY	
10		
11	ELECTRIC UTILITY RESEARCH, DEVELOPMENT &	
12	DEMONSTRATION PERFORMED EXTERNALLY	
13		
14	B. (1) Electric Power Research Institute	Advance Generation EPRI Annual Research
15		Assess Selenium Bioaccumulation
16		EPRI Annual Research
17		EPRI Environmental Controls
18		EPRI Environmental Science
19		EPRI Renewable Energy Base Program
20		GAM EPRI Annual Research Portfolio
21		Influence of SO2, NOx, & Acids on PM2.5
22		Inspection of 765KV NCLs
23		MIT Carbon Sequestration Init
24		O&M Excellence - Plant View
25		Ohio River Ecological Research Program
26		Transmission EPRI Annual Research
27		Use of Synchronized Sampling
28		16 items under \$5,000
29		
30	B. (4) Research Support to Others	Ash Pond SCR Ammonia Mitigation
31		CEA Membership & Projects
32		NEETRAC Membership
33		BPL Use for Data Transportation
34		CEA LCMSEA
35		
36		
37		

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 (Mo, Da, Yr) / /	Year/Period of Report End of 2007/Q4
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RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES (Continued)

- (2) Research Support to Edison Electric Institute
- (3) Research Support to Nuclear Power Groups
- (4) Research Support to Others (Classify)
- (5) Total Cost Incurred

3. Include in column (c) all R, D & D items performed internally and in column (d) those items performed outside the company costing \$5,000 or more, briefly describing the specific area of R, D & D (such as safety, corrosion control, pollution, automation, measurement, insulation, type of appliance, etc.). Group items under \$5,000 by classifications and indicate the number of items grouped. Under Other, (A (6) and B (4)) classify items by type of R, D & D activity.

4. 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)

5. 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.

6. If costs have not been segregated for R, D & D activities or projects, submit estimates for columns (c), (d), and (f) with such amounts identified by "Est."

7. Report separately research and related testing facilities operated by the respondent.

Costs Incurred Internally Current Year (c)	Costs Incurred Externally Current Year (d)	AMOUNTS CHARGED IN CURRENT YEAR		Unamortized Accumulation (g)	Line No.
		Account (e)	Amount (f)		
					37
					38
					1
16,342		Various	16,342		2
					3
89,153		Various	89,153		4
37,753		588	37,753		5
16,523		Various	16,523		6
7,449		Various	7,449		7
					8
791,605			791,605		9
					10
					11
					12
					13
	26,556	Various	26,556		14
	40,997	Various	40,997		15
	117,133	Various	117,133		16
	220,488	Various	220,488		17
	946,088	Various	946,088		18
	12,790	Various	12,790		19
	74,123	Various	74,123		20
	6,113	588	6,113		21
	12,188	588	12,188		22
	8,511	588	8,511		23
	36,671	588	36,671		24
	64,804	588	64,804		25
	33,486	Various	33,486		26
	8,482	Various	8,482		27
	26,890	Various	26,890		28
					29
	14,364	Various	14,364		30
	6,575	Various	6,575		31
	23,784	Various	23,784		32
	16,484	Various	16,484		33
	5,373	Various	5,373		34

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 (Mo, Da, Yr) / /	Year/Period of Report End of <u>2007/Q4</u>
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RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES

1. Describe and show below costs incurred and accounts charged during the year for technological research, development, and demonstration (R, D & 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 & 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).

2. Indicate in column (a) the applicable classification, as shown below:

Classifications:

A. Electric R, D & 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 \$5,000.)
- (7) Total Cost Incurred

B. Electric, R, D & D Performed Externally:

- (1) Research Support to the electrical Research Council or the Electric Power Research Institute

Line No.	Classification (a)	Description (b)
1		FutureGen - Cost Share
2		PSerc
3		Water Environment Research
4		6 items under \$5,000
5		
6	B(5) TOTAL COSTS INCURRED EXTERNALLY	
7		
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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 (Mo, Da, Yr) / /	Year/Period of Report End of 2007/Q4
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RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES (Continued)

(2) Research Support to Edison Electric Institute
 (3) Research Support to Nuclear Power Groups
 (4) Research Support to Others (Classify)
 (5) Total Cost Incurred

3. Include in column (c) all R, D & D items performed internally and in column (d) those items performed outside the company costing \$5,000 or more, briefly describing the specific area of R, D & D (such as safety, corrosion control, pollution, automation, measurement, insulation, type of appliance, etc.). Group items under \$5,000 by classifications and indicate the number of items grouped. Under Other, (A (6) and B (4)) classify items by type of R, D & D activity.

4. 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)

5. 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.

6. If costs have not been segregated for R, D & D activities or projects, submit estimates for columns (c), (d), and (f) with such amounts identified by "Est."

7. Report separately research and related testing facilities operated by the respondent.

Costs Incurred Internally Current Year (c)	Costs Incurred Externally Current Year (d)	AMOUNTS CHARGED IN CURRENT YEAR		Unamortized Accumulation (g)	Line No.
		Account (e)	Amount (f)		
					35
					36
					37
					38
	35,221	Various	35,221		1
	11,147	Various	11,147		2
	10,832	Various	10,832		3
	4,562	Various	4,562		4
					5
	1,763,662		1,763,662		6
					7
					8
					9
					10
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DISTRIBUTION OF SALARIES AND WAGES (Continued)

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)	113,320,078	6,233,888	119,553,966
66	Utility Plant			
67	Construction (By Utility Departments)			
68	Electric Plant	35,407,672	1,878,706	37,286,378
69	Gas Plant			
70	Other (provide details in footnote):			
71	TOTAL Construction (Total of lines 68 thru 70)	35,407,672	1,878,706	37,286,378
72	Plant Removal (By Utility Departments)			
73	Electric Plant	7,474,301	426,979	7,901,280
74	Gas Plant			
75	Other (provide details in footnote):			
76	TOTAL Plant Removal (Total of lines 73 thru 75)	7,474,301	426,979	7,901,280
77	Other Accounts (Specify, provide details in footnote):			
78	152 - Fuel Stock Undistributed	8,463,752		8,463,752
79	154 - Materials & Supplies	1,320		1,320
80	163 - Stores Expense Undistributed	5,539,783	-5,539,783	
81	183 - Prelim Survey	-1,191	1,191	
82	184 - Clearing Accounts	3,000,981	-3,000,981	
83	185 - ODD Temporary Facilities	136,230		136,230
84	186 - Misc Deferred Debits	94,540		94,540
85	188 - Research & Development	-4,004		-4,004
86	254 - Ohio Reliability	604		604
87				
88				
89				
90				
91				
92				
93				
94				
95	TOTAL Other Accounts	17,232,015	-8,539,573	8,692,442
96	TOTAL SALARIES AND WAGES	173,434,066		173,434,066

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 (Mo, Da, Yr) / /	Year/Period of Report End of <u>2007/Q4</u>
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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)				66,544,411
3	Net Sales (Account 447)				(93,753,755)
4	Transmission Rights				(14,756,990)
5	Ancillary Services				3,530,741
6	Other Items (list separately)				
7	Congestion				17,138,104
8	Operating Reserves				1,345,857
9	Transmission Purchase Expense				20,095
10	Transmission Losses				11,746,328
11	Meter Corrections				(127,911)
12	Inadvertent				(148,361)
13	Miscellaneous				(1,234,586)
14					
15					
16					
17					
18					
19					
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44					
45					
46	TOTAL				(9,696,067)

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 (Mo, Da, Yr) / /	Year/Period of Report End of 2007/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), (e), (f) and (g) report the amount of ancillary services purchased and sold during the year.
- (2) On line 2 columns (b) (c), (d), (e), (f), and (g) report the amount of reactive supply and voltage control services purchased and sold during the year.
- (3) On line 3 columns (b) (c), (d), (e), (f), and (g) report the amount of regulation and frequency response services purchased and sold during the year.
- (4) On line 4 columns (b), (c), (d), (e), (f), and (g) report the amount of energy imbalance services purchased and sold during the year.
- (5) On lines 5 and 6, columns (b), (c), (d), (e), (f), and (g) report the amount of operating reserve spinning and supplement services purchased and sold during the period.
- (6) On line 7 columns (b), (c), (d), (e), (f), and (g) 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		
		Number of Units (b)	Unit of Measure (c)	Dollars (d)	Usage - Related Billing Determinant		
					Number of Units (e)	Unit of Measure (f)	Dollars (g)
1	Scheduling, System Control and Dispatch		N/A		770,215	1019/ MWH	78,485
2	Reactive Supply and Voltage		N/A			N/A	
3	Regulation and Frequency Response		N/A			N/A	
4	Energy Imbalance		N/A			N/A	
5	Operating Reserve - Spinning		N/A			N/A	
6	Operating Reserve - Supplement		N/A			N/A	
7	Other		N/A			N/A	
8	Total (Lines 1 thru 7)				770,215		78,485

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FOOTNOTE DATA			

Schedule Page: 398 Line No.: 1 Column: e

Represents Company's MLR share of AEP System revenues, Column G, divided by Column F.

Schedule Page: 398 Line No.: 1 Column: f

The unit of measure for all ancillary services except energy imbalance.

Schedule Page: 398 Line No.: 1 Column: g

Represents Company's member load ratio of AEP System's ancillary 1 service revenues for grandfathered agreements.

Name of Respondent
Ohio Power Company

This Report is:
(1) An Original
(2) A Resubmission

Date of Report
(Mo, Da, Yr)
/ /

Year/Period of Report
End of 2007/Q4

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.

NAME OF SYSTEM:

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)
1	January									
2	February									
3	March									
4	Total for Quarter 1									
5	April									
6	May									
7	June									
8	Total for Quarter 2									
9	July									
10	August									
11	September									
12	Total for Quarter 3									
13	October									
14	November									
15	December									
16	Total for Quarter 4									
17	Total Year to Date/Year									

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FOOTNOTE DATA			

Schedule Page: 400 Line No.: 1 Column: b

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

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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 (Mo, Da, Yr) / /	Year/Period of Report End of 2007/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)	27,727,742
3	Steam	53,985,439	23	Requirements Sales for Resale (See instruction 4, page 311.)	2,293,855
4	Nuclear		24	Non-Requirements Sales for Resale (See instruction 4, page 311.)	29,874,196
5	Hydro-Conventional	170,258	25	Energy Furnished Without Charge	1,051
6	Hydro-Pumped Storage		26	Energy Used by the Company (Electric Dept Only, Excluding Station Use)	
7	Other		27	Total Energy Losses	2,869,883
8	Less Energy for Pumping		28	TOTAL (Enter Total of Lines 22 Through 27) (MUST EQUAL LINE 20)	62,766,727
9	Net Generation (Enter Total of lines 3 through 8)	54,155,697			
10	Purchases	8,611,030			
11	Power Exchanges:				
12	Received				
13	Delivered				
14	Net Exchanges (Line 12 minus line 13)				
15	Transmission For Other (Wheeling)				
16	Received				
17	Delivered				
18	Net Transmission for Other (Line 16 minus line 17)				
19	Transmission By Others Losses				
20	TOTAL (Enter Total of lines 9, 10, 14, 18 and 19)	62,766,727			

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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 on line 2 by month the system's output in Megawatt hours for each month.
- (3) Report on line 3 by month the non-requirements sales for resale. Include in the monthly amounts any energy losses associated with the sales.
- (4) Report on line 4 by month the system's monthly maximum megawatt load (60 minute integration) associated with the system.
- (5) Report on lines 5 and 6 the specified information for each monthly peak load reported on line 4.

NAME OF SYSTEM:

Line No.	Month (a)	Total Monthly Energy (b)	Monthly Non-Requirements Sales for Resale & Associated Losses (c)	MONTHLY PEAK		
				Megawatts (See Instr. 4) (d)	Day of Month (e)	Hour (f)
29	January	4,975,757	2,283,239	4,480	30	2000
30	February	4,675,198	1,966,136	4,995	6	1900
31	March	4,242,062	1,542,120	4,598	6	1100
32	April	4,052,353	1,607,400	4,208	5	1000
33	May	4,765,360	2,206,059	4,711	31	1300
34	June	5,136,623	2,488,041	5,204	26	1300
35	July	5,597,116	2,894,088	5,212	9	1700
36	August	5,604,534	2,609,674	5,485	23	1600
37	September	5,762,243	3,173,046	5,196	6	1600
38	October	5,640,937	3,074,004	4,806	8	1500
39	November	5,722,494	3,182,446	4,442	29	2000
40	December	6,592,050	3,779,420	4,826	17	2000
41	TOTAL	62,766,727	30,805,673			

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 (Mo, Da, Yr) / /	Year/Period of Report End of 2007/Q4
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STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)

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 term basis report the Btu content of the gas and the quantity of fuel burned converted to Mct. 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.

