

9205040307



9205040307



0000-11-22

Check appropriate box:

Original signed form

Conformed copy

Form Approved

OMB No. 1902-0021

(Expires 11/30/92)

FILED
SECRETARY

92 APR 30 AM 10: 21

REGULATORY COMMISSION



FERC Form No. 1: ANNUAL REPORT OF MAJOR ELECTRIC UTILITIES, LICENSEES AND OTHERS

This report is mandatory under the Federal Power Act, Sections 3.4(a), 304 and 309, and 18 CFR 141.1. 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 this report to be of a confidential nature.

Exact Legal Name of Respondent (Company)

COLUMBUS SOUTHERN POWER COMPANY

Year of Report

Dec. 31, 19 91

✓ 9205040307

FERC FORM NO. 1 (ED. 12-91)

2718 0000



INDEPENDENT AUDITORS' REPORT

Columbus Southern Power Company:

We have audited the balance sheets-regulatory basis of Columbus Southern Power Company as of December 31, 1991 and 1990, and the related statements of income-regulatory basis, retained earnings-regulatory basis and cash flows-regulatory basis for the years then ended, included on pages 110 through 123 of the accompanying Federal Energy Regulatory Commission Form 1. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

As discussed in Note 1, these financial statements were prepared in accordance with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, such financial statements present fairly, in all material respects, the assets, liabilities, and proprietary capital of Columbus Southern Power Company as of December 31, 1991 and 1990, and the results of its operations and cash flows for the years then ended, in accordance with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases.

This report is intended solely for the information and use of the board of directors and management of Columbus Southern Power Company and for filing with the Federal Energy Regulatory Commission and should not be used for any other purpose.

Deloitte & Touche

Deloitte & Touche
February 25, 1992

INSTRUCTIONS FOR FILING THE
FERC FORM NO. 1

GENERAL INFORMATION

I. Purpose

This form is a regulatory support requirement (18 CFR 141.1). It is designed to collect financial and operational information from major electric utilities, licensees and others subject to the jurisdiction of the Federal Energy Regulatory Commission. This report is also secondarily considered to be a non-confidential public use form supporting a statistical publication (Financial Statistics of Selected Electric Utilities), published by the Energy Information Administration.

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 CFR 101), must submit this form.

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,
- (3) 500 megawatt hours of annual power exchanges delivered,
- (4) 500 megawatt hours of annual wheeling for others (deliveries plus losses).

III. What and Where to Submit

- (a) Submit an original and six (6) copies of this form to:

Office of the Secretary
Federal Energy Regulatory Commission
825 North Capitol Street, NE.
Room 3110
Washington, DC 20426

Retain one copy of this report for your files.

- (b) Submit immediately upon publication, four (4) copies of the latest annual report to stockholders and any *annual* financial or statistical report regularly prepared and distributed to bondholders, security analysts, or industry associations. (Do not include monthly and quarterly reports. Indicate by checking the appropriate box on Page 4, List of Schedules, if the reports to stockholders will be submitted or if no annual report to stockholders is prepared.) Mail these reports to:

Chief Accountant
Federal Energy Regulatory Commission
825 N. Capitol St., NE.
Room 946
Washington, DC 20426

- (c) For the CPA certification, submit with the original submission, or within 30 days after the filing date for this form, a letter or report:

- (i) Attesting to the conformity, in all material aspects, of the below listed (schedules and) pages with the Commission's applicable Uniform Systems of Accounts (including applicable notes relating thereto and the chief accountant's published accounting releases), and
- (ii) 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 CFR 41.10-41.12 for specific qualifications.)

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

When accompanying this form, insert the letter or report immediately following the cover sheet. When submitting after the filing date for this form, send the letter or report to the Chief Accountant at the address indicated at III (b).

GENERAL INFORMATION (Continued)

III. What and Where to Submit (Continued)
(c) Continued

Use the following form for the letter or report 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 statement 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.

State in the letter or report, which, if any, of the pages above do not conform to the Commission's requirements. Describe the discrepancies that exist.

(d) Federal, State and Local Governments and other authorized users may obtain additional blank copies to meet their requirements free of charge from:

U.S. Department of Energy
National Energy Information Center
Energy Information Administration
Washington, D.C. 20585
(202) 586-8800

IV. When to Submit:

Submit this report form on or before April 30th of the year following the year covered by this report.

V. Where to Send Comments on Public Reporting Burden.

The public reporting burden for this collection of information is estimated to average 1.215 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. Send comments regarding this burden estimate or any aspect of this collection of information, including suggestions for reducing this burden, to the Federal Energy Regulatory Commission, 825 North Capitol Street NE., Washington, DC 20426 (Attention: Michael Miller, ED-23-1); 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).

GENERAL INSTRUCTIONS

- I. Prepare this report in conformity with the Uniform System of Accounts (18 CFR 101) (U.S. of A.). Interpret all accounting words and phrases in accordance with the U.S. of A.
- 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 year, and use for statement of income accounts the current year's amounts.
- III. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.

GENERAL INSTRUCTIONS (Continued)

- IV. For any page(s) that is not applicable to the respondent, either
- (a) Enter the words "Not Applicable" on the particular page(s), or
 - (b) Omit the page(s) and enter "NA," "NONE," or "Not Applicable" in column (d) on the List of Schedules, pages 2, 3, and 4.
- V. Complete this report by means which result in a permanent record. Complete the original copy in permanent black ink or typewriter print, if practical. The copies, however, may be carbon copies or other similar means of reproduction provided the impressions are clear and readable.
- VI. Enter the month, day, and year for all dates. Use customary abbreviations. The "Date of Report" at the top of each page is applicable only to resubmissions (see VIII. below).
- VII. Indicate negative amounts (such as decreases) by enclosing the figures in parentheses. ().
- VIII. When making revisions, resubmit only those pages that have been changed from the original submission. Submit the same number of copies as required for filing the form. Include with the resubmission the Identification and Attestation page, page 1. Mail dated resubmissions to:
- Chief Accountant
Federal Energy Regulatory Commission
825 North Capitol Street, NE.
Room 946
Washington, DC 20426
- IX. Provide a supplemental statement further explaining accounts or pages as necessary. Attach the supplemental statement (8½ by 11 inch size) to the page being supplemented. Provide the appropriate identification information, including the title(s) of the page and the page number supplemented.
- X. Do not make references to reports of previous years or to other reports in lieu of required entries, except as specifically authorized.
- XI. Wherever (schedule) pages refer to figures from a previous year, the figures reported must be based upon those shown by the annual report of the previous year, or an appropriate explanation given as to why the different figures were used.
- XII. Respondents may submit computer printed schedules (reduced to 8½ by 11) instead of the preprinted schedules if they are in substantially the same format.

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 wit:
... (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 on the business of developing, transmitting, utilizing, 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 forebay reservoirs directly connected therewith, the primary line or lines transmitting power therefrom 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 by rules and regulations or other prescribe as necessary or appropriate to assist the Commission in the proper administration of this Act. The Commission may prescribe the manner and form in which such reports shall be made, and require from such persons specific answers to all questions upon which the Commission may need information. The Commission may require that such reports shall include, among other things, full information as to assets and liabilities, capitalization, net investment, and reduction thereof, gross receipts, interest due and paid, depreciation, and other reserves, cost of project and other facilities, cost of maintenance and operation of the project and other facilities, cost of renewals and replacement of the project works and other facilities, depreciation, generation, transmission, distribution, delivery, use, and sale of electric energy. The Commission may require any such person to make adequate provision for currently determining such costs and other facts. Such reports shall be made under oath unless the Commission otherwise specifies."

"Sec. 309. The Commission shall have power to perform any and all acts, and to prescribe, issue, make, amend, 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 form or 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

"Sec. 315. (a) Any licensee or public utility which willfully fails, within the time prescribed by the Commission, to comply with any order of the Commission, to file any report required under this Act or any rule or regulation of the Commission thereunder, to submit any information or document required by the Commission in the course of an investigation conducted under this Act, . . . shall forfeit to the United States an amount not exceeding \$1,000 to be fixed by the Commission after notice and opportunity for hearing. . . ."

FERC FORM NO 1:
ANNUAL REPORT OF MAJOR ELECTRIC UTILITIES, LICENSEES AND OTHERS

IDENTIFICATION

01 Exact Legal Name of Respondent COLUMBUS SOUTHERN POWER COMPANY		02 Year of Report Dec. 31, 1991
03 Previous Name and Date of Change (If name changed during year)		
04 Address of Principal Business Office at End of Year (Street, City, State, Zip Code) 215 North Front Street, Columbus, Ohio 43215		
05 Name of Contact Person G. C. Dean		06 Title of Contact Person Fin. Reporting Div. Mgr. AEP Serv. Corp.
07 Address of Contact Person (Street, City, State, Zip Code) American Electric Power Service Corporation 1 Riverside Plaza, Columbus, Ohio 43215		
08 Telephone of Contact Person, Including Area Code (614) 223-2780	09 This Report is (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	10 Date of Report (Mo, Da, Yr)

ATTESTATION

The undersigned officer certifies that he/she has examined the accompanying report; that to the best of his/her knowledge, information, and belief, all statements of fact contained in the accompanying report are true and the accompanying report is a correct statement of the business and affairs of the above named respondent in respect to each and every matter set forth therein during the period from and including January 1 to and including December 31 of the year of the report.

01 Name T. P. Bowman	03 Signature <i>J. P. Bowman</i>	04 Date Signed (Mo, Da, Yr) 4/20/92
02 Title Assistant Secretary and Assistant Treasurer		

Title 18, U.S.C. 1001, makes it a crime for any person 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 COLUMBUS SOUTHERN POWER COMPANY	This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1991
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LIST OF SCHEDULES (Electric Utility)

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

Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)	
GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS				
General Information	101	Ed. 12-87		
Control of Respondent	102	Ed. 12-87		
Corporations Controlled by Respondent	103	Ed. 12-87		
Officers	104	Ed. 12-87		
Directors	105	Ed. 12-87		
Security Holders and Voting Powers	106-107	Ed. 12-87		
Important Changes During the Year	108-109	Ed. 12-90		
Comparative Balance Sheet	110-113	Ed. 12-89		
Statement of Income for the Year	114-117	Ed. 12-89	Pg.115-116 None (A)	
Statement of Retained Earnings for the Year	118-119	Ed. 12-89		
Statement of Cash Flows	120-121	Ed. 12-89		
Notes to Financial Statements	122-123	Ed. 12-89		
BALANCE SHEET SUPPORTING SCHEDULES (Assets and Other Debits)				
Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization, and Depletion	200-201	Ed. 12-89		
Nuclear Fuel Materials	202-203	Ed. 12-89	None	
Electric Plant in Service	204-207	Ed. 12-91		
Electric Plant Leased to Others	213	Ed. 12-89	None	
Electric Plant Held for Future Use	214	Ed. 12-89		
Construction Work in Progress - Electric	216	Ed. 12-87		
Construction Overheads - Electric	217	Ed. 12-89		
General Description of Construction Overhead Procedure	218	Ed. 12-88		
Accumulated Provision for Depreciation of Electric Utility Plant	219	Ed. 12-88		
Nonutility Property	221	Ed. 12-87		
Investment in Subsidiary Companies	224-225	Ed. 12-89		
Materials and Supplies	227	Ed. 12-89		
Extraordinary Property Losses	230	Ed. 12-88	None	
Unrecovered Plant and Regulatory Study Costs	230	Ed. 12-88	None	
Miscellaneous Deferred Debits	233	Ed. 12-89		
Accumulated Deferred Income Taxes (Account 190)	234	Ed. 12-88		
BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits)				
Capital Stock	250-251	Ed. 12-91		
Capital Stock Subscribed, Capital Stock Liability for Conversion, Premium on Capital Stock, and Installments Received on Capital Stock	252	Ed. 12-87		
Other Paid-in Capital	253	Ed. 12-87		
Discount on Capital Stock	254	Ed. 12-87	None	
Capital Stock Expense	254	Ed. 12-86	None	
Long-Term Debt	256-257	Ed. 12-91		
Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes	261	Ed. 12-88		
Taxes Accrued, Prepaid and Charged During Year	262-263	Ed. 12-90		
Accumulated Deferred Investment Tax Credits	266-267	Ed. 12-89		
Other Deferred Credits	269	Ed. 12-88		
Accumulated Deferred Income Taxes - Accelerated Amortization Property	272-273	Ed. 12-89		
Accumulated Deferred Income Taxes - Other Property	274-275	Ed. 12-89		
Accumulated Deferred Income Taxes - Other	276-277	Ed. 12-88		
(A) Pages 115 and 116 are omitted - all utility operations are electric and included in total columns on Page 114 as noted.				

2726-8888

Name of Respondent SOUTHERN 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 of Report Dec. 31, 1991
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LIST OF SCHEDULES (Electric Utility) (Continued)

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

Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
INCOME ACCOUNT SUPPORTING SCHEDULES			
Electric Operating Revenues	300-301	Ed. 12-90	
Sales of Electricity by Rate Schedules	304	Ed. 12-90	
Sales for Resale	310-311	Ed. 12-91	
Electric Operation and Maintenance Expenses	320-323	Ed. 12-88	
Number of Electric Department Employees	323	Ed. 12-88	
Purchased Power	326-327	Rev. 12-90	
Transmission of Electricity for Others	328-330	Rev. 12-90	
Transmission of Electricity by Others	332	Rev. 12-90	
Miscellaneous General Expenses - Electric	335	Ed. 12-87	
Depreciation and Amortization of Electric Plant	336-338	Ed. 12-88	
Particulars Concerning Certain Income Deduction and Interest Charges Accounts	340	Ed. 12-87	
COMMON SECTION			
Regulatory Commission Expenses	350-351	Ed. 12-90	
Research, Development and Demonstration Activities	352-353	Ed. 12-87	
Distribution of Salaries and Wages	354-355	Ed. 12-88	
Common Utility Plant and Expenses	356	Ed. 12-87	None
ELECTRIC PLANT STATISTICAL DATA			
Electric Energy Account	401	Rev. 12-90	
Monthly Peaks and Output	401	Rev. 12-90	
Steam-Electric Generating Plant Statistics (Large Plants)	402-403	Ed. 12-89	
Hydroelectric Generating Plant Statistics (Large Plants)	406-407	Ed. 12-89	None
Pumped Storage Generating Plant Statistics (Large Plants)	408-409	Ed. 12-88	None
Generating Plant Statistics (Small Plants)	410-411	Ed. 12-87	None
Transmission Line Statistics	422-423	Ed. 12-87	
Transmission Lines Added During Year	424-425	Ed. 12-86	None
Substations	426-427	Ed. 12-86	
Electric Distribution Meters and Line Transformers	429	Ed. 12-88	
Environmental Protection Facilities	430	Ed. 12-88	
Environmental Protection Expenses	431	Ed. 12-88	
Footnote Data	450	Ed. 12-87	None
Stockholders' Reports Check appropriate box:			
<input checked="" type="checkbox"/> Four copies will be submitted. <input type="checkbox"/> No annual report to stockholders is prepared.			

Name of Respondent

COLUMBUS SOUTHERN POWER COMPANY

This Report Is:

(1) An Original
(2) A Resubmission

Date of Report

(Mo, Da, Yr)

Year of Report

Dec. 31, 1991

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.

T. P. Bowman, Assistant Secretary and Assistant Treasurer
215 North Front Street
Columbus, OH 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.

Incorporated under the general corporation laws of the State of Ohio on 5-13-37.

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.

Not so held.

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

Respondent operates in the State of Ohio.

Classes of utility:

Electric Light and Power

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 COLUMBUS SOUTHERN POWER COMPANY	This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 1991	Year of Report Dec. 31, 1991
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CONTROL OVER RESPONDENT

1. If any corporation, business trust, or similar organization or combination of such organizations jointly held control over the respondent at end of 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 of 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.
2. If the above required information is available from the SEC 10-K Report Form filing, a specific reference to the report form (i.e., year and company title) may be listed provided the fiscal years for both the 10-K report and this report are compatible.

American Electric Power Company, Inc.
Ownership of 100% of the Common Stock.

2729 0000

Name of Respondent COLUMBUS SOUTHERN POWER COMPANY	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 1991	Year of Report Dec. 31, 1991
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CORPORATIONS CONTROLLED BY RESPONDENT

1. Report below the names of all corporations, business trusts, and similar organizations, controlled directly or indirectly by respondent at any time during the year. If control ceased prior to end of year, give particulars (details) in a footnote.
2. If control was by other means than a direct holding of voting rights, state in a footnote the manner in which control was held, naming any intermediaries involved.
3. If control was held jointly with one or more other interests, state the fact in a footnote and name the other interests.
4. If the above required information is available from the SEC 10-K Report Form filing, a specific reference to the report form (i.e., year and company title) may be listed in column (a) provided the fiscal years for both the 10-K report and this report are compatible.

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.

Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock Owned (c)	Footnote Ref. (d)
Simco Inc.	Simco Inc. owns and leases a coal conveyor system to Conesville Coal Preparation Company (a company subsidiary).	100	
Colomet, Inc.	Colomet, Inc. acquires and holds property for possible future industrial sites.	100	
Conesville Coal Preparation Company	Conesville Coal Preparation Company provides coal washing services for one of the Company's generating stations.	100	

2738 0000

Name of Respondent COLUMBUS SOUTHERN POWER COMPANY	This Report Is: (1) [X] An Original (2) [] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1991
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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 policymaking 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 date the change in incumbency was made.

3. Utilities which are required to file the same data with the Securities and Exchange Commission, may substitute a copy of item 4 of Regulation S-K (identified as this page). The substituted page(s) should be the same size as this page.

Line No.	Title (a)	Name of Officer (b)	Salary for Year (c)
1	EXECUTIVE COMPENSATION		
2			
3			
4	Certain executive officers of the Company are employees of the Service Corporation. The salaries of these		
5	executive officers are paid by the Service Corporation and a portion of their salaries for 1991 has been allocated		
6	and charged to the Company. The following table shows the cash compensation paid or accrued by all AEP System		
7	companies during the year ended December 31, 1991 for each of the executive officers of the Company.		
8			
9			
10			
11			
12	<u>Name of Individual</u>	<u>Capacities in Which Served</u>	<u>Cash Compensation</u>
13			
14	W. S. WHITE, JR. (1)	Chairman of the board of the Company, AEP, the Service Corporation and other AEP System companies	\$756,285 (2)
15			
16			
17	RICHARD E. DISBROW (1) ...	Vice chairman, chief executive officer and director of the Company; president, chief executive officer and director of AEP and the Service Corporation; vice chairman, chief executive officer and director of other AEP System companies	\$617,997
18			
19			
20			
21			
22	DAVID H. WILLIAMS, JR. ...	Vice president and director of the Company; senior executive vice president-engineering and construction and director of the Service Corporation; vice president and director of other AEP System companies	\$346,975
23			
24			
25			
26			
27	JOHN E. KATLIC	Senior vice president-fuel supply and director of the Service Corporation; president, chief operating officer and director of coal mining subsidiaries	\$333,140
28			
29			
30			
31	PETER J. DEMARIA	Vice president, treasurer and director of the Company; executive vice president-administration, chief accounting officer, treasurer and director of the Service Corporation; treasurer of AEP; treasurer and director of other AEP System companies	\$298,733
32			
33			
34			
35			
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41			
42			
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44			
45			
46	(1)	Mr. Disbrow was elected chairman of the board of the Company and of other AEP System companies, succeeding Mr. White, who retired, effective December 31, 1991.	
47			
48			
49	(2)	Does not include a payment of \$62,019 for unused accrued vacation which Mr. White received upon his retirement.	
50			
51			
52			
53			

2731 8880

Name of Respondent COLUMBUS SOUTHERN POWER COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 1991	Year of Report Dec. 31, 1991
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DIRECTORS

1. Report below the information called for concerning each director of the respondent who held office at any time during the year. Include in column (a) abbreviated titles of the directors who are officers of the respondent.

2. Designate members of the Executive Committee by an asterisk and the Chairman of the Executive Committee by a double asterisk. (A)

Name (and Title) of Director (a)	Principal Business Address (b)
<p>W. S. White, Jr., Chairman of the Board (B)</p> <p>R. E. Disbrow, Vice Chairman of the Board and Chief Executive Officer (C)</p> <p>T.R. McCaffrey, President and Chief Operating Officer</p> <p>A. J. Dowd, Vice President</p> <p>G. P. Maloney, Vice President</p> <p>W. J. Lhota, Vice President</p> <p>D. H. Williams, Jr., Vice President</p> <p>P. J. DeMaria, Vice President and Treasurer</p>	<p>All Columbus, Ohio</p>

(A) Company does not have an Executive Committee.
 (B) Resigned December 31, 1991.
 (C) Elected Chairman of the Board December 31, 1991

2732 0000

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SECURITY HOLDERS AND VOTING POWERS

1. Give the names and addresses of the 10 security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent, prior to the end of the year, had the highest voting powers in the respondent, and state the number of votes which each would have had the right to cast on that date if a meeting were then in order. If any such holder held in trust, give in a footnote the known particulars of the trust (whether voting trust, etc.), duration of trust, and principal holders of beneficiary interests in the trust. If the stock book was not closed or a list of stockholders was not compiled within one year prior to the end of the year, or if since the previous compilation of a list of stockholders, some other class of security has become vested with voting rights, then show such 10 security holders as of the close of the year. Arrange the names of the security holders in the order of voting power, commencing with the highest. Show in column (a) the titles of officers and directors included in such list of 10 security holders.

2. If any security other than stock carries voting rights, explain in a supplemental statement the circumstances whereby such security became vested with voting rights

and give other important particulars (details) concerning the voting rights of such security. State whether voting rights are actual or contingent; if contingent, describe the contingency.

3. If any class or issue of security has any special privileges in the election of directors, trustees or managers, or in the determination of corporate action by any method, explain briefly in a footnote.

4. Furnish particulars (details) concerning any options, warrants, or rights outstanding at the end of the year for others to purchase securities of the respondent or any securities or other assets owned by the respondent, including prices, expiration dates, and other material information relating to exercise of the options, warrants, or rights. Specify the amount of such securities or assets so entitled to be purchased by any officer, director, associated company, or any of the ten largest security holders. This instruction is inapplicable to convertible securities or to any securities substantially all of which are outstanding in the hands of the general public where the options, warrants, or rights were issued on a prorata basis.

1. Give the date of the latest closing of the stock book prior to end of year, and state the purpose of such closing:

Stock book does not close.

2. State the total number of votes cast at the latest general meeting prior to the end of year for election of directors of the respondent and number of such votes cast by proxy
Total: Common 16,410,426; Preferred -0-
By proxy: Common 16,410,426

3. Give the date and place of such meeting:

April 23, 1991
Columbus, Ohio

Line No.	Name (Title) and Address of Security Holder (a)	VOTING SECURITIES			
		Number of votes as of (date): December 31, 1991			
		Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
4	TOTAL votes of all voting securities	16,410,426	16,410,426	NONE	NONE
5	TOTAL number of security holders	1	1	NONE	NONE
6	TOTAL votes of security holders listed below	16,410,426	16,410,426	NONE	NONE
7	American Electric Power Company, Inc.				
8	1 Riverside Plaza				
9	Columbus, Ohio 43215				
10		16,410,426	16,410,426		
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21	Item 2 - None				
22					
23	Item 3 - None				
24					
25	Item 4 - None				
26					
27					
28					

Name of Respondent
COLUMBUS SOUTHERN POWER COMPANY

This Report Is:
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IMPORTANT CHANGES DURING THE 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 therefor 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 conditions. 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 attached to this page.

(1) DATE ACQUIRED	NAME OF COMMUNITY	PERIOD	CONSIDERATION
August 13, 1991	Village of Trimble Athens County	7/7/16 (25 years)	None
October 14, 1991	Village of Minerva Park Franklin County	10/15/16 (25 years)	None
(2) None.			
(3) None.			
(4) None.			
(5) None.			

Name of Respondent COLUMBUS SOUTHERN 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 of Report Dec. 31, 1991
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IMPORTANT CHANGES DURING THE YEAR (Continued)

- (6) (a) SEC File Nos. 33-35651 and 22-20417 under the Securities Act of 1933 and the Trust Indenture Act of 1939, respectively.
- The Public Utilities Commission of Ohio Case No. 90-190-EL-AIS.
- \$57,000,000 First Mortgage Bonds, Designated Secured Medium Term Notes, 9.15% Series due February 2, 1998.
- (b) SEC File Nos. 33-19227 and 22-17965 under the Securities Act of 1933 and the Trust Indenture Act of 1939, respectively.
- The Public Utilities Commission of Ohio Case No. 91-287-EL-AIS.
- \$50,000,000 First Mortgage Bonds, Designated Secured Medium Term Notes, 9.625% Series due June 1, 2021.
- \$30,000,000 First Mortgage Bonds, Designated Secured Medium Term Notes, 9.31% Series due August 1, 2001.
- (c) SEC File No. 70-7789 under the Public Utility Holding Company Act of 1935 and The Public Utilities Commission of Ohio Case No. 91-287-EL-AIS.
- \$50,000,000 principal amount 8.79% promissory note due April 24, 1995.
- (7) None.
- (8) Wage increases averaging 3.90% for one year were granted in a wage agreement negotiated with IBEW Local Union No. 1466.
- (9) See Pages 109-A through 109-G.
- (10) None.

Name of Respondent

COLUMBUS SOUTHERN POWER COMPANY

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(Month, Day, Year)

Year of Report

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IMPORTANT CHANGES DURING THE YEAR (Continued)

GLOSSARY OF TERMS

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

<u>Term</u>	<u>Meaning</u>
AEGCo	AEP Generating Company
AEP	American Electric Power Company, Inc.
AEP System or the System ...	The American Electric Power System
AFUDC	Allowance for funds used during construction
APCo	Appalachian Power Company
CAAA	The Clean Air Act Amendments of 1990
CCD Group	CSPCo, OG&E and DP&L
OG&E	The Cincinnati Gas & Electric Company
CSPCo	Columbus Southern Power Company
DOE	United States Department of Energy
DP&L	The Dayton Power and Light Company, an unaffiliated utility company
Federal EPA	United States Environmental Protection Agency
FERC	Federal Energy Regulatory Commission
I&M	Indiana Michigan Power Company
KEPCo	Kentucky Power Company
KPSC	Kentucky Public Service Commission
NPDES	National Pollutant Discharge Elimination System
NRC	Nuclear Regulatory Commission
Ohio EPA	Ohio Environmental Protection Agency
OPCo	Ohio Power Company
OVEC	Ohio Valley Electric Corporation, an electric utility company in which AEP and CSPCo own a 44.2% equity interest

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IMPORTANT CHANGES DURING THE YEAR (Continued)

GLOSSARY OF TERMS (Cont'd)

<u>Term</u>	<u>Meaning</u>
PCB's	Polychlorinated biphenyls
PFBC	Pressurized fluidized-bed combustion, a process in which sulfur is removed during coal combustion and nitrogen oxide formation is minimized.
PUCO	The Public Utilities Commission of Ohio
RCRA	Resource Conservation and Recovery Act of 1976
Rockport Plant	A generating plant, consisting of two 1,300,000-kilowatt coal-fired generating units, near Rockport, Indiana
SEC	Securities and Exchange Commission
Service Corporation	American Electric Power Service Corporation
TVA	Tennessee Valley Authority
VEPCo	Virginia Electric and Power Company, an unaffiliated utility company
Virginia SCC	State Corporation Commission of Virginia
West Virginia PSC	Public Service Commission of West Virginia
Zimmer or Zimmer Plant	Wm. H. Zimmer Generating Station

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IMPORTANT CHANGES DURING THE YEAR (Continued)

- 9) Zimmer Plant: The Zimmer Plant was placed in commercial operation as a 1,300-megawatt coal-fired plant on March 30, 1991. CSPCo owns 25.4% of Zimmer with the remainder owned by two unaffiliated companies, CG&E (46.5%) and DP&L (28.1%) (collectively, the Owners). CSPCo's investment in Zimmer at December 31, 1991 was \$888,000,000 inclusive of capitalized post in-service carrying charges.

The PUCO approved a Stipulation dated October 1, 1985 and entered into by the Owners, the PUCO Staff, the Office of Consumers' Counsel and other parties, which provides, among other things, that subject to certain adjustments, \$3.6 billion (CSPCo's share, \$910,000,000) is the maximum aggregate amount that the Owners may request the PUCO to include in rate base as the gross plant-in-service value of Zimmer, including AFUDC. In addition, the Stipulation specifically provides that parties other than the Owners reserve the right to challenge (i) the reasonableness of any decision made subsequent to the decision to cancel construction of Zimmer as a nuclear facility in any future proceedings before the PUCO and (ii) the reasonableness and prudence of the need for and costs of pollution-control equipment to meet requirements imposed subsequent to the date of the Stipulation.

On February 22, 1991, the City of Cincinnati (not a signatory to the Stipulation) filed a complaint with the PUCO alleging improprieties in the process of reaching the Stipulation and requesting that the PUCO should declare the Stipulation void. CSPCo, CG&E and DP&L filed motions to dismiss the complaint. In June 1991, the PUCO dismissed the complaint and in August 1991 the City of Cincinnati appealed the decision to the Supreme Court of the State of Ohio, where it is currently pending.

On April 2, 1991, CSPCo filed with the PUCO a request to increase rates in the annual amount of \$202,500,000. Approximately \$28,200,000 of the increase reflects general increases in the cost of providing service to CSPCo's customers and approximately \$174,300,000 of the increase reflects recovery of CSPCo's costs associated with the completion and commercial operation of the Zimmer Plant. In its filing, CSPCo presented an example of a four-year phase-in plan as a possible means of lessening the initial rate impact on its customers, recognizing that the PUCO has adopted rate phase-in plans that had been agreed to by the affected utility in similar proceedings.

In November 1991, the PUCO Staff recommended a proposed revenue increase of between \$157,000,000 and \$170,000,000 annually. The Staff Report reflected a return on common equity in the range of 11.99% to 13.11% and an overall rate of return of between 10.13% and 10.61%. The Staff in addition recommended full recovery of CSPCo's investment in Zimmer. The Staff Report, however, described various alternatives, including a possible disallowance of recovery of \$41,900,000 of the AFUDC on Zimmer. The Staff also discussed various alternatives that would phase in the increase over a period of time. Formal hearings were held in January and February, where testimony by the Staff recommended a rate of return on common equity of between 11.63% and 12.74% and an overall rate of return of between 9.97% and 10.45%, which along with other Staff adjustments could reduce the revenue increase to between \$146,000,000 and \$160,000,000 annually. The PUCO is not expected to issue an order before the spring of 1992.

On December 9, 1991, CSPCo notified the PUCO that in accordance with Ohio law, it intended to place the full amount of its pending rate increase in effect January 3, 1992. The increase would be subject to refund with interest at 10%. Ohio Law (Sec. 4909.42 Ohio Rev. Code) states that utilities may place proposed rates in effect on an interim basis and subject to refund when a rate case has not been concluded after a 275-day review period. On December 30, 1991, CSPCo agreed to delay placing the pending rate increase in effect until January 13, 1992 in order to permit further settlement negotiations.

On January 9, 1992, the Office of Consumers' Counsel and the City of Columbus filed in the Franklin County Court of Common Pleas a complaint claiming that the subject Ohio Law was unconstitutional and a

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IMPORTANT CHANGES DURING THE YEAR (Continued)

motion seeking to enjoin CSPCo from putting the rates into effect. On January 10, 1992, the court granted a temporary restraining order and on February 7, 1992 issued a permanent injunction. On February 10, 1992, CSPCo and the Attorney General for the State of Ohio filed appeals in the Franklin County Court of Appeals where the matter is pending. As a result of the court orders, CSPCo has not placed the rates into effect.

On January 10, 1992, the PUCO, on its own motion, issued an accounting order that authorized CSPCo to defer operating costs incurred beginning January 13, 1992 relating to the Zimmer Plant (estimated to be approximately \$3,000,000 per month net of taxes), until CSPCo places new rates in effect. In March 1991, the PUCO issued an accounting order authorizing CSPCo to defer post in-service carrying charges on its investment in the Zimmer Plant. CSPCo's ability to continue to defer carrying charges (but not operating costs) is limited by the \$910,000,000 limitation on its investment in the Zimmer Plant. As a result, CSPCo may not be able to defer carrying charges beyond the middle of May. CSPCo is currently deferring \$4,200,000 per month of post in-service carrying charges after taxes. Under Ohio law, recovery of the deferrals cannot be requested until the next base rate filing.

