

Ohio Power Company			
Mitchell Plant - Depreciation Rates			
Account	2007 Depreciation Study - Mitchell Plant	1993 Depreciation Study - Commission Staff Rates	Difference
311	2.87%	2.77%	0.10%
312	3.90%	3.52%	0.38%
314	2.86%	3.35%	-0.49%
315	2.39%	3.16%	-0.77%
316	2.79%	3.36%	-0.57%
Note that the 1993 Commission Staff depreciation rates were for all of the Company's Steam Production Plant including Mitchell Plant.			