Line No.	Item (a)	Plant Name: AMOS-OPCO SHARE (b)			Plant Name: AMOS-TOTAL (c)		
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear)	STEAM			STEAM		
2	Type of Constr (Conventional, Outdoor, Boiler, etc)	CONVENTIONAL			CONVENTIONAL		
3	Year Originally Constructed	1973			1971		
4	Year Last Unit was installed	1973			1973		
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)	867.00			2933.00		
6	Net Peak Demand on Plant - MW (60 minutes)	879			2919		
7	Plant Hours Connected to Load	6995			7642		
8	Net Continuous Plant Capability (Megawatts)	0			0		
9	When Not Limited by Condenser Water	867			2900		
10	When Limited by Condenser Water	867			2900		
11	Average Number of Employees	93			314		
12	Net Generation, Exclusive of Plant Use - KWh	5345813000			18362031000		
13	Cost of Plant: Land and Land Rights	908431			6102085		
14	Structures and Improvements	28159036			85993257		
15	Equipment Costs	332397887			1278650658		
16	Asset Retirement Costs	3421315			7408996		
17	Total Cost	364886669			1378154996		
18	Cost per KW of Installed Capacity (line 17/5) Including	420.8612			469.8790		
19	Production Expenses: Oper, Supv, & Engr	1729797			8990386		
20	Fuel	98571286			341213595		
21	Coolants and Water (Nuclear Plants Only)	0			0		
22	Steam Expenses	2367646			13166456		
23	Steam From Other Sources	0			0		
24	Steam Transferred (Cr)	0			0		
25	Electric Expenses	89729			350494		
26	Misc Steam (or Nuclear) Power Expenses	3440856			17459384		
27	Rents	3095			-2374		
28	Allowances	1918039			5317246		
29	Maintenance Supervision and Engineering	1218077			5309553		
30	Maintenance of Structures	260368			2171464		
31	Maintenance of Boiler (or reactor) Plant	2985711			30942625		
32	Maintenance of Electric Plant	412504			4681793		
33	Maintenance of Misc Steam (or Nuclear) Plant	497832			1947474		
34	Total Production Expenses	113494940			431548096		
35	Expenses per Net KWh	0.0212			0.0235		
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)	Coal	Oil		Coal	Oil	
37	Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)	Tons	Barrels		Tons	Barrels	
38	Quantity (Units) of Fuel Burned	2171850	25477	0	7404150	91869	0
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	12062	139901	0	12065	139968	0
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	43.346	89.235	0.000	43.318	90.362	0.000
41	Average Cost of Fuel per Unit Burned	43.457	83.443	0.000	43.437	83.869	0.000
42	Average Cost of Fuel Burned per Million BTU	1.801	14.201	0.000	1.800	14.267	0.000
43	Average Cost of Fuel Burned per KWh Net Gen	0.018	0.000	0.000	0.018	0.000	0.000
44	Average BTU per KWh Net Generation	9834.000	0.000	0.000	9759.000	0.000	0.000

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 (Mo, Da, Yr) / /	Year/Period of Report End of 2007/Q4
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STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)(Continued)

9. Items under Cost of Plant are based on U. S. of A. 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.

Plant Name: SPORN-OPCO SHARE (d)			Plant Name: SPORN-TOTAL (e)			Plant Name: GAVIN (f)			Line No.
	STEAM			STEAM			STEAM		1
	CONVENTIONAL			CONVENTIONAL			CONVENTIONAL		2
	1950			1950			1974		3
	1960			1960			1975		4
	801.00			1106.00			2600.00		5
	769			1080			2665		6
	7969			7969			8274		7
	0			0			0		8
	750			1050			2600		9
	730			1020			2600		10
	139			192			277		11
	4193310000			6154441000			18959094000		12
	101828			172464			2934019		13
	25548335			38131731			103177921		14
	324652707			435739138			1050303949		15
	723598			1809657			6194276		16
	351026468			475852990			1162610165		17
	438.2353			430.2468			447.1578		18
	2264991			3745840			5164046		19
	75837513			111375125			234034698		20
	0			0			0		21
	2307323			3999216			49534185		22
	0			0			0		23
	0			0			0		24
	844094			1285462			90924		25
	8506632			11505698			31935816		26
	26230			34813			52464691		27
	1701531			2282525			1729119		28
	648186			933182			1456461		29
	2191065			3229550			2752835		30
	19294528			24788831			27953910		31
	3993422			5301916			4110734		32
	1179052			1746115			1089051		33
	118794567			170228273			412316470		34
	0.0283			0.0277			0.0217		35
Coal	Oil		Coal	Oil		Coal	Oil		36
Tons	Barrels		Tons	Barrels		Tons	Barrels		37
1721338	21388	0	2548984	26586	0	7550845	50299	0	38
12045	137511	0	12044	137516	0	12329	139517	0	39
40.534	97.182	0.000	40.331	96.761	0.000	28.312	85.815	0.000	40
41.204	92.588	0.000	41.002	92.230	0.000	28.123	81.621	0.000	41
1.710	16.031	0.000	1.702	15.969	0.000	1.141	13.929	0.000	42
0.017	0.000	0.000	0.017	0.000	0.000	0.011	0.000	0.000	43
9919.000	0.000	0.000	10002.000	0.000	0.000	9836.000	0.000	0.000	44

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STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)

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 term basis report the Btu content of the gas and the quantity of fuel burned converted to Mct. 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.

Line No.	Item (a)	Plant Name: <i>CARDINAL-OPCO SHARE</i> (b)	Plant Name: <i>CARDINAL-TOTAL</i> (c)				
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear)	STEAM	STEAM				
2	Type of Constr (Conventional, Outdoor, Boiler, etc)	PARTIAL OUTDOOR	PARTIAL OUTDOOR				
3	Year Originally Constructed	1967	1967				
4	Year Last Unit was Installed	1967	1977				
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)	615.00	1881.00				
6	Net Peak Demand on Plant - MW (60 minutes)	1057	1836				
7	Plant Hours Connected to Load	5950	7849				
8	Net Continuous Plant Capability (Megawatts)	0	0				
9	When Not Limited by Condenser Water	600	1830				
10	When Limited by Condenser Water	585	1800				
11	Average Number of Employees	92	283				
12	Net Generation, Exclusive of Plant Use - KWh	4144476000	10709199000				
13	Cost of Plant: Land and Land Rights	493240	980820				
14	Structures and Improvements	20154231	32492187				
15	Equipment Costs	376017011	656993683				
16	Asset Retirement Costs	1643048	1643048				
17	Total Cost	398307530	692109738				
18	Cost per KW of Installed Capacity (line 17/5) Including	647.6545	367.9478				
19	Production Expenses: Oper, Supv, & Engr	1218977	3759846				
20	Fuel	71561482	203095237				
21	Coolants and Water (Nuclear Plants Only)	0	0				
22	Steam Expenses	1820950	5396749				
23	Steam From Other Sources	0	0				
24	Steam Transferred (Cr)	0	0				
25	Electric Expenses	517871	1597343				
26	Misc Steam (or Nuclear) Power Expenses	8861766	6760941				
27	Rents	-162	0				
28	Allowances	2083690	0				
29	Maintenance Supervision and Engineering	988647	2625436				
30	Maintenance of Structures	677996	1787505				
31	Maintenance of Boiler (or reactor) Plant	10430547	27973329				
32	Maintenance of Electric Plant	3165342	8517207				
33	Maintenance of Misc Steam (or Nuclear) Plant	620417	1653354				
34	Total Production Expenses	101947523	263166947				
35	Expenses per Net KWh	0.0246	0.0246				
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)	Coal	Oil	Coal	Oil		
37	Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)	Tons	Barrels	Tons	Barrels		
38	Quantity (Units) of Fuel Burned	1627452	22750	4478776	40769	0	
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	11915	137633	11867	137699	0	
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	40.323	93.649	0.000	42.669	95.685	0.000
41	Average Cost of Fuel per Unit Burned	40.452	90.051	0.000	44.687	111.246	0.000
42	Average Cost of Fuel Burned per Million BTU	1.698	15.578	0.000	1.883	19.236	0.000
43	Average Cost of Fuel Burned per KWh Net Gen	0.016	0.000	0.000	0.019	0.000	0.000
44	Average BTU per KWh Net Generation	9643.000	0.000	0.000	9954.000	0.000	0.000

STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)(Continued)

9. Items under Cost of Plant are based on U. S. of A. 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.

Plant Name: MUSKINGUM (d)	Plant Name: MITCHELL (e)	Plant Name: KAMMER (f)	Line No.						
STEAM	STEAM	STEAM	1						
CONVENTIONAL	OUTDOOR BOILER	CONVENTIONAL	2						
1953	1971	1958	3						
1968	1971	1959	4						
1530.00	1633.00	713.00	5						
1440	1567	659	6						
7475	6998	7667	7						
0	0	0	8						
1425	1600	630	9						
1365	1600	600	10						
215	214	129	11						
8503986000	8777969000	4060791000	12						
2067411	1122477	165993	13						
54693706	66016489	30030136	14						
577452486	1520890495	258180940	15						
8374680	833767	931599	16						
642588283	1588863228	289308668	17						
419.9923	972.9720	405.7625	18						
3029229	3665587	1412482	19						
133214494	142271209	77102635	20						
0	0	0	21						
7035031	9956302	740132	22						
0	0	0	23						
0	0	0	24						
221336	1097929	139633	25						
9622986	17751518	9320131	26						
119116	133765	52648	27						
7383397	476979	2395529	28						
372740	4556051	499313	29						
5442787	826452	502450	30						
19467988	11576740	6623417	31						
3300149	3812401	1667250	32						
2057962	527157	484596	33						
191267215	196652090	100940216	34						
0.0225	0.0224	0.0249	35						
Coal	Oil		Coal	Oil		Coal	Oil		36
Tons	Barrels		Tons	Barrels		Tons	Barrels		37
3267270	52021	0	3267454	38284	0	1628221	5175	0	38
12933	138504	0	12465	138251	0	12134	139693	0	39
39.380	89.653	0.000	40.280	91.343	0.000	46.795	99.359	0.000	40
39.684	85.576	0.000	41.124	76.890	0.000	44.793	94.079	0.000	41
1.534	14.711	0.000	1.650	13.242	0.000	1.846	16.035	0.000	42
0.015	0.000	0.000	0.015	0.000	0.000	0.018	0.000	0.000	43
9964.000	0.000	0.000	9304.000	0.000	0.000	9738.000	0.000	0.000	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 (Mo, Da, Yr) / /	Year/Period of Report 2007/Q4
FOOTNOTE DATA			

Schedule Page: 402 Line No.: -1 Column: b

Plant Name: Amos - This plant is owned jointly by Respondent and Appalachian Power Company, also a subsidiary of American Electric Power, Inc.

Schedule Page: 402 Line No.: -1 Column: d

Plant Name: Sporn - This plant is owned jointly by Respondent and Appalachian Power Company, also a subsidiary of American Electric Power, Inc.

Schedule Page: 402.1 Line No.: -1 Column: b

Plant Name: Cardinal - This plant is jointly owned by Respondent and Buckeye Power Company, a non-affiliate.

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HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants)

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.

Line No.	Item (a)	FERC Licensed Project No. 2570 Plant Name: Racine (b)	FERC Licensed Project No. 0 Plant Name: (c)
1	Kind of Plant (Run-of-River or Storage)	Run-of-River	
2	Plant Construction type (Conventional or Outdoor)	Conventional Bulb	
3	Year Originally Constructed	1982	
4	Year Last Unit was Installed	1983	
5	Total installed cap (Gen name plate Rating in MW)	47.50	0.00
6	Net Peak Demand on Plant-Megawatts (60 minutes)	45	0
7	Plant Hours Connect to Load	7,552	0
8	Net Plant Capability (in megawatts)		
9	(a) Under Most Favorable Oper Conditions	48	0
10	(b) Under the Most Adverse Oper Conditions	0	0
11	Average Number of Employees	4	0
12	Net Generation, Exclusive of Plant Use - Kwh	170,258,000	0
13	Cost of Plant		
14	Land and Land Rights	3,992	0
15	Structures and Improvements	49,964,061	0
16	Reservoirs, Dams, and Waterways	6,304,465	0
17	Equipment Costs	54,994,562	0
18	Roads, Railroads, and Bridges	0	0
19	Asset Retirement Costs	19,556	0
20	TOTAL cost (Total of 14 thru 19)	111,286,636	0
21	Cost per KW of Installed Capacity (line 20 / 5)	2,342.8765	0.0000
22	Production Expenses		
23	Operation Supervision and Engineering	41,677	0
24	Water for Power	25,469	0
25	Hydraulic Expenses	11,157	0
26	Electric Expenses	-149	0
27	Misc Hydraulic Power Generation Expenses	161,948	0
28	Rents	50,000	0
29	Maintenance Supervision and Engineering	0	0
30	Maintenance of Structures	13,081	0
31	Maintenance of Reservoirs, Dams, and Waterways	57,409	0
32	Maintenance of Electric Plant	536,762	0
33	Maintenance of Misc Hydraulic Plant	306,366	0
34	Total Production Expenses (total 23 thru 33)	1,203,720	0
35	Expenses per net KWh	0.0071	0.0000

HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)

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.

FERC Licensed Project No. 0 Plant Name: (d)	FERC Licensed Project No. 0 Plant Name: (e)	FERC Licensed Project No. 0 Plant Name: (f)	Line No.
			1
			2
			3
			4
0.00	0.00	0.00	5
0	0	0	6
0	0	0	7
0	0	0	8
0	0	0	9
0	0	0	10
0	0	0	11
0	0	0	12
0	0	0	13
0	0	0	14
0	0	0	15
0	0	0	16
0	0	0	17
0	0	0	18
0	0	0	19
0	0	0	20
0.0000	0.0000	0.0000	21
0	0	0	22
0	0	0	23
0	0	0	24
0	0	0	25
0	0	0	26
0	0	0	27
0	0	0	28
0	0	0	29
0	0	0	30
0	0	0	31
0	0	0	32
0	0	0	33
0	0	0	34
0.0000	0.0000	0.0000	35

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TRANSMISSION LINE STATISTICS

- 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.
- 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.
- Report data by individual lines for all voltages if so required by a State commission.
- Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
- 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.
- 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.