CSPCo is unable to predict the outcome of the pending rate case and related proceedings. Failure to obtain adequate and timely rate relief could adversely affect the results of operations and financial condition of CSPCo and AEP. In addition, a significant disallowance of costs of the Zimmer Plant could, under certain conditions, restrict the ability of CSPCo to declare and pay dividends on its Cumulative Preferred Shares and Common Shares, and its ability to purchase or redeem its Cumulative Preferred Shares, for a period of time.

Other Ohio Regulatory Matters: The PUCO is currently reviewing CSPCo's annual 1990 long-term forecast report regarding, among other things, its projected load growth and its resources to meet future customer demand. Pursuant to Ohio law, the PUCO is required to review the long-term forecast reports of public utilities at least every five years. As part of the CSPCo review, the PUCO is also reviewing the long-term forecast report of OPCo.

As the result of its study of integrated resource plans in 1989, the PUCO has commenced investigations into the following three areas to determine what changes in regulatory procedures, if any, are desirable for more effective integrated resource planning in Ohio: (i) the impacts of demand-side management (DSM) programs and purchased power on electric utility profitability; (ii) the impacts of electric transmission access and pricing on electric utilities in Ohio; and (iii) the desirability of competitive bidding for the acquisition of new electricity capacity in Ohio.

On February 7, 1991, the PUCO issued a finding and order dealing only with the DSM profitability issue, which provides for a procedure to account for the DSM program costs, lost revenues, and a potential incentive payment for possible recovery. However, this order does not assure recovery of expenses associated with DSM programs or recognition in the rate making process for lost revenues associated with reduced consumption of electricity resulting from DSM programs. On April 4, 1991, the PUCO issued an entry on rehearing adopting rules for the recovery of demand-side management program expenditures and lost revenues. In the order, the PUCO said it would "recognize prudently incurred DSM expenditures, lost revenues, and shared savings." The PUCO reasserted, however, "that the determination on ultimate recoverability of these deferred amounts can only be made in a base rate proceeding."

In August 1990, CSPCo and OPCo filed comments with the PUCO with respect to competitive bidding indicating that competitive bidding for new generation sources is a resource option which should be available to utilities in procuring needed generation. Furthermore, competitive bidding can serve as a means of capacity allocation among bidders. However, CSPCo and OPCo stated that the decision as to

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IMPORTANT CHANGES DURING THE YEAR (Continued)

whether and to what extent to use competitive bidding in the capacity acquisition process must be left to the utility and should not be required by the PUCO. On March 28, 1991, the PUCO issued an order directing the PUCO Staff to initiate a rulemaking to establish a competitive bidding methodology for obtaining new electricity capacity.

In September 1990, CSPCo and OPCo filed comments with the PUCO with respect to transmission access indicating that (i) the current system of voluntary transmission access is necessary for the reliable and economic provision of service to customers and (ii) electric transmission access and pricing are matters that clearly have been reserved for Federal regulation.

On September 26, 1991, the PUCO sponsored a forum on emission allowance trading and indicated their intent to open a generic docket. On January 9, 1992, the PUCO issued an entry opening a generic docket to investigate trading and usage of, and accounting treatment for, emission allowances by electric utilities in Ohio.

In October 1991, the PUCO announced that the Governor of Ohio and the Ohio General Assembly directed the PUCO to develop a long-term energy strategy for the State of Ohio. On October 4, 1991, the PUCO announced the establishment of an Interagency Ohio Energy Strategy (OES) Task Force and, in this connection, a series of public forums were held from November 1991 through January 1992. The OES Task Force issued a series of questions relating to: (i) energy efficiency and effectiveness programs (including demand-side management and integrated resource planning); (ii) the future role of energy resources; (iii) economic, environmental and competitiveness impacts; and (iv) the appropriate role of state government. On January 31, 1992, CSPCo and OPCo filed joint comments with other Ohio electric utilities responding to the questions posed by the OES Task Force.

On May 31, 1991, CSPCo and OPCo filed a preliminary systemwide compliance report with the PUCO which examined CAAA compliance alternatives, including installation of scrubbers and fuel switching for OPCo's Gavin Plant. Gavin Plant represents about 25 percent of the sulfur dioxide emissions released by the AEP System and about 44 percent of emissions from OPCo's plants in Ohio. The report indicated that fuel switching was, by a slight margin, the least cost alternative to meet Phase I requirements. The compliance report compared preliminary estimates of revenue requirements for the principal compliance alternatives based on a five-year average, a 10-year average and a 16-year net present value. The additional revenue requirements for each compliance alternative are substantial and, for each time period studied, the compliance report projected lower revenue requirements for fuel switching compared with installing scrubbers. The additional revenue requirement for the fuel switching option was estimated to be \$227,000,000 annually based on a five-year average and \$490,000,000 annually based on a 10-year average. The 10-year average included tentatively projected Phase II compliance measures which expanded the compliance requirements to additional generating units and increased the cost.

The capital investment involved in constructing scrubbers on the two units at Gavin would be approximately \$815,000,000 while the capital investment required for fuel switching would be nominal if low-sulfur eastern coal were selected. In addition to capital costs, other factors will be considered, including the costs of the various types of coal, the value and amount of the extension reserve emission allowances and affiliated mine closure costs.

On September 24, 1991, the PUCO issued an order regarding the compliance report which encouraged OPCo to keep open both the scrubber and fuel switch options for Phase I compliance. The PUCO also indicated that scrubbers could be the least cost option if, among other things, OPCo was able to obtain a sufficient number of extension reserve allowances which are expected to be issued in the summer of 1992 by Federal EPA. The PUCO also expressed concern with OPCo's low-sulfur coal cost projections used in the compliance report, recommended further evaluation and analysis and stated that OPCo should

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IMPORTANT CHANGES DURING THE YEAR (Continued)

continue to evaluate the uncertainties concerning extension allowances and other issues.

Because it is expected that the extension allowances will be oversubscribed and because Federal EPA's proposed regulations do not contemplate pro rata allocation of the allowances, OPCo has been participating with unaffiliated utilities to develop a pooling agreement providing for pro rata distribution. The agreement is intended to assure that participating utilities receive some extension allowances should the reserve be oversubscribed.

OPCo has applied for necessary construction permits required for installation of scrubbers and related systems in order to keep that option open. With respect to one such permit application filed with the U.S. Army Corps of Engineers to conduct certain activities in the navigable waters and affecting wetlands, commentators have raised broad policy issues regarding the use of scrubbers to comply with the requirements of the CAAA and asserted that an Environmental Impact Statement (EIS) is required for the activities covered by the application in order to comply with the National Environmental Policy Act. Should an EIS be required, the associated delay would jeopardize the viability of scrubbers as a CAAA compliance option at Gavin Plant.

In October 1983, the United States Court of Appeals for the District of Columbia Circuit issued a decision concerning Federal EPA regulations governing the extent to which tall stacks are to be considered legal emission control devices. The court directed Federal EPA to issue new regulations which will, in all likelihood, require more stringent sulfur dioxide emission controls at a number of coal-fired power plants in the United States. On June 27, 1985, Federal EPA issued final stack height regulations.

Six northeastern states and two environmental groups appealed the June 1985 stack height regulations to the Court of Appeals. In addition, 71 investor-owned electric utilities (including APCo, CSPCo, I&M, KEPCo and OPCo), along with three electric utility trade associations, appealed. OPCo also filed a separate petition for review to raise issues unique to its Kammer Plant. Various petitions for reconsideration filed with and denied by Federal EPA were also appealed. This litigation was consolidated into a single case.

On January 22, 1988, the U.S. Court of Appeals issued a decision in part upholding the June 1985 stack height rules and remanding certain of the June 1985 rules to Federal EPA for further consideration. With respect to Kammer Plant, the January 1988 court decision rejected OPCo's appeal, holding that Federal EPA acted lawfully in revoking stack height credit previously granted for Kammer Plant in October 1982. OPCo is in the process of initiating administrative proceedings under the 1985 stack height rules with the State of West Virginia and Federal EPA in an effort to preserve stack height credit for Kammer Plant. Federal EPA has yet to commence administrative proceedings to incorporate changes in the 1985 stack height rules as mandated by the January 1988 court decision.

While it is not possible to state with particularity the ultimate impact of the final rules on AEP System operations because of the ambiguity of these rules, at present it appears that the only AEP System plants at which the final rules could possibly result in substantially more stringent emission limitations are CSPCo's Conesville Plant, AEGCo's and I&M's Rockport Plant, I&M's Tanners Creek Plant and OPCo's Gavin and Kammer plants. Gavin and Rockport plants were not affected by Federal EPA's stack height rules as issued in June 1985. However, the provision exempting these plants was remanded to Federal EPA in the January 1988 court decision. Accordingly, the ultimate impact of the stack height rules on Gavin and Rockport plants will not be known until Federal EPA completes administrative proceedings on remand and reissues final stack height rules. OPCo and AEGCo and I&M intend to participate in the remand rulemaking affecting Gavin and Rockport plants, respectively.

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IMPORTANT CHANGES DURING THE YEAR (Continued)

State air pollution control agencies will be required to implement the stack height rules by revising emission limitations for sources subject to the rules and submitting such revisions to Federal EPA.

On June 1, 1989, Ohio EPA adopted a rule concerning CSPCo's Conesville Plant in response to Federal EPA's stack height rules adopted in 1985. Under Federal EPA policy published in January 1988, emission reductions required by the stack height rules may be obtained at plants other than the plant directly affected by the rules, and thereafter credited to the directly affected plant. Under Ohio EPA's June 1 rule, the sulfur dioxide emission limitations for Conesville Units 5 and 6 remain at 1.2 pounds sulfur dioxide per million Btu heat input as long as the emission rate at CSPCo's retired Poston Units 1-4 remains at 0.0 pounds sulfur dioxide per million Btu heat input. Federal EPA has yet to take action concerning Ohio EPA's June 1 rule.

In February 1991, 24 plaintiffs filed a complaint against AEP and CSPCo alleging exposure to asbestos in late 1989 while employed by a third-party contractor to make certain alterations to CSPCo's Picway Plant, a coal-fired generating station. The plaintiffs seek damages in the aggregate amount of \$48,000,000 (\$2,000,000 per plaintiff).

Based on advice of counsel, management believes it is unlikely that the resolution of these asbestos exposure lawsuits will have a material adverse effect on results of operations and financial condition. Management and its attorneys will continue to evaluate the suits, the availability of insurance recoveries, potential indemnification by third parties and the remaining exposure.

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COMPARATIVE BALANCE SHEET (Assets And Other Debits)

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
1	UTILITY PLANT			
2	Utility Plant (101-106, 114)			
3	Construction Work in Progress (107)	200-201	1,704,802,008	2,629,101,482
4	Total Utility Plant (Enter Total of Lines 2 and 3)	200-201	852,578,371	24,511,528
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115)		2,557,380,379	2,653,613,010
6	Net Utility Plant (Enter Total of Line 4 Less 5)	200-201	624,750,000	491,455,000
7	Nuclear Fuel (120.1-120.4, 120.6)		1,932,629,470	1,972,157,109
8	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	202-203	0	0
9	Net Nuclear Fuel (Enter Total of Line 7 Less 8)	202-203	0	0
10	Net Utility Plant (Enter Total of Lines 6 and 9)		0	0
11	Utility Plant Adjustments (116)		1,932,629,470	1,972,157,109
12	Gas Stored Underground-Noncurrent (117)	122	0	0
13	OTHER PROPERTY AND INVESTMENTS			
14	Nonutility Property (121)			
15	(Less) Accum. Prov. for Depr. and Amort. (122)	221	17,250,181	17,576,408
16	Investments in Associated Companies (123)		3,248,872	3,147,826
17	Investment in Subsidiary Companies (123.1)		0	0
18	(For Cost of Account 123.1, See Footnote Page 224, Line 42)	224-225	11,025,975	5,256,055
19	Other Investments (124)			
20	Special Funds (125-128)		7,935,141	6,444,132
21	Total Other Property and Investments (Total of Lines 14 thru 17, 19, 20)		27,738	27,738
22	CURRENT AND ACCRUED ASSETS		32,990,163	26,156,507
23	Cash (131)			
24	Special Deposits (132-134)		3,749,954	6,448,653
25	Working Funds (135)		37,873,156	19,005,646
26	Temporary Cash Investments (136)		1,322,264	2,356,509
27	Notes Receivable (141)		0	0
28	Customer Accounts Receivable (142)		1,145,692	0
29	Other Accounts Receivable (143)		27,221,268	37,791,123
30	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		11,312,008	9,491,540
31	Notes Receivable from Associated Companies (145)		1,272,331	1,155,685
32	Accounts Receivable from Assoc. Companies (146)		0	0
33	Fuel Stock (151)		262,036	438,035
34	Fuel Stock Expense Undistributed (152)	227	37,777,701	40,162,072
35	Residuals (Elec) and Extracted Products (153)	227	38,484	46,502
36	Plant Material and Operating Supplies (154)	227	0	0
37	Merchandise (155)	227	22,950,972	24,001,686
38	Other Materials and Supplies (156)	227	0	100,500
39	Nuclear Materials Held for Sales (157)	227	0	0
40	Stores Expenses Undistributed (163)	202-203/227	0	0
41	Gas Stored Underground-Current (164.1)	227	156,603	138,855
42	Liquefied Natural Gas Stored (164.2)		0	0
43	Liquefied Natural Gas Held for Processing (164.3)		0	0
44	Prepayments (165)		0	0
45	Advances for Gas Explor., Develop. and Prod. (166)		24,851,398	25,123,360
46	Other Advances for Gas (167)		0	0
47	Interest and Dividends Receivable (171)		0	0
48	Rents Receivable (172)		6,396	6,234
49	Accrued Utility Revenues (173)		0	0
50	Miscellaneous Current and Accrued Assets (174)		9,870,427	11,704,265
51	Total Current and Accrued Assets (Enter Total of Lines 23 thru 50)		4,706,580	4,170,180
			181,972,608	179,851,475

Name of Respondent COLUMBUS SOUTHERN 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 of Report Dec. 31, 1991
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COMPARATIVE BALANCE SHEET (Assets And Other Debits) (Continued)

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
52	DEFERRED DEBITS			
53	Unamortized Debt Expenses (181)		3,275,518	2,718,209
54	Extraordinary Property Losses (182.1)	230	0	0
55	Unrecovered Plant and Regulatory Study Costs (182.2)	230	0	0
56	Prelim. Survey and Investigation Charges (Electric) (183)		0	0
57	Prelim. Sur. and Invest. Charges (Gas) (183.1,183.2)		0	0
58	Clearing Accounts (184)		(26,445)	130,023
59	Temporary Facilities (185)		(15,788)	(51,708)
60	Miscellaneous Deferred Debits (186)	233	55,213,767	98,118,649
61	Def. Losses from Disposition of Utility Plt. (187)		0	0
62	Research, Devel. and Demonstration Expend. (188)	352-353	0	0
63	Unamortized Loss on Reacquired Debt (189)		15,103,023	16,442,948
64	Accumulated Deferred Income Taxes (190)	234	15,921,713	17,660,120
65	Unrecovered Purchased Gas Costs (191)		0	0
66	Total Deferred Debits (Enter Total of Lines 53 thru 65)		89,471,788	135,018,241
67	Total Assets and Other Debits (Enter Total of Lines 10,11,12,21,51 and 66)		2,237,064,029	2,313,183,332

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COMPARATIVE BALANCE SHEET (Liabilities and Other Credits)

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
1	PROPRIETARY CAPITAL			
2	Common Stock Issued (201)	250-251	41,026,065	41,026,065
3	Preferred Stock Issued (204)	250-251	75,000,000	75,000,000
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	257,892,418	257,892,418
7	Other Paid-In Capital (208-211)	253	248,474,517	288,705,047
8	Installments Received on Capital Stock (212)	254	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	145,728,517	128,688,217
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	2,122,175	2,076,955
13	(Less) Recquired Capital Stock (217)	250-251	0	0
14	Total Proprietary Capital (Enter Total of Lines 2 thru 13)		770,243,692	793,388,702
15	LONG-TERM DEBT			
16	Bonds (221) (A)	256-257	857,961,000	850,217,000
17	(Less) Recquired Bonds (222)	256-257	0	0
18	Advances from Associated Companies (223)	256-257	0	0
19	Other Long-Term Debt (224) (A)	256-257	145,000,000	145,000,000
20	Unamortized Premium on Long-Term Debt (225)		271,249	251,416
21	(Less) Unamortized Discount on Long-Term Debt-Debit (226)		3,098,605	3,488,833
22	Total Long-Term Debt (Enter Total of Lines 16 thru 21)		1,000,133,644	991,979,583
23	OTHER NONCURRENT LIABILITIES			
24	Obligations Under Capital Leases - Noncurrent (227)		4,952,479	6,573,738
25	Accumulated Provision for Property Insurance (228.1)		0	0
26	Accumulated Provision for Injuries and Damages (228.2)		1,506,854	3,725,381
27	Accumulated Provision for Pensions and Benefits (228.3)		0	0
28	Accumulated Miscellaneous Operating Provisions (228.4)		4,188	3,893
29	Accumulated Provision for Rate Refunds (229)		0	0
30	Total Other Noncurrent Liabilities (Enter Total of Lines 24 thru 29)		6,463,521	10,303,012
31	CURRENT AND ACCRUED LIABILITIES			
32	Notes Payable (231)		24,600,000	66,200,000
33	Accounts Payable (232)		50,148,682	37,838,338
34	Notes Payable to Associated Companies (233)		0	0
35	Accounts Payable to Associated Companies (234)		21,524,743	19,480,172
36	Customer Deposits (235)		4,835,929	4,734,055
37	Taxes Accrued (236)	262-263	86,770,210	100,986,486
38	Interest Accrued (237)		25,089,176	28,940,051
39	Dividends Declared (238)		1,227,750	1,781,250
40	Matured Long-Term Debt (239)		0	0
41	Matured Interest (240)		0	0
42	Tax Collections Payable (241)		789,461	754,536
43	Miscellaneous Current and Accrued Liabilities (242)		9,830,940	9,035,812
44	Obligations Under Capital Leases-Current (243)		1,755,350	1,947,137
45	Total Current and Accrued Liabilities (Enter Total of Lines 32 thru 44)		226,571,241	271,697,837

(A) See Notes on Page 113

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COMPARATIVE BALANCE SHEET (Liabilities and Other Credits) (Continued)

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
46	DEFERRED CREDITS			
47	Customer Advances For Construction (252)		293,842	217,414
48	Accumulated Deferred Investment Tax Credits (255)	266-267	82,214,530	78,733,565
49	Deferred Gains from Disposition of Utility Plant (256)		0	0
50	Other Deferred Credits (253)	269	2,813,748	10,265,521
51	Unamortized Gain on Reacquired Debt (257)		1,552,924	1,366,573
52	Accumulated Deferred Income Taxes (281-283)	272-277	146,776,887	155,231,125
53	Total Deferred Credits (Enter Total of Lines 47 thru 52)		233,651,931	245,814,198
54				
55				
56				
57				
58				
59				
60				
61				
62				
63				
64				
65				
66				
67	Total Liabilities and Other Credits (Enter Total of Lines 14,22,30,45 and 53)		2,237,064,029	2,313,183,332

NOTES TO PAGE 112

(A) Includes Current Maturities as follows:

Line No.	Account No.	Balance at Beginning of Year	Balance at End of Year
16	221	37,250,000	58,077,000
19	224	0	50,000,000

Name of Respondent COLUMBUS SOUTHERN 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 of Report Dec. 31, 1991
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STATEMENT OF INCOME FOR THE YEAR

- Report amounts for accounts 412 and 413, Revenue and Expenses from Utility Plant Leased to Others, in another utility column (i, k, m, o) in a similar manner to a utility department. Spread the amount(s) over lines 01 thru 20 as appropriate. Include these amounts in columns (c) and (d) totals.
- Report amounts in account 414, Other Utility Operating Income in the same manner as accounts 412 and 413 above.
- Report data for lines 7, 9, and 10 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1 and 407.2.
- Use page 122 for important notes regarding the statement of income or any account thereof.
- Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in a material refund to the utility with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power and gas purchases.
- Give concise explanations concerning significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or cost incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.
- If any notes appearing in the report to stockholders are applicable to this Statement of Income, such notes may be attached at page 122.
- Enter on page 122 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also give the approximate dollar effect of such changes.
- Explain in a footnote if the previous year's figures are different from that reported in prior reports.
- If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles, lines 1 to 19, and report the information in the blank space on page 122, or in a supplemental statement.

Line No.	Account (a)	Ref. Page No. (b)	All Electric Total	
			Current Year (c)	Previous Year (d)
1	UTILITY OPERATING INCOME			
2	Operating Revenues (400)	300-301	856,969,760	845,028,590
3	Operating Expenses			
4	Operation Expenses (401)	320-323	528,410,453	523,922,250
5	Maintenance Expenses (402)	320-323	66,580,581	60,679,077
6	Depreciation Expenses (403)	336-338	77,301,279	55,828,930
7	Amort. & Depl. of Utility Plant (404-405)	336-338	0	0
8	Amort. of Utility Plant Acq. Adj. (406)	336-338	0	0
9	Amort. of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)		0	0
10	Amort. of Conversion Expenses (407)		0	0
11	Taxes Other than Income Taxes (408.1)	262-263	79,275,715	78,766,868
12	Income Taxes-Federal (409.1)	262-263	1,812,176	13,350,393
13	-Other (409.1)	262-263	0	0
14	Provision for Deferred Income Taxes (410.1)	234,272-277	48,642,389	51,079,263
15	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234,272-277	41,894,602	42,219,764
16	Investment Tax Credit Adj.-Net (411.4)	266	(5,132,881)	(15,467)
17	(Less) Gains from Disp. of Utility Plant (411.6)		0	0
18	Losses from Disp. of Utility Plant (411.7)		0	0
19	Total Utility Operating Expenses (Enter Total of Lines 4 thru 18)		756,995,110	741,391,550
20	Net Utility Operating Income (Enter Total of Line 2 Less 19) (Carry Forward to Page 117, Line 21)		99,974,650	103,637,040

Name of Respondent COLUMBUS SOUTHERN 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 of Report Dec. 31, 1991
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STATEMENT OF INCOME FOR THE YEAR (Continued)

Line No.	Account (a)	Ref. Page No. (b)	Total	
			Current Year (c)	Previous Year (d)
21	Net Utility Operating Income (Carried Forward from Page 114)		99,974,650	103,637,040
22	OTHER INCOME AND DEDUCTIONS			
23	Other Income			
24	Nonutility Operating Income			
25	Revenues from Merchandising, Jobbing and Contract Work (415)		21,962	0
26	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)		19,931	0
27	Revenues from Nonutility Operations (417)		0	0
28	(Less) Expenses of Nonutility Operations (417.1)		0	0
29	Nonoperating Rental Income (418)		394,612	322,525
30	Equity in Earnings of Subsidiary Companies (418.1)		1,054,580	457,104
31	Interest and Dividend Income (419)	119	2,313,238	1,617,422
32	Allowance for Other Funds Used During Construction (419.1)		10,240,657	43,349,865
33	Miscellaneous Nonoperating Income (421)		38,485,711	(9,772)
34	Gain on Disposition of Property (421.1)		69,811	166,996
35	Total Other Income (Enter Total of Lines 25 thru 34)		52,560,640	45,904,140
36	Other Income Deductions			
37	Loss on Disposition of Property (421.2)		24,657	(45,969)
38	Miscellaneous Amortization (425)	340	0	0
39	Miscellaneous Income Deductions (426.1-426.5)	340	1,187,717	1,496,312
40	Total Other Income Deductions (Total of Lines 37 thru 39)		1,211,974	1,450,343
41	Taxes Applic. to Other Income and Deductions			
42	Taxes Other than Income Taxes (408.2)	262-263	217,414	145,098
43	Income Taxes-Federal (409.2)	262-263	(4,393,551)	(15,392,358)
44	Income Taxes-Other (409.7)	262-263	0	0
45	Provision for Deferred Inc. Taxes (410.2)	234,272-277	0	0
46	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234,272-277	31,956	35,364
47	Investment Tax Credit Adj.-Net (411.5)		(341,544)	(824,879)
48	(Less) Investment Tax Credits (420)		0	0
49	Total Taxes on Other Inc. and Ded. (Enter Total of 42 thru 48)		(4,549,637)	(16,107,503)
50	Net Other Income and Deductions (Enter Total of Lines 35,40,49)		55,898,303	60,561,300
51	INTEREST CHARGES			
52	Interest on Long-Term Debt (427)		91,733,674	88,457,152
53	Amort. of Debt Disc. and Expense (428)		1,009,147	921,814
54	Amortization of Loss on Recquired Debt (428.1)		1,486,361	1,122,018
55	(Less) Amort. of Premium on Debt-Credit (429)		19,833	19,833
56	(Less) Amortization of Gain on Recquired Debt-Credit (429.1)		186,351	186,351
57	Interest on Debt to Assoc. Companies (430)	340	0	65,206
58	Other Interest Expense (431)	340	4,038,284	7,953,198
59	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		9,167,864	30,115,129
60	Net Interest Charges (Enter Total of Lines 52 thru 59)		88,893,418	68,198,075
61	Income Before Extraordinary Items (Enter Total of Lines 21, 50, and 60)		66,979,535	96,000,265
62	EXTRAORDINARY ITEMS			
63	Extraordinary Income (434)		0	0
64	(Less) Extraordinary Deductions (435)		0	0
65	Net Extraordinary Items (Enter Total of Line 63 Less Line 64)		0	0
66	Income Taxes-federal and Other (409.3)	262-263	0	0
67	Extraordinary Items After Taxes (Enter Total of Line 65 Less Line 66)		0	0
68	Net Income (Enter Total of Lines 61 and 67)		66,979,535	96,000,265

Name of Respondent COLUMBUS SOUTHERN POWER COMPANY.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 1991	Year of Report Dec. 31, 1991
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STATEMENT OF RETAINED EARNINGS FOR THE YEAR - CURRENT YEAR

1. Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year.
2. 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).
3. State the purpose and amount of each reservation or appropriation of retained earnings.
4. 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.
5. Show dividends for each class and series of capital stock.
6. Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.
7. 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.
8. If any notes appearing in the report to stockholders are applicable to this statement, attach them at page 122.

Line No.	Item (a)	Contra Primary Account Affected (b)	Amount (c)
UNAPPROPRIATED RETAINED EARNINGS (Account 216)			
1	Balance - Beginning of Year		145,728,517
2	Changes (Identify by prescribed retained earnings accounts)		
3	Adjustments to Retained Earnings (Account 439)		
4	Credit:		
5	Credit:		
6	Credit:		
7	Credit:		
8	Credit:		
9	TOTAL Credits to Retained Earnings (Account 439) (Total of lines 4 thru 8)		
10	Debit: Amortization of Deferred Preferred Stock Issuance Expense		139,262
11	Debit:		
12	Debit:		
13	Debit:		
14	Debit:		
15	TOTAL Debits to Retained Earnings (Account 439) (Total of lines 10 thru 14)		139,262
16	Balance Transferred from Income (Account 433 Less Account 418.1)		65,924,956
17	Appropriations of Retained Earnings (Account 436)		
18			
19			
20			
21			
22	TOTAL Appropriations of Retained Earnings (Account 436)(Total of lines 18-21)		
23	Dividends Declared - Preferred Stock (Account 437)		
24	See Note on Page 119	238	7,125,000
25			
26			
27			
28			
29	TOTAL Dividends Declared-Preferred Stock (Account 437)(Total of lines 24-28)		7,125,000
30	Dividends Declared - Common Stock (Account 438)		
31	Common Stock	238	76,800,794
32			
33			
34			
35			
36	TOTAL Dividends Declared - Common Stock (Account 438)(Total of lines 31-35)		76,800,794
37	Transfers from Acct. 216.1, Unappropriated Undistributed Subsidiary Earnings		1,099,800
38	Balance - End of Year (Total of lines 1,9,15,16,22,29,36 and 37)		128,688,217

Name of Respondent COLUMBUS SOUTHERN POWER COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 1991	Year of Report Dec. 31, 1991
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STATEMENT OF RETAINED EARNINGS FOR THE YEAR - CURRENT YEAR (Continued)

Line No.	Item (a)	Amount (b)
	APPROPRIATED RETAINED EARNINGS (Account 215)	
	State balance and purpose of each appropriated retained earnings amount at end of year and give accounting entries for any applications of appropriated retained earnings during the year.	
39		
40		
41		
42		
43		
44		
45	TOTAL Appropriated Retained Earnings (Account 215)	
	APPROPRIATED RETAINED EARNINGS - AMORTIZATION RESERVE, FEDERAL (Account 215.1)	
	State below the total amount set aside through appropriations of retained earnings, as of the end of the year, in compliance with the provisions of federally granted hydroelectric project licenses held by the respondent. If any reductions or changes other than the normal annual credits hereto have been made during the year, explain such items in a footnote.	
46	TOTAL Appropriated Retained Earnings - Amortization Reserve, Federal (Account 215.1)	
47	TOTAL Appropriated Retained Earnings (Account 215, 215.1) (Enter Total of lines 45 and 46)	
48	TOTAL Retained Earnings (Account 215, 215.1, 216) (Enter Total of lines 38 and 47)(Note 2)	128,688,217
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1)	
49	Balance - Beginning of Year (Debit or Credit)	2,122,175
50	Equity in Earnings for Year (Credit) (Account 418.1)	1,054,580
51	(Less) Dividends Received (Debit)	1,099,800
52	Other Changes (Explain)	
53	Balance - End of Year	2,076,955
	Dividends Declared (Account 437)	
	Preferred Stock:	
	9.50% Series	7,125,000
	Total	7,125,000

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STATEMENT OF RETAINED EARNINGS FOR THE YEAR - PRIOR YEAR

- | | |
|--|--|
| <p>1. Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year.</p> <p>2. 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).</p> <p>3. State the purpose and amount of each reservation or appropriation of retained earnings.</p> <p>4. 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.</p> | <p>5. Show dividends for each class and series of capital stock.</p> <p>6. Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.</p> <p>7. 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.</p> <p>8. If any notes appearing in the report to stockholders are applicable to this statement, attach them at page 122.</p> |
|--|--|

Line No.	Item (a)	Contra Primary Account Affected (b)	Amount (c)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)		
1	Balance - Beginning of Year		133,209,967
2	Changes (Identify by prescribed retained earnings accounts)		
3	Adjustments to Retained Earnings (Account 439)		
4	Credit:		
5	Credit:		
6	Credit:		
7	Credit:		
8	Credit:		
9	TOTAL Credits to Retained Earnings (Account 439) (Total of lines 4 thru 8)		
10	Debit: Amortization of Deferred Preferred Stock Issuance Expense		23,210
11	Debit:		
12	Debit:		
13	Debit:		
14	Debit:		
15	TOTAL Debits to Retained Earnings (Account 439) (Total of lines 10 thru 14)		23,210
16	Balance Transferred from Income (Account 433 Less Account 418.1)		95,543,161
17	Appropriations of Retained Earnings (Account 436)		
18			
19			
20			
21			
22	TOTAL Appropriations of Retained Earnings (Account 436)(Total of lines 18-21)		
23	Dividends Declared - Preferred Stock (Account 437)		
24	See Note on Page 119-A	238	5,544,190
25			
26			
27			
28			
29	TOTAL Dividends Declared-Preferred Stock (Account 437)(Total of lines 24-28)		5,544,190
30	Dividends Declared - Common Stock (Account 438)		
31	Common Stock	238	77,457,211
32			
33			
34			
35			
36	TOTAL Dividends Declared - Common Stock (Account 438)(Total of lines 31-35)		77,457,211
37	Transfers from Acct. 216.1, Unappropriated Undistributed Subsidiary Earnings		
38	Balance - End of Year (Total of lines 1,9,15,16,22,29,36 and 37)		145,728,517

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Name of Respondent COLUMBUS SOUTHERN POWER COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 1991	Year of Report Dec. 31, 1991
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STATEMENT OF RETAINED EARNINGS FOR THE YEAR - PRIOR YEAR (Continued)

Line No.	Item (a)	Amount (b)
	APPROPRIATED RETAINED EARNINGS (Account 215)	
	State balance and purpose of each appropriated retained earnings amount at end of year and give accounting entries for any applications of appropriated retained earnings during the year.	
39		
40		
41		
42		
43		
44		
45	TOTAL Appropriated Retained Earnings (Account 215)	
	APPROPRIATED RETAINED EARNINGS - AMORTIZATION RESERVE, FEDERAL (Account 215.1)	
	State below the total amount set aside through appropriations of retained earnings, as of the end of the year, in compliance with the provisions of Federally granted hydroelectric project licenses held by the respondent. If any reductions or changes other than the normal annual credits hereto have been made during the year, explain such items in a footnote.	
46	TOTAL Appropriated Retained Earnings - Amortization Reserve, Federal (Account 215.1)	
47	TOTAL Appropriated Retained Earnings (Account 215, 215.1) (Enter Total of lines 45 and 46)	
48	TOTAL Retained Earnings (Account 215, 215.1, 216) (Enter Total of lines 38 and 47)(Note 2)	145,728,517
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1)	
49	Balance - Beginning of Year (Debit or Credit)	1,665,071
50	Equity in Earnings for Year (Credit) (Account 418.1)	457,104
51	(Less) Dividends Received (Debit)	
52	Other Changes (Explain)	
53	Balance - End of Year	2,122,175
	Dividends Declared (Account 437)	
	Preferrad Stock:	
	4 1/4% Series	12,875
	4.65% Series	9,004
	10.00% Series	74,316
	7.52% Series	17,331
	8.52% Series	28,822
	\$2.42 Series	127,562
	9.50% Series	913,558
	\$3.45 Series	984,689
	\$3.75 Series	528,282
	9.50% Series	1,227,750
	Preference Stock	1,620,001
	Total	5,544,190

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Name of Respondent: COLUMBUS SOUTHERN 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 of Report Dec. 31, 1991
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STATEMENT OF CASH FLOWS - CURRENT YEAR

1. If the notes to the cash flow statement in the respondents annual stockholders report are applicable to this statement, such notes should be attached to page 122. Information about noncash investing and financing activities should be provided on page 122. Provide also on page 122 a reconciliation between "Cash and Cash Equivalents at End of Year" with related amounts on the balance sheet.