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)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
1	0168 BAKER	DON MARQUIS	765.00	765.00	AT	26.41		1
2	0168 BAKER	DON MARQUIS	765.00	765.00	ST	10.32		1
3	0171 KAMMER	DUMONT	765.00	765.00	AT	100.19		1
4	0171 KAMMER	DUMONT	765.00	765.00	ST	126.14		1
5	0194 AMOS	NORTH PROCTORVILLE	765.00	765.00	ST	5.30		1
6	0195 GAVIN	MARYSVILLE	765.00	765.00	ST	124.40		1
7	0232 AMOS	GAVIN	765.00	765.00	ST	0.49		1
8	0233 GAVIN	KAMMER	765.00	765.00	ST	2.62		1
9	0263 KAMMER	SOUTH CANTON	765.00	765.00	AT	0.24		1
10	0263 KAMMER	SOUTH CANTON	765.00	765.00	ST	78.44		1
11	0269 NORTH	HANGING ROCK	765.00	765.00	ST	25.99		1
12	0270 HANGING ROCK	JEFFERSON	765.00	765.00	ST	6.14		1
13	0047 SPORN	MUSKINGUM	345.00	345.00	ST	46.52		1
14	0048 MUSKINGUM	CENTRAL	345.00	345.00	ST	28.10		1
15	0048 MUSKINGUM	CENTRAL	345.00	345.00	ST	53.94		2
16	0052 CENTRAL	EAST LIMA	345.00	345.00	ST	2.68		1
17	0052 CENTRAL	EAST LIMA	345.00	345.00	ST	71.36		2
18	0070 EAST LIMA	SORENSEN	345.00	345.00	ST	42.99		1
19	0079 MUSKINGUM	TIDD	345.00	345.00	ST	83.57		2
20	0088 KAMMER EXT. NO. 1		345.00	345.00	ST	0.20		1
21	0088 KAMMER EXT. NO. 1		345.00	345.00	ST	0.38		1
22	0104 TIDD	CANTON CENTRAL	345.00	345.00	AT	37.29		1
23	0104 TIDD	CANTON CENTRAL	345.00	345.00	ST	14.21		1
24	0106 CANTON CENTRAL	JUNIPER	345.00	345.00	AT	4.06		1
25	0106 CANTON	JUNIPER	345.00	345.00	ST	1.36		1
26	0106 CANTON	JUNIPER	345.00	345.00	ST	0.55		2
27	0119 MUSKINGUM	OHIO CENTRAL	345.00	345.00	AT	30.75		1
28	0119 MUSKINGUM	OHIO CENTRAL	345.00	345.00	ST	12.51		1
29	0142 KAMMER EXT. NO. 2		345.00	345.00	ST	0.15		1
30	0142 KAMMER EXT. NO. 2		345.00	345.00	ST	0.30		1
31	0161 OHIO CENTRAL	FOSTORIA CENTRAL	345.00	345.00	AT	100.53		1
32	0161 OHIO CENTRAL	FOSTORIA CENTRAL	345.00	345.00	ST	5.99		1
33	0162 FOSTORIA CENTRAL	EAST LIMA	345.00	345.00	AT	34.47		1
34	0162 FOSTORIA CENTRAL	EAST LIMA	345.00	345.00	ST	5.35		1
35	0163 FOSTORIA CENTRAL	PEMBERVILLE	345.00	345.00	ST	19.29		2
36					TOTAL	5,498.37		401

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TRANSMISSION LINE STATISTICS (Continued)

7. 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)
8. 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.
9. 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.
10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Size of Conductor and Material (i)	COST OF LINE (Include in Column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
954 ACSR	1,876,001	7,528,541	9,404,542					1
954 ACSR 4-B								2
954 ACSR 4-B	9,945,335	40,627,825	50,573,160					3
954 ACSR 4-B								4
1351.5 ACSR	204,407	1,665,174	1,869,581					5
1351.5 ACSR	7,175,412	24,028,276	31,203,688					6
1351.5 ACSR		314,184	314,184					7
1351.5 ACSR	494,510	1,172,835	1,667,345					8
1351.5 ACSR	9,344,715	44,794,292	54,139,007					9
1351.5 ACSR								10
1351.5 ACSR	1,462,777	10,207,578	11,670,355					11
1351.5 ACSR	650,192	3,816,469	4,466,661					12
1275 ACSR/PE	259,060	2,749,838	3,008,898					13
2303 ACAR	1,255,207	5,718,649	6,973,856					14
2303 ACAR								15
1275 ACSR/PE	737,119	8,074,076	8,811,195					16
2303 ACAR								17
1275 ACSR/PE	429,503	2,382,100	2,811,603					18
1414 ACSR/PE	1,075,707	6,835,724	7,911,431					19
1414 ACSR/PE	1,104	15,200	16,304					20
1414 ACSR/PE								21
954 ACSR 2-B	914,992	3,162,023	4,077,015					22
954 ACSR 2-B								23
954 ACSR 2-B	234,114	534,150	768,264					24
954 ACSR 2-B								25
954 ACSR 2-B								26
1414 ACSR/PE	442,149	2,161,221	2,603,370					27
954 ACSR 2-B								28
1414 ACSR/PE	518	30,806	31,324					29
1414 ACSR/PE								30
954 ACSR 2-B	1,678,273	8,376,979	10,055,252					31
954 ACSR 2-B								32
954 ACSR 2-B	1,073,666	3,176,873	4,250,539					33
954 ACSR 2-B								34
954 ACSR 2-B	418,163	3,313,286	3,731,449					35
	68,449,873	400,476,600	468,926,473	257,000	6,624,834		6,881,834	36

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 (Mo, Da, Yr) / /	Year/Period of Report End of 2007/Q4
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TRANSMISSION LINE STATISTICS

- 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.
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- 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.

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)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
1	0166 SOUTH CANTON	SAMMIS	345.00	345.00	ST	0.74		1
2	0167 SOUTH CANTON	STAR	345.00	345.00	ST	0.69		1
3	0172 SOUTHWEST LIMA		345.00	345.00	ST	14.68		2
4	0173 SOUTHWEST LIMA	MIAMI	345.00	345.00	AT	18.04		1
5	0173 SOUTHWEST LIMA	MIAMI	345.00	345.00	ST	0.97		1
6	0208 TIDD	COLIER	345.00	345.00	ST	0.31		2
7	0248 MARYSVILLE EXT NO		345.00	345.00	ST	4.22		2
8	0249 MARYSVILLE EXT NO		345.00	345.00	ST	4.84		2
9	0279 SOUTH CANTON	CANTON CENTRAL	345.00	345.00	ST	8.16		2
10	0365 WATERFORD		345.00	345.00				
11	0366 BEVERLY EXTENSION		345.00	345.00	ST	0.10		
12	0001 LIMA	FT WAYNE	138.00	138.00	WP	0.10		2
13	0001 LIMA	FT WAYNE	138.00	138.00	ST	43.58		2
14	0004 HOWARD	ASHLAND	138.00	138.00	ST	6.15		1
15	0004 HOWARD	ASHLAND	138.00	138.00	ST	1.84		2
16	0005 WINDSOR	CANTON	138.00	138.00	ST	54.38		1
17	0005 WINDSOR	CANTON	138.00	138.00	WP	0.08		1
18	0006 WINDSOR	CANTON (WV)	138.00	138.00	ST	0.32		1
19	0007 PHILO	HOWARD	138.00	138.00	WP	0.05		2
20	0007 PHILO	HOWARD	138.00	138.00	ST	80.73		2
21	0010 FOSTORIA	PEMBERVILLE	138.00	138.00	ST	18.49		2
22	0010 FOSTORIA	PEMBERVILLE	138.00	138.00	ST	0.06		1
23	0010 FOSTORIA	PEMBERVILLE	138.00	138.00	WP			1
24	0011 PHILO	RUTLAND	138.00	138.00	ST	65.70		2
25	0016 SOUTH POINT	TURNER	138.00	138.00	ST	0.48		2
26	0018 PHILO	TORREY	138.00	138.00	ST	70.73		1
27	0019 CROOKSVILLE	WEST LANCASTER	138.00	138.00	ST	30.70		2
28	0020 PHILO	CANTON	138.00	138.00	ST	74.04		1
29	0025 TIDD	WAGENHALS	138.00	138.00	ST	53.45		1
30	0028 PORTSMOUTH	TRENTON NO. 2	138.00	138.00	WP	67.70		1
31	0028 PORTSMOUTH	TRENTON NO. 2	138.00	138.00	ST	0.24		1
32	0028 PORTSMOUTH	TRENTON NO. 2	138.00	138.00	ST	0.45		2
33	0032 TRENTON	MUNCIE	138.00	138.00	ST	23.92		1
34	0033 RUTLAND	SPORN	138.00	138.00	ST	4.81		2
35	0034 SPORN	SOUTH POINT	138.00	138.00	ST	9.22		1
36					TOTAL	5,498.37		401

TRANSMISSION LINE STATISTICS (Continued)

7. 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)
8. 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.
9. 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.
10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Size of Conductor and Material (i)	COST OF LINE (Include in Column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
954 ACSR 2-B	15,472	463,723	479,195					1
954 ACSR 2-B	20,410	170,319	190,729					2
1414 ACSR/PE	513,253	2,249,831	2,763,084					3
954 ACSR 2-B	443,997	1,419,864	1,863,861					4
954 ACSR 2-B								5
954 ACSR 2-B	999	152,302	153,301					6
1275 ACSR/PE	108,893	1,093,444	1,202,337					7
2303 ACAR	186,006	961,932	1,147,938					8
954 ACSR 2-B	512,626	4,263,340	4,775,966					9
		1,756,284	1,756,284					10
								11
397.5 ACSR	121,902	759,562	881,464					12
397.5 ACSR								13
397.5 ACSR	20,508	79,591	100,099					14
397.5 ACSR								15
556.5 ACSR	382,811	1,369,152	1,751,963					16
636 ACSR								17
556.5 ACSR	6,308	7,773	14,081					18
556.5 ACSR	305,134	1,789,419	2,094,553					19
556.5 ACSR								20
336.4 ACSR	59,421	336,284	395,705					21
477 ACSR								22
556.5 ACSR								23
397.5 ACSR	138,617	1,566,455	1,705,072					24
397.5 ACSR	2,514	19,200	21,714					25
1033.5 ACSR								26
397.5 ACSR	63,306	511,378	574,684					27
1033.5 ACSR	4,016	13,484	17,500					28
1033.5 ACSR	214,121	1,224,049	1,438,170					29
477 ACSR	259,966	1,741,261	2,001,227					30
477 ACSR								31
6X477 ACSR								32
397.5 ACSR	4,691	2,279	6,970					33
397.5 ACSR	10,001	125,971	135,972					34
397.5 ACSR	152,649	1,204,599	1,357,248					35
	68,449,873	400,476,600	468,926,473	257,000	6,624,834		6,881,834	36

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 (Mo, Da, Yr) / /	Year/Period of Report End of <u>2007/Q4</u>
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TRANSMISSION LINE STATISTICS

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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)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
1	0034 SPORN	SOUTH POINT	138.00	138.00	ST	40.41		2
2	0036 SPORN	PORTSMOUTH	138.00	138.00	ST	0.05		1
3	0036 SPORN	PORTSMOUTH	138.00	138.00	ST	48.76		2
4	0037 HILLSBORO	MAYSVILLE	138.00	138.00	WP	33.55		1
5	0038 CROOKSVILLE	NORTH NEWARK	138.00	138.00	WP	30.67		1
6	0038 CROOKSVILLE	NORTH NEWARK	138.00	138.00	ST	0.58		2
7	0039 WEST LANCASTER	SOUTH BALTIMORE	138.00	138.00	WP	9.82		1
8	0041 NORTH NEWARK	WEST MT. VERNON	138.00	138.00	WP	20.28		1
9	0041 NORTH NEWARK	WEST MT. VERNON	138.00	138.00	ST	1.48		2
10	0042 SOUTH BALTIMORE	NORTH NEWARK	138.00	138.00	WP	21.04		1
11	0042 SOUTH BALTIMORE	NORTH NEWARK	138.00	138.00	ST	0.05		1
12	0042 SOUTH BALTIMORE	NORTH NEWARK	138.00	138.00	ST	0.08		2
13	0043 BELLEFONTE EXT.		138.00	138.00	ST	2.80		2
14	0044 SUMMERFIELD	NATRIUM	138.00	138.00	ST	27.07		2
15	0045 PHILO	MUSKINGUM	138.00	138.00	ST	23.16		2
16	0046 MUSKINGUM	SUMMERFIELD	138.00	138.00	ST	25.31		2
17	0049 FOSTORIA	EAST LIMA	138.00	138.00	WP	0.06		1
18	0049 FOSTORIA	EAST LIMA	138.00	138.00	ST	40.77		2
19	0050 EAST LIMA	LIMA	138.00	138.00	ST	4.43		2
20	0055 TORREY	WOOSTER	138.00	138.00	WP	28.69		1
21	0056 WEST MT. VERNON	SOUTH KENTON	138.00	138.00	WP	59.06		1
22	0057 SOUTH KENTON	STERLING	138.00	138.00	CP			1
23	0057 SOUTH KENTON	STERLING	138.00	138.00	WP	28.40		1
24	0058 SOUTH POINT	PORTSMOUTH	138.00	138.00	ST	0.04		1
25	0058 SOUTH POINT	PORTSMOUTH	138.00	138.00	ST	34.57		2
26	0059 PHILO	CROOKSVILLE	138.00	138.00	ST	15.37		2
27	0060 LIMA	STERLING	138.00	138.00	WP	5.96		1
28	0061 EAST LIMA	WEST LIMA	138.00	138.00	WP	0.15		2
29	0061 EAST LIMA	WEST LIMA	138.00	138.00	ST	11.19		2
30	0061 EAST LIMA	WEST LIMA	138.00	138.00	ST	1.05		3
31	0063 TORREY	MASSILLON	138.00	138.00	ST	0.29		2
32	0066 WAGENHALS	WEST CANTON	138.00	138.00	ST	9.16		1
33	0066 WAGENHALS	WEST CANTON	138.00	138.00	ST	0.85		2
34	0067 TORREY	AKRON	138.00	138.00	ST	0.28		1
35	0069 TIDD	SOUTH CADIZ	138.00	138.00	WP	16.59		1
36					TOTAL	5,498.37		401

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TRANSMISSION LINE STATISTICS (Continued)

7. 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)
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Size of Conductor and Material (i)	COST OF LINE (Include in Column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
397.5 ACSR								1
477 ACSR	292,599	1,384,849	1,677,448					2
477 ACSR								3
477 ACSR	106,703	731,298	838,001					4
397.5 ACSR	101,265	681,891	783,156					5
397.5 ACSR								6
397.5 ACSR	69,643	300,518	370,161					7
477 ACSR	84,396	568,108	652,504					8
477 ACSR								9
397.5 ACSR	119,954	631,905	751,859					10
397.5 ACSR								11
795 ACSR								12
397.5 ACSR	31,776	214,368	246,144					13
556.5 ACSR	157,804	800,619	958,423					14
636 ACSR	151,470	744,025	895,495					15
556.5 ACSR	124,221	790,550	914,771					16
397.5 ACSR	157,978	1,302,422	1,460,400					17
397.5 ACSR								18
397.5 ACSR								19
556.5 ACSR	218,662	820,694	1,039,356					20
477 ACSR	405,614	2,435,801	2,841,415					21
336.4 ACSR	118,271	1,076,331	1,194,602					22
477 ACSR								23
397.5 ACSR	96,813	1,051,747	1,148,560					24
397.5 ACSR								25
336.4 ACSR	58,078	325,659	383,737					26
4/0 CU.	32,604	546,198	578,802					27
556.5 ACSR	288,848	859,500	1,148,348					28
556.5 ACSR								29
556.5 ACSR								30
1033.5 ACSR		32,552	32,552					31
556.5 ACSR	337,756	444,899	782,655					32
795 ACSR								33
556.5 ACSR		61,677	61,677					34
477 ACSR	96,329	397,389	493,718					35
	68,449,873	400,476,600	468,926,473	257,000	6,624,834		6,881,834	36

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 (Mo, Da, Yr) / /	Year/Period of Report End of 2007/Q4
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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)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
1	0071 AKRON	CANTON	138.00	138.00	ST	3.75		1
2	0072 TIDD	WEIRTON NO. 2	138.00	138.00	WP	6.21		1
3	0072 TIDD	WEIRTON NO. 2	138.00	138.00	ST	0.05		1
4	0073 WEIRTON	SOUTH TORONTO	69.00	138.00	ST	0.48		2
5	0073 WEIRTON	SOUTH TORONTO	138.00	138.00	ST	0.14		1
6	0075 SPORN	KAISER NO. 1	138.00	138.00	ST	4.25		2
7	0076 LUCASVILLE	SARGENTS	138.00	138.00	WP	11.88		1
8	0078 TIDD	WINDSOR JCT.	138.00	138.00	ST	3.77		1
9	0080 NEWCOMERSTOWN	SOUTH COSHOCTON	138.00	138.00	WP	14.33		1
10	0081 FORD MOTOR EXT		138.00	138.00	ST	0.25		2
11	0086 SPORN	KAISER NO. 2	138.00	138.00	ST	5.67		2
12	0087 WINDSOR JUNCTION	TILTONVILLE	138.00	138.00	ST	3.81		1
13	0087 WINDSOR JUNCTION	TILTONVILLE	138.00	138.00	ST	0.30		2
14	0089 WEST PHILO EXT. NO.		138.00	138.00	WP	0.05		1
15	0090 WEST PHILO EXT. NO.		138.00	138.00	WP	0.13		1
16	0091 KAMMER	OHIO FERRO ALLOYS	138.00	138.00	WP	2.45		1
17	0091 KAMMER	OHIO FERRO ALLOYS (WV)	138.00	138.00	ST	0.71		1
18	0095 PORTSMOUTH	TRENTON NO. 1	138.00	138.00	WP	87.41		1
19	0095 PORTSMOUTH	TRENTON NO. 1	138.00	138.00	ST	1.04		1
20	0095 PORTSMOUTH	TRENTON NO. 1	138.00	138.00	ST	0.24		2
21	0096 THIVENER	BUCKEYE CO-OP	138.00	138.00	WP	6.16		1
22	0097 MERCERVILLE	APPLE GROVE	138.00	138.00	ST	5.11		2
23	0098 MILLWOOD EXT.		138.00	138.00	WP	0.10		1
24	0101 THIVENER EXT.		138.00	138.00	WP	0.09		1
25	0102 MEIGS EXT. NO. 1		138.00	138.00	WP	0.10		1
26	0103 MEIGS EXT NO. 2		138.00	138.00	WP	0.17		1
27	0108 OHIO CENTRAL	NORTH NEWARK	138.00	138.00	ST	0.33		2
28	0108 OHIO CENTRAL	NORTH NEWARK	138.00	138.00	WP	21.30		1
29	0110 NORTH STRASBURG		138.00	138.00	WP	0.06		1
30	0111 NORTH STRASBURG		138.00	138.00	WP	0.06		1
31	0112 ZANESVILLE EXT.		138.00	138.00	ST	6.48		2
32	0113 HOWARD	BUCYRUS CENTER	138.00	138.00	ST	16.30		1
33	0113 HOWARD	BUCYRUS CENTER	138.00	138.00	ST	0.27		2
34	0114 SOUTH PEMBERVILLE	FREEMONT	138.00	138.00	WP	14.18		1
35	0114 SOUTH PEMBERVILLE	FREEMONT	138.00	138.00	ST	1.29		2
36					TOTAL	5,498.37		401

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 (Mo, Da, Yr) / /	Year/Period of Report End of 2007/Q4
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TRANSMISSION LINE STATISTICS (Continued)

7. 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)
8. 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.
9. 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.
10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Size of Conductor and Material (l)	COST OF LINE (Include in Column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
200 CU	397,163	2,896,669	3,293,832					1
556.5 ACSR	116,789	184,602	301,391					2
556.5 ACSR								3
219.9 ACSR	36,985	69,595	106,580					4
556.5 ACSR								5
795 ACSR	39,729	178,578	218,307					6
636 ACSR	77,247	734,732	811,979					7
1780 ACSR	50,235	259,764	309,999					8
336.4 ACSR	61,796	479,956	541,752					9
397.5 ACSR	5,312	44,276	49,588					10
795 ACSR	74,582	270,881	345,463					11
556.5 ACSR	45,654	230,649	276,303					12
556.5 ACSR								13
397.5 ACSR	592	6,287	6,879					14
397.5 ACSR								15
556.5 ACSR	22,177	94,664	116,841					16
556.5 ACSR								17
477 ACSR	392,562	3,247,907	3,640,469					18
477 ACSR								19
477 ACSR								20
219.9 ACSR	38,610	313,010	351,620					21
397.5 ACSR	40,620	478,717	519,337					22
500 CU		2,786	2,786					23
219.9 ACSR		2,576	2,576					24
219.9 ACSR	891	40,208	41,099					25
219.9 ACSR	1,207	5,193	6,400					26
397.5 ACSR	182,781	845,656	1,028,437					27
556.5 ACSR 2								28
1033.5 ACSR		5,723	5,723					29
1033.5 ACSR	83	6,965	7,048					30
336.4 ACSR	19,512	104,084	123,596					31
556.5 ACSR	222,508	411,368	633,876					32
556.5 ACSR								33
556.5 ACSR	156,468	437,548	594,016					34
556.5 ACSR								35
	68,449,873	400,476,600	468,926,473	257,000	6,624,834		6,881,834	36

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 (Mo, Da, Yr) / /	Year/Period of Report End of 2007/Q4
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TRANSMISSION LINE STATISTICS

- 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.
- 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.
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- 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.
- 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.

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)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
1	0115 SUMMERFIELD	BERNE	138.00	138.00	WP	3.46		1
2	0118 SOUTH COSHOCTON	WOOSTER	138.00	138.00	WP	39.51		1
3	0120 OHIO CENTRAL	COSHOCTON JCT.	138.00	138.00	ST	0.20		1
4	0120 OHIO CENTRAL	COSHOCTON JCT.	138.00	138.00	ST	14.52		2
5	0122 KAMMER	ORMET NO. 1	138.00	138.00	ST	1.71		2
6	0123 FINDLAY CENTER EXT.		138.00	138.00	ST	6.66		1
7	0125 TIDD	WEIRTON NO. 1	138.00	138.00	ST	0.41		2
8	0126 ARROYO	EAST LIVERPOOL	138.00	138.00	ST	0.15		1
9	0128 TIDD	NATRIUM	138.00	138.00	ST	0.26		1
10	0129 HOWARD	FOSTORIA	138.00	138.00	ST	0.50		1
11	0129 HOWARD	FOSTORIA	138.00	138.00	ST	44.38		2
12	0130 EAST	TEXAS EASTERN	138.00	138.00	WP	1.99		1
13	0131 KAMMER	ORMET NO. 2	138.00	138.00	ST	1.55		2
14	0133 SUNNYSIDE	WAGENHALS NO. 1	138.00	138.00	ST	1.44		1
15	0133 SUNNYSIDE	WAGENHALS NO. 1	138.00	138.00	WP	2.23		1
16	0134 TIDD	WHEELING STEEL	138.00	138.00	ST	5.12		2
17	0141 MILLBROOK	SILOAM	138.00	138.00	ST	1.60		2
18	0141 MILLBROOK	SILOAM	138.00	138.00	SP	0.05		1
19	0143 ZANESVILLE	OHIO CENTRAL	138.00	138.00	WP	10.96		1
20	0143 ZANESVILLE	OHIO CENTRAL	138.00	138.00	ST	1.87		1
21	0144 TORREY	TIMKEN	138.00	138.00	WP	0.80		1
22	0144 TORREY	TIMKEN	138.00	138.00	ST	0.86		1
23	0145 CANTON CENTRAL	TIMKEN	138.00	138.00	SP	0.74		1
24	0145 CANTON CENTRAL	TIMKEN	138.00	138.00	ST	5.52		1
25	0146 EAST LIMA	WESTMINSTER	138.00	138.00	ST	8.38		2
26	0147 SUNNYSIDE	WAGENHALS NO. 2	138.00	138.00	WP	2.21		1
27	0149 CANTON CENTRAL	WAGENHALS	138.00	138.00	ST	2.02		2
28	0151 SOUTH CANTON	TORREY	138.00	138.00	ST	1.26		1
29	0151 SOUTH CANTON	TORREY	138.00	138.00	ST	1.60		2
30	0152 MALAGA	SPEIDEL	69.00	138.00	WP	11.99		1
31	0153 BRIDGEVILLE EXT.		138.00	138.00	WP	1.88		1
32	0156 TIFFIN CENTER EXT.		138.00	138.00	WP	5.34		1
33	0156 TIFFIN CENTER EXT.		69.00	138.00	WP	1.81		2
34	0158 ROBINSON PARK	RICHLAND	138.00	138.00	WP	14.94		1
35	0159 EAST LIMA	RICHLAND	138.00	138.00	WP	27.74		1
36					TOTAL	5,498.37		401

TRANSMISSION LINE STATISTICS (Continued)

7. 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)
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9. 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.
10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Size of Conductor and Material (i)	COST OF LINE (Include in Column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
4/0 ACSR	13,905	124,120	138,025					1
477 ACSR	304,837	1,186,171	1,491,008					2
556.5 ACSR	132,152	815,461	947,613					3
636 ACSR								4
1033.5 ACSR	10,607	134,568	145,175					5
556.5 ACSR	121,176	366,395	487,571					6
556.5 ACSR	6,527	35,909	42,436					7
556.5 ACSR	4,128	25,660	29,788					8
556.5 ACSR	1,423	35,982	37,405					9
397.5 ACSR	7,029	309,640	316,669					10
397.5 ACSR								11
4/0 ACSR	14,193	131,571	145,764					12
1033.5 ACSR	9,540	128,327	137,867					13
1033.5 ACSR	123,707	198,706	322,413					14
397.5 ACSR								15
556.5 ACSR	136,465	280,302	416,767					16
556.5 ACSR	49,080	146,231	195,311					17
954 ACSR								18
556.5 ACSR	312,373	740,749	1,053,122					19
556.5 ACSR								20
1033.5 ACSR	5,655	208,367	214,022					21
1033.5 ACSR								22
1033.5 ACSR	124,081	577,566	701,647					23
636 ACSR								24
636 ACSR	201,012	473,121	674,133					25
397.5 ACSR		67,143	67,143					26
1033.5 ACSR	1,585	337,042	338,627					27
1780 ACSR	7,157	287,491	294,648					28
556.5 ACSR 2								29
556.5 ACSR	108,181	320,909	429,090					30
336.4 ACSR	17,128	78,877	96,005					31
556.5 ACSR	90,342	236,857	327,199					32
556.5 ACSR								33
636 ACSR	121,928	382,327	504,255					34
636 ACSR	355,024	1,202,147	1,557,171					35
	68,449,873	400,476,600	468,926,473	257,000	6,624,834		6,881,834	36

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 (Mo, Da, Yr) / /	Year/Period of Report End of 2007/Q4
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TRANSMISSION LINE STATISTICS

- 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.
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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)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
1	0164 FOSTORIA CENTRAL	FOSTORIA	138.00	138.00	ST	0.08		1
2	0164 FOSTORIA CENTRAL	FOSTORIA	138.00	138.00	ST	1.48		2
3	0169 SOUTH CALDWELL	SOUTH CUMBERLAND	138.00	138.00	WP	10.86		1
4	0170 HANGING ROCK EXT.		138.00	138.00	ST	4.33		1
5	0174 CANTON CENTRAL	BLUEBELL	138.00	138.00	WP	0.36		1
6	0175 CANTON CENTRAL	CLOVERDALE	138.00	138.00	WP	0.38		1
7	0176 TIDD	STEUBENVILLE	138.00	138.00	ST	7.30		1
8	0177 SOUTHWEST LIMA	STERLING	138.00	138.00	ST	5.14		2
9	0177 SOUTHWEST LIMA	STERLING	34.00	138.00	WP	0.18		2
10	0177 SOUTHWEST LIMA	STERLING	138.00	138.00	SP	0.02		1
11	0177 SOUTHWEST LIMA	STERLING	138.00	138.00	WP	0.03		1
12	0178 SOUTHWEST LIMA	WEST LIMA	138.00	138.00	ST	0.88		2
13	0180 OHIO CENTRAL EXT		138.00	138.00	WP	0.46		1
14	0181 OHIO CENTRAL EXT		138.00	138.00	WP	0.45		1
15	0182 SOUTH CANTON	WEST CANTON	138.00	138.00	SP	5.20		2
16	0182 SOUTH CANTON	WEST CANTON	138.00	138.00	ST	2.59		1
17	0182 SOUTH CANTON	WEST CANTON	138.00	138.00	ST	2.26		2
18	0183 KAMMER	WEST BELLAIRE	138.00	138.00	ST	12.85		1
19	0183 KAMMER	WEST BELLAIRE	69.00	138.00	ST	0.33		2
20	0186 EAST ZANESVILLE		138.00	138.00	WP	0.04		1
21	0187 WEST BELLAIRE	BRUES	138.00	138.00	ST	4.26		1
22	0188 WEST BELLAIRE	TILTONVILLE	138.00	138.00	WP	11.49		1
23	0188 WEST BELLAIRE	TILTONVILLE	138.00	138.00	ST	0.50		1
24	0189 CROOKSVILLE TIE		138.00	138.00	WP	0.20		1
25	0190 SOUTHWEST LIMA	WEST MOULTON	138.00	138.00	WP	13.33		1
26	0193 TIFFIN CENTER	FREMONT CENTER	138.00	138.00	WP	11.84		1
27	0193 TIFFIN CENTER	FREMONT CENTER	138.00	138.00	ST	0.70		1
28	0193 TIFFIN CENTER	FREMONT CENTER	138.00	138.00	ST	0.04		2
29	0196 FREMONT CENTER	FREMONT	138.00	138.00	WP	3.02		1
30	0196 FREMONT CENTER	FREMONT	138.00	138.00	ST	2.68		1
31	0198 N. PROCTORVILLE	EAST HUNTINGTON	138.00	138.00	ST	3.86		1
32	0198 N. PROCTORVILLE	EAST HUNTINGTON	34.00	138.00	ST	0.08		2
33	0200 CAMPBELL ROAD	MIDWEST CO-OP	138.00	138.00	WP	0.15		1
34	0201 N. PROCTORVILLE	SOUTH POINT	138.00	138.00	ST	0.04		1
35	0201 N. PROCTORVILLE	SOUTH POINT	138.00	138.00	ST	10.83		2
36					TOTAL	5,498.37		401