2. Under "Other" specify significant amounts and group others.

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 on page 122 the amounts of interest paid (net of amounts capitalized) and income taxes paid.

Line No.	Description (see Instructions for Explanation of Codes) (a)	Amounts (b)
1	Net Cash Flow from Operating Activities:	
2	Net Income (Line 68(c) on page 117)	XXXXXX
3	Noncash Charges (Credits) to Income:	66,979,535
4	Depreciation and Depletion	XXXXXX
5	Amortization of (Specify)	77,556,489
6		
7		
8	Deferred Income Taxes (Net)	6,715,831
9	Investment Tax Credit Adjustment (Net)	(3,474,425)
10	Deferred Collection of Fuel Cost (Net)	10,541,338
11	Net (Increase) Decrease in Receivables	(7,918,178)
12	Net (Increase) Decrease in Inventory	(3,525,856)
13	Net Increase (Decrease) in Payables and Accrued Expenses	(14,354,915)
14	(Less) Allowance for Other Funds Used During Construction	10,240,657
15	(Less) Undistributed Earnings from Subsidiary Companies	(45,221)
16	Other:	
17	Net (Increase) Decrease in Restricted Deposits	18,883,084
18	Net (Increase) Decrease in Accrued Utility Revenues	(1,833,838)
19	Deferral of Zimmer Post-In-Service Carrying Charges (Embedded Interest)	(38,482,621)
20	Changes in Current Items	21,435,451
21	Other Operating Items (Net)	(13,519,957)
22	Net Cash Provided by (Used in) Operating Activities (Total of Lines 2 thru 21)	108,806,502
23		
24	Cash Flows from Investment Activities:	
25	Construction and Acquisition of Plant (including land):	
26	Gross Additions to Utility Plant (less nuclear fuel)	(107,115,813)
27	Gross Additions to Nuclear Fuel	0
28	Gross Additions to Common Utility Plant	0
29	Gross Additions to Nonutility Plant	(530,997)
30	(Less) Allowance for Other Funds Used During Construction	(10,240,657)
31	Other:	
32		
33		
34	Cash Outflows for Plant (Enter Total of Lines 26 thru 33)	(97,406,153)
35		XXXXXX
36	Acquisition of Other Noncurrent Assets (d)	0
37	Proceeds from Disposal of Noncurrent Assets (d)	0
38		
39	Investments in and Advances to Assoc. and Subsidiary Companies	5,724,700
40	Contributions and Advances from Assoc. and Subsidiary Companies	0
41	Disposition of Investments in (and Advances to)	XXXXXX
42	Associated and Subsidiary Companies	0
43		
44	Purchase of Investment Securities (a)	0
45	Proceeds from Sales of Investments Securities (a)	0

Name of Respondent: COLUMBUS SOUTHERN POWER COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 1991	Year of Report Dec. 31, 1991
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STATEMENT OF CASH FLOWS - CURRENT YEAR (CONTINUED)

4. Investing Activities: Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed on page 122. Do not include on this statement the dollar amount of leases capitalized per US of A General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost on page 122.

5. Codes used:
 (a) Net Proceeds or payments.
 (b) Bonds, debentures and other long term debt.
 (c) Include commercial paper.
 (d) Identify separately such items as investments, fixed assets, intangibles, etc.
6. Enter on page 122 clarifications and explanations.

Line No.	Description (see Instructions for Explanation of Codes) (a)	Amounts (b)
46	Loans Made or Purchased	0
47	Collections on Loans	0
48		
49	Net (Increase) Decrease in Receivables	0
50	Net (Increase) Decrease in Inventory	0
51	Net Increase (Decrease) in Payables and Accrued Expenses	0
52	Other:	
53		
54		
55		
56	Net Cash Provided by (Used in) Investing Activities	XXXXXX
57	(Enter Total of lines 34 thru 55)	(91,681,453)
58		XXXXXX
59	Cash Flows from Financing Activities:	XXXXXX
60	Proceeds from Issuance of:	XXXXXX
61	Long-Term Debt (b)	187,000,000
62	Preferred Stock	0
63	Common Stock	0
64	Other: Debt Issuance Expense	(1,342,000)
65		
66	Net Increase in Short-Term Debt (c)	41,600,000
67	Other:	
68	Capital Contributions from Parent Company	40,000,000
69		
70	Cash Provided by Outside Sources (Enter Total of lines 61 thru 69)	267,258,000
71		
72	Payment for Retirement of:	XXXXXX
73	Long-Term Debt (b)	(194,744,000)
74	Preferred Stock	0
75	Common Stock	0
76	Other: Premium Paid on Redemption of Long-term Debt	(2,518,237)
77		
78	Net Decrease in Short-Term Debt (c)	
79		
80	Dividends on Preferred Stock	(6,571,500)
81	Dividends on Common Stock	(76,800,794)
82	Net Cash Provided by (Used in) Financing Activities	XXXXXX
83	(Enter Total of lines 70 thru 81)	(13,376,531)
84		
85	Net Increase (Decrease) in Cash and Cash Equivalents	XXXXXX
86	(Enter Total of lines 22, 57 and 83)	3,748,518
87		XXXXXX
88	Cash and Cash Equivalents at Beginning of Year	5,157,432
89		XXXXXX
90	Cash and Cash Equivalents at End of Year	8,905,950

Name of Respondent: COLUMBUS SOUTHERN POWER COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 1991	Year of Report Dec. 31, 1991
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STATEMENT OF CASH FLOWS - PRIOR YEAR

1. If the notes to the cash flow statement in the respondents annual stockholders report are applicable to this statement, such notes should be attached to page 122. Information about noncash investing and financing activities should be provided on page 122. Provide also on page 122 a reconciliation between "Cash and Cash Equivalents at End of Year" with related amounts on the balance sheet.

2. Under "Other" specify significant amounts and group others.

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 on page 122 the amounts of interest paid (net of amounts capitalized) and income taxes paid.

Line No.	Description (see Instructions for Explanation of Codes) (a)	Amounts (b)
1	Net Cash Flow from Operating Activities:	XXXXXX
2	Net Income (Line 68(c) on page 117)	96,000,265
3	Noncash Charges (Credits) to Income:	XXXXXX
4	Depreciation and Depletion	56,078,960
5	Amortization of (Specify)	
6		
7		
8	Deferred Income Taxes (Net)	8,824,135
9	Investment Tax Credit Adjustment (Net)	(840,346)
10	Deferred Collection of Fuel Cost (Net)	(16,304,552)
11	Net (Increase) Decrease in Receivables	29,464,712
12	Net (Increase) Decrease in Inventory	(19,611,129)
13	Net Increase (Decrease) in Payables and Accrued Expenses	9,042,651
14	(Less) Allowance for Other Funds Used During Construction	43,349,865
15	(Less) Undistributed Earnings from Subsidiary Companies	457,104
16	Other:	
17	Net (Increase) Decrease in Restricted Deposits	17,654,782
18	Net (Increase) Decrease in Accrued Utility Revenues	21,447,036
19	Deferral of Zimmer Post-In-Service Carrying Charges (Embedded Interest)	0
20	Changes in Current Items	9,330,676
21	Other Operating Items (Net)	(7,806,159)
22	Net Cash Provided by (Used in) Operating Activities (Total of lines 2 thru 21)	159,474,062
23		
24	Cash Flows from Investment Activities:	
25	Construction and Acquisition of Plant (including land):	
26	Gross Additions to Utility Plant (less nuclear fuel)	(193,045,287)
27	Gross Additions to Nuclear Fuel	0
28	Gross Additions to Common Utility Plant	0
29	Gross Additions to Nonutility Plant	0
30	(Less) Allowance for Other Funds Used During Construction	(43,349,865)
31	Other:	
32		
33		
34	Cash Outflows for Plant (Enter Total of lines 26 thru 33)	(149,695,422)
35		XXXXXX
36	Acquisition of Other Noncurrent Assets (d)	0
37	Proceeds from Disposal of Noncurrent Assets (d)	186,639
38		
39	Investments in and Advances to Assoc. and Subsidiary Companies	2,675,200
40	Contributions and Advances from Assoc. and Subsidiary Companies	0
41	Disposition of Investments in (and Advances to)	XXXXXX
42	Associated and Subsidiary Companies	0
43		
44	Purchase of Investment Securities (a)	0
45	Proceeds from Sales of Investments Securities (a)	0

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Name of Respondent: COLUMBUS SOUTHERN POWER COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 1991	Year of Report Dec. 31, 1991
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STATEMENT OF CASH FLOWS - PRIOR YEAR (CONTINUED)

4. Investing Activities: Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed on page 122. Do not include on this statement the dollar amount of leases capitalized per US of A General Instruction 20; Instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost on page 122.

5. Codes used:
 (a) Net Proceeds or payments.
 (b) Bonds, debentures and other long term debt.
 (c) Include commercial paper.
 (d) identify separately such items as investments, fixed assets, intangibles, etc.
 6. Enter on page 122 clarifications and explanations.

Line No.	Description (see Instructions for Explanation of Codes) (a)	Amounts (b)
46	Loans Made or Purchased	0
47	Collections on Loans	0
48		
49	Net (Increase) Decrease in Receivables	0
50	Net (Increase) Decrease in Inventory	0
51	Net Increase (Decrease) in Payables and Accrued Expenses	0
52	Other:	
53		
54		
55		
56	Net Cash Provided by (Used in) Investing Activities	XXXXXX
57	(Enter Total of lines 34 thru 55)	(146,833,583)
58		XXXXXX
59	Cash Flows from Financing Activities:	XXXXXX
60	Proceeds from Issuance of:	XXXXXX
61	Long-Term Debt (b)	XXXXXX
62	Preferred Stock	95,000,000
63	Common Stock	75,000,000
64	Other: Debt Issuance Expense and Discount	0
65	Preferred Stock Issuance Expense and Discount	(506,150)
66	Net Increase in Short-Term Debt (c)	(979,000)
67	Other:	
68	Capital Contributions from Parent Company	40,000,000
69		
70	Cash Provided by Outside Sources (Enter Total of lines 61 thru 69)	203,514,950
71		
72	Payment for Retirement of:	XXXXXX
73	Long-Term Debt (b)	(7,850,000)
74	Preferred Stock	(85,688,775)
75	Common Stock	0
76	Other:	
77	Loss on Redemption of Preferred Stock	(5,440,815)
78	Net Decrease in Short-Term Debt (c)	(31,750,000)
79		
80	Dividends on Preferred Stock	(4,316,440)
81	Dividends on Common Stock	(77,457,211)
82	Net Cash Provided by (Used in) Financing Activities	XXXXXX
83	(Enter Total of lines 70 thru 81)	(3,900,391)
84		
85	Net Increase (Decrease) in Cash and Cash Equivalents	XXXXXX
86	(Enter Total of lines 22, 57 and 83)	8,652,088
87		XXXXXX
88	Cash and Cash Equivalents at Beginning of Year	(3,494,656)
89		XXXXXX
90	Cash and Cash Equivalents at End of Year	5,157,432

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Name of Respondent

COLUMBUS SOUTHERN POWER COMPANY

This Report Is:

(1) An Original
(2) A Resubmission

Date of Report
(Mo, Da, Yr)

Year of Report

Dec. 31, 1991

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 attached hereto.

See Pages 123 through 123-N

Name of Respondent COLUMBUS SOUTHERN POWER COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 1991	Year of Report Dec. 31, 1991
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NOTES TO FINANCIAL STATEMENTS (Continued)

1. Significant Accounting Policies:

Organization and Regulation

Columbus Southern Power Company (the Company) is a wholly owned subsidiary of American Electric Power Company, Inc. (AEP). The Company is engaged in the generation, purchase, transmission and distribution of electric power and is a member of the AEP System. Accordingly, the Company's facilities are operated in conjunction with the facilities of other AEP owned utilities as an integrated utility system.

The Company, as a subsidiary of AEP which is an electric utility holding company, is subject to the regulation of the Securities and Exchange Commission (SEC) under the Public Utility Holding Company Act of 1935 (1935 Act). The rates of the Company are regulated by the Public Utilities Commission of Ohio (PUCO) and the Federal Energy Regulatory Commission (FERC).

Basis of Accounting

The accounting of the Company is subject in certain respects to both the requirements of the PUCO and the FERC. The financial statements of the Company have been prepared in accordance with the accounting requirements of the uniform system of accounts prescribed by the FERC. The principal differences from generally accepted accounting principles include accounting for subsidiaries on the equity basis and the exclusion of current maturities of long-term debt from current liabilities.

Electric Utility Plant; Depreciation; Other Property and Investments

Electric utility plant, which is stated at original cost, generally is subject to first mortgage liens.

The Company capitalizes, as a construction cost, an allowance for funds used during construction (AFUDC), a non-cash income item, which is defined in the applicable regulatory systems of accounts as the net cost of borrowed funds used for construction purposes and a reasonable return on equity funds when so used. The Company used an effective net-of-tax rate, after compounding on a semi-annual basis, of 8.99% in 1991 and 9.50% in 1990 to accrue AFUDC on construction projects started before 1986, predominantly Zimmer. Due to changes in tax laws the Company accrued AFUDC at a gross-of-tax rate of 10.50% in 1991 and 11.68% in 1990 on all projects begun after 1986 with an offsetting deferred tax recorded on the borrowed funds portion of AFUDC.

The Company provides for depreciation on a straight-line basis over the estimated useful lives of its property and determines depreciation provisions largely through the use of composite rates by depreciable property groups for each functional class of property.

Operating expenses are charged with the costs of labor, materials, supervision and other costs incurred in operating and maintaining the Company's properties. Property accounts are charged with the costs of property additions, major replacements of property and betterments. The accumulated provisions for depreciation are charged with retirements and associated removal costs net of salvage.

The Company has investments in the net assets of three wholly owned subsidiaries which represent coal washing assets, leasing of a coal conveyor system, and real estate activities. The Company carries its investments at cost plus its equity in earnings since acquisition. The Company's net investment at December 31, 1991 and 1990 was \$5,256,000 and \$11,026,000, respectively. Other property and investments are generally stated at cost.

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NOTES TO FINANCIAL STATEMENTS (Continued)

Sale of Receivables

In April 1990, the Company entered into an agreement to sell up to \$50 million of undivided interests in designated pools of its customer accounts receivable and accrued utility revenues with limited recourse, and received the maximum amount under the agreement. Undivided interests in new pools may be sold as collections reduce previously sold interests. The agreement expires in April 1995 and may be terminated at any time. At December 31, 1991 and 1990 approximately \$50 million remained to be collected.

Cash and Cash Equivalents

The Company considers cash, unrestricted special deposits, working funds, and temporary cash investments as defined by the FERC to be cash and cash equivalents. Temporary cash investments include highly liquid investments purchased with an original maturity of three months or less.

Reconciliation of the cash accounts on the Balance Sheet with cash and cash equivalents on the Statement of Cash Flows follows:

	December 31, 1991	December 31, 1990
<u>Cash Balances Per Balance Sheet:</u>		
131 Cash	\$ 6,448,653	\$ 3,749,954
132-134 Special Deposits	19,005,646	37,873,156
135 Working Funds	<u>2,356,509</u>	<u>1,322,264</u>
	27,810,808	42,945,374
Less Restricted Special Deposits Included in A/C 134	<u>18,904,858</u>	<u>37,787,942</u>
Cash and Cash Equivalents per Statement of Cash Flows	<u>\$ 8,905,950</u>	<u>\$ 5,157,432</u>

Income Taxes

Deferred Federal income taxes are provided except where flow-through accounting for certain timing differences is reflected in the Company's rates. The Company defers and amortizes over the life of its plant the effect of the tax reductions resulting from investment tax credits utilized in Federal income tax returns consistent with rate-making policies.

Operating Revenues

The Company accrues revenues for electric service rendered but unbilled at month-end.

Fuel Costs

The Company defers changes in fuel cost until reflected in revenues in later months through a PUCO fuel cost recovery mechanism.

Other

In accordance with regulatory approvals, the Company recognizes the gain or loss on reacquired debt in income in the year of reacquisition unless such debt is refinanced, in which case, the gain or loss is

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NOTES TO FINANCIAL STATEMENTS (Continued)

deferred and amortized over the term of the replacement debt.

Debt discount or premium and debt issuance expenses are being amortized over the lives of the related debt issues, and the amortization thereof is included in interest charges.

Reclassifications

The Company changed the way it reports interchange power transactions in accordance with an accounting release of the FERC. The accounting release requires that interchange power transactions which involve delivery of energy to the AEP System Power Pool or to unaffiliated utilities for settlement in cash be recorded as revenues instead of as credits to the purchased and interchange power expense account. This change increased revenues on a restated basis by \$30 million in 1990 with a corresponding increase in purchased and interchange power expense. There was no effect on net income.

In addition certain other prior-period amounts have been reclassified to conform to current-period presentation.

2. **Zimmer Plant:**

Conversion to Coal and Ownership

The Zimmer Plant commenced commercial operation as a 1,300-megawatt coal-fired plant on March 30, 1991 after completion of conversion from a nuclear project. The Company owns 25.4% of the plant with the remainder owned by two unaffiliated companies, The Cincinnati Gas & Electric Company (CG&E), 46.5% and The Dayton Power and Light Company (DP&L), 28.1%, (collectively, the Owners). The Company's investment in Zimmer at December 31, 1991 was \$888 million inclusive of capitalized post-in-service carrying charges.

Stipulation

In February 1991, the City of Cincinnati (the City) filed a complaint with the PUCO alleging improprieties in the process of reaching a Stipulation dated October 1, 1985 (the Stipulation). The Stipulation which was entered into by the Owners, the Staff of the PUCO, the Office of Consumers Counsel and other parties and approved by the PUCO, provides for, among other things, a limit or "cap" of \$3.6 billion (the Company's share is \$910 million) on the amount of Zimmer costs that the Owners may request the PUCO to include in rate base upon completion of Zimmer. Any party not a signatory to the Stipulation may raise before the PUCO issues addressed and presumably resolved by the Stipulation. The City was not a signatory to the Stipulation. In June 1991, the PUCO dismissed the complaint and the City subsequently appealed the matter to the Ohio Supreme Court. No hearings have been scheduled.

The Stipulation specifically provides that parties other than the Zimmer owners reserve the right to challenge: (i) the reasonableness of any decision made subsequent to the decision to cancel construction of Zimmer as a nuclear facility in any future proceedings before the PUCO; and (ii) the reasonableness and prudence of the necessity for and costs of pollution-control equipment to meet requirements imposed subsequent to the date of the Stipulation.

Rate Recovery

On April 2, 1991, the Company filed with the PUCO a request to increase rates \$202.5 million annually principally to recover the Company's share of the cost of operation of the Zimmer Plant and a return on the Company's investment in Zimmer. In November 1991, the Staff of the PUCO issued its report on the Company's request. The report recommends, among other things, a proposed revenue increase of

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NOTES TO FINANCIAL STATEMENTS (Continued)

between \$157 million and \$170 million annually and proposes several options concerning recovery of the Zimmer Plant through a revenue phase-in plan. At year end the PUCO Staff revised its revenue increase recommendation to be \$151 million to \$164 million annually. Formal hearings were held in January and February 1992 where testimony by the Staff recommended a lower rate of return which could further reduce the Staff's revenue increase to range from \$146 million to \$160 million annually. The PUCO is not expected to issue an order before the spring of 1992.

Ohio law states that utilities may place proposed rates in effect on an interim basis and subject to refund when a rate case has not been concluded after a 275-day review period. Since the PUCO had not acted on the request within the time allotted, the Company notified the PUCO that it would put the new rates into effect January 3, 1992 subject to refund with interest at 10%. On December 30, 1991, the Company agreed to delay placing the pending rate increase in effect until January 13, 1992 in order to permit further settlement negotiations.

On January 9, 1992, the Office of Consumers' Counsel and the City of Columbus filed in the Franklin County Court of Common Pleas a complaint claiming that the subject Ohio law was unconstitutional and a motion seeking to enjoin the Company from putting the rates into effect. On January 10, 1992, the court granted a temporary restraining order and on February 7, 1992 issued a permanent injunction. On February 10, 1992, the Company filed an appeal. The attorney general for the State of Ohio also filed an appeal on February 10, 1992. As a result, the Company has not placed the rates into effect.

On January 10, 1992, the PUCO, on its own motion, issued an accounting order that authorized the Company to defer operating costs relating to the Zimmer Station incurred beginning January 13, 1992 (estimated to be approximately \$3 million per month net of taxes), for recovery in a future rate proceeding. The accounting order allows the deferral to continue until the Company places the new rates from the current proceeding into effect. The deferral of Zimmer operating costs is not subject to the \$910 million cap.

In March 1991, the PUCO issued an accounting order authorizing the Company to defer, pending the PUCO's rate decision, post in-service carrying charges (totaling \$38.5 million net of tax through December 31, 1991) on its investment in Zimmer for possible future rate recovery. The post in-service carrying charges are based on an embedded interest cost and subject to the \$910 million cap, which the Company estimates would prevent such deferrals after the middle of May 1992. The March 1991 PUCO order did not authorize the Company to defer operating costs which resulted in a \$21.2 million net of tax reduction in net income through December 31, 1991.

Failure to obtain adequate and timely rate relief will continue to adversely affect the Company's results of operations and, possibly its financial condition including the ability to issue additional first mortgage bonds and to declare and pay dividends on its cumulative preferred stock and common stock for a period of time.

3. Commitments and Contingencies:

Construction

The Company's construction expenditures for the years 1992-1994 are estimated at \$328 million, exclusive of yet to be determined additional expenditures necessary to meet the requirements of the Clean Air Act Amendments, and, in connection with the construction program commitments have been made.

Fuel Supply

The Company has long-term contracts to obtain fuel for electric generation. The contracts generally

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contain clauses that provide for periodic price adjustments and the Company's fuel clause mechanisms generally provide for recovery of changes in the cost of fuel. The contracts are for as long as 20 years and contain clauses that would release the Company from its obligation under certain conditions.

Environmental Matters

The Company is subject to regulation by Federal, state and local authorities with respect to air- and water-quality control and other environmental matters, and are subject to zoning and other regulation by local authorities.

The generation of electricity produces non-hazardous and hazardous by-products. Also asbestos, polychlorinated biphenyls (PCB's) and other hazardous materials have been used in the Company's generating plants and transmission/distribution facilities. The Company incurs substantial costs to store and dispose of hazardous materials in accordance with current laws and regulations. Significant additional costs could be incurred to meet the requirements of new laws and regulations.

The Clean Air Act Amendments of 1990 require, among other things, significant reductions in the emission of sulfur dioxide and nitrogen oxide from various existing AEP System generating plants. The law established a deadline of 1995 for the first phase of reductions and 2000 for the second phase as well as a permanent nationwide cap on sulfur dioxide emissions after 1999. The AEP System reviewed the provisions of the 1990 law and is evaluating compliance alternatives which include: (a) installation of sulfur dioxide and nitrogen oxide emissions reduction equipment on affected generating units which would require substantial capital expenditures and result in significant operating costs and reduced generating efficiency; (b) switching to lower sulfur coal or natural gas, resulting in adverse impacts on affiliated mining operations and related facilities and less substantial capital expenditures; and (c) premature retirement of certain generating units.

As directed by the PUCO, the Company and an affiliate filed a preliminary systemwide compliance report with the PUCO on May 31, 1991. The compliance report evaluated the cost of compliance with the Clean Air Act Amendments on a systemwide basis and compared preliminary estimates of the revenue requirements on a five-year average, a 10-year average and a 16-year net present value basis. The Company's additional annual revenue requirement for the System's lease cost option, excluding any potential transfer payments or credits for emission allowances, is estimated to be \$20 million based on a five-year average and \$83 million based on a 10-year average. The 10-year average included tentatively projected Phase II compliance measures which expanded the compliance requirements to additional generating units and increased the cost. Unless the costs of compliance are recovered through rates, the Company's results of operations will be adversely affected.

Recent concerns about the potential for global climate change and policies to address this issue continue to be the focus of international negotiations and Congressional debate. Legislation has been introduced in Congress to control emissions of "greenhouse" gases such as carbon dioxide. Since the System's coal-fired generating plants emit significant quantities of carbon dioxide, the cost of any restrictions could adversely affect the Company's results of operations and financial position if not recovered from ratepayers.

Litigation

In February 1991, twenty-four plaintiffs filed a complaint against the Company alleging exposure to asbestos in late 1989 while employed by a third-party contractor to make certain alterations to the Company's Picway Plant, a coal-fired generating station. The plaintiffs seek damages in the aggregate amount of \$48 million.

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Based on advice of counsel and existing insurance coverage, management believes it is unlikely that the resolution of this lawsuit will have a material adverse effect on results of operations and financial condition. Management and its attorneys will continue to evaluate the complaint, potential indemnification by the third party and the remaining exposure.

The Company is involved in a number of other legal proceedings and claims. While management is unable to predict the outcome of litigation, it is not expected that the resolution of these other matters will have a material adverse effect on the Company's financial condition.

4. Common Shareowner's Equity:

The Company received from its parent cash capital contributions of \$40 million in 1991 and 1990 which were credited to paid-in capital. In 1990 net charges to paid-in capital of \$3.6 million represented the premium paid on the redemption of all of the Company's cumulative preferred and preference stock and the issuance expense for new cumulative preferred stock. There were no other material transactions affecting the common stock and paid-in capital accounts in 1991 and 1990.

5. Related-party Transactions:

The Company is a member of the AEP System Power Pool (Power Pool) which allows the Company to share the benefits and costs associated with the System's generating plants. Under the terms of the System Interconnection Agreement, capacity charges and credits are designed to allocate the cost of the System's capacity among the pool members based on their relative peak demands and generating reserves. Net energy charges and credits are intended to compensate Power Pool members for their out-of-pocket cost when they deliver more energy to the Power Pool than they receive. In addition the Company shares in wholesale sales to unaffiliated utilities made by the Power Pool, with the Company's share being credited to operating revenues in the amount of \$57 million and \$105.3 million in 1991 and 1990, respectively.

The revenues (credits) from supplying energy to the Power Pool totaled \$8.8 million in 1991 and \$28.9 million in 1990.

The charges for Power Pool capacity and energy were included in purchased and interchange power expense as follows:

	Year Ended December 31,	
	1991	1990
	(in thousands)	
Capacity Charge	\$ 91,267	\$ 90,687
Energy Charge	78,482	112,913
Total	\$169,749	\$203,600

The Power Pool purchases power for immediate resale to other unaffiliated utilities. The Company's share of these purchases is included in purchased and interchange power expense and totaled \$13 million in 1991 and \$23.9 million in 1990.

The Company participates with other AEP System companies in a transmission equalization agreement. This agreement combines certain AEP System companies' investments in transmission facilities and shares the costs of ownership in proportion to the System companies' respective peak demands. Pursuant to the terms of the agreement, the Company recorded charges of \$31.4 million and \$26.7 million

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for transmission services in other operation expenses in 1991 and 1990, respectively.

American Electric Power Service Corporation (AEPSC) provides certain professional services to the Company and its affiliated companies in the AEP System. The costs of the services are determined by AEPSC on a direct-charge basis to the extent practicable and on reasonable bases of proration for indirect costs. The charges for services are made at cost and include no compensation for the use of equity capital, all of which is furnished to AEPSC by AEP. The Company expenses or capitalizes billings from AEPSC depending on the nature of the professional service rendered. AEPSC and its billings are subject to the regulation of the SEC under the 1935 Act.

6. Benefit Plans:

The Company participates with other companies in the AEP System in a trustee, noncontributory defined benefit plan to provide pensions, subject to certain eligibility requirements, for all employees. Plan benefits are determined by a formula which considers each participant's highest average earnings, years of accredited service and social security covered compensation. Pension costs are allocated to each System company by first charging each System company with its service cost and then allocating the remaining pension cost in proportion to its share of the projected benefit obligation. The Company's funding policy is to make annual contributions to the plan's trust fund equal to the net periodic pension cost to the extent deductible for Federal income tax purposes, but not less than the minimum contribution required by law.

Net pension costs for the years ended December 31, 1991 and 1990 were \$537,000 and \$1,021,000, respectively.

The Company offers an employee savings plan under which eligible participants can invest from 1% to 16% of their salaries among three investment alternatives, including AEP common stock. An employer contribution equal to one-half of the first 6% of the employees' contributions is invested in AEP common stock. The Company's annual contributions to the savings plan trust were \$1.8 million in 1991 and 1990.

In addition to providing pension benefits, the Company provides certain other benefits for retired employees. Substantially all employees may become eligible for health care and life insurance benefits if they have 10 years of service at retirement. The cost of retiree benefits is recognized as expense when paid and totaled \$2 million in 1991 and 1990.

The Financial Accounting Standards Board (FASB) has issued Statement of Financial Accounting Standards (SFAS) 106 Employers' Accounting for Postretirement Benefits Other Than Pensions which requires employers, beginning in 1993, to accrue for the costs of retiree benefits other than pensions. SFAS 106 requires the recognition of the prior service costs (the unfunded and unrecognized accumulated postretirement benefit obligation) in the initial year of implementation or their accrual as a transition obligation over either the greater of the average remaining service period of employees or 20 years. The Company expects to elect the 20-year transition option. In anticipation of this new requirement, the Company established a Voluntary Employee Beneficiary Association (VEBA) trust fund for postretirement health care benefits and made a \$3.8 million contribution in 1990, the maximum amount deductible for Federal income tax purposes. Another measure taken by the Company in 1990 was to implement a program of corporate owned life insurance to help fund and reduce the future cost of postretirement benefits other than pensions. The insurance policies have a substantial cash surrender value which is recorded, net of equally substantial policy loans, as other property and investments. In 1991 the policies generated \$74,000 inclusive of related tax benefits which was contributed to the VEBA trust fund.

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The pension and other postretirement benefit plans were amended effective January 1, 1992. The change in the pension plan allows employees to retire without reduction of benefits at age 62 instead of age 65 and to retire as early as age 55 instead of age 60 with reduced benefits. It is estimated that the pension plan amendments will increase annual pension expense in 1992 to \$3.8 million. The change in the other postretirement benefit plan grants employees eligibility for health care and life insurance benefits if they retire as early as age 55 with 10 years of service. Previously employees could not receive other postretirement benefits unless they retired at age 60 or later.