TRANSMISSION LINE STATISTICS (Continued)

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Size of Conductor and Material (i)	COST OF LINE (Include in Column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
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1033.5 ACSR	17,527	388,100	405,627					1
1033.5 ACSR								2
556.5 ACSR	76,201	317,408	393,609					3
636 ACSR	69,853	306,918	376,771					4
795 ACSR	1,607	23,414	25,021					5
795 ACSR	874	23,807	24,681					6
795 ACSR	95,789	460,852	556,641					7
1590 ACSR	169,056	1,210,676	1,379,732					8
4/0 CU.								9
556.5 ACSR								10
556.5 ACSR								11
556.5 ACSR		55,737	55,737					12
556.5 ACSR	375	18,926	19,301					13
556.6 ACSR	199	19,571	19,770					14
795 ACSR	545,298	1,085,331	1,630,629					15
795 ACSR								16
795 ACSR								17
1033.5 ACSR	278,550	1,254,031	1,532,581					18
954 ACSR 2-B								19
556.5 ACSR		4,938	4,938					20
556.5 ACSR	175,209	411,938	587,147					21
795 ACSR	330,224	840,523	1,170,747					22
795 ACSR								23
556.5 ACSR	868	10,088	10,956					24
636 ACSR	130,175	432,118	562,293					25
556.5 ACSR	256,571	763,093	1,019,664					26
556.5 ACSR								27
795 ACSR								28
795 ACSR	128,757	568,711	697,468					29
795 ACSR								30
795 ACSR	217,008	697,254	914,262					31
795 ACSR								32
336.4 ACSR	7,295	6,963	14,258					33
795 ACSR	387,022	1,465,883	1,852,905					34
795 ACSR								35
	68,449,873	400,476,600	468,926,473	257,000	6,624,834		6,881,834	36

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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)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
1	0202 MUSKINGUM	WOLF CREEK	138.00	138.00	WP	4.37		1
2	0202 MUSKINGUM	WOLF CREEK	138.00	138.00	ST	0.34		1
3	0203 SWITZER EXT. NO. 1		138.00	138.00	WP	0.04		1
4	0204 SWITZER EXT. NO. 2		138.00	138.00	WP	0.06		1
5	0210 BUCKLEY ROAD EXT.		138.00	138.00	SP	0.09		1
6	0210 BUCKLEY ROAD EXT.		138.00	138.00	WP	2.62		1
7	0213 WINDSOR EXT. NO. 2			138.00	WP	0.11		1
8	0221 DARRAH	NORTH PROCTORVILLE	138.00	138.00	ST	3.51		1
9	0223 DEXTER	MEIGS NO. 2	138.00	138.00	WP	5.53		1
10	0224 NORTH RUTLAND	MEIGS NO. 1	138.00	138.00	WP	3.84		1
11	0225 AMITY	ACADEMIA	138.00	138.00	ST	0.14		1
12	0225 AMITY	ACADEMIA	138.00	138.00	ST	6.33		2
13	0226 ACADEMIA	WEST MT. VERNON	138.00	138.00	ST	0.15		2
14	0226 ACADEMIA	WEST MT. VERNON	138.00	138.00	ST	5.95		1
15	0229 CANNELVILLE	GURNSEY MUSKINGUM C	138.00	138.00	WP	0.11		1
16	0230 FAIRCREST EXT.		138.00	138.00	SP	0.04		1
17	0235 WEST MILLERSPORT	HEATH	138.00	138.00	WP	11.85		1
18	0235 WEST MILLERSPORT	HEATH	138.00	138.00	ST	0.16		1
19	0238 NORTH	EXTENSION	138.00	138.00	ST	3.54		1
20	0240 NORTH CROWN CITY		138.00	138.00	WP	0.24		1
21	0241 NORTH CROWN CITY		138.00	138.00	WP	0.24		1
22	0242 HEATH EXT. NO. 2		138.00	138.00	ST	1.29		1
23	0243 HEATH EXT. NO. 1		138.00	138.00	ST	1.29		1
24	0244 EAST SIDE EXT.		138.00	138.00	WP	0.24		2
25	0244 EAST SIDE EXT.		138.00	138.00	ST	0.08		2
26	0245 SOUTHEAST CANTON	SUNNYSIDE	138.00	138.00	ST	2.31		2
27	0247 SOUTHEAST CANTON	WACO	138.00	138.00	ST	2.12		2
28	0252 WEST DOVER EXT.		138.00	138.00	WP	0.10		1
29	0253 WEST DOVER EXT.		138.00	138.00	WP	0.09		1
30	0254 BUCKEYE CO-OP EXT.		138.00	138.00	WP	0.21		1
31	0257 GREENLAWN EXT.		138.00	138.00	WP	1.09		2
32	0260 EAST PROCTORVILLE		138.00	138.00	ST	0.13		2
33	0264 FREMONT	SANDUSKY BAY	69.00	138.00	WP	12.13		1
34	0265 WEST DOVER	SUGARCREEK	138.00	138.00	WP	4.07		1
35	0267 NORTH PORTSMOUTH	CENTRAL PORTSMOUTH	138.00	138.00	WP	6.04		1
36					TOTAL	5,498.37		401

TRANSMISSION LINE STATISTICS (Continued)

7. 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)
8. 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.
9. 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.
10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Size of Conductor and Material (i)	COST OF LINE (Include in Column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
556.5 ACSR	29,168	119,390	148,558					1
336 ACSR								2
556.5 ACSR		5,580	5,580					3
556.5 ACSR		6,304	6,304					4
795 ACSR	45,747	230,254	276,001					5
795 ACSR								6
	232	9,417	9,649					7
1033.5 ACSR	36,957	516,508	553,465					8
556.5 ACSR	70,644	209,263	279,907					9
556.5 ACSR	48,250	152,211	200,461					10
556.5 ACSR	173,198	411,482	584,680					11
795 ACSR								12
556.5 ACSR	40,795	538,178	578,973					13
795 ACSR								14
336.4 ACSR	697	19,745	20,442					15
1033.5 ACSR		7,504	7,504					16
795 ACSR	369,312	598,799	968,111					17
795 ACSR								18
556.5 ACSR	78,186	260,728	338,914					19
556.5 ACSR	2,168	14,035	16,203					20
556.5 ACSR	2,276	18,225	20,501					21
795 ACSR	112,231	101,538	213,769					22
556.5 ACSR	37,817	42,712	80,529					23
795 ACSR	23,316	101,341	124,657					24
795 ACSR								25
1033.5 ACSR	214,206	625,085	839,291					26
1033.5 ACSR	194,250	520,019	714,269					27
1033.5 ACSR		12,561	12,561					28
1033.5 ACSR	348	6,084	6,432					29
556.5 ACSR	2,627	21,827	24,454					30
795 ACSR	29,329	97,211	126,540					31
1033.5 ACSR	3,146	46,469	49,615					32
795 ACSR	522,464	1,325,465	1,847,929					33
795 ACSR	317,328	266,194	583,522					34
795 ACSR	141,040	642,102	783,142					35
	68,449,873	400,476,600	468,926,473	257,000	6,624,834		6,881,834	36

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 (Mo, Da, Yr) / /	Year/Period of Report End of 2007/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.
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. Report data by individual lines for all voltages if so required by a State commission.
4. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
5. 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.
6. 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.

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)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
1	0273 BUCKLEY ROAD	FREMONT CENTER	69.00	138.00	WP	0.90		2
2	0274 WAYVIEW	HOOVER NORTH	69.00	138.00	ST	0.02		1
3	0274 WAYVIEW	HOOVER NORTH	69.00	138.00	ST	1.04		2
4	0275 WEST CANTON JCT.	WAYVIEW	138.00	138.00	WP	1.11		1
5	0275 WEST CANTON JCT.	WAYVIEW	138.00	138.00	SP	1.80		2
6	0275 WEST CANTON JCT.	WAYVIEW	138.00	138.00	ST	1.89		1
7	0276 BELDEN VILLAGE EXT.		138.00	138.00	SP	1.51		1
8	0280 EAST AMSTERDAM	CARROLL CO-OP	69.00	138.00	WP	7.98		1
9	0282 SOUTH POINT TIE		138.00	138.00	WP	0.09		1
10	0286 WEST CANTON TIE		138.00	138.00	SP	0.07		2
11	0289 OHIO CENTRAL EXT.		138.00	138.00	WP	0.27		1
12	0290 SOUTH CANTON EXT.		138.00	138.00	ST	0.71		2
13	0294 SOUTH CANTON EXT.		138.00	138.00	ST	0.31		2
14	0295 BROADACRE EXT.		138.00	138.00	SP	0.04		2
15	0307 WEST VAN WERT	DELPHOS CENTER	69.00	138.00	WP	1.70		1
16	0313 BUCKEYE COOP EXT.		138.00	138.00	WP	0.85		1
17	0316 ORDANANCE JCT.		138.00	138.00	SP	0.10		2
18	0317 GUERNSEY	MUSKINGUM CO-OP EXT.	138.00	138.00	WP	0.12		1
19	0318 BUCKEYE CO-OP EXT.		138.00	138.00	WP	0.15		1
20	0320 HEDDING ROAD	MORROW CO-OP	138.00	138.00	WP	0.09		1
21	0324 WEST MILLERSPORT	SOUTH CENTRAL POWER	138.00	138.00	WP	0.20		1
22	0325 SHELBY MUNICIPAL		138.00	138.00	ST	0.53		1
23	0326 BLOOMFIELD	GUERNSEY MUSKINGUM C	138.00	138.00	WP	0.41		1
24	0327 NORTH CENTRAL		138.00	138.00	WP	0.45		1
25	0328 NORTH CHESIRE	EXTENSION NO. 2	138.00	138.00				
26	0329 TYCOON EXT.		138.00	138.00	WP	0.29		1
27	0331 LICKING CO-OP EXT.		138.00	138.00	WP	0.04		1
28	0333 ASHLEY EXT		69.00	138.00	WP	0.62		1
29	0334 NORTH CHESIRE	EXTENTION NO. 1	138.00	138.00	ST	0.38		2
30	0336 SHUFFEL ROAD	TIMKEN RESEARCH	69.00	138.00	ST	0.66		1
31	0337 TIMKEN, RICHVILLE EX		138.00	138.00	WP	1.11		2
32	0338 CONESVILLE COAL		138.00	138.00	WP	0.63		1
33	0339 A.G.A. GAS EXT.		138.00	138.00	WP	0.16		1
34	0342 EAST WOOSTER EXT.		138.00	138.00	ST	5.15		2
35	0343 EAST WOOSTER EXT.		138.00	138.00	WP	0.18		1
36					TOTAL	5,498.37		401

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 (Mo, Da, Yr) / /	Year/Period of Report End of <u>2007/Q4</u>
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TRANSMISSION LINE STATISTICS (Continued)

7. 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)
8. 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.
9. 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.
10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Size of Conductor and Material (i)	COST OF LINE (Include in Column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
556.5 ACSR	27,304	249,067	276,371					1
795 ACSR	24,583	397,019	421,602					2
795 ACSR								3
795 ACSR	96,879	1,164,921	1,261,800					4
795 ACSR								5
795 ACSR								6
795 ACSR	133,378	354,325	487,703					7
795 ACSR	284,961	931,508	1,216,469					8
795 ACSR		12,090	12,090					9
795 ACSR	135,135	267,143	402,278					10
636 ACSR		15,828	15,828					11
1033.5 ACSR	12,103	105,405	117,508					12
1033.5 ACSR	27,213	118,561	145,774					13
1780 ACSR		43,415	43,415					14
795 ACSR	30,533	162,383	192,916					15
556.5 ACSR	19,405	93,826	113,231					16
1590 ACSR		13,046	13,046					17
556.5 ACSR	974	41,700	42,674					18
556.5 ACSR	21,636	29,443	51,079					19
795 ACSR	8	40,513	40,521					20
556.5 ACSR		33,801	33,801					21
336.4 ACSR								22
336.4 ACSR	5,181	96,269	101,450					23
336.4 ACSR	26,148	87,090	113,238					24
	4,300		4,300					25
556.5 ACSR	20,171	80,661	100,832					26
336.4 ACSR	940	22,202	23,142					27
336.4 ACSR	86,963	112,471	199,434					28
1033.5 ACSR	16,571	79,950	96,521					29
795 ACSR	4,001	175,402	179,403					30
1033.5 ACSR	153,330	548,818	702,148					31
1033.5 ACSR	21,917	141,203	163,120					32
336.4 ACSR	4,230	215,197	219,427					33
556.5 ACSR	57,693	205,160	262,853					34
795 ACSR	16,134	206,825	222,959					35
	68,449,873	400,476,600	468,926,473	257,000	6,624,834		6,881,834	36

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 (Mo, Da, Yr) / /	Year/Period of Report End of 2007/Q4
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TRANSMISSION LINE STATISTICS

- 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.
- 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.
- Report data by individual lines for all voltages if so required by a State commission.
- Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
- 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.
- 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.