The annual expense required by SFAS 106 for employees and retirees, inclusive of the changes in the other postretirement benefit plan, is expected to be approximately three times the currently recognized pay-as-you-go expenses and the transition obligation is estimated to range from \$65 million to \$75 million. The Company plans to seek recovery of the increased expense in its next base rate filing and to request authority before January 1, 1993 to defer under the provisions of SFAS 71 any increased costs for which recovery is not provided currently. The Company does not expect to be able to file for recovery of the additional SFAS 106 costs before January 1, 1993. Should recovery of or a commitment to recover in the future the SFAS 106 accruals be denied, the Company's results of operations and possibly its financial condition would be adversely impacted.

7. Federal Income Taxes:

The details of Federal income taxes as reported are as follows:

	Year Ended December 31,	
	1991	1990
	(in thousands)	
Charged (Credited) to Operating Expenses (net):		
Current	\$ 1,812	\$ 13,350
Deferred	6,748	8,859
Deferred Investment Tax Credits	(3,133)	(15)
Total	<u>5,427</u>	<u>22,104</u>
Credited to Non-operating Income (net):		
Current	\$ (4,393)	\$ (15,392)
Deferred	(32)	(35)
Deferred Investment Tax Credits	(342)	(825)
Total	<u>(4,767)</u>	<u>(16,252)</u>
Total Federal Income Taxes as Reported	<u>\$ 660</u>	<u>\$ 5,942</u>

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

	Year Ended December 31,	
	1991	1990
	(in thousands)	
Net Income	\$ 66,979	\$ 96,000
Federal Income Taxes	<u>660</u>	<u>5,942</u>
Pre-tax Book Income	<u>\$ 67,639</u>	<u>\$ 101,942</u>

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	Year Ended December 31,	
	1991	1990
	(in thousands)	
Federal Income Taxes on Pre-tax Book Income at Statutory Rate (34%)	\$ 22,997	\$ 34,660
Increase (Decrease) in Federal Income Taxes Resulting from the Following Items:		
Allowance for Funds Used During Construction	(6,102)	(24,792)
Capitalized Post In-service Carrying Charges - Zimmer Plant	(13,084)	-
Corporate Owned Life Insurance	(2,090)	(714)
Removal Costs	(2,452)	(1,703)
Depreciation	6,999	3,628
Investment Tax Credits (net)	(3,911)	(3,700)
Other	(1,697)	(1,437)
Total Federal Income Taxes as Reported	\$ <u>660</u>	\$ <u>5,942</u>
Effective Federal Income Tax Rate	<u>1.0%</u>	<u>5.8%</u>

The following are the principal components of Federal income taxes as reported:

	Year Ended December 31,	
	1991	1990
	(in thousands)	
Current:		
Federal Income Taxes	\$ (2,145)	\$ 818
Investment Tax Credits	(436)	(2,860)
Total Current Federal Income Taxes	<u>(2,581)</u>	<u>(2,042)</u>
Deferred:		
Depreciation	8,090	4,369
Unbilled Revenue	-	(2,166)
Percentage Repair Allowance	2,314	1,452
Deferred Fuel Costs	(3,584)	5,543
Other	(104)	(374)
Total Deferred Federal Income Taxes	<u>6,716</u>	<u>8,824</u>
Total Deferred Investment Tax Credits	<u>(3,475)</u>	<u>(840)</u>
Total Federal Income Taxes as Reported	\$ <u>660</u>	\$ <u>5,942</u>

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 current consolidated Federal income tax to the System companies is in accordance with SEC rules under the 1935 Act. These rules permit the allocation of the benefit of current tax losses and investment tax credits utilized to the System companies giving rise to them in determining taxes currently payable. The tax loss of the System parent company, AEP, 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 consolidated group.

At December 31, 1991, the cumulative net amount of income tax timing differences on which deferred

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taxes have not been provided totaled \$432 million.

The AEP System reached a settlement with the Internal Revenue Service (IRS) for all issues from the audits of the consolidated Federal income tax returns for the years prior to 1985. Returns for the years 1985 through 1987 are being audited by the IRS. In the opinion of management, the final settlement of open years should not have a material effect on the earnings of the Company.

The FASB has issued SFAS 109 Accounting for Income Taxes which supersedes SFAS 96. SFAS 109 requires the use of the liability method of accounting for income taxes and has an effective date of January 1, 1993. SFAS 109 may be adopted on a restated basis or as a cumulative effect of an accounting change in the year of adoption.

When the new standard is adopted, total assets and liabilities will increase significantly to reflect previously unrecorded deferred tax assets and liabilities on temporary differences and related regulatory assets and liabilities. In addition, existing deferred taxes will be adjusted to the level required at the then-current statutory tax rate. It is not presently anticipated that implementation of the new standard will significantly impact results of operations and financial condition. Whether the new standard will be implemented on a restated or prospective basis has not yet been determined.

8. Supplementary Information:

The following are the components of taxes other than Federal income taxes:

	Year Ended December 31,	
	1991	1990
	(in thousands)	
Real and Personal Property	\$ 38,160	\$ 38,001
State Excise on Gross Receipts	33,866	33,584
Payroll	6,040	5,802
Other	1,210	1,380
Total	<u>\$ 79,276</u>	<u>\$ 78,767</u>

The following are the amounts of cash (received) paid for:

Interest (net of capitalized amounts)	\$ 82,752	\$ 64,671
Income Taxes	(5,763)	(1,540)

The amount of non-cash acquisitions under capital leases were \$4,149,000 in 1991 and \$2,531,000 in 1990.

9. Common Ownership of Generating and Transmission Facilities:

The Company jointly owns four generating units and transmission facilities with CG&E and DP&L in which the Company's ownership interest, and that of CG&E and DP&L, is that of a tenant in common. Each of the participating companies is obligated to pay its share of the costs of any such jointly owned facilities in the same proportion as its ownership interest. The Company's proportionate share of the operating costs associated with such facilities is included in the Statement of Income and the amounts reflected in the accompanying Balance Sheet under utility plant include such costs as follows:

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	Percent of Ownership	Company's Share			
		December 31,			
		1991		1990	
		Utility Plant In Service	Construction Work In Progress	Utility Plant In Service	Construction Work In Progress
(in thousands)					
Production:					
W. C. Beckjord Generating Station (Unit No. 6)	12.5	\$ 12,418	\$ 154	\$ 12,085	\$ 174
Conesville Generating Station (Unit No. 4)	43.5	75,444	1,246	74,460	756
J. M. Stuart Generating Station	26.0	163,395	1,578	155,250	3,512
Wm. H. Zimmer Generating Station	25.4	<u>849,184</u>	<u>79</u>	<u>-</u>	<u>820,148</u>
		<u>\$1,100,441</u>	<u>\$3,057</u>	<u>\$241,795</u>	<u>\$324,590</u>
Transmission	(a)	<u>\$ 58,399</u>	<u>\$ 224</u>	<u>\$ 55,546</u>	<u>\$ 2,873</u>

(a) Varying percentage of ownership.

At December 31, 1991 and 1990, the accumulated depreciation with respect to the Company's share of jointly owned facilities amounted to \$139,678,000 and \$114,738,000, respectively.

10. Leases:

The Company leases property, plant and equipment for periods up to 31 years. Most of the leases require payments of related property taxes, maintenance costs and other costs of operation. The Company expects that leases generally will be renewed or replaced by other leases. The majority of the leases have purchase or renewal options.

Rental payments for capital and operating leases are primarily charged to operating expenses in accordance with ratemaking treatment. The components of rental payments are as follows:

	Year Ended December 31,	
	1991	1990
	(in thousands)	
Operating Leases	\$ 9,843	\$ 8,801
Capital Leases:		
Amortization of Principal	2,066	1,665
Interest	<u>751</u>	<u>680</u>
Total Rental Payments	<u>\$ 12,660</u>	<u>\$ 11,146</u>

Properties under capital leases and related obligations recorded on the Balance Sheet are as follows:

	December 31,	
	1991	1990
	(in thousands)	
Electric Utility Plant:		
Production	\$ 2,841	\$ 2,841

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	December 31,	
	1991	1990
	(in thousands)	
Electric Utility Plant: (Cont'd)		
Transmission	\$ 408	\$ 408
General	<u>15,784</u>	<u>12,136</u>
Total Electric Utility Plant	19,033	15,385
Accumulated Amortization	<u>10,512</u>	<u>8,677</u>
Net Properties Under Capital Leases	<u>\$ 8,521</u>	<u>\$ 6,708</u>
Obligations Under Capital Leases (a)	<u>\$ 8,521</u>	<u>\$ 6,708</u>

(a) Including an estimated \$1,947,000 and \$1,755,000 at December 31, 1991 and 1990, respectively, due within one year.

Properties and related obligations under operating leases are not included in the Balance Sheet.

Future minimum lease payments, by year and in the aggregate, consisted of the following at December 31, 1991:

	Capital Leases	Operating Leases
	(in thousands)	
1992	\$ 3,000	\$ 4,000
1993	2,000	3,000
1994	1,000	3,000
1995	1,000	3,000
1996	1,000	3,000
Later Years	<u>2,000</u>	<u>15,000</u>
Total Future Minimum Lease Payments	10,000	<u>\$31,000</u>
Less Estimated Interest Element	<u>1,000</u>	
Estimated Present Value of Future Minimum Lease Payments	<u>\$ 9,000</u>	

Included in the above analysis of future minimum lease payments and of properties under capital leases and related obligations are certain leases in which portions of the related rentals are paid for or reimbursed by affiliated companies in the AEP System based on their usage of the leased property. The Company cannot predict the extent to which affiliated companies will utilize the properties under such leases in the future.

11. Cumulative Preferred and Preference Stock:

At December 31, 1991, authorized shares of cumulative preferred stock were as follows:

Par Value	Shares Authorized
\$100	2,500,000
25	7,000,000

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At December 31, 1991 and 1990, the Company had 750,000 shares of its 9.50% Series cumulative preferred stock outstanding, subject to mandatory redemption. This series was issued in 1990, has a \$100 par value and a call price at December 31, 1991 of \$109.50 plus accrued dividends. The involuntary liquidation preference is par value. Commencing with the year 1996, a sinking fund for the stock will require the Company to provide, on or before February 1 of each year, for the redemption of 37,500 shares at \$100 a share. The Company has the right, on each sinking fund date, to redeem an additional 37,500 shares. Refinancing of these shares is restricted prior to November 1, 1995.

Prior to the issuance of the above series, the Company redeemed and cancelled in 1990 all of its then-outstanding cumulative preferred and preference stock.

12. Long-term Debt and Lines of Credit:

Long-term debt by major category was outstanding as follows:

	December 31,	
	1991	1990
	(in thousands)	
First Mortgage Bonds	\$847,706	\$ 855,885
Installment Purchase Contracts	94,274	94,249
Notes Payable due 1995	50,000	-
Notes Payable due 2000	-	50,000
	<u>991,980</u>	<u>1,000,134</u>
Less Portion Due Within One Year	<u>108,077</u>	<u>37,250</u>
Total	<u>\$883,903</u>	<u>\$ 962,884</u>

First mortgage bonds outstanding were as follows:

% Rate	Due	December 31,	
		1991	1990
		(in thousands)	
8.25	1991 - August 2	\$ -	\$ 30,000
4 3/8	1992 - May 1	15,827	15,827
8.65	1992 - October 15	35,000	35,000
11 7/8	1992 - December 1	-	50,000
13 3/8	1995 - October 1	-	57,494
8.95	1995 - December 20	30,000	30,000
8 5/8	1996 - February 1	100,000	100,000
9.45	1996 - May 1 (a)	20,000	22,000
11	1997 - June 1	60,000	60,000
6 1/4	1997 - October 1	14,640	14,640
9.15	1998 - February 2	57,000	-
9.20	1998 - March 1 (a)	27,000	29,250
7	1998 - June 1	24,750	24,750
10 1/4	1999 - September 1 (a)	36,000	39,000
9	1999 - December 1	20,000	20,000
9.31	2001 - August 1	30,000	-
9.90	2004 - May 1	35,000	35,000
8 7/8	2006 - September 1	35,000	35,000

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	December 31,	
	1991	1990
	(in thousands)	
<u>% Rate</u> <u>Due</u>		
9 1/2 2015 - August 1	\$ 80,000	\$ 80,000
10 1/8 2016 - July 1	80,000	80,000
9 2017 - March 1	100,000	100,000
9.625 2021 - June 1	50,000	-
Unamortized Discount (net)	(2,511)	(2,076)
	847,706	855,885
Less Portion Due Within One Year	58,077	37,250
Total	<u>\$789,629</u>	<u>\$818,635</u>

(a) Sinking fund payments are required as follows:

9.45% Series due 1996 - \$2,000,000 annually on May 1 through 1995.

9.20% Series due 1998 - \$2,250,000 annually on March 1 through 1997.

10 1/4% Series due 1999 - \$3,000,000 annually on September 1 through 1998.

The indentures relating to the first mortgage bonds generally contain improvement or sinking fund, maintenance and replacement provisions requiring the deposit of cash or bonds with the trustee, or in lieu thereof, certification of unbonded property additions.

The Company has entered into installment purchase contracts in connection with the issuance of pollution control revenue bonds by governmental authorities as follows:

	December 31,	
	1991	1990
	(in thousands)	
<u>% Rate</u> <u>Due</u>		
Ohio Air Quality Development Authority:		
6.90(a) 2020 - December 1	\$50,000	\$50,000
6 5/8(b) 2020 - December 1	45,000	45,000
Unamortized Discount	(726)	(751)
	94,274	94,249
Less Portion Due Within One Year	50,000	-
Total	<u>\$44,274</u>	<u>\$94,249</u>

(a) Adjustable interest rate will change on December 1, 1992 and at various times thereafter.

(b) Adjustable interest rate will change on June 1, 1993 and at various times thereafter.

Under the terms of the installment purchase contracts, the Company is required to pay purchase price installments in amounts sufficient to enable the payment of interest on and the principal of related pollution control revenue bonds issued to finance the Company's share of construction of pollution control facilities at the Zimmer Plant. The principal is payable at stated maturities or on the demand of the bondholders at periodic-interest adjustment dates. Accordingly, the installment purchase contracts have been classified for repayment purposes based on their next interest rate adjustment date. The Company has letters of credit from a bank that expire in 1992 and 1993 supporting the installment purchase contracts.

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Portions of the proceeds of the installment purchase contracts and accumulated interest are deposited with trustees and may be used only for or to obtain reimbursement for specified construction expenditures. Approximately \$18,905,000 and \$24,901,000 of funds so deposited are included in special deposits-restricted funds at December 31, 1991 and 1990, respectively.

The notes payable due 1995 were issued under a term loan agreement in 1991 and bear interest at a fixed rate of 8.79% until maturity. The notes payable due 2000 were retired in 1991 and had an interest rate of 9% at retirement.

Long-term debt, excluding premium or discount, outstanding at December 31, 1991 is due as follows.

	Principal Amount (in thousands)
1992	\$108,077
1993	52,250
1994	7,250
1995	87,250
1996	117,250
Later Years	<u>623,140</u>
Total	<u>\$995,217</u>

The amount of short-term debt the Company may borrow is limited by the provisions of the 1935 Act to \$200 million. The Company shares bank lines of credit with other AEP System companies and at December 31, 1991 and 1990 had unused shared lines of \$374 million and \$263 million, respectively. Under the terms of the lines of credit, notes can be issued with a maturity of up to 270 days. In accordance with agreements with the banks, commitment fees averaging approximately 3/16 of 1% a year are required to maintain the lines of credit. Outstanding short-term debt of the Company consisted of \$15.7 million of notes payable to banks and \$50.5 million of commercial paper at December 31, 1991 and \$24.6 million of commercial paper at December 31, 1990.

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

Line No.	Item (a)	Total All Electric (b)	Electric (c)
1	UTILITY PLANT		
2	In Service		
3	Plant in Service (Classified)	2,515,096,099	2,515,096,099
4	Property Under Capital Leases	8,520,875	8,520,875
5	Plant Purchased or Sold	0	0
6	Completed Construction not Classified	89,080,890	89,080,890
7	Experimental Plant Unclassified	1,147,835	1,147,835
8	TOTAL (Enter Total of lines 3 thru 7)	2,613,845,699	2,613,845,699
9	Leased to Others	0	0
10	Held for Future Use	15,255,783	15,255,783
11	Construction Work in Progress	24,511,528	24,511,528
12	Acquisition Adjustments	0	0
13	TOTAL Utility Plant (Enter Total of lines 8 thru 12)	2,653,613,010	2,653,613,010
14	Accum. Prov. for Depr., Amort., & Depl.	681,455,901	681,455,901
15	Net Utility Plant (Enter Total of line 13 less: 14)	1,972,157,109	1,972,157,109
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION		
17	In Service:		
18	Depreciation	680,800,118	680,800,118
19	Amort. and Depl. of Producing Natural Gas Land and Land Rights	0	0
20	Amort. of Underground Storage Land and Land Rights	0	0
21	Amort. of Other Utility Plant	0	0
22	TOTAL In Service (Enter Total of lines 18 thru 21)	680,800,118	680,800,118
23	Leased to Others		
24	Depreciation	0	0
25	Amortization and Depletion	0	0
26	TOTAL Leased to Others (Enter Total of lines 24 and 25)	0	0
27	Held for Future Use		
28	Depreciation	655,783	655,783
29	Amortization	0	0
30	TOTAL Held for Future Use (Enter Total of lines 28 and 29)	655,783	655,783
31	Abandonment of Leases (Natural Gas)		
32	Amort. of Plant Acquisition Adj.	0	0
33	TOTAL Accumulated Provisions (Should agree with line 14 above) (Enter Total of lines 22, 26, 30, 31, and 32)	681,455,901	681,455,901

2773 0000

Name of Respondent

COLUMBUS SOUTHERN POWER COMPANY

This Report Is:

(1) An Original
(2) A Resubmission

Date of Report

(Mo, Da, Yr)

Year of Report

Dec. 31, 1991

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

Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)	Line No.
					1
					2
					3
					4
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					33

2774 0000

Name of Respondent

COLUMBUS SOUTHERN POWER COMPANY

This Report Is:

(1) An Original
(2) A ResubmissionDate of Report
(Mo, Da, Yr)

Year of Report

Dec. 31, 1991

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

1. Report below the original cost of electric plant in service according to the prescribed accounts.

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.

3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.

4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.

5. Classify Account 106 according to prescribed ac-

counts, 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) reversals of tentative distributions of prior year of unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d), including the reversals of the prior years tentative account distribu-

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
1	1. INTANGIBLE PLANT		
2	(301) Organization		
3	(302) Franchises and Consents		
4	(303) Miscellaneous Intangible Plant		
5	TOTAL Intangible Plant (Total of lines 2, 3, and 4)		
6	2. PRODUCTION PLANT		
7	A. Steam Production Plant		
8	(310) Land and Land Rights	905,680	5,536,275
9	(311) Structures and Improvements	63,510,159	196,563,161
10	(312) Boiler Plant Equipment	433,997,397	407,519,252
11	(313) Engines and Engine-Driven Generators		
12	(314) Turbogenerator Units	148,626,155	130,112,061
13	(315) Accessory Electric Equipment	48,250,664	115,325,954
14	(316) Misc. Power Plant Equipment	14,319,916	18,419,048
15	TOTAL Steam Production Plant (Total of lines 8-14)	709,609,971	873,475,751
16	B. Nuclear Production Plant		
17	(320) Land and Land Rights		
18	(321) Structures and Improvements		
19	(322) Reactor Plant Equipment		
20	(323) Turbogenerator Units		
21	(324) Accessory Electric Equipment		
22	(325) Misc. Power Plant Equipment		
23	TOTAL Nuclear Production Plant (Total of lines 17-22)		
24	C. Hydraulic Production Plant		
25	(330) Land and Land Rights		
26	(331) Structures and Improvements		
27	(332) Reservoirs, Dams, and Waterways		
28	(333) Water Wheels, Turbines, and Generators		
29	(334) Accessory Electric Equipment		
30	(335) Misc. Power Plant Equipment		
31	(336) Roads, Railroads, and Bridges		
32	TOTAL Hydraulic Production Plant (Total of lines 25-31)		
33	D. Other Production Plant		
34	(340) Land and Land Rights		
35	(341) Structures and Improvements		
36	(342) Fuel Holders, Products, and Accessories		
37	(343) Prime Movers		
38	(344) Generators		
39	(345) Accessory Electric Equipment		

Name of Respondent COLUMBUS SOUTHERN 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 of Report Dec. 31, 1991
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ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)

tions 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.

6. 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. In showing the clearance of 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.

7. 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 requirements of these pages.

8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, 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 of such filing.

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
				1
			(301)	2
			(302)	3
			(303)	4
				5
				6
1		45,728	6,487,682 (310)	7
246,275			259,827,045 (311)	8
2,819,395		(2,189)	838,695,065 (312)	9
			(313)	10
1,315,531		5,496	277,428,181 (314)	11
160,767			163,415,851 (315)	12
41,160		(3,307)	32,694,497 (316)	13
				14
4,583,129		45,728	1,578,548,321	15
				16
			(320)	17
			(321)	18
			(322)	19
			(323)	20
			(324)	21
			(325)	22
				23
				24
			(330)	25
			(331)	26
			(332)	27
			(333)	28
			(334)	29
			(335)	30
			(336)	31
				32
				33
			(340)	34
			(341)	35
			(342)	36
			(343)	37
			(344)	38
			(345)	39

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Name of Respondent		This Report Is:	Date of Report	Year of Report
COLUMBUS SOUTHERN POWER COMPANY		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	Dec. 31, 1991
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
40	(346) Misc. Power Plant Equipment			
41	TOTAL Other Production Plant (Total of lines 34-40)			
42	TOTAL Production Plant (Tot. of lines 15,23,32,and 41)	709,609,971	873,475,751	
43	3. TRANSMISSION PLANT			
44	(350) Land and Land Rights	24,578,444	397,012	
45	(352) Structures and Improvements	5,462,011	52,162	
46	(353) Station Equipment	116,978,167	8,134,339	
47	(354) Towers and Fixtures	32,826,682	0	
48	(355) Poles and Fixtures	26,548,230	2,921,813	
49	(356) Overhead Conductors and Devices	47,150,725	4,017,930	
50	(357) Underground Conduit	7,405,681	0	
51	(358) Underground Conductors and Devices	6,419,308	(26,736)	
52	(359) Roads and Trails			
53	TOTAL Transmission Plant (Total of lines 44 thru 52)	267,369,248	15,496,540	
54	4. DISTRIBUTION PLANT			
55	(360) Land and Land Rights	11,610,790	15,639	
56	(361) Structures and Improvements	6,777,441	82,697	
57	(362) Station Equipment	69,787,246	3,314,133	
58	(363) Storage Battery Equipment			
59	(364) Poles, Towers, and Fixtures	86,677,173	6,765,431	
60	(365) Overhead Conductors and Devices	81,199,183	5,347,192	
61	(366) Underground Conduit	27,855,395	520,879	
62	(367) Underground Conductors and Devices	113,243,898	7,028,715	
63	(368) Line Transformers	134,281,001	8,541,103	
64	(369) Services	54,594,526	2,283,737	
65	(370) Meters	42,921,092	2,303,556	
66	(371) Installations on Customer Premises	15,776,062	1,885,631	
67	(372) Leased Property on Customer Premises	111,442	0	
68	(373) Street Lighting and Signal Systems	8,058,663	866,463	
69	TOTAL Distribution Plant (Total of lines 55 thru 68)	652,893,912	39,955,176	
70	5. GENERAL PLANT			
71	(389) Land and Land Rights	1,624,387	160,100	
72	(390) Structures and Improvements	29,352,057	5,358,465	
73	(391) Office Furniture and Equipment	4,479,732	98,630	
74	(392) Transportation Equipment	896,196	160,914	
75	(393) Stores Equipment	317,601	10,261	
76	(394) Tools, Shop and Garage Equipment	5,230,106	79,152	
77	(395) Laboratory Equipment			
78	(396) Power Operated Equipment	328,628	116,500	
79	(397) Communication Equipment	9,822,910	694,831	
80	(398) Miscellaneous Equipment	293,764	2,656	
81	SUBTOTAL (Enter Total of lines 71 thru 80)	52,345,381	6,681,509	
82	(399) Other Tangible Property			
83	TOTAL General Plant (Enter Total of lines 81 and 82)	52,345,381	6,681,509	
84	TOTAL (Accounts 101 and 106)	1,682,218,512	934,608,976	
85	(102) Electric Plant Purchased (See Inst. 8)			
86	(Less) (102) Electric Plant Sold (See Inst. 8)			
87	(103) Experimental Plant Unclassified	1,145,991	1,844	
88	TOTAL Electric Plant in Service	1,683,364,503	934,610,820	

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

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
			(346)	40
				41
4,583,129		45,728	1,578,548,321	42
2,970		(1,500)	2,970,986	43
(974)			5,515,167	44
596,427		31,028	124,547,107	45
			32,826,682	46
41,108			29,428,935	47
41,392		1,500	51,128,763	48
			7,405,681	49
13,991			6,378,581	50
			(359)	51
			(358)	52
694,914		31,028	282,201,902	53
24,422		(584)	11,601,423	54
5,197			6,854,941	55
675,548		(24,983)	72,400,848	56
			(362)	57
833,901			(363)	58
627,951		7,100	92,668,703	59
46,338			85,925,524	60
472,221		151	28,329,936	61
2,145,788		(2,173)	119,800,543	62
71,775			140,674,143	63
423,791			56,806,488	64
875,538		296	44,800,857	65
		(3,872)	16,786,451	66
128,603		(7,547)	107,570	67
			8,788,976	68
			(373)	69
6,331,073		(31,612)	685,486,403	70
16,578		(3,934)	1,763,975	71
201,924		(99,749)	34,408,849	72
61,954		829	4,517,237	73
157,248			899,862	74
			327,862	75
37,644			5,271,614	76
			(394)	77
98,735			(395)	78
408,761		(829)	346,393	79
			10,108,151	80
			296,420	(398)
982,844		(103,683)	57,940,363	81
			(399)	82
982,844		(103,683)	57,940,363	83
12,591,960		(58,539)	2,604,176,989	84
			(102)	85
			1,147,835	86
			(103)	87
12,591,960		(58,539)	2,605,324,824	88

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Name of Respondent COLUMBUS SOUTHERN 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 of Report Dec. 31, 1991
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ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)

1. Report separately each property held for future use at end of the year having an original cost of \$250,000 or more. Group other items of property held for future use.

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

Line No.	Description and Location of Property (a)	Date Originally Included in This Account (b)	Date Expected to be Used in Utility Service (c)	Balance at End of Year (d)
1	Land and Rights:			
2				
3				
4	Proposed Great Bend & Newbury Generating Sites	12-80 12-87	Unknown Unknown	11,705,752 61,720
5				
6				
7	Proposed Central Operations Center Automotive Facility	06-81	05-98	506,897
8				
9				
10	Proposed Davidson Substation	03-91	06-96	367,236
11				
12	Land in Fee or Land Rights at Other Locations	Various	Unknown	1,650,400
13				
14				
15				
16				
17				
18				
19				
20	Other Property:			
21				
22				
23				
24	Boiler Equipment, Conduit, Manholes, Station			
25	Equipment, Crossarms, Conductor and Structures			
26	& Improvements at Various Locations	Various	Various	963,778
27				
28				
29				
30				
31				
32				
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52				
53	Total			15,255,783

2779 0000

Name of Respondent COLUMBUS SOUTHERN 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 of Report Dec. 31, 1991
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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 Demonstration (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		
2		
3		
4	Conesville - Units 5 & 6 STP Conveyor 38 Ventilation System	176,624
5	Conesville - Units 1 & 2 PCB Power Transformer Replacement	241,018
6	Conesville - Units 5 & 6 FGD Waste Disposal Facility	181,710
7	Conesville - Unit 3 Secondary Superheater	822,736
8	(1) Conesville - Unit 4 Combustion Control System	895,015
9		
10	(1) Stuart - Unit 1 Nozzle Box Modification	123,158
11	(1) Stuart - Unit 1 HP/IP Turbine Overhaul	839,063
12	(1) Stuart - Unit 1 Rebuild Boiler Feed Pump Turbine Rotor	116,673
13		
14	Beatty-Ballah Road - 69 KV REA Delivery Point	1,715,661
15		
16	St. Clair Substation - 13 KV Bus & Switchgear	769,270
17		
18	Repair 20 MVA Portable Transformer	346,050
19		
20	Genoa Station - Establish New 69 KV Delivery Point	481,695
21		
22	Linworth Substation - Power Transformer	324,933
23		
24	Columbus Convention Center - Provide Underground Service	839,933
25		
26	General Office - Elevator Up-Grade	558,633
27		
28	General Office - Remodel Restrooms	174,031
29		
30	Miscellaneous Production, Transmission, Distribution & General	15,796,329
31		
32	Research, Development, and Demonstration	
33	- Smart House	108,996
34		
35		
36		
37		
38		
39		
40		
41		
42		
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46		
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48		
49		
50		
51		
52	NOTE: (1) Respondent's portion or undivided ownership in generation and transmission facilities with the Cincinnati Gas & Electric Company and the Dayton Power & Light Company.	
53		
54		
55	TOTAL	24,511,528

2780 0000

Name of Respondent COLUMBUS SOUTHERN POWER COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 1991	Year of Report Dec. 31, 1991
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CONSTRUCTION OVERHEADS - ELECTRIC

1. List in column (a) the kinds of overheads according to the titles used by the respondent. Charges for outside professional services for engineering fees and management or supervision fees capitalized should be shown as separate items.

2. On page 218 furnish information concerning construction overheads.

3. A respondent should not report "none" to this page if no overhead apportionments are made, but

rather should explain on page 218 the accounting procedures employed and the amounts of engineering, supervision and administrative costs, etc., which are directly charged to construction.

4. Enter on this page engineering, supervision, administrative, and allowance for funds used during construction, etc., which are first assigned to a blanket work order and then prorated to construction jobs.

Line No.	Description of Overhead (a)	Total Amount Charged for the Year (b)
1		\$
2		
3	1. Kinds Of Overheads	
4	(A) Engineering, Technical and Drafting Service - American	
5	Electric Power Service Corporation	5,007,013
6		
7		
8	(B) Company Construction Overheads In The Operating Divisions, and The	
9	Engineering Sections of the General Office	8,858,065
10		
11		
12	(C) Company Construction Overheads in Administrative and	
13	General Departments	2,980,950
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
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45		
46	TOTAL	16,846,028

Name of Respondent COLUMBUS SOUTHERN 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 of Report Dec. 31, 1991
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GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE

1. For each construction overhead explain: (a) the nature and extent of work, etc., the overhead charges are intended to cover, (b) the general procedure for determining the amount capitalized, (c) the method of distribution to construction jobs, (d) whether different rates are applied to different types of construction, (e) basis of differentiation in rates for different types of construction, and (f) whether the overhead is directly or indirectly assigned.

2. Show below the computation of allowance for funds used during construction rates, in accordance with the provisions of Electric Plant Instructions 3 (17) of the U.S. of A.

3. Where a net-of-tax rate for borrowed funds is used, show the appropriate tax effect adjustment to the computations below in a manner that clearly indicates the amount of reduction in the gross rate for tax effects.

Note 1
See Page 218-A for required information.

COMPUTATION OF ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION RATES

For line 1(5), column (d) below, enter the rate granted in the last rate proceeding. If such is not available, use the average rate earned during the preceding three years.

1. Components of Formula (Derived from actual book balances and actual cost rates):

Line No.	Title (a)	Amount (b)	Capitalization Ratio (Percent) (c)	Cost Rate Percentage (d)
(1)	Average Short-Term Debt	S 58,871,000		
(2)	Short-Term Interest			S 6.23%
(3)	Long-Term Debt	D 983,308,000	56.14%	d 9.72%
(4)	Preferred Stock	P 75,000,000	4.28%	p 10.00%
(5)	Common Equity	C 693,122,000	39.58%	c 14.69%
(6)	Total Capitalization	1,751,430,000	100.00%	
(7)	Average Construction Work in Progress Balance	W 241,057,000		

2. Gross Rate for Borrowed Funds $s(S/W) + d(D/D+P+C)(1-S/W)$ 5.65%

3. Rate for Other Funds $[1 - S/W] [p(F/D+P+C) + c(C/D+P+C)]$ 4.72%

4. Weighted Average Rate Actually Used For the Year:

a. Rate for Borrowed Funds - 3.76% Compound Rate
b. Rate for Other Funds - 5.23% Compound Rate

Name of Respondent COLUMBUS SOUTHERN POWER COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 1991	Year of Report Dec. 31, 1991
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Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
218	Note 1	-	<p>GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE</p> <p>A. Engineering and Supervision (American Electric Power Service Corporation)</p> <p>(a) Overheads "Engineering, Technical and Drafting Services" are engineering services performed by the Engineering Department of American Electric Power Service Corporation.</p> <p>(b) In accordance with provisions of a service agreement between American Electric Power Service Corporation (AEPSC) and the respondent, approved by the Securities & Exchange Commission February 19, 1981, salaries, expenses and overheads of AEPSC personnel directly relating to construction activities are collected by means of a work order system and billed to the respondent as:</p> <p>(1) Identifiable costs, generally relating to major construction projects, for which timekeeping and other specific cost identification are economically feasible, and</p> <p>(2) Non-identifiable costs, generally relating to numerous small construction projects, for which timekeeping and other specific cost identification are not economically feasible.</p> <p>(c) Charges billed by AEPSC as (b)(1) above are charged direct by respondent to the applicable specific construction projects. Charges billed by AEPSC as (b)(2) above are allocated to all applicable construction projects in proportion to the direct costs charged to such projects.</p> <p>(d) A uniform rate is applied to all subject construction expenditures.</p> <p>(e) Not Applicable. See (d) above.</p> <p>(f) See (c) above.</p> <p>B. Company Construction Overheads in own Operating Divisions, Engineering Departments and General Office Departments</p> <p>(a) Charges representing cost of Company's engineering, supervision and related drafting and technical work.</p> <p>(b) Partly on basis of time and work studies and partly on basis of daily time records.</p> <p>(c) Spread to accounts in proportion to dollar value of construction for those classes of construction accounts to which these overheads are considered to be applicable.</p> <p>(d) For each class of overheads the same percentage is used for all types of construction.</p> <p>(e) Not applicable. See (d) above.</p> <p>(f) See note (c).</p> <p>C. Company Construction Overheads in Administrative and General Office Departments</p> <p>(a) Proportion of Administrative and General Expenses representing salaries and expenses of General Office and Managerial employees applicable to construction.</p> <p>(b) Partly on basis of time and work studies.</p> <p>(c) Spread to accounts in proportion to dollar value of construction for those classes of construction accounts to which these overheads are considered to be applicable.</p> <p>(d) For each class of overheads the same percentage is used for all types of construction.</p> <p>(e) Not applicable. See (d) above.</p> <p>(f) See note (c) above.</p>

Name of Respondent COLUMBUS SOUTHERN POWER COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 1991	Year of Report Dec. 31, 1991
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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 (d), excluding retirements of non-depreciable property.
 3. The provisions of Account 108 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is re-

moved 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	624,750,909	624,118,153	632,756	
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	77,301,279	77,301,279		
4	(413) Exp. of Elec. Plt. Leas. to Others				
5	Transportation Expenses-Clearing				
6	Other Clearing Accounts				
7	Other Accounts (Specify): (A)	91,384	91,384		
8	(B)	23,028		23,028	
9	TOTAL Deprec. Prov. for Year (Enter Total of lines 3 thru 8)	77,415,691	77,392,663	23,028	
10	Net Charges for Plant Retired:				
11	Book Cost of Plant Retired	12,548,187	12,548,186	1	
12	Cost of Removal	10,050,738	10,050,738		
13	Salvage (Credit)	(1,933,365)	(1,933,365)		
14	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 11 thru 13)	20,665,560	20,665,559	1	
15	Other Debit or Cr. Items (Describe):				
16	Transfers (Credit)	(45,139)	(45,139)		
17	Balance End of Year (Enter Total of lines 1, 9, 14, 15, and 16)	681,455,901	680,800,118	655,783	

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

18	Steam Production	297,034,353	296,996,653	37,700	
19	Nuclear Production				
20	Hydraulic Production - Conventional	0			
21	Hydraulic Production - Pumped Storage	0			
22	Other Production				
23	Transmission	112,237,247	112,194,734	42,513	
24	Distribution	254,596,782	254,021,212	575,570	
25	General	17,587,519	17,587,519		
26	TOTAL (Enter Total of lines 18 thru 25)	681,455,901	680,800,118	655,783	

(A) Fuel Expense (A/C 501)

(B) Miscellaneous Non-Operating Revenue (A/C 421)

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NONUTILITY PROPERTY (Account 121)

1. Give a brief description and state the location of nonutility property included in Account 121.

2. Designate with an asterisk any property which is leased to another company. State name of lessee and whether lessee is an associated company.

3. Furnish particulars (details) concerning sales, purchases, or transfers of Nonutility Property during the year.

4. List separately all property previously devoted to public service and give date of transfer to Account 121, Nonutility Property.

5. Minor items (5% of the Balance at the End of the Year, for Account 121 or \$100,000, whichever is less) may be grouped by (1) previously devoted to public service (line 44), or (2) other nonutility property (line 45).

Line No.	Description and Location (a)	Balance at Beg. of Year (b)	Purch., Sales, Transfers, etc. (c)	Balance at End of Year (d)
1	Metal Forge Building, Columbus, Ohio			
2	Leased to Metal Forge (non-associated company)	638,186		638,186
3				
4	Metal Forge Land, Columbus, Ohio			
5	Leased to All-Right Parking (non-associated company)	3,292,366		3,292,366
6				
7				
8	Poston Coal Lands, near Athens, Ohio	2,852,953	(232) (A)	2,852,721
9				
10				
11	Former Poston Station Land, near Athens, Ohio	1,142,421		1,142,421
12				
13				
14	Conesville Coal Lands, near Coshocton, Ohio	8,408,914		8,408,914
15				
16				
17	Former Holtzman Transportation	0	198,483 (B)	198,483
18				
19				
20	Switch Water Heater Rental Program	0	433,358 (C)	433,358
21				
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43				
44	Minor Items Previously Devoted to Public Service	563,366	(275,731) (D)	287,635
45	Minor Items - Other Nonutility Property	351,975	(29,651) (E)	322,324
46	TOTAL	17,250,181	326,227	17,576,408

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NONUTILITY PROPERTY (Account 121) (Continued)

NOTES

- (A) Sale of coal rights and easements.
- (B) Transferred to nonutility property from plant in service.
- (C) Purchase and installation of water heaters on customers premises.
- (D) Significant amounts included are:
 - (\$272,345) - Retirement of West Broad Coach Station due to razing of facility.
 - (\$3,971) - Retirement of yard improvements from former Spring Street Substation (facilities physically removed).
- (E) Sale of a portion of the Delaware Substation site to J.F., M.J., and J.D. Lane.

2786 0000

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INVESTMENT IN SUBSIDIARY COMPANIES (Account 123.1)

1. Report below investments in Account 123.1, Investments in Subsidiary Companies.

2. Provide a subheading for each company and list thereunder the information called for below. Sub-total by company and give a total in columns (e), (f), (g) and (h).

(a) Investment in Securities - List and describe each security owned. For bonds give also principal amount, date of issue, maturity, and interest rate.

(b) Investment Advances - Report separately the

amounts of loans or investment advances which are subject to repayment, but which are not subject to current settlement. With respect to each advance show whether the advance is a note or open account. List each note giving date of issuance, maturity date, and specifying whether note is a renewal.

3. Report separately the equity in undistributed subsidiary earnings since acquisition. The total in column (e) should equal the amount entered for Account 418.1.

Line No.	Description of Investment (a)	Date Acquired (b)	Date of Maturity (c)	Amount of Investment at Beginning of Year (d)
1	<u>Simco, Inc.</u>			
2	Common Shares (1)			6,748,800
3	Equity - Undistributed Earnings			355,104
4				-----
5				7,103,904
6				-----
7				
8	<u>Colomet, Inc.</u>			
9	Common Shares (1)			1,530,000
10	Advances (Open Accounts)			125,000
11	Equity - Undistributed Earnings			1,437,093
12				-----
13				3,092,093
14				-----
15				
16	<u>Conesville Coal Preparation Company</u>			
17	Common Shares			500,000
18	Equity - Undistributed Earnings			329,978
19				-----
20				829,978
21				-----
22				
23				
24	(1) Includes tax benefits received by subsidiary for imputed interest on advances from respondent for prior years. (Simco Inc. \$249,000; Colomet, Inc. \$30,000).			
25				
26				
27				
28				
29				
30	(2) Includes \$400,000 in capital contributions received by subsidiary company in addition to shares purchased 11-5-84.			
31				
32				
33				
34				
35	(3) Distribution from paid-in capital.			
36				
37	(4) Dividends Paid on Common Stock.			
38				
39				
40				
41				
42				
	TOTAL Cost of Account 123.1 \$			11,025,975

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INVESTMENT-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 different from cost) and the selling price thereof, not including interest adjustment includible in column (f).

8. Report on Line 42, column (a) the total cost of Account 123.1.

Equity in Subsidiary Earnings for Year (e)	Revenues for Year (f)	Amount of Investment at End of Year (g)	Gain or Loss from Investment Disposed of (h)	Line No.
0	5,699,700 (3)	1,049,100		1
950,053	1,099,800 (4)	205,357		2
950,053	6,799,500	1,254,457		3
0	0	1,530,000		4
0	25,000	100,000		5
34,523	0	1,471,616		6
34,523	25,000	3,101,616		7
0	0	500,000	(2)	8
70,004	0	399,982		9
70,004	0	899,982		10
1,054,580	6,824,500	5,256,055		11

2788 0000

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MATERIAL 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 (on a supplemental page) 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)	37,777,701	40,162,072	Electric
2	Fuel Stock Expenses Undistributed (Account 152)	38,484	46,502	Electric
3	Residuals and Extracted Products (Account 153)	0	0	
4	Plant Materials and Operating Supplies (Account 154)			
5	Assigned to - Construction (Estimated)	5,841,208	5,308,246	Electric
6	Assigned to - Operations and Maintenance			
7	Production Plant (Estimated)	14,243,216	16,014,948	Electric
8	Transmission Plant (Estimated)	525,186	820,689	Electric
9	Distribution Plant (Estimated)	1,574,586	1,367,276	Electric
10	Assigned to - Other	766,776	490,527	Electric
11	TOTAL Account 154 (Enter Total of lines 5 thru 10)	22,950,972	24,001,686	
12	Merchandise (Account 155)	0	100,500	Electric
13	Other Materials and Supplies (Account 156)	0	0	
14	Nuclear Materials Held for Sale (Account 157) (Not applicable to Gas Utilities)	0	0	
15	Stores Expense Undistributed (Account 163)	156,603	130,855	Electric
16				
17				
18				
19				
20	TOTAL Materials and Supplies (Per Balance Sheet)	60,923,760	64,449,615	

Explanation of Important Inventory Adjustments

	Debit	Credit
Fuel Stock		
Operating Expense (Acct. 501)	631,710	
Fuel - Coal (Acct. 151)		631,331
Fuel - Lighter Oil (Acct. 151)		379

The adjustment is the result of various fuel inventory adjustments at the following locations during 1990:

Conesville Station	(674,035)
Pisway Station	42,325

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MISCELLANEOUS DEFERRED DEBITS (Account 186)

1. Report below the particulars (details) called for concerning miscellaneous deferred debits.
2. For any deferred debit being amortized, show period of amortization in column (a).

3. Minor items (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 Debit (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1	Deferred Property Taxes	44,340,000	52,728,000	Various	44,340,000	52,728,000
2	IU Conversion System (1)	404,071	-	507	74,598	329,473
3	Dravo Lime Terminal					
4	Facilities (2)	3,366	-	507	3,366	0
5	Deferred Supplemental Retirement	4,402	-	926	4,402	0
7	Unbilled - Special Cost Accumulations	1,231,327	481,403	Various	559,313	1,153,417
9	1980 Reallocated ITC Normalized	130,744	-	Various	6,540	124,204
11	Employee Moving Expense	62,993	549,544	Various	583,416	29,121
12	Deferred PIP Receivables	569,795	72,349	Various	969,771	(327,627)
13	Demand Side Management	0	1,173,609	-	-	1,173,609
14	Suspense - Charge Later	4,556	8,822,926	Various	8,809,100	18,382
15	Suspense - Telephone	21,515	1,712,855	Various	1,745,058	(10,685)
16	M&S Weatherization Program	254,477	159,123	Various	32,663	380,937
17	Sales Tax	44,062	-	236	44,062	0
18	Deferred Fuel Expense - Reconciliation Adjustment	7,129,161	11,159,896	501	18,269,057	0
19	System Loss Adjustment	(2,392,736)	5,692,694	501	3,299,958	0
21	Fin. Exp. - Preferred Stock	2,762,033	-	Various	139,262	2,622,771
22	Deferred FMB/MTN Expenses	194,600	-	Various	194,600	0
23	Water Heater Test Program (3)	269,917	62	588	62,350	207,629
24	Total Comfort System Program	35,556	4,041,029	Various	4,056,925	19,660
25	Zimmer Embedded Interest	0	38,482,621	-	-	38,482,621
26	Misc. Other	20,976	651,289	Various	670,285	1,980
27						
28						
29						
30						
31						
32	(1) Being amortized over a 19 year / 5 month period ending May 1995.					
33						
34						
35						
36	(2) Being amortized over a 15 year period ending December 1991.					
37						
38						
39						
40	(3) Being amortized over a 5 year period ending April 1995.					
41						
42						
43						
44						
45						
46						
47	Misc. Work in Progress	36,400	XXXXXXXX	XXXXXXXX	XXXXXXXX	94,107
48	DEFERRED REGULATORY COMM. EXPENSES (See pages 350-351)	86,552	1,004,501		-	1,091,053
49	TOTAL	55,213,767	XXXXXXXX	XXXXXXXX	XXXXXXXX	98,118,649

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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.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Balance at End of Year (c)
1	Electric		
2	Gross Receipts - FERC	74,841	86,361
3	Percentage of Income Plan Customer Bad Debts	406,872	406,872
4	Deferred Fuel	814,427	1,016,220
5	Interest Expense Capitalized for Tax	1,239,484	1,668,532
6	Contributions in Aid of Construction	1,035,282	1,314,161
7	Reserve for Uncollectible Accounts	432,620	385,479
8	Customer Advances	34,287	34,184
9	Vacation Pay Accruals	1,031,948	1,230,885
10	Gain on Reacquired Debt	11,346	9,990
11	Deferred Retirement Benefits	331,771	494,532
12	Taxes on Accrued Payroll	34,633	32,060
13	IRS Audit Settlements	698,455	658,385
14	Taxable Interest Capitalized - Zimmer	9,493,918	9,998,655
15	ACRS Normalized - Smart House	28,352	54,307
16	ACRS Normalized - Transtext	0	434
17	Dumont Test Center - Book Amortization	0	86
18	Accrued Utility Revenues	71,065	71,065
19	Accrued Management Incentive Bonus	91,800	107,300
20			
21	TOTAL Electric (Enter Total of lines 2 thru 16)	15,831,101	17,569,508
22			
23	Gas		
24			
25	Other		
26			
27	TOTAL Gas (Enter Total of Lines 19 thru 20)	0	0
28			
29	Other (Specify)		
30	Walnut Peakers 7 & 8	90,612	90,612
31			
32			
33	TOTAL Other (Enter Total of lines 23 thru 24)	90,612	90,612
34			
35	TOTAL (Acct. 190) (Total of lines 17, 21, and 25)	15,921,713	17,660,120

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CAPITAL STOCK (Accounts 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 Exchange (a)	Number of Shares Authorized by Charter (b)	Par or Stated Value Per Share (c)	Call Price at End of Year (d)
1	<u>Account 201 - Common Stock Issued</u>	24,000,000	\$ 2.50	\$ 0.00
2				
3				
4	<u>Account 204 - Preferred and</u>			
5	<u>Preference Stock Issued</u>			
6	Cumulative Preferred - \$100 Par			
7	9.50% Series	2,500,000	100.00	109.50
8				
9				
10	Cumulative Preferred - \$25 Par	7,000,000	25.00	-
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CAPITAL STOCK (Accounts 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 noncumulative.

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

6. Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purposes of pledge.

OUTSTANDING PER BALANCE SHEET (Total amount outstanding without reduction for amounts held by respondent.)		HELD BY RESPONDENT				Line No.
Shares (e)	Amount (f)	AS REACQUIRED STOCK (Account 217)		IN SINKING AND OTHER FUNDS		
		Shares (g)	Cost (h)	Shares (i)	Amount (j)	
16,410,426	41,026,065 =====	None	None	None	None	1
						2
						3
						4
						5
750,000	75,000,000 =====	None	None	None	None	6
						7
						8
						9
	0 =====					10
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CAPITAL STOCK SUBSCRIBED, CAPITAL STOCK LIABILITY FOR CONVERSION,
PREMIUM ON CAPITAL STOCK, AND INSTALLMENTS RECEIVED ON CAPITAL STOCK
(Accounts 202 and 205, 203 and 206, 207, 212)

1. Show for each of the above accounts the amounts applying to each class and series of capital stock.
2. For Account 202, Common Stock Subscribed, and Account 205, Preferred Stock Subscribed, show the subscription price and the balance due on each class at the end of year.
3. Describe in a footnote the agreement and transactions under which a conversion liability existed under Account 203, Common Stock Liability for Conversion, or Account 206, Preferred Stock Liability for Conversion, at the end of the year.
4. For Premium on Account 207, Capital Stock, designate with an asterisk any amounts representing the excess of consideration received over stated values of stocks without par value.

Line No.	Name of Account and Description of Item (a)	Number of Shares (b)	Amount (c)
1	<u>Accounts 202 and 205 - Capital Stock Subscribed</u>		None
2			
3			
4			
5	<u>Accounts 203 and 206 - Capital Stock Liability for Conversion</u>		None
6			
7			
8			
9	<u>Account 207 - Premium on Capital Stock</u>		
10	Premium on Common Shares	12,109,006	257,892,418
11			
12			
13			
14			
15	<u>Account 212 - Installment Received on Capital Stock</u>		None
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46	TOTAL	12,109,006	257,892,418

Name of Respondent COLUMBUS SOUTHERN POWER COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 1991	Year of Report Dec. 31, 1991
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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 changes 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	<u>208 - Donations Received from Stockholders</u>	
2	Contributions by Parent Company (Prior Years)	257,200,000
3	Contributions by Parent Company (1991)	40,000,000
4		-----
5		297,200,000
6		-----
7	<u>209 - Reduction in Par or Stated Value of Capital Stock</u>	None
8		
9	<u>210 - Gain on Resale or Cancellation of Reacquired Capital Stock</u>	None
10		
11		
12		
13	<u>211 - Miscellaneous Paid-In Capital</u>	
14	Common Stock - 1971-1975	(3,623,205)
15	- 2 Million Common May 1976	(1,617,944)
16	- 1 Million Common November 1976	(882,066)
17	- 2 Million Common October 1977	(1,514,091)
18	- Thrift and DRIP	(109,177)
19	Preferred Stock - 9.5% Series	(748,470)
20		-----
21		(8,494,953)
22		-----
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40	TOTAL	288,705,047

Name of Respondent COLUMBUS SOUTHERN 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 of Report Dec. 31, 1991
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LONG-TERM DEBT (Accounts 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)	Principal Amount of Debt Issued	Total Expense, Premium or Discount
	(a)	(b)	(c)
1	Account 221 - Bonds		
2			
3	4-3/8% Series due 1992	16,000,000	185,441
4			(201,120) (P)
5			
6	11-7/8% Series due 1992 (Note 1)	50,000,000	219,000
7			340,500 (D)
8			
9	13-3/8% Series due 1995 (Note 2)	60,000,000	237,000
10			372,600 (D)
11			
12	8-5/8% Series due 1996	100,000,000	520,000
13			850,000 (D)
14			
15	9.45% Series due 1996	40,000,000	216,734
16			
17	11.0% Series due 1997	60,000,000	228,000
18			570,600 (D)
19			
20	6-1/4% Series due 1997	15,000,000	162,527
21			(101,550) (P)
22			
23	7.0% Series due 1998	25,000,000	277,705
24			(474,750) (P)
25			
26	9.2% Series due 1998	45,000,000	303,416
27			
28	9.0% Series due 1999	20,000,000	264,856
29			(208,000) (P)
30			
31	10-1/4% Series due 1999	60,000,000	325,068
32			
33	9.9% Series due 2004	35,000,000	538,133
34			(507,500) (P)
35			
36	8-7/8% Series due 2006	35,000,000	475,449
37			(87,498) (P)
38			
39	9-1/2% Series due 2015	80,000,000	183,500
40			640,800 (D)
41			
42			

2798 0000

Name of Respondent COLUMBUS SOUTHERN 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 of Report Dec. 31, 1991
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LONG-TERM DEBT (Accounts 221, 222, 223 and 224) (Continued)

10 Identify separately undisposed amounts applicable to issues which were redeemed in prior years.
 11. Explain any debits and credits other than amortization debited to Account 428, Amortization of Debt Discount and Expense, or credited to Account 429, Amortization of Premium on Debt - Credit.
 12. In a supplemental statement, give explanatory particulars (details) for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year, (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization numbers and dates.
 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)			
5-01-62	5-01-92	-	-	15,827,000	692,431	1 2 3 4
12-01-82	12-01-92	12-82	12-92	-	3,199,653	5 6 7
10-01-84	10-01-95	10-84	10-95	-	1,431,161	8 9
2-01-88	2-01-96	2-88	2-96	100,000,000	8,625,001	10 11 12 13
5-01-76	5-01-96	5-76	5-96	20,000,000	1,953,000	14 15
6-01-85	6-01-97	6-85	6-97	60,000,000	6,600,000	16 17 18
10-01-67	10-01-97	-	-	14,640,000	915,000	19 20 21
6-01-68	6-01-98	-	-	24,750,000	1,732,500	22 23 24
3-01-78	3-01-98	3-78	3-98	27,000,000	2,518,500	25 26
12-01-69	12-01-99	-	-	20,000,000	1,800,000	27 28 29
9-01-79	9-01-99	9-79	9-99	36,000,000	3,895,000	30 31
5-01-74	5-01-04	5-74	5-04	35,000,000	3,465,000	32 33 34
9-01-76	9-01-06	9-76	9-06	35,000,000	3,106,251	35 36 37
8-01-85	8-01-15	8-85	8-15	80,000,000	7,600,000	38 39 40 41 42

Name of Respondent COLUMBUS SOUTHERN 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 of Report Dec. 31, 1991
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LONG-TERM DEBT (Accounts 221, 222, 223 and 224) (Continued)

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)	Principal Amount of Debt Issued	Total Expense, Premium or Discount
	(a)	(b)	(c)
1	10-1/8% Series due 2016	80,000,000	295,500
2			454,800 (D)
3			
4	9.0% Series due 2017	100,000,000	284,000
5			391,000 (D)
6			
7	8.25% Series due 1991 (Note 3)	30,000,000	110,500
8			
9			
10	8.65% Series due 1992	35,000,000	172,650
11			
12			
13	8.95% Series due 1995	30,000,000	223,000
14			
15			
16	9.15% Series due 1998	57,000,000	480,500
17	Registration No. 33-35651 (7-25-90)		312,358 (D)
18			
19	9.625% Series due 2021	50,000,000	561,875
20	Registration No. 33-19227 (4-24-91)		372,917 (D)
21			
22	9.31% Series due 2001	30,000,000	299,625
23	Registration No. 33-19227 (4-24-91)		187,500 (D)
24			
25			
26			
27	Total Account 221		
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Name of Respondent COLUMBUS SOUTHERN 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 of Report Dec. 31, 1991
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LONG-TERM DEBT (Accounts 221, 222, 223 and 224) (Continued)

10. Identify separately undisposed amounts applicable to issues which were redeemed in prior years.

11. Explain any debits and credits other than amortization debited to Account 428, Amortization of Debt Discount and Expense, or credited to Account 429, Amortization of Premium on Debt - Credit.

12. In a supplemental statement, give explanatory particulars (details) for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year, (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization numbers and dates.

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)			
7-01-86	7-01-16	7-86	7-16	80,000,000	8,100,000	1
3-01-87	3-01-17	3-87	3-17	100,000,000	9,000,000	2
8-02-90	8-02-91	8-90	8-91	-	1,436,875	3
10-14-90	10-14-92	10-90	10-92	35,000,000	2,943,403	4
12-19-90	12-20-95	12-90	12-95	30,000,000	2,550,751	5
1-29-91	2-02-98	2-91	2-98	57,000,000	4,809,850	6
6-12-91	6-01-21	6-91	6-21	50,000,000	2,660,243	7
7-26-91	8-01-01	8-91	8-01	30,000,000	1,210,300	8
				850,217,000	80,244,919	9
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Name of Respondent COLUMBUS SOUTHERN POWER COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 1991	Year of Report Dec. 31, 1991
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LONG-TERM DEBT (Accounts 221, 222, 223 and 224) (Continued)

1. Report by balance sheet account the particulars (details) concerning Long-term debt included in Accounts 221, Bonds, 222, Recquired 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)	Principal Amount of Debt Issued	Total Expense, Premium or Discount
	(a)	(b)	(c)
1	<u>Account 222 - Recquired Bonds</u>	None	
2			
3			
4	<u>Account 223 - Advances From Associated Companies</u>	None	
5			
6			
7	<u>Account 224 - Other Long-Term Debt</u>		
8			
9	Term Loan due 2000 (Note 4)	50,000,000	-
10			
11	Term Loan 8.79% due 1995	50,000,000	-
12			
13	Ohio Air Quality Development Revenue Bonds		
14	6.90% Series A due 2020 (callable 1992)	50,000,000	485,371
15			462,500 (D)
16			
17	6-5/8% Series B due 2020 (callable 1993)	45,000,000	436,835
18			416,250 (D)
19			
20			
21	Total Account 224		
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42	Total Long-term Debt		
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2800 0000

Name of Respondent COLUMBUS SOUTHERN 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 of Report Dec. 31, 1991
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LONG-TERM DEBT (Accounts 221, 222, 223 and 224) (Continued)

10. Identify separately undisposed amounts applicable to issues which were redeemed in prior years.

11. Explain any debits and credits other than amortization debited to Account 428, Amortization of Debt Discount and Expense, or credited to Account 429, Amortization of Premium on Debt - Credit.

12. In a supplemental statement, give explanatory particulars (details) for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year, (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization numbers and dates.

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
12-15-88	12-15-00	-	-	-	1,430,822	8
						9
4-24-91	4-24-95	-	-	50,000,000	3,002,247	10
						11
						12
12-01-85	12-01-20	12-85	12-20	50,000,000	3,778,443	13
						14
						15
12-01-85	12-01-20	12-85	12-20	45,000,000	3,277,243	16
						17
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				145,000,000	11,488,755	21
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				995,217,000	91,733,674	41
				=====	=====	42
						43
						44

2801 0000

Name of Respondent

COLUMBUS SOUTHERN POWER COMPANY

This Report Is:

(1) An Original
(2) A Resubmission

Date of Report
(Mo, Da, Yr)

Year of Report

Dec. 31, 1991

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

NOTES

1. Redeemed July 15, 1991.
Remaining Unearned Discount was transferred to Unamortized Loss on Reacquired Debt.
2. Redeemed January 29, 1991.
Remaining Unearned Discount was transferred to Unamortized Loss on Reacquired Debt.
3. Redeemed August 2, 1991.
4. Redeemed April 24, 1991.

Name of Respondent COLUMBUS SOUTHERN 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 of Report Dec. 31, 1991
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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, inter-company amounts to be eliminated in such a consolidated return. State names of group members, 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.

Line No.	Particulars (Details) (a)	Amount (b)
1	Net Income for the Year (Page 117)	66,979,000
2	Federal Income Taxes - Current and Deferred	660,000
3	Pre-Tax Book Income	67,639,000
4	Increase/(Decrease) in Taxable Income Resulting From:	
5	Capitalized Post in Service Carrying Charges - Zimmer	(38,483,000)
6	Allowance for Funds Used During Construction and Miscellaneous Items Capitalized	
7	on the Books But Deducted for Tax Purposes	(17,803,000)
8	Property Tax Adjustments	14,780,000
9	Deferred Fuel Costs	10,541,000
10	ADR Removal Costs	(7,200,000)
11	Excess Tax Over Book Depreciation	(2,162,000)
12	Loss on Reacquired Debt	(1,340,000)
13	Book Reserve - Self-Insurance	2,141,000
14	Percentage Repair Allowance	(4,704,000)
15	Equity in Subsidiaries' Earnings	(1,055,000)
16	Non-Deductible COLI Premiums	4,686,000
17	Non-Taxable COLI Earnings	(8,769,000)
18	Non-Taxable COLI Death Benefit	(2,063,000)
19	Book Deferral - Demand Side Management Costs	(1,174,000)
20	Vacation Pay Accruals	969,000
21	Other	853,000
22		
23		
24		
25		
26		
27	Federal Tax Net Income - Estimated Current Year Taxable Income (Separate Return Basis)	16,856,000
28	Show Computation of Tax:	
29		
30	Federal Income Tax on Current Year Taxable Income (Separate Return Basis)	
31	at the Statutory Rate of 34%	5,731,000
32	Adjustment Due to System Consolidation	(a) (54,000)
33	Current Year Investment Tax Credit	(863,000)
34		
35	Estimated Currently Payable	(b) 4,814,000
36	Adjustment of Prior Year Accruals (Net)	(7,395,000)
37		
38	Estimated Current Federal Income Tax Expense	(2,581,000)
39		=====
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Name of Respondent COLUMBUS SOUTHERN 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 of Report Dec. 31, 1991
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RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME
FOR FEDERAL INCOME TAXES (Continued)

Notes applicable to Page 261.

- (a) Represents the allocation of the estimated current year net operating tax loss of American Electric Power Company, Inc. in accordance with Rule 45 (c) of the Public Utility Holding Company Act of 1935.
- (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 current consolidated Federal income tax to the System companies is in accordance with Securities and Exchange Commission (SEC) rules under the Public Utility Holding Company Act of 1935. These rules permit the allocation of the benefit of current tax losses and investment credits to the System companies giving rise to them in determining taxes currently payable. 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 consolidated group.

Instruction 2:

- * The tax computation on Page 261 represents an estimate of the Company's allocated portion of the System consolidated Federal income tax. The computation of actual 1991 System Federal income taxes will not be available until the consolidated Federal income tax return is completed and filed in September 1992. The actual allocation of the System consolidated Federal income tax to the members of the consolidated group will not be available until October 1992.

Name of Respondent COLUMBUS SOUTHERN POWER COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 1991	Year of Report Dec. 31, 1991
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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 (b)	Prepaid Taxes (c)			
1	<u>Federal Taxes</u>					
2						
3	Income Tax	2,447,651	-	(2,581,375)	(5,763,365)	
4	FICA - 1990	92,956	-	0	92,956	
5	FICA - 1991	80,751	-	6,890,885	6,875,115	
6	FICA - 1992	0	-	78,195	0	
7	Unemployment - 1990	2,831	-	3	2,834	
8	Unemployment - 1991	8,445	-	139,132	147,032	
9	Unemployment - 1992	0	-	8,177	0	
10	Highway Use - 1991	0	-	5,656	5,656	
11	Environmental Excise - 1991	0	-	(54,883)	(54,883)	
12						
13						
14	Total Federal	2,632,634	-	4,485,790	1,305,345	0
15						
16	<u>State Taxes - Ohio</u>					
17						
18	Property - 1984	0	-	(493,981)	(493,981)	
19	Property - 1988	133,283	-	(136,834)	(3,551)	
20	Property - 1989	39,620,370	-	(3,279,997)	36,340,373	
21	Property - 1990	44,305,000	-	(1,998,268)	0	
22	Property - 1991	0	-	52,684,000	0	
23	Excise - Gr. Rec. - PUCO - 1990	0	10,469,508	10,469,508	0	
24	Excise - Gr. Rec. - PUCO - 1991	0	11,298,003	22,831,154	21,980,163	
25	Excise - Gr. Rec. - PUCO - 1992	0	-	0	11,401,005	
26	Excise - Gross Receipts - FERL	0	-	785,714	785,714	
27	Maintenance of PUCO - 1991	0	-	1,020,824	1,020,824	
28	Motor Fuel Tax - 1990	559	-	0	559	
29	Motor Fuel Tax - 1991	0	-	720	541	
30	Unemployment - 1990	4,933	-	3	4,936	
31	Unemployment - 1991	12,667	-	150,306	162,402	
32	Unemployment - 1992	0	-	7,922	0	
33	Sales and Use Tax - 1990	24,868	-	0	24,868	
34	Sales and Use Tax - 1991	0	-	501,846	373,288	
35	Consumers' Counsel - 1991	0	-	244,071	244,071	
36						
37	Total State Taxes - Ohio	84,101,680	21,767,511	82,786,988	71,841,212	0
38						
39						
40						
41						

2806 0000

Name of Respondent COLUMBUS SOUTHERN POWER COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 1991	Year of Report Dec. 31, 1991
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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 footnote. 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. Enter accounts to which taxes charged were distributed in columns (i) thru (l). In column (i), report the amounts charged to Accounts 408.1 and 409.1 for Electric Department only. Group the amounts charged to 408.1, 409.1, 408.2 and 409.2 under other accounts in column (l). For taxes charged to other accounts or utility plant, show the number of the appropriate balance sheet account, plant account or subaccount.