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)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
1	0343 EAST WOOSTER EXT		138.00	138.00	WP	0.43		2
2	0344 WAGENHALS	LTV STEEL NO. 1	138.00	138.00	ST	0.65		1
3	0345 WAGENHALS	LTV STEEL NO. 2	138.00	138.00	ST	0.68		1
4	0346 FOSTORIA TIE		138.00	138.00	WP	0.02		1
5	0347 FOSTORIA CENTRAL		138.00	138.00	ST	0.10		2
6	0348 FOSTORIA CENTRAL		138.00	138.00	ST	0.10		1
7	0349 FOSTORIA POWER		138.00	138.00	ST	0.10		3
8	0350 HANCOCK WOOD		138.00	138.00	WP	0.03		1
9	0351 EAST LEIPSIC EXT		138.00	138.00	SP	6.57		2
10	0352 BUCKEYE CO-OP EXT		138.00	138.00	WP	0.09		1
11	0353 STERLING	FOUNDRY PARK	138.00	138.00	WP	0.91		1
12	0354 GAVIN EXT. NO. 1		138.00	138.00	ST	3.10		2
13	0355 GAVIN EXT. NO. 2		138.00	138.00	ST	3.01		2
14	0358 LICKING REC. EXT. A		138.00	138.00	WP	0.24		1
15	0359 BUCKHORN	HOLMES	138.00	138.00	WP	0.98		1
16	0360 ADAMS RUAL	EMERALD	138.00	138.00	WP	0.80		1
17	0361 RILEY CREEK	PAULDING PUTNAM	138.00	138.00	ST	1.20		1
18	0363 MEIGS NO. 2	WILKESVILLE	138.00	138.00		1.60		1
19	0364 NORTH CENTRAL		138.00	138.00		1.84		1
20	0368 BALL HOLLOW	WASHINGTON CO-OP	138.00	138.00		0.05		1
21	0371 SPENCER RIDGE	BUCKINGHAM COAL	138.00	138.00	WP	0.12		1
22	0370 BUCKEYE CO-OP EXT		138.00	138.00	ST	0.10		2
23	0372 NORTH BELLVILLE		138.00	138.00	WP	0.11		2
24	0375 HANTHORN RD	G.O. ETHANOL		138.00	ST	0.34		1
25	LINES < 132KV					2,495.15		
26								
27								
28	EXPENSES 765KV LINES							
29	EXPENSES 345KV LINES							
30	EXPENSES 138KV LINES							
31	EXPENSES <132KV LINES							
32								
33								
34								
35								
36					TOTAL	5,498.37		401

TRANSMISSION LINE STATISTICS (Continued)

7. 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)
8. 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.
9. 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.
10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Size of Conductor and Material (i)	COST OF LINE (Include in Column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
795 ACSR								1
1033.5 ACSR	67,527	101,885	169,412					2
1033.5 ACSR	1,568	118,175	119,743					3
336.4 ACSR								4
1033.5 ACSR	3,617	45,851	49,468					5
1033.5 ACSR	10,877	59,075	69,952					6
336.4 ACSR								7
556.5 ACSR		12,614	12,614					8
795 ACSR	403,885	2,945,947	3,349,832					9
336.4 ACSR	1,602	36,388	37,990					10
795 ACSR	7,772	74,088	81,860					11
1033.5 ACSR	349,666	1,509,061	1,858,727					12
1033.5 ACSR	190,026	1,842,620	2,032,646					13
556.5 ACSR	1,275	62,153	63,428					14
336.4 ACSR	75,227	300,011	375,238					15
556.5 ACSR	3,853	227,025	230,878					16
336.4 ACSR		372,700	372,700					17
	9,000	96,880	105,880					18
556.5 ACSR	217,676	532,227	749,903					19
556.5 ACSR		7,549	7,549					20
4/0 ACSR		-41,451	-41,451					21
397.5 ACSR		38,292	38,292					22
556.5 ACSR		225,220	225,220					23
556.5 ACSR		48,557	48,557					24
	9,956,354	128,169,352	138,125,706					25
								26
								27
				23,683	610,485		634,168	28
				30,349	782,323		812,672	29
				86,342	2,225,688		2,312,030	30
				116,626	3,006,338		3,122,964	31
								32
								33
								34
								35
	68,449,873	400,476,600	468,926,473	257,000	6,624,834		6,881,834	36

Name of Respondent
Ohio Power Company

This Report Is:
(1) An Original
(2) A Resubmission

Date of Report
(Mo, Da, Yr)
/ /

Year/Period of Report
End of 2007/Q4

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

Line No.	LINE DESIGNATION		Line Length in Miles (c)	SUPPORTING STRUCTURE		CIRCUITS PER STRUCTURE	
	From (a)	To (b)		Type (d)	Average Number per Miles (e)	Present (f)	Ultimate (g)
1	New Lines Added:						
2	Hanthorn Road	G.O. Ethanol	0.34	Steel		1	1
3							
4							
5							
6							
7							
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36							
37							
38							
39							
40							
41							
42							
43							
44	TOTAL		0.34			1	1

Name of Respondent
Ohio Power Company

This Report Is:
(1) An Original
(2) A Resubmission

Date of Report
(Mo, Da, Yr)
/ /

Year/Period of Report
End of 2007/Q4

TRANSMISSION LINES ADDED DURING YEAR (Continued)

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.

CONDUCTORS			Voltage KV (Operating) (k)	LINE COST					Line No.
Size (h)	Specification (i)	Configuration and Spacing (j)		Land and Land Rights (l)	Poles, Towers and Fixtures (m)	Conductors and Devices (n)	Asset Retire. Costs (o)	Total (p)	
556.5 KCM	ACSR		138		37,488	11,069		48,557	1
									2
									3
									4
									5
									6
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									36
									37
									38
									39
									40
									41
									42
									43
					37,488	11,069		48,557	44

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).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	ACADEMIA-OH	T	138.00	69.00	13.00
2		T	69.00		
3	ADA-OH	D	69.00	13.09	
4	ANCHOR HOCKING (OP)-OH	D	69.00	12.00	
5		D	69.00	4.00	
6		D	34.50	4.00	
7	ANTWERP-OH	D	69.00	12.00	
8	ASH AVENUE-OH	D	34.50	13.09	
9	AUGLAIZE-OH	D	69.00	13.09	
10	AVONDALE-OH	D	69.00	12.00	
11	BANNOCK ROAD-OH	D	69.00	12.00	
12	BARNESVILLE-OH	D	69.00	12.00	
13	BEALL AVENUE-OH	D	69.00	12.00	
14		D	69.00	4.00	
15	BEAVER-OH	D	69.00	34.50	12.00
16		D	69.00	12.00	
17		D	34.50	12.00	
18	BELDEN VILLAGE-OH	D	138.00	12.00	
19	BERLIN (OP)-OH	D	69.00	34.50	
20		D	69.00	13.09	
21	BERWICK-OH	D	69.00	13.09	
22	BILLIAR-OH	D	69.00	12.00	
23	BLACKJACK ROAD-OH	D	69.00	12.00	
24	BLISS PARK-OH	D	69.00	12.00	
25	BLUFFTON (OP)-OH	D	34.50	13.09	
26		D	34.50		
27	BOLIVAR-OH	D	138.00	34.50	
28	BRIDGEPORT-OH	D	69.00	12.00	
29		D	69.00	4.00	
30	BRIDGEVILLE-OH	D	138.00	12.00	
31	BUCKLEY ROAD-OH	T	138.00	69.50	13.09
32	BUCYRUS-OH	D	69.00	13.09	
33		D	69.00		
34	BUCYRUS CENTER-OH	T	138.00	69.50	13.09
35		T	69.00	13.09	
36	BYESVILLE-OH	D	69.00	12.00	
37	CADIZ-OH	D	69.00	13.09	
38	CALCUTTA-OH	D	69.00	12.00	
39	CALDWELL-OH	T	138.00	34.50	
40		T	138.00	12.00	

SUBSTATIONS (Continued)

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.

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
129	1					1
			STATCAP	1	18	2
20	1					3
6	1					4
6	1					5
3		1				6
11	1					7
20	1					8
14	2					9
16	2					10
20	1					11
11	1					12
20	1					13
8	1	1				14
11		1				15
20	1					16
6		1				17
42	2					18
13	1					19
20	1					20
20	1					21
9	1					22
20	1					23
20	1					24
11	1					25
			STATCAP	1	4	26
25	1					27
20	1					28
3	1					29
20	1					30
129	1					31
20	1					32
			STATCAP	1	13	33
75	1					34
9	1					35
30	1					36
11	1					37
20	1					38
9	1					39
20	1					40

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).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	CAMBRIDGE-OH	D	34.50	12.00	
2		D	34.50	4.00	
3		D	34.50		
4	CANAL ROAD-OH	T	138.00	69.00	23.00
5	CANTON CENTRAL-OH	T	345.00	138.00	12.00
6	CARROLLTON-OH	D	138.00	12.00	
7	CENTER STREET-OH	D	69.00	12.00	
8	CENTRAL PORTSMOUTH-OH	T	138.00	69.00	34.50
9		T	69.00	7.20	
10	CHATFIELD-OH	T	138.00	69.50	13.09
11	CHERRY AVENUE-OH	D	69.00	12.00	
12	CLIFTMONT AVENUE-OH	D	69.00	12.00	
13	COLUMBIA CNTR TR FAC-OH	T	138.00	12.00	
14	COLUMBUS GROVE-OH	D	69.00	12.47	
15	CONESVILLE PREPARATION PLANT-OH	D	138.00	12.00	
16	COOPERMILL-OH	D	69.00	13.09	
17		D	69.00	4.00	
18		D	69.00		
19	COSHOCTON-OH	D	69.00	12.00	
20		D	69.00	4.00	
21		D	69.00		
22	CRESTWOOD-OH	D	34.50	13.09	
23	CROOKSVILLE-OH	T	138.00	69.00	12.00
24		T	69.00	4.00	
25	DELPHOS-OH	D	69.00	13.09	
26		D	69.00	13.00	
27	DENNISON-OH	T	69.00	34.50	
28		T	69.00	12.00	
29		T	69.00		
30		T	34.50	4.00	
31	DOGWOOD RIDGE-OH	D	138.00	12.00	
32	DON MARQUIS (OP-CS) (OVEC)-OH	T	765.00	345.00	34.50
33		T	345.00		
34		T	345.00		
35		T	345.00		
36		T	345.00	138.00	13.80
37	DOW CHEMICAL-HANGING ROCK-OH	D	69.00	12.00	
38	DRESDEN-OH	D	69.00	12.00	
39	DUNKIRK (OP)-OH	T	69.00	34.50	
40		T	69.00	12.00	

SUBSTATIONS (Continued)

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.

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
11	1					1
8	1					2
			STATCAP	1	10	3
84	1					4
400	2					5
17	2					6
11	1					7
130	1					8
9	1					9
75	1					10
10	2					11
11	1					12
11	1					13
11	2					14
22	1					15
9	1					16
9	1					17
			STATCAP	1	14	18
22	1					19
8	1					20
			STATCAP	1	41	21
40	2					22
90	1					23
9	1					24
9	1					25
11	1					26
20	1					27
8	1					28
			STATCAP	1	11	29
6	2					30
22	1					31
1500	3					32
			REACTOR	3	100	33
	1					34
			REACTOR		33	35
450	1					36
13	2					37
11	1					38
11	1					39
5	1					40

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 (Mo, Da, Yr) / /	Year/Period of Report End of <u>2007/Q4</u>
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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).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa)		
			Primary (c)	Secondary (d)	Tertiary (e)
1		T	69.00		
2	EAST AMSTERDAM-OH	T	138.00	69.00	12.00
3	EAST BEAVER-OH	T	138.00	69.00	34.50
4	EAST CAMBRIDGE-OH	T	69.00	34.50	
5		T	69.00		
6	EAST CANTON-OH	D	69.00	12.00	
7	EAST FREMONT-OH	D	69.00	13.09	
8		D	69.00	4.36	
9	EAST LANCASTER-OH	D	69.00	12.00	
10		D	69.00		
11	EAST LEIPSIC-OH	T	138.00	69.00	7.20
12		T	138.00		
13		T	69.00	36.20	
14	EAST LIMA-OH	T	345.00	137.50	13.20
15		T	345.00	137.50	13.14
16		T	138.00	69.50	13.09
17		T	138.00		
18		T	13.20		
19	EAST LIVERPOOL-OH	T	138.00	69.00	12.00
20	EAST LOGAN-OH	D	69.00	12.00	
21		D	69.00		
22	EAST NEWARK-OH	D	69.00	12.00	
23		D	69.00	4.00	
24	EAST POINTE-OH	D	138.00	13.09	
25	EAST PROCTORVILLE-OH	D	138.00	34.50	
26	EAST SIDE (OP)-OH	D	138.00	36.20	
27		D	34.50	4.33	
28	EAST SPARTA-OH	D	23.00	12.00	
29		D	23.00		
30	EAST UNION-OH	D	23.00	12.00	
31	EAST WILLARD-OH	D	69.00	13.09	
32	EAST WOOSTER-OH	T	138.00	69.00	13.09
33		T	138.00	23.00	
34		T	138.00	13.09	
35		T	138.00		
36	EAST ZANESVILLE-OH	T	138.00	69.00	13.00
37		T	138.00	69.00	12.00
38		T	138.00		
39	EASTON STREET-OH	D	69.00	13.09	
40		D	69.00	12.00	

SUBSTATIONS (Continued)

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.

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
			STATCAP	1	16	1
50	1					2
56	1					3
37	1					4
			STATCAP	1	14	5
22	1					6
11	1					7
9	1					8
14	2					9
			STATCAP	1	16	10
50	1					11
			STATCAP	1	29	12
25	1					13
450	1					14
508	2					15
60	1					16
			STATCAP	1	72	17
			REACTOR	3	75	18
50	1					19
11	1					20
			STATCAP	1	14	21
20	1					22
7	2					23
20	1					24
55	2					25
25	1					26
5	1					27
19	2					28
			STATCAP	1	4	29
6	1					30
11	1					31
84	1					32
25		1				33
20	1					34
			STATCAP	1	22	35
50	1					36
50	1					37
			STATCAP	1		38
20	1					39
22	1					40

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 (Mo, Da, Yr) / /	Year/Period of Report End of <u>2007/Q4</u>
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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).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	EASTOWN ROAD-OH	D	138.00	13.20	
2		D	138.00	13.09	
3	EIGHTEEN STREET HEIGHTS-OH	D	69.00	12.00	
4	ELIZABETH STREET-OH	D	34.50	4.36	
5	ETNA-OH	D	69.00	34.50	
6		D	69.00	12.00	
7	FAIRCREST STREET-OH	D	138.00	12.00	
8	FAIRDALE-OH	D	69.00	12.00	
9	FAIRFIELD-OH	D	69.00	12.00	
10	FINDLAY-OH	D	34.50	13.90	
11		D	34.50	13.09	
12		D	34.50		
13	FINDLAY CENTER-OH	T	138.00	69.50	35.00
14		T	34.50	12.00	
15		T	34.50		
16	FOREST (OP)-OH	T	69.00	23.99	4.16
17		T	69.00	23.50	
18		T	69.00	13.09	
19		T	69.00		
20	FOSTORIA CENTRAL-OH	T	345.00	137.50	13.80
21	FREDERICKTOWN-OH	D	69.00	12.00	
22	FREMONT (OP)-OH	T	138.00	69.50	13.09
23		T	69.00		
24	FREMONT CENTER-OH	T	138.00	70.50	13.09
25		T	138.00	69.50	13.09
26		T	138.00		
27		T	69.00	12.00	
28		T	69.00		
29	GAMBIER-OH	D	69.00	12.00	
30	GAVIN-OH	T	765.00	69.00	
31		T	138.00		
32		T	138.00	69.00	12.00
33		T	69.00	12.00	
34	GLENMOOR-OH	D	69.00	12.00	
35	GRANVILLE-OH	D	69.00	12.00	
36	GREELY-OH	D	69.00	13.09	
37		D	69.00	4.36	
38	GREENLAWN-OH	T	138.00	69.00	13.09
39	GREER-OH	T	69.00	34.50	
40		T	34.50	12.00	

Name of Respondent
Ohio Power Company

This Report Is:
(1) An Original
(2) A Resubmission

Date of Report
(Mo, Da, Yr)
/ /

Year/Period of Report
End of 2007/Q4

SUBSTATIONS (Continued)

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.

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
20	1					1
22	1					2
16	2					3
19	2					4
25	1					5
7	1					6
22	1					7
11	1					8
11	1					9
7	1					10
11	1					11
			STATCAP	1		14
75	1					13
9	1					14
			STATCAP	1		14
8	3	1				16
5		1				17
7	1					18
			STATCAP	1		14
450	1					20
11	1					21
130	1					22
			STATCAP	1		20
130	1					24
84	1					25
			STATCAP	1		43
6	1					27
			STATCAP	1		13
20	1					29
			REACTOR	3	300	30
			STATCAP	2	115	31
130	1					32
1		1				33
20	1					34
22	1					35
20	1					36
6	1					37
75	1					38
21	1					39
10	6	2				40

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 (Mo, Da, Yr) / /	Year/Period of Report End of 2007/Q4
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SUBSTATIONS

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2. Substations which serve only one industrial or street railway customer should not be listed below.
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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).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	HAMMONDSVILLE-OH	T	69.00	23.00	
2		T	69.00	12.00	
3	HANGING ROCK-OH	T	765.00		
4		T	138.00	69.00	34.50
5	HARPSTER-OH	T	69.00	35.00	
6	HAVILAND-OH	T	138.00	69.50	13.09
7		T	138.00	69.00	34.65
8		T	138.00	13.09	
9	HEATH-OH	T	138.00	69.00	12.00
10		T	138.00	34.50	
11		T	69.00	4.00	
12	HIGHLAND AVENUE-OH	D	69.00	12.00	
13	HIGHLAND TERRACE-OH	D	69.00	12.00	
14	HOCKING-OH	T	138.00	69.00	12.00
15	HOWARD-OH	T	138.00	69.50	11.00
16		T	138.00		
17		T	69.00	13.09	
18		T	69.00		
19	HUGHES STREET-OH	D	69.00	4.36	
20	KALIDA-OH	T	69.00	35.00	
21		T	69.00	13.09	
22		T	69.00		
23	KAMMER 138KV-WV	T	138.00		
24	KAMMER 345KV-WV	T	345.00	138.00	13.80
25		T	345.00	138.00	13.00
26	KAMMER 400 YARD-WV	T	765.00	345.00	34.50
27	KAMMER 765-500KV-WV	T	765.00		
28		T	13.80	12.47	
29	KENTON-OH	D	69.00	36.20	
30		D	69.00	34.50	
31		D	69.00		
32	LANCASTER-OH	D	69.00	12.00	
33		D	69.00	4.00	
34		D	69.00		
35	LANCASTER JUNCTION-OH	D	69.00	12.00	
36	LEESVILLE (OP)-OH	D	69.00	13.09	
37		D	69.00	12.00	
38	LINDEN AVENUE-OH	D	69.00	12.00	
39		D	69.00	4.00	
40		D	69.00		

SUBSTATIONS (Continued)

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.

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
13	1					1
5	1					2
			REACTOR	3	300	3
56	1					4
20	1					5
75	1					6
50	1					7
9	1					8
129	1					9
25	1					10
3	1					11
20	1					12
11	1					13
90	1					14
90	1					15
			STATCAP	2	115	16
9	1					17
			STATCAP	1	12	18
11	1					19
8	1					20
15	2					21
			STATCAP	1	18	22
			STATCAP	1	67	23
450	1					24
450	1					25
1500	3					26
			REACTOR	3	300	27
1	1					28
30	1					29
30	1					30
			STATCAP	1	14	31
22	1					32
19	3					33
			STATCAP	1	27	34
22	1					35
9	1					36
5	1					37
22	1					38
11	1					39
			STATCAP	1	14	40

Name of Respondent
Ohio Power Company

This Report Is:
(1) An Original
(2) A Resubmission

Date of Report
(Mo, Da, Yr)
/ /

Year/Period of Report
End of 2007/Q4

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).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	LOCK SEVENTEEN-OH	D	69.00	13.00	
2		D	69.00		
3	LOUISVILLE-OH	D	69.00	12.00	
4	MAHONING ROAD-OH	D	69.00	12.00	
5	MALVERN-OH	T	138.00	69.00	12.00
6		T	138.00	23.00	12.00
7		T	23.00	12.00	
8	MARTINS FERRY-OH	D	69.00	12.00	
9	MARTINSBURG ROAD-OH	D	69.00	12.00	
10	MARYSVILLE 765KV-OH	T	765.00		
11		T	765.00	345.00	34.50
12		T	765.00	345.00	12.00
13	MAULE ROAD-OH	D	69.00	13.09	
14	MCCOMB (OP)-OH	D	34.50	13.09	
15	MEIGS NO. 1-OH	D	138.00	34.50	
16	MEIGS NO. 2-OH	D	138.00	34.50	
17	MEMORIAL DRIVE-OH	D	69.00	12.00	
18	MILL STREET-OH	D	69.00	12.00	
19	MILLBROOK PARK-OH	T	138.00	69.00	34.50
20		T	138.00	34.50	11.00
21		T	138.00	12.00	
22		T	138.00		
23		T	34.50	12.00	
24	MILLWOOD-OH	D	138.00	13.09	
25	MINERVA-OH	D	69.00	13.09	
26	MINFORD-OH	D	69.00	12.00	
27	MONROE STREET-OH	D	69.00	12.00	
28	MOUNT VERNON (OP)-OH	D	69.00	12.00	
29		D	69.00	4.00	
30	MUSKINGUM RIVER 138KV-OH	T	345.00	138.00	13.00
31		T	345.00	138.00	12.00
32		T	138.00	69.00	12.00
33	NEGLEY-OH	D	138.00	12.00	
34	NEW LEXINGTON-OH	D	69.00	12.00	
35		D	69.00		
36	NEW LIBERTY-OH	T	138.00		
37		T	138.00	70.50	36.20
38		T	138.00	34.50	
39		T	34.50	7.20	
40		T	34.50		

Name of Respondent
Ohio Power Company

This Report Is:
(1) An Original
(2) A Resubmission

Date of Report
(Mo, Da, Yr)
/ /

Year/Period of Report
End of 2007/Q4

SUBSTATIONS (Continued)

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.

Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)	
11	1					1
			STATCAP	1	10	2
20	1					3
22	1					4
56	1					5
13	1					6
5	1					7
11	1					8
20	1					9
			REACTOR	9	900	10
750		1				11
3000	3					12
20	1					13
14	2					14
33	2					15
25	1	1				16
22	1					17
11	1					18
75	1					19
33	3					20
11	1					21
			STATCAP	1	53	22
9		2				23
20	1					24
20	1					25
11	1					26
20	1					27
11	1					28
9	2					29
450	1					30
150	1					31
75	1					32
20	1					33
20	1					34
			STATCAP	1	14	35
20	1					36
90	1					37
60	2					38
2	1					39
			STATCAP	1	10	40

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).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	NEW PHILADELPHIA-OH	D	69.00	34.50	
2		D	69.00		
3	NEWARK-OH	D	69.00	4.36	
4		D	69.00		
5	NEWARK CENTER-OH	T	138.00	69.00	12.00
6	NEWCOMERSTOWN-OH	T	138.00	69.00	12.00
7		T	138.00	34.50	4.25
8		T	69.00	34.50	
9		T	69.00	34.50	12.00
10		T	23.00	4.00	
11	NORTH BELLVILLE-OH	T	138.00	69.50	13.09
12		T	69.00		
13	NORTH CANTON-OH	D	69.00	12.00	
14		D	69.00		
15	NORTH COSHOCTON-OH	T	69.00	34.50	12.00
16		T	69.00	12.00	
17		T	69.00		
18	NORTH CROWN CITY-OH	T	138.00	69.00	13.20
19	NORTH DELPHOS-OH	T	138.00	70.50	36.20
20		T	69.00		
21	NORTH END FOSTORIA-OH	D	69.00	13.09	
22		D	69.00	4.36	
23	NORTH FINDLAY-OH	T	138.00	69.50	35.00
24		T	138.00	35.00	
25		T	34.50		
26	NORTH HEBRON-OH	D	69.00	34.50	
27	NORTH LEIPSIC-OH	D	69.00	13.09	
28	NORTH LEXINGTON-OH	D	138.00	12.00	
29	NORTH MUSKINGUM-OH	T	138.00	69.00	12.00
30	NORTH NEWARK-OH	T	138.00	69.00	4.00
31		T	138.00	12.00	
32		T	138.00		
33		T	69.00	12.00	
34		T	69.00	4.00	
35		T	69.00		
36	NORTH PORTSMOUTH-OH	T	138.00	69.00	34.50
37	NORTH PROCTORVILLE-OH	T	765.00	138.00	13.80
38	NORTH SPENCERVILLE-OH	D	69.00	13.09	
39	NORTH UPPER SANDUSKY-OH	D	69.00	13.09	
40	NORTH WALDO-OH	T	138.00	69.00	7.20

SUBSTATIONS (Continued)

5. Show in columns (i), (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.

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
40	2					1
			STATCAP	1	14	2
14	2					3
			STATCAP	1	14	4
128	1					5
56	1					6
10		1				7
25	1					8
39	1					9
3		1				10
56	1					11
			STATCAP	1	11	12
22	1					13
			STATCAP	1	10	14
39	1					15
22	1					16
			STATCAP	1	18	17
15	1					18
90	1					19
			STATCAP	1	18	20
9	1					21
6	1					22
84	1					23
90	1					24
			STATCAP	2	31	25
20	1					26
20	1					27
11	1					28
50	1					29
80	2					30
25	1					31
			STATCAP	1	58	32
11		1				33
3	1					34
			STATCAP	1	12	35
40	1					36
600	3	1				37
20	1					38
29	2					39
40	1					40

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 (Mo, Da, Yr) / /	Year/Period of Report End of 2007/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).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1		T	69.00	13.09	
2	NORTH WELLSVILLE-OH	D	69.00	12.00	
3		D	69.00		
4	NORTH WILLARD-OH	D	69.00	13.09	
5		D	69.00		
6	NORTH WOODCOCK-OH	T	138.00	69.50	35.50
7		T	34.50		
8	NORTH WOOSTER-OH	D	69.00	12.00	
9	NORTH ZANESVILLE-OH	D	138.00	12.00	
10	NORTHEAST CANTON-OH	T	138.00	69.00	12.00
11		T	69.00		
12	NORTHEAST FINDLAY-OH	T	138.00	36.20	
13	NORTHWEST LIMA-OH	D	138.00	13.09	
14	NORVAL PARK-OH	D	69.00	4.00	
15	OAKLAND-OH	D	69.00	12.00	
16	OAKWOOD ROAD-OH	D	69.00	12.00	
17	OERTELS CORNERS-OH	D	69.00	12.00	
18	OHIO CENTRAL-OH	T	345.00	138.00	13.80
19		T	138.00	69.00	12.00
20		T	138.00	69.00	4.00
21		T	138.00	12.00	
22		T	69.00	34.50	
23		T	69.00	12.00	
24		T	34.50	12.00	
25		T	23.00	12.00	
26		T	23.00	4.00	
27	PACKARD-OH	D	138.00	12.00	
28	PAULDING-OH	D	69.00	13.09	
29		D	69.00		
30	PEKIN-OH	T	69.00	23.00	
31		T	69.00	12.00	
32		T	69.00		
33	PIEDMONT AVENUE-OH	D	26.00	4.00	
34	PITTSBURGH AVENUE-OH	D	69.00	12.00	
35	PLEASANT STREET-OH	T	69.00	34.50	
36		T	69.00	12.00	
37		T	69.00		
38	PLYMOUTH HEIGHTS-OH	D	69.00	12.00	
39	POWELSON-OH	D	138.00	13.09	
40	PROMWAY-OH	D	138.00	12.00	

Name of Respondent
Ohio Power Company

This Report Is:
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Date of Report
(Mo, Da, Yr)
/ /

Year/Period of Report
End of 2007/Q4

SUBSTATIONS (Continued)

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.

Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)	
7	1					1
11	1					2
			STATCAP	1	13	3
20	1					4
			STATCAP	1	13	5
50	1					6
			STATCAP	1	5	7
11	1					8
47	2					9
56	1					10
			STATCAP	1	10	11
30	1					12
20	1					13
11	1					14
11	1					15
20	1					16
22	1					17
448	1					18
56	1	1				19
20		1				20
20		1				21
50		1				22
3	1					23
5		1				24
3		1				25
3		1				26
20	1					27
20	1					28
			STATCAP	1	14	29
10	1					30
5	1					31
			STATCAP	1	10	32
21	2					33
10	2					34
9	1					35
22	1					36
			STATCAP	1	11	37
9	1					38
20	1					39
20	1					40

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 (Mo, Da, Yr) / /	Year/Period of Report End of 2007/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).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	QUARRY ROAD-OH	D	69.00	12.00	
2	RACINE HYDRO-OH	T	69.00	13.09	
3		T	69.00	6.90	
4	RALSTON-OH	D	69.00	12.00	
5	REEDURBAN-OH	T	138.00	69.00	12.00
6		T	138.00	12.00	
7	RIVERVIEW (OP)-OH	D	69.00	13.09	
8		D	69.00	4.36	
9		D	69.00		
10	ROBB AVENUE-OH	D	34.50	4.00	
11	ROCKHILL-OH	T	138.00	35.00	
12		T	138.00	34.65	11.00
13		T	138.00	19.05	6.35
14		T	138.00	13.09	
15		T	34.50	13.09	
16		T	34.50	4.36	
17		T	34.50		
18	ROSEMOUNT-OH	D	69.00	34.50	
19		D	69.00	12.00	
20	RUTLAND-OH	T	138.00	34.50	
21	SAINT CLAIR AVENUE (OP)-OH	D	69.00	12.00	
22	SCHOENBRUNN-OH	D	69.00	12.00	
23	SCHROYER AVENUE-OH	T	69.00	23.00	12.00
24		T	69.00	12.00	
25		T	69.00	4.00	
26		T	69.00		
27	SCIOTO TRAIL (OP)-OH	D	34.50	13.09	
28	SEROCO AVENUE-OH	D	69.00	4.00	
29	SHADYSIDE-OH	D	69.00	12.00	
30	SHARP ROAD-OH	T	138.00	69.00	12.00
31		T	69.00		
32	SHAWNEE ROAD-OH	T	138.00	69.00	34.50
33		T	138.00	13.09	
34	SOMERTON-OH	T	138.00	69.00	12.00
35	SOUTH BALTIMORE-OH	T	138.00	69.00	4.00
36	SOUTH BERWICK-OH	T	345.00	68.80	13.09
37	SOUTH CADIZ-OH	T	138.00	69.00	12.00
38		T	69.00	12.00	
39		T	69.00		
40	SOUTH CAMBRIDGE-OH	T	69.00	34.50	

SUBSTATIONS (Continued)

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Capacity of Substation (In Service) (In MVA)	Number of Transformers In Service	Number of Spare Transformers	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment	Number of Units	Total Capacity (In MVA) (k)	
(f)	(g)	(h)	(i)	(j)	(k)	
22	1					1
9	1					2
48	3					3
11	1					4
60	1					5
22	1					6
22	1					7
5	1					8
			STATCAP	1	14	9
10	6					10
50	1					11
38	5					12
8	1					13
20	1	1				14
3		1				15
5		2				16
			STATCAP	1	14	17
20	1					18
9	1					19
20	1					20
22	1					21
22	1					22
39	1					23
20	1					24
6	1					25
			STATCAP	1	10	26
22	1					27
16	2					28
11	1					29
84	1					30
			STATCAP	1	19	31
75	1					32
20	1					33
50	1					34
15	1					35
150	1					36
75	1					37
5	1					38
			STATCAP	1	10	39
50	2					40

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 (Mo, Da, Yr) / /	Year/Period of Report End of 2007/Q4
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SUBSTATIONS

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2. Substations which serve only one industrial or street railway customer should not be listed below.
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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).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa)		
			Primary (c)	Secondary (d)	Tertiary (e)
1		T	69.00	34.50	12.00
2		T	69.00		
3	SOUTH CANTON 345KV-OH	T	345.00	138.00	34.50
4	SOUTH CANTON 765KV-OH	T	765.00	345.00	34.50
5		T	34.50	12.00	
6	SOUTH COSHOCTON-OH	T	138.00	69.00	12.00
7		T	138.00	34.50	12.00
8		T	69.00	34.50	12.00
9		T	34.50	12.00	
10	SOUTH CUMBERLAND-OH	T	138.00	69.00	34.50
11		T	138.00	25.00	
12	SOUTH DELPHOS-OH	D	69.00	13.09	
13		D	69.00	4.36	
14	SOUTH FINDLAY-OH	D	34.50	13.09	
15		D	34.50		
16	SOUTH GRANVILLE-OH	D	69.00	13.09	
17	SOUTH HICKSVILLE-OH	T	138.00	69.50	13.09
18		T	69.00		
19	SOUTH KENTON-OH	T	138.00	70.00	24.60
20		T	138.00	69.00	
21		T	2.50		
22	SOUTH LANCASTER-OH	T	138.00	69.00	34.50
23		T	138.00	69.00	12.00
24	SOUTH LUCASVILLE-OH	D	138.00	12.00	
25	SOUTH MARTINS FERRY-OH	D	69.00	12.00	
26	SOUTH MILLERSBURG-OH	T	138.00	34.50	7.20
27		T	34.50		
28	SOUTH NEWARK-OH	D	69.00	12.00	
29	SOUTH POINT-OH	T	138.00	69.00	34.50
30		T	138.00	34.50	
31		T	138.00		
32		T	34.50	12.00	
33	SOUTH SIDE LIMA-OH	D	34.50	13.09	
34		D	34.50	4.36	
35	SOUTH TIFFIN-OH	T	138.00	69.30	6.90
36	SOUTH TORONTO-OH	T	138.00	69.00	12.00
37	SOUTH VAN WERT-OH	D	69.00	13.09	
38		D	69.00	4.36	
39		D	69.00		
40	SOUTHEAST CANTON-OH	T	345.00	138.00	34.50

SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

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Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
39	1					1
			STATCAP	1	14	2
1350	2					3
3000	4	2				4
1	2					5
75	1					6
30	1					7
39	1					8
3		1				9
84	1					10
8		1				11
9	1					12
5	1					13
20	1					14
			STATCAP	1	12	15
20	1					16
75	1					17
			STATCAP	1	18	18
30	1					19
30	2					20
			STATCAP	1		21
130	1					22
60	1					23
11	1					24
22	1					25
25	1					26
			STATCAP	1	6	27
40	2					28
129	1					29
70	4	1				30
			STATCAP	1	67	31
7	2					32
20	1					33
5	1					34
50	1					35
60	1					36
20	1					37
5	1					38
			STATCAP	1	10	39
600	1					40

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 (Mo, Da, Yr) / /	Year/Period of Report End of 2007/Q4
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- 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).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	SOUTHEAST LOGAN-OH	D	69.00	12.00	
2	SOUTHWEST LIMA-OH	T	345.00	137.50	13.80
3		T	345.00	137.50	13.12
4		T	138.00		
5	ST RITAS HOSP-OH	D	34.50	4.16	
6	STADIUM PARK-OH	D	69.00	12.00	
7		D	69.00		
8	STANLEY COURT-OH	T	69.00	23.00	4.00
9		T	69.00	12.00	
10		T	69.00		
11	STERLING-OH	T	138.00	33.00	
12		T	138.00	33.00	11.00
13		T	34.50		
14	STEUBENVILLE-OH	T	138.00	69.00	12.00
15	STONE STREET-OH	D	69.00	13.09	
16		D	69.00	4.36	
17		D	69.00	4.33	
18	STONEY HOLLOW-OH	D	69.00	12.00	
19	SUGARCREEK TERMINAL-OH	D	138.00	12.00	
20	SUMMERFIELD-OH	T	138.00	69.00	12.00
21	SUMMERHILL-OH	D	69.00	12.00	
22	SUNNYSIDE-OH	T	138.00	23.00	
23		T	138.00	23.00	6.90
24		T	138.00	12.00	
25		T	138.00		
26		T	23.00		
27	SUNSET BOULEVARD-OH	D	69.00	12.00	
28	SWITZER-OH	T	138.00	69.00	12.00
29	TENTH AND OFFNERE STREET-OH	D	34.50	12.00	
30	THAYER ROAD-OH	D	138.00	13.09	
31	THIRD STREET-OH	D	69.00	12.00	
32		D	23.00	4.00	
33	THORNVILLE-OH	D	69.00	12.00	
34	TIDD 138KV-OH	T	138.00	12.00	
35		T			
36	TIDD 345KV-OH	T	345.00	138.00	13.80
37		T	345.00	138.00	12.00
38		T	138.00	13.80	
39		T	34.50	4.00	
40	TIDD 69KV-OH	T	138.00	69.00	34.50

SUBSTATIONS (Continued)

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Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
11	1					1
450	1					2
448	1					3
			STATCAP	1	58	4
19	2					5
20	2					6
			STATCAP	1	10	7
37	1					8
20	1					9
			STATCAP	1	13	10
30	3					11
33	3	1				12
			STATCAP	1	14	13
112	1					14
20	1					15
5		1				16
9	3	1				17
11	1					18
22	1					19
84	1					20
20	1					21
42	1					22
30	3					23
20	1					24
			STATCAP	1		25
			STATCAP	1	14	26
22	1					27
15	1					28
22	5	1				29
40	2					30
20	1					31
12	6					32
20	1					33
8		1				34
	1					35
450	1					36
150	1					37
60	1					38
3	2					39
130	1					40

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Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1		T	69.00	12.00	
2	TIFFIN CENTER-OH	T	138.00	69.50	13.09
3	TIFFIN TAP-OFF-OH	D	69.00	13.09	
4		D	69.00	4.36	
5	TILTONSVILLE-OH	T	138.00	69.00	12.00
6		T	69.00	12.00	
7		T	69.00		
8	TIMKEN-OH	T	138.00	23.00	
9	TIMKEN MERCY-OH	D	69.00	4.00	
10	TORONTO-OH	D	69.00	12.00	
11	TORREY-OH	T	138.00	69.00	12.00
12		T	138.00	23.00	12.00
13		T	138.00	23.00	11.00
14		T	138.00		
15		T	69.00	12.00	
16		T	69.00		
17		T	23.00	12.00	
18	TWO RIDGES-OH	D	69.00	12.00	
19	UPPER SANDUSKY-OH	D	69.00	13.09	
20		D	69.00	4.33	
21		D	69.00		
22	UTICA (OP)-OH	D	69.00	12.00	
23	VAN WERT-OH	D	69.00	13.09	
24		D	69.00	4.36	
25		D	69.00		
26	WAGENHALS-OH	T	138.00	69.00	23.00
27		T	138.00	23.00	12.00
28		T	138.00		
29	WAKEFIELD-OH	T	138.00	12.00	
30	WAYVIEW-OH	T	138.00	69.00	12.00
31		T	138.00	12.00	
32	WEST BELLAIRE-OH	T	345.00	138.00	12.00
33		T	138.00	69.00	12.00
34	WEST CAMBRIDGE-OH	T	138.00	69.00	13.09
35		T	138.00	34.50	
36		T	138.00		
37	WEST CANTON-OH	T	138.00	69.00	12.00
38		T	138.00	34.50	
39		T	138.00	12.00	
40		T	138.00		

SUBSTATIONS (Continued)

5. Show in columns (i), (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.

Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)	
4	1					1
50	1					2
9	1					3
6	1					4
90	1					5
11	1					6
			STATCAP	1		19 7
317	4					8
11	2					9
20	1					10
90	1					11
92	6					12
16		1				13
			STATCAP	1		14
9	1					15
			STATCAP	1		10 16
1		1				17
20	1					18
20	1					19
3	1					20
			STATCAP	1		14 21
11	1					22
22	1					23
6	1					24
			STATCAP	1		16 25
213	2					26
30	1					27
			STATCAP	1		53 28
11	1					29
130	1					30
22	1					31
400	1					32
115	1					33
90	1					34
30	1					35
			STATCAP	1		43 36
130	1					37
20	1					38
22	1					39
			STATCAP	1		62 40

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SUBSTATIONS

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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).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa)		
			Primary (c)	Secondary (d)	Tertiary (e)
1		T	69.00	34.50	
2		T	69.00		
3	WEST COSHOCTON-OH	T	138.00	69.00	13.09
4	WEST DOVER-OH	T	138.00	69.00	12.00
5		T	69.00	34.50	
6	WEST END FOSTORIA-OH	T	138.00	69.50	13.09
7		T	138.00		
8		T	69.00	4.36	
9		T	69.00	4.33	
10		T	69.00		
11	WEST GRANVILLE-OH	D	69.00	12.00	
12		D	69.00		
13	WEST HEBRON-OH	T	138.00	69.00	34.50
14		T	34.50	34.50	
15		T	34.50		
16	WEST HICKSVILLE-OH	D	69.00	13.09	
17	WEST LANCASTER-OH	T	138.00	69.00	12.00
18		T	138.00		
19		T	69.00		
20	WEST LIMA-OH	T	138.00	35.00	
21		T	138.00		
22	WEST LOGAN-OH	D	69.00	12.00	
23	WEST LOUISVILLE-OH	D	69.00	12.00	
24		D	69.00		
25	WEST MELROSE-OH	D	34.50	13.09	
26	WEST MILLERSBURG-OH	D	138.00	34.50	
27	WEST MILLERSPORT-OH	T	345.00	138.00	13.80
28		T	345.00	138.00	12.00
29		T	138.00	69.00	34.50
30		T	138.00	69.00	13.09
31	WEST MOULTON-OH	T	138.00	69.50	13.09
32	WEST MOUNT VERNON-OH	T	138.00	69.00	4.00
33		T	138.00		
34		T	69.00		
35	WEST NEW PHILADELPHIA-OH	T	138.00	69.00	12.00
36		T	138.00	34.50	4.00
37		T	138.00	12.00	
38	WEST TORONTO-OH	D	69.00	12.00	
39	WEST TRINWAY-OH	D	138.00	13.09	
40	WEST VAN WERT-OH	T	69.00	35.00	

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SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.
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Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (l)	Number of Units (j)	Total Capacity (In MVA) (k)	
20	1					1
			STATCAP	1	10	2
56	1					3
90	1					4
30	1					5
75	1					6
			STATCAP	1	58	7
6	1					8
4	1					9
			STATCAP	1	22	10
11	1					11
			STATCAP	1	14	12
129	1					13
25	1					14
			STATCAP	2	5	15
11	1					16
197	2					17
			STATCAP	1	72	18
			STATCAP	1	14	19
250	2					20
			STATCAP	1	58	21
20	1					22
20	2					23
			STATCAP	1	10	24
20	1					25
25	1					26
450	1					27
450	1					28
84		1				29
56		1				30
75	1					31
30	1					32
			STATCAP	1	53	33
			STATCAP	1	13	34
129	1					35
15	1					36
31	2					37
11	1					38
20	1					39
25	1					40

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Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	WEST WOOSTER-OH	D	69.00	12.00	
2		D	69.00		
3	WHIRLPOOL (OP)-OH	D	34.50	13.09	
4	WILLISTON AVENUE-OH	D	69.00	13.09	
5	WINTERSVILLE-OH	D	69.00	12.00	
6	WOODLAWN (OP)-OH	D	138.00	13.09	
7	WOOSTER-OH	T	138.00	69.00	12.00
8		T	138.00	23.00	
9		T	138.00		
10		T	23.00		
11	ZANESVILLE-OH	T	138.00	69.00	12.00
12		T	138.00	13.00	
13		T	138.00		
14	ZOARVILLE-OH	D	26.00	12.00	
15					
16	188 STATIONS UNDER 10 MVA	T/D			
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

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SUBSTATIONS (Continued)

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Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
22	1					1
			STATCAP	1	14	2
20	1					3
20	1					4
11	1					5
20	1					6
50	1					7
25	1					8
			STATCAP	1	22	9
			STATCAP	1	5	10
130	1					11
25	1					12
			STATCAP	1	58	13
5	1					14
						15
1066	217					16
						17
						18
						19
						20
						21
						22
						23
						24
						25
						26
						27
						28
						29
						30
						31
						32
						33
						34
						35
						36
						37
						38
						39
						40

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