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 (Show utility depart. where applicable and acct. charged.)					Line
Taxes Accrued (Account 236) (g)	Prepaid Taxes (Incl. in Account 155) (h)	Electric (Account 408.1, 409.1) (i)	Extraordinary Items (Account 409.3) (j)	Adjustments to Ret. Earnings (Account 439) (k)	Other (Accounts 408.2, 409.2, 107,135,142,143,184,186) (l)	No.	
5,629,641	0	1,812,176			(4,393,551)	1	
0	0					2	
96,521	0				6,890,885	3	
78,195	0				78,195	4	
0	0				3	5	
545	0				139,132	6	
8,177	0				8,177	7	
0	0				5,656	8	
0	0	(54,883)				9	
0	0					10	
5,813,079	0	1,757,293			2,728,497	11	
						12	
0		(493,981)				13	
0	0	(136,834)				14	
0	0	(3,279,997)				15	
42,306,732	0	42,034,369			(44,032,637)	16	
52,684,000	0				52,684,000	17	
0	0	10,469,508				18	
0	10,447,012	22,831,154				19	
0	11,401,005					20	
0	0	565,032			220,682	21	
0	0	1,020,824				22	
0	0					23	
179	0				720	24	
0	0				3	25	
571	0				150,306	26	
7,922	0				7,922	27	
0	0					28	
128,558	0				(A) 501,846	29	
0	0	244,071				30	
95,127,962	21,848,017	73,254,146			9,532,842	31	
						32	
						33	
						34	
						35	
						36	
						37	
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						41	

Name of Respondent COLUMBUS SOUTHERN POWER COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 1991	Year of Report Dec. 31, 1991
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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 (b)	Prepaid Taxes (c)			
1	State Taxes - Kentucky					
2						
3	Income - 1991	0	0	614	614	
4	Property - 1987	896	0	815	1,711	
5	Property - 1990	35,000	0	(1,732)	31,823	
6	Property - 1991	0	0	44,000	0	
7						
8	Total State Taxes - Kentucky	35,896	0	43,697	34,148	0
9						
10	Payroll Taxes Cleared		-			
11						
12	Payroll Taxes Billed/Paid to CCD		-	635,785	635,785	
13						
14	TOTAL	86,770,210	21,767,511	87,952,260	73,816,490	0
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36	(A) Includes Sales and Use Taxes charged to the same account as the materials and services on which the tax was levied, including the Zimmer Coal Conversion Project.					
37						
38						
39						
40						
41						

Name of Respondent COLUMBUS SOUTHERN POWER COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 1991	Year of Report Dec. 31, 1991
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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 footnote. 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. Enter accounts to which taxes charged were distributed in columns (i) thru (l). In column (i), report the amounts charged to Accounts 408.1 and 409.1 for Electric Department only. Group the amounts charged to 408.1, 409.1, 408.2 and 409.2 under other accounts in column (l). For taxes charged to other accounts or utility plant, show the number of the appropriate balance sheet account, plant account or subaccount.
 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 (Show utility depart. where applicable and acct. 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 (Accounts 408.2, 409.2, 107, 135, 142, 143, 184, 186) (l)		
0	0	614				1	
0	0	815				2	
1,445	0	35,338			(37,070)	3	
44,000	0				44,000	4	
45,445	0	36,767	0	0	6,930	5	
		5,403,900			(5,403,900)	6	
		635,785				7	
100,986,486	21,848,017	81,087,891	0	0	6,864,369	8	
						9	
						10	
						11	
						12	
						13	
						14	
						15	
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2808 0000

Name of Respondent COLUMBUS SOUTHERN POWER COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 1991	Year of Report Dec. 31, 1991
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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%	1,282,351			411.4	202,392	
3	4%	4,092,491			411.4	329,472	
4	7%	0				0	
5	10%	76,839,688	411.4	862,496	411.4	3,049,527	(420,526)(A)
6					411.5	0	(341,544)(A)
7							
8	TOTAL	82,214,530		862,496		3,581,391	(762,070)
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)						
10							
11							
12							
13							
14							
15							
16							
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2809 00000

Name of Respondent COLUMBUS SOUTHERN POWER COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 1991	Year of Report Dec. 31, 1991
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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
1,079,959	30 Years		2
3,763,019	30 Years		3
0			4
73,890,587	30 Years	(A) Adjustment of prior year Federal Income Tax return.	5
			6
			7
78,733,565			8
			9
			10
			11
			12
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			17
			18
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			45
			46
			47
			48

28 10 0000

Name of Respondent COLUMBUS SOUTHERN POWER COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 1991	Year of Report Dec. 31, 1991
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OTHER DEFERRED CREDITS (Account 253)

1. Report below the particulars (details) called for concerning other deferred credits.
 2. For any deferred credit being amortized, show the period of amortization.
 3. Minor items (5% of the Balance End of Year for Account 253 or amounts less than \$10,000, whichever is greater) may be grouped by classes.

Line No.	Description of 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	Unearned Interest- Constructive Marketing Program	182,424	419	43,335	43,661	182,750
2						
3						
4	Unearned Interest- Total Comfort System	1,304,793	419	29,248	1,254,633	2,530,178
5						
6	Deferred Fuel Expense					
7	- Reconciliation Adjustment	0	501	2,095,792	4,925,512	2,829,720
8	- System Loss Adjustment	0	501	121,485	3,110,359	2,988,874
9						
10	Excess Trust Earnings - Quality Air	65,957	131	65,957	0	0
11						
12	Deferred Post Retirement Benefits - CCD	1,202,505	626	0	489,461	1,691,966
13						
14	Discount on Loan - RCIC	0	419	4,229	4,943	714
15						
16	Production Maintenance Normalized	0	515	2,367,003	2,367,003	0
17						
18	T.V. Pole Attachments	0	454	294,615	294,615	0
19						
20	Tuttle Rd. Project	0		0	10,000	10,000
21						
22	NP Project	20,000		0	0	20,000
23						
24	Other	38,069	Var	31,100	4,350	11,319
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47	TOTAL	2,813,748	XXXX	5,052,764	12,504,537	10,265,521

2811-0000

Name of Respondent COLUMBUS SOUTHERN 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 of Report Dec. 31, 1991
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ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED AMORTIZATION PROPERTY (ACCOUNT 281)

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

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	440,000		228,000
4	Pollution Control Facilities			
5	Other			
6				
7				
8	TOTAL Electric (Enter Total of lines 3 thru 7)	440,000		228,000
9	Gas			
10	Defense Facilities			
11	Pollution Control Facilities			
12	Other			
13				
14				
15	TOTAL Gas (Enter Total of lines 10 thru 14)			
16	Other (Specify)			
17	TOTAL Acct. 281 (Enter Total of lines 8, 15&16)	440,000		228,000
18	Classification of TOTAL			
19	Federal Income Tax	440,000		228,000
20	State Income Tax			
21	Local Income Tax			

NOTES

28 12 0000

Name of Respondent

COLUMBUS SOUTHERN POWER COMPANY

This Report Is:

(1) An Original
(2) A Resubmission

Date of Report

(Mo, Da, Yr)

Year of Report

Dec. 31, 1991

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

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			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)	(k)	
							1
						212,000	2
							3
							4
							5
							6
							7
						212,000	8
							9
							10
							11
							12
							13
							14
							15
							16
						212,000	17
							18
						212,000	19
							20
							21

NOTES (Continued)

Name of Respondent COLUMBUS SOUTHERN POWER COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 1991	Year of Report Dec. 31, 1991
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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 relating to property not subject to accelerated amortization.

2. For Other (Specify), include deferrals relating to other income and deductions.

Line No.	Account Subdivisions (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	123,829,002	14,581,862	4,208,298
3	Gas			
4	Other (Define)			
5	TOTAL (Enter Total of lines 2 thru 4)	123,829,002	14,581,862	4,208,298
6	Other (Specify)			
7				
8				
9	TOTAL Acct. 282 (Enter Total of lines 5 thru 8)	123,829,002	14,581,862	4,208,298
10	Classification of TOTAL			
11	Federal Income Tax	123,829,002	14,581,862	4,208,298
12	State Income Tax			
13	Local Income Tax			

NOTES

Name of Respondent

COLUMBUS SOUTHERN POWER COMPANY

This Report Is:

(1) An Original
(2) A Resubmission

Date of Report
(Mo, Da, Yr)

Year of Report

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

3. Use separate pages 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			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)	(k)	
	31,956					134,170,610	1
							2
							3
	31,956					134,170,610	4
							5
							6
							7
	31,956					134,170,610	8
							9
							10
	31,956					134,170,610	11
							12
							13

NOTES (Continued)

28 15 0000

Name of Respondent COLUMBUS SOUTHERN POWER COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 1991	Year of Report Dec. 31, 1991
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ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.

2. For Other (Specify), include deferrals relating to other income and deductions.

Line No.	Account Subdivisions (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	Property Tax Adjustment	11,074,644	15,075,600	13,946,612
4	Rate Case Deferred Charges	0	131,896	0
5	Loss on Reacquired Debt	5,171,072	960,938	506,569
6	Pension Trust Payments	1,713,357	35,173	256,134
7	Percentage of Income Plan Customer Bad Debts	539,392	4,745,560	4,985,532
8	Prepaid Pensions	186,222	5,460,488	5,394,919
9	Deferred Fuel	2,424,807	(3,381,370)	0
10	Post Retirement Benefit Payments	1,306,620	25,160	0
11	Water Heater Program	91,771	0	21,180
12	Demand Side Management Expense	0	399,027	0
13	TOTAL Electric (Enter Total of lines 2 thru 11)	22,507,885	23,452,472	25,110,946
14	Gas			
15				
16				
17				
18	Other			
19				
20	TOTAL Gas (Enter Total of lines 13 thru 19)			
21	Other (Specify)			
22	TOTAL Acct. 283 (Enter Total of Lines 12, 20 & 21)	22,507,885	23,452,472	25,110,946
23	Classification of TOTAL			
24	Federal Income Tax	22,507,885	23,452,472	25,110,946
25	State Income Tax			
26	Local Income Tax			

NOTES

2816 0000

Name of Respondent COLUMBUS SOUTHERN 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 of Report Dec. 31, 1991
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ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283) (Continued)

3. Provide in the space below explanations for pages 276 and 277. Include amounts relating to insignificant items listed under Other.
4. Use separate pages 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			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
						12,203,632	1
						131,896	2
						5,625,441	3
						1,492,396	4
						299,420	5
						251,791	6
		190	896			(957,459)	7
						1,331,780	8
						70,591	9
						399,027	10
			896			20,848,515	11
							12
							13
							14
							15
							16
							17
							18
							19
							20
							21
			896			20,848,515	22
							23
			896			20,848,515	24
							25
							26

NOTES (Continued)

2817 0000

Name of Respondent COLUMBUS SOUTHERN POWER COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 1991	Year of Report Dec. 31, 1991
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ELECTRIC OPERATING REVENUES (Account 400)

1. Report below operating revenues for each prescribed account, and manufactured gas revenues in total.

2. 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.

3. If increases or decreases from previous year (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	
		Amount for Year (b)	Amount for Previous Year (c)
1	Sales of Electricity		
2	(440) Residential Sales	339,591,724	297,876,353
3	(442) Commercial and Industrial Sales		
4	Small (or Comm.) (See Instr.4)	292,712,501	268,025,325
5	Large (or Ind.) (See Instr.4)	121,729,818	110,446,968
6	(444) Public Street and Highway Lighting	2,693,596	2,585,598
7	(445) Other Sales to Public Authorities	11,218,653	10,458,714
8	(446) Sales to Railroads and Railways	0	0
9	(448) Interdepartmental Sales	0	0
10	TOTAL Sales to Ultimate Consumers	767,946,292	689,392,958
11	(447) Sales for Resale	77,946,272	(A) 144,962,727
12	TOTAL Sales of Electricity	* 845,892,564	834,355,685
13	(Less) (449.1) Provision for Rate Refunds	0	0
14	TOTAL Revenue Net of Prov. for Refunds	845,892,564	834,355,685
15	Other Operating Revenues		
16	(450) Forfeited Discounts	2,388,210	2,161,099
17	(451) Miscellaneous Service Revenues	886,670	917,456
18	(453) Sales of Water and Water Power	0	0
19	(454) Rent from Electric Property	3,941,026	3,729,653
20	(455) Interdepartmental Rents	0	0
21	(456) Other Electric Revenues	3,861,290	3,864,697
22			
23			
24			
25			
26	TOTAL Other Operating Revenues	11,077,196	10,672,905
27	TOTAL Electric Operating Revenues	856,969,760	845,028,590

(A) The amounts reported for previous year for Sales for Resale (line 11, columns (c) and (e)) have been adjusted to reflect the effect of FERC Accounting Release No. 14.

Name of Respondent COLUMBUS SOUTHERN POWER COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 1991	Year of Report Dec. 31, 1991
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ELECTRIC OPERATING REVENUES (Account 400) (Continued)

4. 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.)

5. See page 108, Important Changes During Year, for important new territory added and important rate increases or decreases.
6. For lines 2, 4, 5, and 6, see page 304 for amounts relating to unbilled revenue by accounts.
7. Include unmetered sales. Provide details of such sales in a footnote.

MEGAWATT HOURS SOLD		AVERAGE NUMBER CUSTOMERS PER MONTH		Line No.
Amount for Year (d)	Amount for Previous Year (e)	Number for Year (f)	Number for Previous Year (g)	
5,095,154	4,564,186	501,325	492,823	1
5,171,781	4,834,025	50,798	50,107	2
2,750,293	2,577,496	3,032	3,052	3
31,965	31,455	313	314	4
320,708	294,557	2	2	5
0	0	0	0	6
0	0	0	0	7
13,369,901	12,301,719	555,470	546,298	8
2,941,151	(A) 5,759,566	34	36	9
** 16,311,052	18,061,285	555,504	546,334	10
-	-	-	-	11
16,311,052	18,061,285	555,504	546,334	12
				13
				14

* Includes \$ 1,833,838 unbilled revenues. (Net)

** Includes 48,037 MWH relating to unbilled revenues. (Net)

Incl. No. 7
Detail of Unmetered Sales

	Average Customers	Estimated MWH Sold	Revenue \$
Residential (440)	14,882	11,457	1,603,915
Commercial & Industrial (442)	9,055	35,882	4,289,715
Public Street and Highway Lighting (443)	254	27,987	2,417,695
Other Sales to Public Authorities (445)	-	-	-
TOTALS	24,191	75,326	8,311,325

2819 0000

Name of Respondent COLUMBUS SOUTHERN POWER COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 1991	Year of Report Dec. 31, 1991
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SALES OF ELECTRICITY BY RATE SCHEDULES

1. Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customers, average KWh per customer, and average revenue per KWh, excluding data for Sales for Resale which is reported on pages 310-311.

2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," page 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.

3. Where the same customers are served under more than one rate schedule in the same revenue account

classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.

4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).

5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.

6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales per Customer (e)	Revenue per KWh Sold (f)
1	<u>440 - Residential</u>					
2	8th Rev. 10-1 Sch. R-R	4,247,575	280,095,006	335,306	12,668	6.59
3	7th Rev. 11-1 Sch. R-R-1	816,354	57,106,212	165,822	4,923	7.00
4	7th Rev. 12-1 Sch. RLM	1,896	79,824	22	86,182	4.21
5	4th Rev. 12.2-1 Sch. RS-ES	135	5,021	4	33,750	3.72
6	7th Rev. 20-1 Sch. GS-1	204	14,632	5	40,800	7.17
7	4th Rev. 41-1 Sch. AL-1	11,198	1,542,634	14,763 *	759	13.78
8	3rd Rev. 42-1 Sch. AL-2	273	62,531	119 *	2,294	22.91
9	Orig. Sheet 14-1 RVSP	4,242	198,145	166	25,554	4.67
10						
11	Billed	5,081,877	339,104,005	501,325	10,137	6.67
12	Unbilled at 12-31-91	199,786	11,953,365	=====		
13	Unbilled at 12-31-90	(186,509)	(11,465,646)			
14						
15	Total	5,095,154	339,591,724		10,163	6.66
16		=====	=====		=====	=====
17						
18						
19						
20	<u>442 - Commercial and Industrial</u>					
21	<u>Commercial</u>					
22	7th Rev. 20-1 Sch. GS-1	1,285,171	94,251,674	46,783	27,471	7.33
23	8th Rev. 21-1 Sch. GS-2	2,786,303	149,296,077	3,740	745,001	5.36
24	5th Rev. 21.1-1 Sch. GS-3	1,048,335	44,267,460	134	7,823,396	4.22
25	4th Rev. 41-1 Sch. AL-1	22,303	2,576,912	7,680 *	2,904	11.55
26	3rd Rev. 42-1 Sch. AL-2	3,964	955,679	718 *	5,521	24.11
27	2nd Rev. 40-1 Sch. SL	26	2,507	1	26,000	9.64
28	Special Contracts	4,992	350,084	170 *	29,365	7.01
29	Special Contracts	2,761	205,620	140	19,721	7.45
30						
31	Billed	5,153,855	291,906,013	50,798	101,458	5.66
32	Unbilled at 12-31-91	160,809	9,588,659	=====		
33	Unbilled at 12-31-90	(150,883)	(8,782,171)			
34						
35	Total	5,171,781	292,712,501		101,811	5.66
36		=====	=====		=====	=====
37						
38						
39						
40						
41						
42						
43	* Not included in total customers.					
44						
45						
46						
47						
48	Total Billed					
49	Total Unbilled Rev.(See Instr.6)					
50	TOTAL					

2820 0000

Name of Respondent COLUMBUS SOUTHERN 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 of Report Dec. 31, 1991
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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 customers, average Kw per customer, and average revenue per Kwh, excluding data 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 30i. 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	Industrial					
2	7th Rev. 20-1 Sch. CS-1	90,318	7,281,668	2,413	37,430	8.06
3	8th Rev. 21-1 Sch. GS-2	439,933	25,154,642	451	975,461	5.72
4	5th Rev. 21.1-1 Sch. GS-3	1,459,188	62,432,528	144	10,133,250	4.28
5	7th Rev. 22-1 Sch. GS-4	691,518	24,452,441	14	49,394,143	3.54
6	4th Rev. 41-1 Sch. AL-1	1,745	189,396	336 *	5,193	10.85
7	3rd Rev. 42-1 Sch. AL-2	10	2,057	1 *	10,000	20.57
8	8th Rev. 23-2 Sch. I-P	55,453	1,736,480	1	55,453,000	3.13
9	Special Contracts	55	3,827	9	6,111	6.96
11	Billed	2,738,220	121,253,039	3,032	903,107	4.43
12	Unbilled at 12-31-91	93,327	4,084,999	=====		
13	Unbilled at 12-31-90	(81,254)	(3,608,220)			
15	Total	2,750,293	121,729,818		907,089	4.43
19	444- Public St. & Highway Lighting					
20	7th Rev. 20-1 Sch. GS-1	3,268	229,633	58	56,345	7.03
21	8th Rev. 21-1 Sch. GS-2	710	46,252	3	236,667	6.51
22	2nd Rev. 40-1 Sch. SL	16,259	1,814,476	160	101,619	11.16
23	4th Rev. 41-1 Sch. AL-1	121	7,068	2 *	60,500	5.84
24	Special Contracts	864	50,204	26	33,231	5.81
25	Special Contracts	10,618	539,723	65	163,354	5.08
26	Special Contracts	125	6,240	1	125,000	4.99
28	Billed	31,965	2,693,596	313	102,125	8.43
29	Unbilled	0	0	=====		
31	Total	31,965	2,693,596		102,125	8.43
34	445- Other Sales to Public Auth.					
35	Special Contracts	320,194	11,227,417	2	160,097,000	3.51
37	Billed	320,194	11,227,417	2	160,097,000	3.51
38	Unbilled at 12-31-91	7,363	252,763	=====		
39	Unbilled at 12-31-90	(6,849)	(261,527)			
41	Total	320,708	11,218,653		160,354,000	3.50
48	Total Billed	13,326,111	766,184,070	555,470	23,991	5.75
49	Total Unbilled Rev. (See Instr.6)	43,790	1,762,222			
50	TOTAL	13,369,901	767,946,292	555,470	24,070	5.74

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Name of Respondent COLUMBUS SOUTHERN POWER COMPANY	This Report Is: (1) [X] An Original (2) [] A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 1991	Year of Report Dec. 31, 1991
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Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)																																																																																																																																																																																																																																																
304	Instr. 5	(c)	<p style="text-align: center;">SALES OF ELECTRICITY BY RATE SCHEDULES - (Continued)</p> <p>Fuel Adjustment Clause - Estimated Additional Revenue Billed Pursuant Thereto</p> <table border="0"> <tr> <td colspan="2"><u>440 - Residential</u></td> <td></td> <td><u>445- Other Sales to Public Auth.</u></td> </tr> <tr> <td>8th Rev. 10-1 Sch. R-R</td> <td>62,513,877</td> <td></td> <td>Special Contracts</td> </tr> <tr> <td>7th Rev. 11-1 Sch. R-R-1</td> <td>11,944,781</td> <td></td> <td>826,562</td> </tr> <tr> <td>7th Rev. 12-1 Sch. RLM</td> <td>27,817</td> <td></td> <td>Billed</td> </tr> <tr> <td>4th Rev. 12.2-1 Sch. RS-ES</td> <td>1,862</td> <td></td> <td>826,562</td> </tr> <tr> <td>7th Rev. 20-1 Sch. GS-1</td> <td>3,039</td> <td></td> <td>Unbilled at 12-31-91</td> </tr> <tr> <td>4th Rev. 41-1 Sch. AL-1</td> <td>164,703</td> <td></td> <td>Unbilled at 12-31-90</td> </tr> <tr> <td>3rd Rev. 42-1 Sch. AL-2</td> <td>4,016</td> <td></td> <td>(29,198)</td> </tr> <tr> <td>Orig. Sheet 14-1 RVSP</td> <td>61,777</td> <td></td> <td>Total</td> </tr> <tr> <td></td> <td></td> <td></td> <td>807,598</td> </tr> <tr> <td></td> <td></td> <td></td> <td>=====</td> </tr> <tr> <td></td> <td>Billed</td> <td>74,721,872</td> <td></td> </tr> <tr> <td></td> <td>Unbilled at 12-31-91</td> <td>2,775,827</td> <td></td> </tr> <tr> <td></td> <td>Unbilled at 12-31-90</td> <td>(2,643,761)</td> <td></td> </tr> <tr> <td></td> <td>Total</td> <td>74,853,938</td> <td></td> </tr> <tr> <td></td> <td></td> <td>=====</td> <td></td> </tr> <tr> <td></td> <td colspan="2"><u>442 - Commercial and Industrial</u></td> <td></td> </tr> <tr> <td></td> <td colspan="2"><u>Commercial</u></td> <td></td> </tr> <tr> <td>7th Rev. 20-1 Sch. GS-1</td> <td>18,913,868</td> <td></td> <td></td> </tr> <tr> <td>8th Rev. 21-1 Sch. GS-2</td> <td>41,041,742</td> <td></td> <td></td> </tr> <tr> <td>5th Rev. 21.1-1 Sch. GS-3</td> <td>15,448,171</td> <td></td> <td></td> </tr> <tr> <td>4th Rev. 41-1 Sch. AL-1</td> <td>327,947</td> <td></td> <td></td> </tr> <tr> <td>3rd Rev. 42-1 Sch. AL-2</td> <td>58,362</td> <td></td> <td></td> </tr> <tr> <td>2nd Rev. 40-1 Sch. SL</td> <td>386</td> <td></td> <td></td> </tr> <tr> <td>Special Contracts</td> <td>73,369</td> <td></td> <td></td> </tr> <tr> <td>Special Contracts</td> <td>40,610</td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td>Billed</td> <td>75,904,455</td> <td></td> </tr> <tr> <td></td> <td>Unbilled at 12-31-91</td> <td>2,345,435</td> <td></td> </tr> <tr> <td></td> <td>Unbilled at 12-31-90</td> <td>(2,138,759)</td> <td></td> </tr> <tr> <td></td> <td>Total</td> <td>76,111,131</td> <td></td> </tr> <tr> <td></td> <td></td> <td>=====</td> <td></td> </tr> <tr> <td></td> <td colspan="2"><u>Industrial</u></td> <td></td> </tr> <tr> <td>7th Rev. 20-1 Sch. GS-1</td> <td>1,305,540</td> <td></td> <td></td> </tr> <tr> <td>8th Rev. 21-1 Sch. GS-2</td> <td>6,503,257</td> <td></td> <td></td> </tr> <tr> <td>5th Rev. 21.1-1 Sch. GS-3</td> <td>21,356,985</td> <td></td> <td></td> </tr> <tr> <td>7th Rev. 22-1 Sch. GS-4</td> <td>10,188,329</td> <td></td> <td></td> </tr> <tr> <td>4th Rev. 41-1 Sch. AL-1</td> <td>25,689</td> <td></td> <td></td> </tr> <tr> <td>3rd Rev. 42-1 Sch. AL-2</td> <td>142</td> <td></td> <td></td> </tr> <tr> <td>8th Rev. 23-2 Sch. I-P</td> <td>817,179</td> <td></td> <td></td> </tr> <tr> <td>Special Contracts</td> <td>806</td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td>Billed</td> <td>40,197,927</td> <td></td> </tr> <tr> <td></td> <td>Unbilled at 12-31-91</td> <td>1,296,678</td> <td></td> </tr> <tr> <td></td> <td>Unbilled at 12-31-90</td> <td>(1,151,774)</td> <td></td> </tr> <tr> <td></td> <td>Total</td> <td>40,342,831</td> <td></td> </tr> <tr> <td></td> <td></td> <td>=====</td> <td></td> </tr> <tr> <td></td> <td colspan="2"><u>444- Public St. & Highway Lighting</u></td> <td></td> </tr> <tr> <td>7th Rev. 20-1 Sch. GS-1</td> <td>47,673</td> <td></td> <td></td> </tr> <tr> <td>8th Rev. 21-1 Sch. GS-2</td> <td>10,334</td> <td></td> <td></td> </tr> <tr> <td>2nd Rev. 40-1 Sch. SL</td> <td>238,836</td> <td></td> <td></td> </tr> <tr> <td>4th Rev. 41-1 Sch. AL-1</td> <td>1,779</td> <td></td> <td></td> </tr> <tr> <td>Special Contracts</td> <td>12,698</td> <td></td> <td></td> </tr> <tr> <td>Special Contracts</td> <td>156,124</td> <td></td> <td></td> </tr> <tr> <td>Special Contracts</td> <td>1,841</td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td>Billed</td> <td>469,285</td> <td></td> </tr> <tr> <td></td> <td>Unbilled</td> <td>0</td> <td></td> </tr> <tr> <td></td> <td>Total</td> <td>469,285</td> <td></td> </tr> <tr> <td></td> <td></td> <td>=====</td> <td></td> </tr> </table>	<u>440 - Residential</u>			<u>445- Other Sales to Public Auth.</u>	8th Rev. 10-1 Sch. R-R	62,513,877		Special Contracts	7th Rev. 11-1 Sch. R-R-1	11,944,781		826,562	7th Rev. 12-1 Sch. RLM	27,817		Billed	4th Rev. 12.2-1 Sch. RS-ES	1,862		826,562	7th Rev. 20-1 Sch. GS-1	3,039		Unbilled at 12-31-91	4th Rev. 41-1 Sch. AL-1	164,703		Unbilled at 12-31-90	3rd Rev. 42-1 Sch. AL-2	4,016		(29,198)	Orig. Sheet 14-1 RVSP	61,777		Total				807,598				=====		Billed	74,721,872			Unbilled at 12-31-91	2,775,827			Unbilled at 12-31-90	(2,643,761)			Total	74,853,938				=====			<u>442 - Commercial and Industrial</u>				<u>Commercial</u>			7th Rev. 20-1 Sch. GS-1	18,913,868			8th Rev. 21-1 Sch. GS-2	41,041,742			5th Rev. 21.1-1 Sch. GS-3	15,448,171			4th Rev. 41-1 Sch. AL-1	327,947			3rd Rev. 42-1 Sch. AL-2	58,362			2nd Rev. 40-1 Sch. SL	386			Special Contracts	73,369			Special Contracts	40,610								Billed	75,904,455			Unbilled at 12-31-91	2,345,435			Unbilled at 12-31-90	(2,138,759)			Total	76,111,131				=====			<u>Industrial</u>			7th Rev. 20-1 Sch. GS-1	1,305,540			8th Rev. 21-1 Sch. GS-2	6,503,257			5th Rev. 21.1-1 Sch. GS-3	21,356,985			7th Rev. 22-1 Sch. GS-4	10,188,329			4th Rev. 41-1 Sch. AL-1	25,689			3rd Rev. 42-1 Sch. AL-2	142			8th Rev. 23-2 Sch. I-P	817,179			Special Contracts	806								Billed	40,197,927			Unbilled at 12-31-91	1,296,678			Unbilled at 12-31-90	(1,151,774)			Total	40,342,831				=====			<u>444- Public St. & Highway Lighting</u>			7th Rev. 20-1 Sch. GS-1	47,673			8th Rev. 21-1 Sch. GS-2	10,334			2nd Rev. 40-1 Sch. SL	238,836			4th Rev. 41-1 Sch. AL-1	1,779			Special Contracts	12,698			Special Contracts	156,124			Special Contracts	1,841								Billed	469,285			Unbilled	0			Total	469,285				=====	
<u>440 - Residential</u>			<u>445- Other Sales to Public Auth.</u>																																																																																																																																																																																																																																																
8th Rev. 10-1 Sch. R-R	62,513,877		Special Contracts																																																																																																																																																																																																																																																
7th Rev. 11-1 Sch. R-R-1	11,944,781		826,562																																																																																																																																																																																																																																																
7th Rev. 12-1 Sch. RLM	27,817		Billed																																																																																																																																																																																																																																																
4th Rev. 12.2-1 Sch. RS-ES	1,862		826,562																																																																																																																																																																																																																																																
7th Rev. 20-1 Sch. GS-1	3,039		Unbilled at 12-31-91																																																																																																																																																																																																																																																
4th Rev. 41-1 Sch. AL-1	164,703		Unbilled at 12-31-90																																																																																																																																																																																																																																																
3rd Rev. 42-1 Sch. AL-2	4,016		(29,198)																																																																																																																																																																																																																																																
Orig. Sheet 14-1 RVSP	61,777		Total																																																																																																																																																																																																																																																
			807,598																																																																																																																																																																																																																																																
			=====																																																																																																																																																																																																																																																
	Billed	74,721,872																																																																																																																																																																																																																																																	
	Unbilled at 12-31-91	2,775,827																																																																																																																																																																																																																																																	
	Unbilled at 12-31-90	(2,643,761)																																																																																																																																																																																																																																																	
	Total	74,853,938																																																																																																																																																																																																																																																	
		=====																																																																																																																																																																																																																																																	
	<u>442 - Commercial and Industrial</u>																																																																																																																																																																																																																																																		
	<u>Commercial</u>																																																																																																																																																																																																																																																		
7th Rev. 20-1 Sch. GS-1	18,913,868																																																																																																																																																																																																																																																		
8th Rev. 21-1 Sch. GS-2	41,041,742																																																																																																																																																																																																																																																		
5th Rev. 21.1-1 Sch. GS-3	15,448,171																																																																																																																																																																																																																																																		
4th Rev. 41-1 Sch. AL-1	327,947																																																																																																																																																																																																																																																		
3rd Rev. 42-1 Sch. AL-2	58,362																																																																																																																																																																																																																																																		
2nd Rev. 40-1 Sch. SL	386																																																																																																																																																																																																																																																		
Special Contracts	73,369																																																																																																																																																																																																																																																		
Special Contracts	40,610																																																																																																																																																																																																																																																		
	Billed	75,904,455																																																																																																																																																																																																																																																	
	Unbilled at 12-31-91	2,345,435																																																																																																																																																																																																																																																	
	Unbilled at 12-31-90	(2,138,759)																																																																																																																																																																																																																																																	
	Total	76,111,131																																																																																																																																																																																																																																																	
		=====																																																																																																																																																																																																																																																	
	<u>Industrial</u>																																																																																																																																																																																																																																																		
7th Rev. 20-1 Sch. GS-1	1,305,540																																																																																																																																																																																																																																																		
8th Rev. 21-1 Sch. GS-2	6,503,257																																																																																																																																																																																																																																																		
5th Rev. 21.1-1 Sch. GS-3	21,356,985																																																																																																																																																																																																																																																		
7th Rev. 22-1 Sch. GS-4	10,188,329																																																																																																																																																																																																																																																		
4th Rev. 41-1 Sch. AL-1	25,689																																																																																																																																																																																																																																																		
3rd Rev. 42-1 Sch. AL-2	142																																																																																																																																																																																																																																																		
8th Rev. 23-2 Sch. I-P	817,179																																																																																																																																																																																																																																																		
Special Contracts	806																																																																																																																																																																																																																																																		
	Billed	40,197,927																																																																																																																																																																																																																																																	
	Unbilled at 12-31-91	1,296,678																																																																																																																																																																																																																																																	
	Unbilled at 12-31-90	(1,151,774)																																																																																																																																																																																																																																																	
	Total	40,342,831																																																																																																																																																																																																																																																	
		=====																																																																																																																																																																																																																																																	
	<u>444- Public St. & Highway Lighting</u>																																																																																																																																																																																																																																																		
7th Rev. 20-1 Sch. GS-1	47,673																																																																																																																																																																																																																																																		
8th Rev. 21-1 Sch. GS-2	10,334																																																																																																																																																																																																																																																		
2nd Rev. 40-1 Sch. SL	238,836																																																																																																																																																																																																																																																		
4th Rev. 41-1 Sch. AL-1	1,779																																																																																																																																																																																																																																																		
Special Contracts	12,698																																																																																																																																																																																																																																																		
Special Contracts	156,124																																																																																																																																																																																																																																																		
Special Contracts	1,841																																																																																																																																																																																																																																																		
	Billed	469,285																																																																																																																																																																																																																																																	
	Unbilled	0																																																																																																																																																																																																																																																	
	Total	469,285																																																																																																																																																																																																																																																	
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2822 0000

NAME OF RESPONDENT COLUMBUS SOUTHERN POWER COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 1991	Year of Report Dec. 31, 1991
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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 (pages 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 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 the 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) (1)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Village of Glouster, Ohio	RQ	(2)	1.39	1.37	1.25
2	City of Westerville, Ohio	RQ	(2)	57.64	56.59	55.58
3	City of Jackson, Ohio	RQ	(2)	6.98	6.64	6.46
4	Ohio Edison	RQ	FPC No. 13	1.19	1.10	0.95
5	Ohio Valley Electric Corp.	RQ	CSPCo FPC-18	NA	NA	NA
6	Subtotal RQ					
7						
8	Cincinnati Gas & Electric	SF	OPCo 21	NA	NA	NA
9	City of Columbus, Ohio	SF	CSPCo 137	NA	NA	NA
10	City of Dover, Ohio	SF	OPCo 74	NA	NA	NA
11	City of St. Marys, Ohio	SF	OPCo 74	NA	NA	NA
12	Dayton Power & Light Co.	SF	OPCo 36	NA	NA	NA
13	Richmond Power and Light	SF	IMPCo 70	NA	NA	NA
14	Toledo Edison	SF	OPCo 35	NA	NA	NA
15						
16	American Municipal Power-Ohio	LU	OPCo 74	NA	NA	NA
17	City of Columbus, Ohio	LU	CSPCo 137	NA	NA	NA
18	Virginia Electric and Pwr Co.	LU	APCo 16	NA	NA	NA
19	Carolina Power and Light	LU	APCo 24	NA	NA	NA
20						
21	Consumers Power	OS (3)	IMPCo 68	NA	NA	NA
22	Tennessee Valley Authority	OS (3)	APCo 52	NA	NA	NA
23	Allegheny Power System	OS (3)	OPCo 73	NA	NA	NA
24	Carolina Power and Light	OS (3)	APCo 24	NA	NA	NA
25	Central Illinois Public Svc Co.	OS (3)	IMPCo 67	NA	NA	NA
26	Cincinnati Gas and Electric Co.	OS (3)	OPCo 21	NA	NA	NA
27	City of Columbus, Ohio	OS (3)	CSPCo 137	NA	NA	NA
28	City of Hamilton, Ohio	OS (3)	OPCo 74	NA	NA	NA
29	City of Dover, Ohio	OS (3)	OPCo 74	NA	NA	NA
30	City of Orrville, Ohio	OS (3)	OPCo 74	NA	NA	NA
31	City of Shelby, Ohio	OS (3)	OPCo 74	NA	NA	NA
32	City of St. Marys, Ohio	OS (3)	OPCo 74	NA	NA	NA
33	Cleveland Electric Illum.	OS (3)	OPCo 31	NA	NA	NA
34	Commonwealth Edison	OS (3)	IMPCo 20	NA	NA	NA
35	Dayton Power & Light Co.	OS (3)	OPCo 36	NA	NA	NA
36	Duke Power Company	OS (3)	APCo 18	NA	NA	NA
37	Duquesne Light Company	OS (3)	OPCo 33	NA	NA	NA
38	East Kentucky Power Coop	OS (3)	KPCo 14	NA	NA	NA
39	Illinois Power Company	OS (3)	IMPCo 23	NA	NA	NA

NAME OF RESPONDENT

COLUMBUS SOUTHERN POWER COMPANY

This Report Is:

(1) An Original
(2) A Resubmission

Date of Report

(Mo, Da, Yr)

Year of Report

Dec. 31, 1991

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 (g) 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 megawatthours 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 columns (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.

REVENUE

Megawatthours Sold (g)	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)	Total (\$) (h + i + j) (k)	Line No.
7,537	125,362	209,539		334,901	1
308,442	3,029,077	7,097,598		10,126,675	2
26,538	516,500	707,762		1,224,262	3
6,865	248,615	196,857		445,472	4
1,062		21,061		21,061	5
350,444	3,919,554	8,232,817		12,152,371	6
					7
5,615	31,827	8,924		40,751	8
14,042	183,020	268,410		451,430	9
13,364	199,956	249,946		449,902	10
4,536	40,019	33,407		73,426	11
846	195,030	16,329		211,359	12
2,239	220,340	46,211		266,551	13
4,211	16,937	84,147		101,084	14
					15
99,202	336,875	2,777,030		3,113,905	16
9,767	39,172	293,836		333,008	17
26,388	2,794,326	963,339		3,757,665	18
0	1,108,069	0		1,108,069	19
					20
160,388		4,899,678		4,899,678	21
15,078		413,165		413,165	22
1,265,519		29,015,087		29,015,087	23
4,602		115,277		115,277	24
1,764		50,278		50,278	25
1,689		47,832		47,832	26
11,110		307,028		307,028	27
240		23,097		23,097	28
308		19,737		19,737	29
396		14,281		14,231	30
530		25,988		25,988	31
1,691		96,526		96,526	32
53,942		1,554,449		1,554,449	33
108,233		3,463,353		3,463,353	34
1,532		62,381		62,381	35
6,524		168,420		168,420	36
8,432		226,668		226,668	37
34		1,094		1,094	38
4,038		141,974		141,974	39

2824 0000

NAME OF RESPONDENT COLUMBUS SOUTHERN 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 of Report Dec. 31, 1991
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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 (pages 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 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 the 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	Indianapolis Power and Light	OS (3)	IMPCo 21	NA	NA	NA
2	Kentucky Utilities	OS (3)	OPCo 22	NA	NA	NA
3	Northern Indiana Public Serv.	OS (3)	IMPCo 22	NA	NA	NA
4	Ohio Edison	OS (3)	OPCo 25	NA	NA	NA
5	Public Service of Indiana	OS (3)	IMPCo 24	NA	NA	NA
6	Richmond Power and Light	OS (3)	IMPCo 70	NA	NA	NA
7	Toledo Edison	OS (3)	OPCo 35	NA	NA	NA
8	Virginia Electric and Power Co.	OS (3)	APCo 16	NA	NA	NA
9	American Municipal Power-Ohio	OS (3)	OPCo 74	NA	NA	NA
10	City of Columbus, Ohio-Backup	OS (3)	CSPCo 137	NA	NA	NA
11	Indiana Michigan Power Co. (4)	OS (3)		NA	NA	NA
12	AEP Generating Company (4)	OS (3)		NA	NA	NA
13	System Account (5)	OS (3)		NA	NA	NA
14						
15	American Municipal Power-Ohio	AD(6)	OPCo 74	NA	NA	NA
16	Allegheny Power System	AD(6)	OPCo 73	NA	NA	NA
17	City of St. Marys, Ohio	AD(6)	OPCo 74	NA	NA	NA
18	City of Shetby, Ohio	AD(6)	OPCo 74	NA	NA	NA
19	Subtotal Non-RQ					
20						
21						
22						
23						
24						
25						
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30						
31						
32						
33						
34						
35						
36						
37						
38						
39	TOTAL					

2825 0000

NAME OF RESPONDENT

COLUMBUS SOUTHERN POWER COMPANY

This Report Is:

(1) An Original
(2) A Resubmission

Date of Report

(Mo, Da, Yr)

Year of Report

Dec. 31, 1991

SALES FOR RESALE (Account 447) (Continued)

L - 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 (g) 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 megawatthours 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 columns (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totalled 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.

REVENUE

Megawatthours Sold (g)	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)	Total (\$) (h + i + j) (k)	Line No.
		217,434		217,434	1
5,627		11,248		11,248	2
298		29,507		29,507	3
863		1,066,204		1,066,204	4
30,676		71,859		71,859	5
1,814		180,135		180,135	6
5,244		405,814		405,814	7
11,956		3,990,472		3,990,472	8
175,995		3,493		3,493	9
31		140,466		140,466	10
1,112		74		74	11
6		108		108	12
8		8,822,903		8,822,903	13
529,932					14
			206,706	206,706	15
			15,363	15,363	16
			70,384	70,384	17
			8,268	8,268	18
			300,721	65,793,901	19
2,590,707	5,165,571	60,327,609			20
					21
					22
					23
					24
					25
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					37
					38
2,941,151	9,085,125	68,560,426	300,721	77,946,272	39

2826 0000

NAME OF RESPONDENT

COLUMBUS SOUTHERN POWER COMPANY

This Report Is:

(1) An Original
(2) A Resubmission

Date of Report
(Mo, Da, Yr)

Year of Report

Dec. 31, 1991

SALES FOR RESALE (Account 447)

NOTES:

- (1) The Respondent, Appalachian Power Company, Ohio Power Company, Indiana Michigan Power Company and Kentucky Power Company are associated companies and members of the AEP 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
OPCo - Ohio Power Company
IMPCo - Indiana Michigan Power Company
KPCo - Kentucky Power Company
CSPCo - Columbus Southern Power Company
- (2) FERC Electric Tariff, 5th Revised Volume No. 1 - Original Sheets 1-3
- (3) This transaction type includes all non-firm hourly, daily and weekly sales that the supplier may cancel, if necessary, with little notice.
- (4) An associated company.
- (5) Deliveries of power to the members of the AEP System Power Pool (See Note 1) governed by the terms of the Interconnection Agreement dated July 6, 1951, as amended.
- (6) Final adjustment for service in prior year period.

Name of Respondent COLUMBUS SOUTHERN POWER COMPANY	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 1991	Year of Report Dec. 31, 1991
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ELECTRIC OPERATION AND MAINTENANCE EXPENSES

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

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	<u>Operation</u>		
4	(500) Operation Supervision and Engineering	7,364,534	6,585,686
5	(501) Fuel	181,264,602	154,976,555
6	(502) Steam Expenses	12,930,430	10,187,699
7	(503) Steam from Other Sources	0	0
8	(Less) (504) Steam Transferred - Cr.	0	0
9	(505) Electric Expenses	1,818,457	1,651,491
10	(506) Miscellaneous Steam Power Expenses	4,793,768	3,942,317
11	(507) Rents	363,428	364,627
12	TOTAL Operation (Enter Total of lines 4 thru 11)	208,535,219	177,708,375
13	<u>Maintenance</u>		
14	(510) Maintenance Supervision and Engineering	4,399,895	4,064,271
15	(511) Maintenance of Structures	1,974,174	1,888,983
16	(512) Maintenance of Boiler Plant	24,295,974	19,795,903
17	(513) Maintenance of Electric Plant	7,219,560	5,088,897
18	(514) Maintenance of Miscellaneous Steam Plant	1,227,259	941,996
19	TOTAL Maintenance (Enter Total of lines 14 thru 18)	39,116,862	31,780,052
20	TOTAL Power Production Expenses - Steam Power (Enter Total of lines 12 and 19)	247,652,081	209,488,427
21	B. NUCLEAR POWER GENERATION		
22	<u>Operation</u>		
23	(517) Operation Supervision and Engineering		
24	(518) Fuel		
25	(519) Coolants and Water		
26	(520) Steam Expenses		
27	(521) Steam from Other Sources		
28	(Less) (522) Steam Transferred - Cr.		
29	(523) Electric Expenses		
30	(524) Miscellaneous Nuclear Power Expenses		
31	(525) Rents		
32	TOTAL Operation (Enter Total of lines 23 thru 31)	0	0
33	<u>Maintenance</u>		
34	(528) Maintenance Supervision and Engineering		
35	(529) Maintenance of Structures		
36	(530) Maintenance of Reactor Plant Equipment		
37	(531) Maintenance of Electric Plant		
38	(532) Maintenance of Miscellaneous Nuclear Plant		
39	TOTAL Maintenance (Enter Total of lines 34 thru 38)	0	0
40	TOTAL Power Production Expenses - Nuclear Power (Enter Total of lines 32 and 39)	0	0
41	C. HYDRAULIC POWER GENERATION		
42	<u>Operation</u>		
43	(535) Operation Supervision and Engineering		
44	(536) Water for Power		
45	(537) Hydraulic Expenses		
46	(538) Electric Expenses		
47	(539) Miscellaneous Hydraulic Power Generation Expenses		
48	(540) Rents		
49	TOTAL Operation (Enter Total of lines 43 thru 48)	0	0

Name of Respondent COLUMBUS SOUTHERN POWER COMPANY	This Report is: (1) [X] An Original (2) [] A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 1991	Year of Report Dec. 31, 1991
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ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
50	C. HYDRAULIC POWER GENERATION (Continued)		
51	<u>Maintenance</u>		
52	(541) Maintenance Supervision and Engineering		
53	(542) Maintenance of Structures		
54	(543) Maintenance of Reservoirs, Dams, and Waterways		
55	(544) Maintenance of Electric Plant		
56	(545) Maintenance of Miscellaneous Hydraulic Plant		
57	TOTAL Maintenance (Enter Total of lines 52 thru 56)	0	0
58	TOTAL Power Production Expenses - Hydraulic Power (Enter Total of lines 49 and 57)	0	0
59	D. OTHER POWER GENERATION		
60	<u>Operation</u>		
61	(546) Operation Supervision and Engineering		
62	(547) Fuel		
63	(548) Generation Expenses		
64	(549) Miscellaneous Other Power Generation Expenses		
65	(550) Rents		
66	TOTAL Operation (Enter Total of lines 61 thru 65)	0	0
67	<u>Maintenance</u>		
68	(551) Maintenance Supervision and Engineering		
69	(552) Maintenance of Structures		
70	(553) Maintenance of Generating and Electric Plant		
71	(554) Maintenance of Miscellaneous Other Power Generation Plant		
72	TOTAL Maintenance (Enter Total of lines 68 thru 71)	0	0
73	TOTAL Power Production Expenses - Other Power (Enter Total of lines 66 and 72)	0	0
74	E. OTHER POWER SUPPLY EXPENSES		
75	(555) Purchased Power	182,856,569	(A) 227,738,223
76	(556) System Control and Load Dispatching	1,962,042	1,959,977
77	(557) Other Expenses	5,205,391	237,926
78	TOTAL Other Power Supply Expenses (Enter Total of lines 75 thru 77)	190,024,002	229,936,126
79	TOTAL Power Production Expenses (Enter Total of lines 20, 40, 58, 73, and 78)	437,676,083	439,424,553
80	2. TRANSMISSION EXPENSES		
81	<u>Operation</u>		
82	(560) Operation Supervision and Engineering	2,568,777	2,286,103
83	(561) Load Dispatching	5,586	857
84	(562) Station Expenses	576,759	519,611
85	(563) Overhead Line Expenses	165,083	128,918
86	(564) Underground Line Expenses	6,759	6,598
87	(565) Transmission of Electricity by Others	31,447,348	26,661,662
88	(566) Miscellaneous Transmission Expenses	332,529	332,204
89	(567) Rents	127,493	99,468
90	TOTAL Operation (Enter Total of lines 82 thru 89)	35,230,334	30,035,641
91	<u>Maintenance</u>		
92	(568) Maintenance Supervision and Engineering	867,462	975,559
93	(569) Maintenance of Structures	28,744	118,882
94	(570) Maintenance of Station Equipment	2,371,119	2,086,858
95	(571) Maintenance of Overhead Lines	1,377,610	1,893,907
96	(572) Maintenance of Underground Lines	17,579	19,463
97	(573) Maintenance of Miscellaneous Transmission Plant	0	0
98	TOTAL Maintenance (Enter Total of lines 92 thru 97)	4,662,514	5,094,669
99	TOTAL Transmission Expenses (Enter Total of lines 90 and 98)	39,892,848	35,130,310

(A) The amount reported for previous year for Purchased Power (line 75, column (c)) has been adjusted to reflect the effect of FERC Accounting Release No. 14.

Name of Respondent COLUMBUS SOUTHERN POWER COMPANY	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 1991	Year of Report Dec. 31, 1991
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ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
100	3. DISTRIBUTION EXPENSES		
101	<u>Operation</u>		
102	(580) Operation Supervision and Engineering	6,356,197	5,852,277
103			
104	(581) Load Dispatching	0	2,674
105	(582) Station Expenses	1,204,741	1,291,258
106	(583) Overhead Line Expenses	1,044,914	1,315,637
107	(584) Underground Line Expenses	998,692	963,040
108	(585) Street Lighting and Signal System Expenses	95,860	69,507
109	(586) Meter Expenses	2,623,851	2,470,101
110	(587) Customer Installations Expenses	1,136,628	1,083,106
111	(588) Miscellaneous Distribution Expenses	4,276,232	4,093,446
112	(589) Rents	1,731,528	1,345,386
113	TOTAL Operation (Enter Total of lines 102 thru 112)	19,468,643	18,486,434
114	<u>Maintenance</u>		
115	(590) Maintenance Supervision and Engineering	2,095,341	2,109,734
116	(591) Maintenance of Structures	79,537	97,567
117	(592) Maintenance of Station Equipment	1,863,240	2,084,310
118	(593) Maintenance of Overhead Lines	10,943,772	12,368,622
119	(594) Maintenance of Underground Lines	1,949,653	1,469,235
120	(595) Maintenance of Line Transformers	1,692,536	1,377,512
121	(596) Maintenance of Street Lighting and Signal Systems	419,772	507,391
122	(597) Maintenance of Meters	718,782	664,095
123	(598) Maintenance of Miscellaneous Distribution Plant	174,942	183,598
124	TOTAL Maintenance (Enter Total of Lines 115 thru 123)	19,937,575	20,862,064
125	TOTAL Distribution Expenses (Enter Total of lines 113 and 124)	39,406,218	39,348,498
126	4. CUSTOMER ACCOUNTS EXPENSES		
127	<u>Operation</u>		
128	(901) Supervision	1,303,915	1,274,303
129	(902) Meter Reading Expenses	3,103,951	2,921,988
130	(903) Customer Records and Collection Expenses	12,653,238	11,824,787
131	(904) Uncollectible Accounts	6,340,127	6,128,498
132	(905) Miscellaneous Customer Accounts Expenses	201,782	201,595
133	TOTAL Customer Accounts Expenses (Enter Total of lines 128 thru 132)	23,603,013	22,361,081
134	5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
135	<u>Operation</u>		
136	(907) Supervision	1,241,610	1,073,343
137	(908) Customer Assistance Expenses	1,663,519	1,709,792
138	(909) Informational and Instructional Expenses	1,622,299	1,543,277
139	(910) Miscellaneous Customer Service and Informational Expenses	171,867	84,157
140	TOTAL Customer Service and Informational Expenses (Enter Total of lines 136 thru 139)	4,699,295	4,410,569
141	6. SALES EXPENSES		
142	<u>Operation</u>		
143	(911) Supervision	0	0
144	(912) Demonstrating and Selling Expenses	761,941	593,719
145	(913) Advertising Expenses	1,391,556	1,652,193
146	(916) Miscellaneous Sales Expenses	1,444,145	1,823,506
147	TOTAL Sales Expenses (Enter Total of Lines 143 thru 146)	3,597,642	4,069,418

Name of Respondent COLUMBUS SOUTHERN POWER COMPANY	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 1991	Year of Report Dec. 31, 1991
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ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
148	7. ADMINISTRATIVE AND GENERAL EXPENSES		
149	<u>Operation</u>		
150	(920) Administrative and General Salaries	13,822,110	12,999,882
151	(921) Office Supplies and Expenses	1,947,115	6,695,342
152	(Less) (922) Administrative Expenses Transferred - Cr.	1,801,107	1,660,075
153			
154	(923) Outside Services Employed	1,540,330	1,293,658
155	(924) Property Insurance	897,057	736,254
156	(925) Injuries and Damages	4,659,907	1,847,804
157	(926) Employee Pensions and Benefits	15,131,559	13,474,007
158	(927) Franchise Requirements	0	0
159	(928) Regulatory Commission Expenses	345,167	286,066
160	(929) Duplicate Charges - Cr.	0	0
161	(930.1) General Advertising Expenses	375,905	396,071
162	(930.2) Miscellaneous General Expenses	289,975	845,597
163	(931) Rents	44,287	0
164	TOTAL Operation (Enter Total of lines 150 thru 163)	43,252,305	36,914,606
165	<u>Maintenance</u>		
166	(935) Maintenance of General Plant	2,863,630	2,942,292
	TOTAL Administrative and General Expenses (Enter Total of lines 164 and 166)	46,115,935	39,856,898
167	TOTAL Electric Operation and Maintenance Expenses (Enter Total of lines 79, 99, 125, 133, 140, 147, and 167)	594,991,034	584,601,327
168			

NUMBER OF ELECTRIC DEPARTMENT EMPLOYEES

1. The data on number of employees should be reported for the payroll period ending nearest to October 31, or any payroll period ending 60 days before or after Oct 31.

2. If the respondent's payroll for the reporting period includes any special construction personnel, include such employees on line 3, and show the number of such special construction employees in a footnote.

3. The number of employees assignable to the electric department from joint functions of combination utilities may be determined by estimate, on the basis of employee equivalents. Show the estimated number of equivalent employees attributed to the electric department from joint functions.

1. Payroll Period Ended (Date)	December 31, 1991
2. Total Regular Full-Time Employees	2,360
3. Total Part-Time and Temporary Employees (Includes 126 Zimmer construction personnel.)	41
4. Total Employees	2,401

NAME OF RESPONDENT COLUMBUS SOUTHERN 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 of Report Dec. 31, 1991
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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:

RO - 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 RO 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.

IT - 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 the 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.

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.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c) (1)	Average Monthly Billing Demand (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Allegheny Power System	SF	OPCo 73	NA	NA	NA
2	Public Service of Indiana	SF	IMPCo 24	NA	NA	NA
3	Consumers Power Company	OS (4)	IMPCo 68	NA	NA	NA
4	Tennessee Valley Authority	OS (4)	APCo 52	NA	NA	NA
5	Allegheny Power System	OS (4)	OPCo 73	NA	NA	NA
6	Carolina Power and Light Co.	OS (4)	APCo 24	NA	NA	NA
7	Central Illinois Public Svc Co	OS (4)	IMPCo 67	NA	NA	NA
8	Cincinnati Gas and Electric Co	OS (4)	OPCo 21	NA	NA	NA
9	City of Columbus, Ohio	OS (4)	CSPCo 137	NA	NA	NA
10	City of Hamilton, Ohio	OS (4)	OPCo 74	NA	NA	NA
11	City of Dover, Ohio	OS (4)	OPCo 74	NA	NA	NA
12	City of Orrville, Ohio	OS (4)	OPCo 74	NA	NA	NA
13	Cleveland Electric Illum.	OS (4)	OPCo 31	NA	NA	NA
14	Commonwealth Edison	OS (4)	IMPCo 20	NA	NA	NA
15	Dayton Power & Light Co.	OS (4)	OPCo 36	NA	NA	NA
16	Duke Power Company	OS (4)	APCo 18	NA	NA	NA
17	Duquesne Light Company	OS (4)	OPCo 33	NA	NA	NA
18	East Kentucky Power Coop.	OS (4)	KPCo 14	NA	NA	NA
19	Illinois Power Company	OS (4)	IMPCo 23	NA	NA	NA
20	Indianapolis Power and Light	OS (4)	IMPCo 21	NA	NA	NA
21	Northern Indiana Public Serv.	OS (4)	IMPCo 22	NA	NA	NA
22	Ohio Edison	OS (4)	OPCo 25	NA	NA	NA
23	Public Service of Indiana	OS (4)	IMPCo 24	NA	NA	NA
24	Toledo Edison	OS (4)	OPCo 35	NA	NA	NA
25	Virginia Electric and Pwr Co	OS (4)	APCo 16	NA	NA	NA
26	Ohio Valley Electric Corp.	OS (4)	CSPCo FPC-1B	NA	NA	NA
27	City of Columbus, Ohio Dump	OS (4)	CSPCo 137	NA	NA	NA
28	Jackson/Glouster, Ohio Dump	OS (4)	CSPCo 35/36	NA	NA	NA
29	System Account	OS (4)	(2)	NA	NA	NA
30	Loop Regulation Energy	EX		NA	NA	NA
31	Allegheny Power System	AD (5)	OPCo 73	NA	NA	NA
32	City of Dover, Ohio	AD (5)	OPCo 74	NA	NA	NA
33	City of Orrville, Ohio	AD (5)	OPCo 74	NA	NA	NA
34	Misc. Adj. to MW Received (3)					
35						
36	Total					

2832 0000

NAME OF RESPONDENT COLUMBUS SOUTHERN POWER COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 1991	Year of Report Dec. 31, 1991
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PURCHASED POWER (Account 555) (Continued)
(Including power exchanges)

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all nonfirm 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. 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 (1) includes credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.

8. The data in columns (g) through (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.

Megawatthours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER					Line No.
	Megawatthours Received (h)	Megawatthours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j + k + l) or Settlement (\$) (m)		
14,273			37,123	9,349		46,472	1	
8,404			37,267	204,274		241,541	2	
2,076				57,474		57,474	3	
3,049				71,573		71,573	4	
680				21,623		21,623	5	
1,505				54,009		54,009	6	
4,271				101,946		101,946	7	
37,182				825,487		825,487	8	
60				1,862		1,862	9	
6,651				37,774		37,774	10	
336				32,738		32,738	11	
4,234				89,710		89,710	12	
319				5,796		5,796	13	
6,307				94,594		94,594	14	
966				25,580		25,580	15	
17,254				788,076		788,076	16	
39				812		812	17	
513				10,296		10,296	18	
17,003				405,498		405,498	19	
589				10,283		10,283	20	
724				18,316		18,316	21	
25				457		457	22	
449,758				8,905,568		8,905,568	23	
871				13,962		13,962	24	
1,107				60,787		60,787	25	
93,825				1,153,146		1,153,146	26	
2,719				18,619		18,619	27	
40				324		324	28	
5,339,221				169,749,480		169,749,480	29	
	2,755	1,900				14,963	30	
	2					(2,293)	31	
						15	32	
17,923						76	33	
							34	
6,031,924	2,757	1,900	74,395	182,769,413		182,856,569	35	
							36	

2833 0000

NAME OF RESPONDENT COLUMBUS SOUTHERN 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 of Report Dec. 31, 1991
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PURCHASED POWER (Account 555)
(Including power exchanges)

NOTES:

(1) The Respondent, Appalachian Power Company, Ohio Power Company, Indiana Michigan Power Company and Kentucky Power Company are associated companies and members of the AEP 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
- OPCo - Ohio Power Company
- IMPCo - Indiana Michigan Power Company
- KPCo - Kentucky Power Company
- CSPCo - Columbus Southern Power Company

(2) Receipts of power from the members of the AEP System Power Pool (See Note 1) governed by the terms of the Interconnection Agreement dated July 6, 1951, as amended.

(3) OVEC Surplus & Supplemental Losses (Net)	-	1,834
Dump/Backup - City of Columbus	-	945
Loop Regulation Energy Difference	-	(763)
Non-Displacement Payback Losses	-	(3,831)
Purchase Power for Transfer Losses	-	8,042
Unit Power Losses (Net)	-	14,452
Columbus Dump	-	(2,719)
Jackson Dump	-	(40)
Columbus Backup	-	1,112
AEP System Pool Losses (Net)	-	(1,112)
Miscellaneous	-	3
TOTAL	-	17,923

(4) This transaction type includes all non-firm hourly, daily and weekly sales that the supplier may cancel, if necessary, with little notice.

(5) Final adjustment for service in prior year period.

NAME OF RESPONDENT COLUMBUS SOUTHERN POWER COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 1991	Year of Report Dec. 31, 1991
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)
(Including transactions referred to as "wheeling")

1. Report all transmission of electricity, i.e. wheeling, provided for other electric utilities, cooperatives, municipalities, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers.
 2. Use a separate line of data for each distinct type of transmission service involving the entities listed in columns (a), (b), and (c).
 3. Report in column (a) the company or public authority that paid for the transmission services. 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:
 LF - for long-term firm transmission service. "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 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.
 SF - for short-term firm transmission service. Use this category for all firm services, where the duration of each period of commitment for service is less than one year.

Line No.	Payment By (Company or Public Authority) (Footnote Affiliations) (a)	Energy Received From (Company or Public Authority) (Footnote Affiliations) (b)	Energy Delivered To (Company or Public Authority) (Footnote Affiliations) (c)	Statistical Classification (d)
1	Buckeye Power, Inc.	Ohio Power Company (1)	(2)	LF (3a)
2				
3	City of Westerville, Ohio	Ohio Power Company (1)	City of Westerville, Ohio	LF (3b)
4				
5	City of Jackson, Ohio	Ohio Power Company (1)	City of Jackson, Ohio	LF (3b)
6				
7	City of Jackson, Ohio	Ohio Power Company (1)	City of Jackson, Ohio	LF (3c)
8				
9	City of Jackson, Ohio	Ohio Power Company (1)	City of Jackson, Ohio	LF (3d)
10				
11	Village of Glouster, Ohio	Ohio Power Company (1)	Village of Glouster, Ohio	LF (3b)
12				
13	Virginia Electric and Power Co	Hoosier Royal Electric Company	Virginia Electric and Power Co	LF (3e)
14				
15	City of Columbus, Ohio	Ohio Power Company (1)	City of Columbus, Ohio	LF (3f)
16				
17				
18	City of Columbus, Ohio	City of Columbus, Ohio	City of Columbus, Ohio	OS (3g)
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49	TOTAL			

2835 0000

NAME OF RESPONDENT COLUMBUS SOUTHERN POWER COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 1991	Year of Report Dec. 31, 1991
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued)
(Including transactions referred to as "wheeling")

OS - for other transmission service. Use this category only for those services which cannot be placed in the above-defined categories, such as all nonfirm transmission service, regardless of the length of the contract. 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.

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.

FERC Rate Schedule or Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h) (5)	TRANSFER OF ENERGY		Line No.
				Megawatthours Received (i)	Megawatthours Delivered (j)	
OPCo 69	Various interconnection points between OPCo & CSPCo	(4)	911 MW	725,092	725,092	1
OPCo 74	Various interconnection points between OPCo & CSPCo	Westerville Substation - 69KV Ohio	(6)	1,786	1,786	2
OPCo 74	Various interconnection points between OPCo & CSPCo	Lick Substation - 138KV, Ohio	(6)	412	412	3
OPCo 74	Various interconnection points between OPCo & CSPCo	Lick Substation - 138KV, Ohio	1 MW	921	921	4
OPCo 74	Various interconnection points between OPCo & CSPCo	Lick Substation - 138KV, Ohio	3 MW	26,280	26,280	5
OPCo 74	Various interconnection points between OPCo & CSPCo	Glouster Substation-4KV, Ohio	(6)	397	397	6
APCo 101 (1)	(7)	(7)	400 MW	339,693	339,693	7
OPCo 74	Various interconnection points between OPCo & CSPCo	Southerly Substation-69KV, Dublin Substation-138KV, Vine Substation-138KV, Ohio	12 MW	6,833	6,833	8
CSPCo 37	Glick Substation, Ohio	Southerly Substation-69KV, Dublin Substation-138KV, Ohio	5 MW	8,841	8,841	9
				1,110,255	1,110,255	10
						11
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2836 0000

NAME OF RESPONDENT COLUMBUS SOUTHERN POWER COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 1991	Year of Report Dec. 31, 1991
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued)
(Including transactions referred to as "wheeling")

8. Report in columns (i) and (j) the total megawatthours received and delivered.
 9. In columns (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity listed in column (a).

If no monetary settlement was made, enter zero ("0") in column (n). Provide a footnote explaining the nature of the nonmonetary settlement, including the amount and type of energy or service rendered.
 10. Provide total amounts in columns (i) through (n) as the last line. Enter "TOTAL" in column (a) as the last line. The total amounts in columns (i) and (j) must be reported as Transmission Received and Delivered 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.
1,407,621	-	-	1,407,621	1
5,389	3,978	-	9,367	2
1,228	912	-	2,140	3
2,594	2,003	-	4,597	4
72,000	31,181	-	103,181	5
3,090	987	-	4,077	6
-	-	1,913,728	1,913,728	7
-	-	27,299	27,299	8
123,000	15,416	-	138,416	9
1,614,922	54,477	1,941,027	3,610,426	10

2837 0000

NAME OF RESPONDENT	This Report Is:	Date of Report	Year of Report
COLUMBUS SOUTHERN POWER COMPANY	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	Dec. 31, 1991

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

NOTES:

- (1) The Respondent (CSPCo), Ohio Power Company (OPCo), Appalachian Power Company (APCo), Indiana Michigan Power Company (IMPCo) and Kentucky Power Company (KPCo) are affiliated companies.
- (2) Various Rural Electric Authorities.
- (3) The earliest date that either buyer or seller can unilaterally get out of the contract:
- (a) June 20, 2003
 - (b) June 30, 1992
 - (c) August 31, 1991
 - (d) December 31, 1992
 - (e) December 31, 1999
 - (f) July 31, 1992
 - (g) October 31, 1992
- Long-term, reserved period not to exceed 60 consecutive months.
Conditions and limitations:
- (1) Limited to capacity of CSPCo's bulk transmission facilities,
 - (2) Will not create undue interference with CSPCo's obligations to other customers,
 - (3) Such transmission service will not impose a burden on CSPCo's system or any system interconnected with CSPCo.
- (4) Points of delivery and voltages at which delivered are as follows:
- | | |
|--|---|
| 1. Lawshe, Adams Co., Ohio - 69 KV | 16. Northridge, Licking Co., Ohio - 34 KV |
| 2. Bentonville, Adams Co., Ohio - 13 KV | 17. Idaho, South Central Power, Ohio - 69 KV |
| 3. Panhandle, Adams Co., Ohio - 69 KV | 18. Falls Road, South Central Power, Ohio - 13 KV |
| 4. Calvary, Adams Co., Ohio - 13 KV | 19. New Market, South Central Power, Ohio - 69 KV |
| 5. Tick Ridge, Adams Co., Ohio - 13 KV | 20. Lattaville, South Central Power, Ohio - 69 KV |
| 6. Aberdeen, Adams Co., Ohio - 13 KV | 21. Petersburg, South Central Power, Ohio - 69 KV |
| 7. Locust Grove, Adams Co., Ohio - 13 KV | 22. Andersonville, South Central Power, Ohio - 69 KV |
| 8. West Union, Adams Co., Ohio - 13 KV | 23. Darbyville, South Central Power, Ohio - 69 KV |
| 9. Echo Valley, Buckeye, Ohio - 69 KV | 24. Kinderhook, South Central Power, Ohio - 69 KV |
| 10. Wellston, Buckeye, Ohio - 13 KV | 25. Harrison, South Central Power, Ohio - 138 KV |
| 11. S. Webster, Buckeye, Ohio - 69 KV | 26. Duckwall, South Central Power, Ohio - 69 KV |
| 12. Lott REC, Delaware Co., Ohio - 34 KV | 27. Deer Creek, South Central Power, Ohio - 69 KV |
| 13. Sunbury REC, Delaware Co., Ohio - 138 KV | 28. South Bloomingville, South Central Power, Ohio - 138 KV |
| 14. Rolling Meadows, Licking Co., Ohio - 34 KV | 29. Clark Lakes, South Central Power, Ohio - 69KV |
| 15. Beechwood, Licking Co., Ohio - 34 KV | |
- (5) Shown is total billing demand MW for all transactions, including those member load ratio (MLR) shared among the AEP System Power Pool companies.
- (6) Total billing demand for these three contracts is 2 MW, which is MLR shared among the AEP System Power Pool companies.
- (7) MLR share of MWH and revenue. No MWH relating to this transaction are transmitted through Columbus Southern Power Company lines.

NAME OF RESPONDENT

COLUMBUS SOUTHERN POWER COMPANY

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

Date of Report
 (Mo, Da, Yr)

Year of Report
 Dec. 31, 1991

TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565)
 (Including transactions referred to as "wheeling")

1. Report all transmission, i.e., wheeling, of electricity provided to respondent by other electric utilities, cooperatives, municipalities, or other public authorities during the year.
2. 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.
3. Provide in column (a) subheadings and classify transmission service purchased from other utilities as: "Delivered Power to Wheeler" or "Received Power from Wheeler".
4. Report in columns (b) and (c) the total megawatt-hours received and delivered by the provider of the transmission service.
5. In columns (d) through (g), report expenses as shown on bills or vouchers rendered to the respondent. In column (d), provide demand charges. In column (e),

- provide energy charges related to the amount of energy transferred. In column (f), provide 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 (f). Report in column (g) the total charge shown on bills rendered to the respondent. If no monetary settlement was made, enter zero ("0") in column (a). Provide a footnote explaining the nature of the nonmonetary settlement, including the amount and type of energy or service rendered.
6. Enter "TOTAL" in column (a) as the last line. Provide a total amount in columns (b) through (g) as the last line. Energy provided by the respondent for the wheeler's transmission losses should be reported on the Electric Energy Account, page 401. If the respondent received power from the wheeler, energy provided to account for losses should be reported on line 19, Transmission By Others Losses, on page 401. Otherwise, losses should be reported on line 27, Total Energy Losses, page 401.
7. Footnote entries and provide explanations following all required data.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	TRANSFER OF ENERGY		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			
		Megawatthours Received (b)	Megawatthours Delivered (c)	Demand Charges (\$) (d)	Energy Charges (\$) (e)	Other Charges (\$) (f)	Total Cost of Transmission (\$) (g)
1	AEP System Transmission Agreement (1)	(1)	(1)			31,447,348 (1)	31,447,348 (1)
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31	(1) The Respondent, Appalachian Power Company, Indiana Michigan Power Company, Kentucky Power Company and Ohio Power Company are associated companies and are parties to the Transmission Agreement dated April 1, 1984, as amended.						
32	Pursuant to the terms of the Transmission Agreement, American Electric Power Service Corporation serves as agent						
33	and the parties pool their investment in high voltage transmission facilities (138kv and above) and share the cost						
34	of ownership in proportion to the respective member's load ratio. As such there is no transfer of energy and some						
35	parties receive credits designated by brackets "()" which are recorded in account 565.						
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Name of Respondent COLUMBUS SOUTHERN POWER COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 1991	Year of Report Dec. 31, 1991
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MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (Electric)

Line No.	Description (a)	Amount (b)
1	Industry Association Dues	299,984
2	Nuclear Power Research Expenses	0
3	Other Experimental and General Research Expenses	16,050
4	Publishing and Distributing Information and Reports to Stockholders, Trustees, Registrars, and Transfer Agent Fees and Expenses, and Other Expenses of Servicing Outstanding Securities of the Respondent	235,603
5	Other Expenses (List items of \$5,000 or more in this column showing the (1) purpose, (2) recipient and (3) amount of such items. Group amounts of less than \$5,000 by classes if the number of items so grouped is shown.)	
6	American Electric Power Service Corporation	Interest on Borrowed Capital
7		125,920
8	American Electric Power Service Corporation	Convenience Payments
9		63,491
10	American Electric Power Service Corporation	Management Development Program
11		9,924
12	American Electric Power Service Corporation	Federal Income Tax and Credits
13		(513,994)
14	Allright Columbus Parking	Parking
15		27,359
16	Allocation of Telephone Charges	Telephone
17		10,719
18	Construction Workorder	Costs Shared With Public Affairs
19		5,030
20	Various (34 items)	Miscellaneous
21		9,889
22		
23		
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58	TOTAL	289,975

2840 0000

Name of Respondent

COLUMBUS SOUTHERN POWER COMPANY

This Report Is:

(1) An Original
(2) A Resubmission

Date of Report

(Mo, Da, Yr)

Year of Report

Dec. 31, 1991

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Accounts 403, 404, 405)

(Except amortization of acquisition adjustments)

1. Report in Section A for the year the amounts for: (a) Depreciation Expense (Account 403); (b) Amortization of Limited-Term Electric Plant (Account 404); and (c) Amortization of Other Electric Plant (Account 405).

2. Report in Section B the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis used to compute the charges and whether any changes have been made in the basis or rates used from the preceding report year.

3. 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 subaccounts used.

In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional

classifications and showing a composite total. Indicate at the bottom of Section C the manner in which column (b) 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.

4. 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)	Amortization of Limited-Term Electric Plant (Acct. 404) (c)	Amortization of Other Electric Plant (Acct. 405) (d)	Total (e)
1	Intangible Plant				0
2	Steam Production Plant	42,846,459			42,846,459
3	Nuclear Production Plant				0
4	Hydraulic Production Plant-Conventional				0
5	Hydraulic Production Plant-Pumped Storage				0
6	Other Production Plant				0
7	Transmission Plant	6,677,104			6,677,104
8	Distribution Plant	25,740,145			25,740,145
9	General Plant	2,037,571			2,037,571
10	Common Plant-Electric				0
11	TOTAL	77,301,279	0	0	77,301,279

B. Basis for Amortization Charges

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. Rate(s) (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)	
12	Steam Production							
13	311.0	34,440	34.9	(5.00)	3.01	-	Not Available	
14	311.1	3,450	34.8	(5.00)	3.01	-		
15	311.2	234	16.9	(5.00)	6.22	-		
16	311.4	194,915	33.6	(1.00)	3.01	-		
17	311.5(A)	4,278	31.9	(4.00)	3.26	-		
18	311.5(B)	1,264	34.2	(4.00)	3.04	-		
19	311.5(C)	21,243	32.8	(4.00)	3.17	-		
20	311.7	2	34.9	(5.00)	3.01	-		
21	312.0	209,583	31.7	(3.00)	3.25	-		
22	312.1	68,782	28.1	(3.00)	3.67	-		
23	312.2	13,647	17.7	(3.00)	5.82	-		
24	312.4	391,703	33.8	(1.00)	2.99	-		
25	312.5(A)	42,097	32.7	(4.00)	3.18	-		
26	312.5(B)	8,002	26.1	(4.00)	3.98	-		
27	312.5(C)	99,515	27.8	(5.00)	3.78	-		
28	312.7	3,025	31.7	(3.00)	3.25	-		
29	314.0	89,098	34.1	0.00	2.94	-		
30	314.4	124,336	34.4	(1.00)	2.94	-		
31	314.5(A)	25,043	32.4	(3.00)	3.17	-		
32	314.5(B)	2,168	30.2	(3.00)	3.41	-		
33	314.5(C)	31,090	31.3	(3.00)	3.29	-		
34	314.7	5,693	34.1	0.00	2.94	-		
35	315.0	34,035	31.4	2.00	3.13	-		
36	315.1	2,256	35.3	2.00	2.77	-		
37	315.2	1,260	17.7	2.00	5.54	-		
38	315.4	114,207	33.6	(1.00)	3.01	-		
39	315.5(A)	3,549	33.4	(2.00)	3.05	-		
40	315.5(B)	747	29.3	(2.00)	3.48	-		
41	315.5(C)	6,901	28.6	(2.00)	3.57	-		
42	315.7	415	31.4	2.00	3.13	-		
43	316.0	11,931	27.5	3.00	3.53	-		
44	316.1	55	34.2	3.00	2.83	-		
45	316.4	17,857	33.6	(1.00)	3.01	-		
46	316.5(A)	447	28.9	3.00	3.36	-		
47	316.5(B)	62	33.7	3.00	2.88	-		
48	316.5(C)	2,282	32.9	3.00	2.95	-		
49	316.7	60	27.5	3.00	3.53	-		
50								
51	Total	1,569,672						
52								
53		(A) Conesville Unit 4						
54		(B) Beckjord Unit 6						
55		(C) J.M. Stuart Station						
56	Transmission							
57	352.0	5,172	45.0	(3.00)	2.29	R2		
58	352.4	151	34.7	(6.00)	3.05	-		
59	352.5	192	34.7	(6.00)	3.05	-		
60	353.0	109,329	36.0	3.00	2.70	R3		
61	353.4	4,827	36.7	3.00	2.53	-		
62	353.5	10,391	36.7	7.00	2.53	-		
63	353.7	0	36.0	3.00	2.70	R3		
64	354.0	15,008	45.0	(10.00)	2.44	R3		
65	354.5	17,819	35.2	(3.00)	2.93	-		
66	355.0	26,415	37.0	(15.00)	3.11	S0		
67	355.5	3,014	35.9	(8.00)	3.01	-		
68	356.0	33,513	40.0	10.00	2.25	R2		
69	356.3	3,562	40.0	10.00	2.25	R2		
70	356.5	14,055	35.3	(3.00)	2.92	-		
71	357.0	7,406	45.0	(5.00)	2.33	S4		
72	358.0	6,379	32.0	15.00	2.66	R1		
73	358.7	0	32.0	15.00	2.66	R1		
74								
75	Total	257,233						

2842-0000

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. Rate(s) (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
75	<u>Distribution</u>						
76	361.0	6,855	35.0	(10.00)	3.15	S2	Not Available
77	362.0	72,269	30.0	(3.00)	3.43	R2	
78	362.7	132	30.0	(3.00)	3.43	R2	
79	364.0	92,609	30.0	(60.00)	5.33	S1	
80	365.0	85,926	32.0	0.00	3.13	S1	
81	366.1	9,938	45.0	(5.00)	2.33	R3	
82	366.2	5,294	25.0	0.00	4.00	S2	
83	366.3	13,098	50.0	(5.00)	2.10	S2	
84	367.1	14,140	30.0	0.00	3.33	S1	
85	367.2	86,305	25.0	0.00	4.00	S2	
86	367.3	19,356	25.0	25.00	3.00	L0	
87	368.0	140,674	30.0	10.00	3.00	S1	
88	369.1	26,168	25.0	(40.00)	5.60	R5	
89	369.2	2,308	33.0	(20.00)	3.64	S0	
90	369.3	27,519	27.0	0.00	3.70	S1	
91	369.4	812	35.0	0.00	2.86	R3	
92	370.0	44,801	33.0	(25.00)	3.79	S1	
93	371.0	16,786	10.0	(15.00)	11.50	L2	
94	372.0	108	25.0	5.00	3.80	R2	
95	373.0	8,789	25.0	(15.00)	4.60	L1	
96							
97	Total	673,887					
98							
99							
100							
101	<u>General</u>						
102	390.1	33,379	45.0	(2.00)	2.26	R3	
103	390.2	1,030	22.7	0.00	4.41	-	
104	391.0	3,929	25.0	5.00	3.80	L1	
105	391.4	110	22.0	7.00	4.23	-	
106	391.5	478	22.0	7.00	4.23	-	
107	392.4	160	9.2	20.24	8.83	-	
108	393.0	328	27.0	4.00	3.55	L2	
109	394.0	5,272	27.5	0.00	3.63	-	
110	396.4	117	11.1	36.63	5.98	-	
111	397.0	9,591	15.0	0.00	6.67	S1	
112	397.4	300	16.7	2.00	5.88	-	
113	397.5	217	16.7	2.00	5.88	-	
114	398.0	296	22.0	0.00	4.55	S1	
115							
116	Total	55,207					
117							
118							
119							
120	Total						
121	Depreciable Plant	2,555,999					
122							
123							
124							
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Name of Respondent COLUMBUS SOUTHERN 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 of Report Dec. 31, 1991
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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT
(Continued)

NOTES:

- (1) Subaccounts .5 to all accounts indicate a segregation of facilities owned as tenants in common by The Cincinnati Gas & Electric Company, The Dayton Power and Light Company and Respondent. The rates for these subaccounts have been adopted uniformly by the three companies.

Subaccounts .4 to all accounts except 369 indicate a segregation of Zimmer Station facilities owned as tenants in common by The Cincinnati Gas & Electric Company, The Dayton Power & Light Company and Respondent.

Subaccount 356.3 indicates a segregation of rights-of-way clearing.

Subaccounts .1, .2 and .3 for Accounts 366 and 367 indicate a segregation of underground downtown network, underground residential distribution and underground other, respectively.

Subaccounts .1, .2, .3, and .4 for Account 369 indicate a segregation of services between overhead, underground downtown network, underground residential distribution and underground other, respectively.

Subaccounts .1 and .2 for Account 390 indicate a segregation between owned and improvements to leased structures, respectively.

Subaccounts .1 and .2 for Accounts 311, 312, 315 and 316 indicate a segregation between sulfur dioxide removal equipment and retrofitted precipitators, respectively.

Subaccounts .7 indicate spare parts/equipment.

- (2) Amounts in column B are plant balances as of December 31, 1991.
- (3) Depreciation for 1991 was computed monthly by application of rates to the prior month ending balances.

Name of Respondent COLUMBUS SOUTHERN 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 of Report Dec. 31, 1991
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PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS AND INTEREST CHARGES ACCOUNTS

Report the information specified below, in the order given, for the respective income deduction and interest charges accounts. Provide a subheading for each account and a total for the account. Additional columns may be added if deemed appropriate with respect to any account.

(a) Miscellaneous Amortization (Account 425) - Describe the nature of items included in this account, the contra account charged, the total of amortization charges for the year, and the period of amortization.

(b) Miscellaneous Income Deductions - Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, Donations; 426.2, Life Insurance; 426.3, Penalties; 426.4, Expenditures for Certain Civic, Political and Related Activities; and 426.5, Other Deductions, of the Uniform System of Accounts. Amounts of less than 5% of

each account total for the year (or \$1,000, whichever is greater) may be grouped by classes within the above accounts.

(c) Interest on Debt to Associated Companies (Account 430) - For each associated company to which interest on debt was incurred during the year, indicate the amount and interest rate respectively for (a) advances on notes, (b) advances on open account, (c) notes payable, (d) accounts payable, and (e) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year.

(d) Other Interest Expense (Account 431) - Report particulars (details) including the amount and interest rate for other interest charges incurred during the year.

Line No.	Item (a)	Amount (b)
1	<u>Account 25 - Miscellaneous Amortization</u>	0
2		=====
3		
4	<u>Account 426 - Other Income Deductions</u>	
5	426.1 Donations (See Page 340-A)	863,347
6	426.2 Life Insurance	0
7	426.3 Penalties	0
8	426.4 Expenditures for Certain Civic, Political and	
9	Related Activities (See Page 340-A)	141,403
10	426.5 Other Deductions (See Page 340-A)	182,567
11		-----
12		1,187,317
13		=====
14		
15		
16	<u>Account 430 - Interest on Debt to Associated Companies</u>	0
17		=====
18		
19	<u>Account 431 - Other Interest Expense</u>	
20	Notes Payable to Banks (weighted average interest rate - 6.17%)	2,085,903
21	Commercial Paper (weighted average interest rate - 6.30%)	1,578,804
22	Line of Credit	134,579
23	Customer Deposits	238,890
24	Miscellaneous Items (each less than 5% of account total)	108
25		-----
26		4,038,284
27		=====
28		
29		
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2845 0000

Name of Respondent	This Report Is:	Date of Report	Year of Report
COLUMBUS SOUTHERN POWER COMPANY	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(MO, DA, Yr)	Dec. 31, 1991

PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS AND INTEREST CHARGES ACCOUNTS (Continued)

<u>Account 426.1 - Donations</u>	
Company's share of Parent company's donations	155,107
United Way	209,328
Columbus Foundation - Trilogy Fund	100,000
Miscellaneous Items (each less than 5% of account total)	398,912

	863,347
	=====
 <u>Account 426.6 - Expenditures of Certain Civic, Political and Related Activities</u>	
AEPSC Billings - Expenditures for Certain Civic, Political and Related Activities- including fees, contributions and miscellaneous out-of-pocket expenses	118,536
Miscellaneous Items (each less than 5% of account total)	22,867

	141,403
	=====
 <u>Account 426.5 - Other Deductions</u>	
AEPSC Convenience Payment- CSP share of AEPSC non-PFBC site studies	66,093
Service and Social Club Dues	35,958
AEPSC Billings- Miscellaneous non-operating expenses- including fees and dues to country clubs, service clubs and chambers of commerce	19,615
Miscellaneous Items (each less than 5% of account total)	60,901

	182,567
	=====

Name of Respondent COLUMBUS SOUTHERN POWER COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 1991	Year of Report Dec. 31, 1991
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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 formal cases before a regulatory body, or cases in

which such a body was a party.

2. In columns (b) and (c), indicate whether the expenses were assessed by a regulatory body or were otherwise incurred by the utility.

Line No.	Description (furnish name of regulatory commission or body, the docket or case number, and a description of the case.) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expenses to Date (d)	Deferred in Account 186 at Beginning of Year (e)
1	<u>PUCO Case No. 91-418-EL-AIR</u>				
2	Revise Electric Rates Company-wide. Not				
3	included are Wholesale Rates, Special				
4	Contracts and some Street Lighting.				86,552
5					
6	<u>PUCO Case No. 91-02-EL-EFC</u>				
7	Management/Performance Audit of the				
8	Electric Utility Fuel Procurement				
9	Policies and Practices		46,060	46,060	
10					
11	<u>FERC Order #472</u>				
12	Annual Billing to Utility Companies				
13	for the Purpose of Supporting the				
14	budget of the Agency	212,598		212,598	
15					
16	<u>Other Expenses</u>				
17	State of Ohio - Direct Cost of Hearings				
18	on Long-term Forecast Per Section				
19	4935.04 of the Ohio Revised Code			82,394	
20					
21	<u>Other Expenses</u>				
22	8 Minor Items under \$25,000			4,115	
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
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37					
38					
39					
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41					
42					
43	TOTAL	212,598	46,060	345,167	86,552

Name of Respondent COLUMBUS SOUTHERN POWER COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 1991	Year of Report Dec. 31, 1991
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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. The totals of columns (e), (i), (k), and (l) must agree with the totals shown at the bottom of Page 233

for Account 186.
5. List in columns (f),(g),and (h) expenses incurred during year which were charged currently to income, plant, or other accounts.
6. Minor items (less than \$25,000) may be grouped.

EXPENSES INCURRED DURING YEAR				AMORTIZED DURING YEAR			Line No.	
CHARGED CURRENTLY TO				Deferred to Account 186 (i)	Contra Account (j)	Amount (k)		Deferred in Account 186, End of Year (l)
Department (f)	Account No. (g)	Amount (h)						
-	-	-	1,004,501	-	-	-	1,091,053	1
-	928	46,060	-	-	-	-	-	2
-	928	212,598	-	-	-	-	-	3
-	928	82,394	-	-	-	-	-	4
-	928	4,115	-	-	-	-	-	5
		345,167	1,004,501	-	-	-	1,091,053	43

Name of Respondent COLUMBUS SOUTHERN POWER COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 1991	Year of Report Dec. 31, 1991
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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) projects 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 on by the respondent in which there is a sharing of costs 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) System Planning, Engineering and Operation
- (3) Transmission
 - a. Overhead
 - b. Underground
- (4) Distribution
- (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	For details, see Pages 353-A through 353-B.	
2		
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2849 0000

Name of Respondent

COLUMBUS SOUTHERN POWER COMPANY

This Report Is:

(1) An Original
(2) A Resubmission

Date of Report

(Mo, Da, Yr)

Year of Report

Dec. 31, 1991

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 accumulation 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)		
For details, see Pages 353-A through 353-B.					1
					2
					3
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RESEARCH, DEVELOPMENT AND DEMONSTRATION ACTIVITIES FOR 1991
COLUMBUS SOUTHERN POWER

LINE	CLASSIFICATION (a)	DESCRIPTION (b)	COSTS INCURRED IN 1991		AMOUNTS CHARGED IN 1991 TO		UNAMORTIZED ACCUMULATION (g) \$
			INTERNALLY (c) \$	EXTERNALLY (d) \$	ACCOUNT (e)	AMOUNT (f) \$	
1							
2		<u>ELECTRIC UTILITY RESEARCH, DEVELOPMENT & DEMONSTRATION PERFORMED INTERNALLY</u>					
3							
4	A(1)B	GENERATION: FOSSIL-FUEL STEAM					
5		EMTP DCG/EPRI ENHANCEMENT PROJECT	\$9,686		506	\$9,686	
6							
7		12 ITEM(S) UNDER \$5,000	\$15,770		506	\$15,770	
8							
9	A(1)D	GENERATION: NUCLEAR					
10		ADVANCED PRESSURIZED WATER REACTOR DESIGN	\$6,328		930	\$6,328	
11							
12							
13	A(1)E	GENERATION: UNCONVENTIONAL GENERATION					
14		1 ITEM(S) UNDER \$5,000	\$688		930	\$688	
15							
16	A(2)	SYSTEM PLANNING, ENGINEERING, AND OPERATION:					
17		ANALYSIS OF CUSTOMER LOAD CHARACTERISTICS	\$11,442		930	\$11,442	
18		IMPROVED TRANSFORMER PROTECTION	\$9,840		566	\$9,840	
19							
20		CONCEPTS AND CRITERIA FOR PLANNING AND OPERATING INTERCONNECTED SYSTEMS	\$8,226		566	\$8,226	
21							
22							
23							
24		3 ITEM(S) UNDER \$5,000	\$5,157		566 506	\$5,157	
25							
26	A(3)A	TRANSMISSION: OVERHEAD					
27		EMTP DCG/EPRI ENHANCEMENT PROJECT	\$11,354		566	\$11,354	
28							
29		ELECTRIC AND MAGNETIC FIELD EFFECTS ON LIVESTOCK	\$8,625		566	\$8,625	
30							
31		765 KV DESIGN, TESTING OF EQUIPMENT, INSULATION AND STRUCTURES	\$6,924		566	\$6,924	
32							
33		6 ITEM(S) UNDER \$5,000	\$9,868		566 588	\$9,868	
34							
35							
36	A(4)	DISTRIBUTION:					
37		TRANSTEXT-ADVANCED ENERGY MANAGEMENT PILOT PROGRAM ADMINISTRATION	\$90,806		908	\$90,806	
38							
39		TRANSFORMER PERFORMANCE ANALYSIS SYSTEM /"PAS	\$30,067		566	\$30,067	
40							
41		SOLAR MAGNETIC DISTURBANCE MONITORING SYSTEM	\$6,685		566	\$6,685	
42							
43		4 ITEM(S) UNDER \$5,000	\$5,599		588 566	\$5,599	
44							
45							
46	A(5)	ENVIRONMENT: (OTHER THAN EQUIPMENT)					
47		EVALUATE NEW TECHNOLOGY IN THE FIELD OF CONTINUOUS EMISSIONS MONITORS	\$174,559		506	\$174,559	
48							
49		ONCE THROUGH COOLING FISH	\$24,255		506	\$24,255	
50							

RESEARCH, DEVELOPMENT AND DEMONSTRATION ACTIVITIES FOR 1991
COLUMBUS SOUTHERN POWER

LINE	CLASSIFICATION (a)	DESCRIPTION (b)	COSTS INCURRED IN 1991		AMOUNTS CHARGED IN 1991 TO		UNAMORTIZED ACCUMULATION (g) \$
			INTERNALLY (c) \$	EXTERNALLY (d) \$	ACCOUNT (e)	AMOUNT (f) \$	
51		STUDIES					
52		CLINCH RIVER COPPER TOXICITY	\$3,796		506	\$8,796	
53		STUDIES					
54		8 ITEM(S) UNDER \$5,000	\$9,598		506 588	\$9,598	
55	A(6)	OTHER:					
57		ESTABLISH A NATIONAL R&D	\$8,257		506	\$8,257	
58		CENTER					
59		UNPRESSURIZED STORAGE WATER	(\$7,365)		930	(\$7,365)	
60		HEATER VESSEL & CONTROL					
61		EVALUATION					
62		PROTOTYPE OF NATIONAL ASSOCIA-	\$5,654		908	\$5,654	
63		TION OF HOME BUILDERS SMART					
64		HOUSE FIELD TEST					
65		2 ITEM(S) UNDER \$5,100	\$4,895		930 506	\$4,895	
66							
67	A(7)	TOTAL COST INCURRED INTERNALLY	\$465,714			\$465,714	
68							
69		ELECTRIC UTILITY RESEARCH, DEVELOPMENT & DEMONSTRATION PERFORMED EXTERNALLY					
70							
71	B(1)	RESEARCH SUPPORT TO THE ERC OR THE EPRI:					
72		1 ITEM(S) UNDER \$5,000		\$1,512	506	\$1,512	
73							
74	B(4)	RESEARCH SUPPORT TO OTHERS:					
75		LOW NOX CELL BURNER		\$252,119	186	\$252,119	
76		BABCOCK & WILCOX					
77		DEPARTMENT OF ENERGY					
78		LIVING LAKES PROJECT - LAKE		\$49,291	506	\$49,291	
79		AND STREAM LIMING FIELD					
80		OPERATIONS					
81		OHIO RIVER ECOLOGICAL RESEARCH		\$5,187	505	\$5,187	
82		PROGRAM-OUR SHARE OF EFFORT					
83		WITH OTHER UTILITIES					
84		8 ITEM(S) UNDER \$5,000		\$11,748	506	\$11,748	
85							
86	B(5)	TOTAL COST INCURRED EXTERNALLY		\$319,857		\$319,857	
87							
88							
89		GRAND TOTAL	\$465,714	\$319,857		\$785,571	
90							

Name of Respondent COLUMBUS SOUTHERN POWER COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 1991	Year of Report Dec. 31, 1991
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DISTRIBUTION OF SALARIES AND WAGES

Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the appropriate lines and columns provided. In

determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
1	Electric			
2	Operation			
3	Production	13,967,850		
4	Transmission	1,616,678	Not Required	Not Required
5	Distribution	11,752,914	Not Required	Not Required
6	Customer Accounts	8,550,000		
7	Customer Service and Informational	2,038,669		
8	Sales	37,289		
9	Administrative and General	10,594,429		
10	TOTAL Operation (Enter Total of lines 3 thru 9)	48,557,829		
11	Maintenance			
12	Production	13,631,259		
13	Transmission	1,868,435	Not Required	Not Required
14	Distribution	8,475,246	Not Required	Not Required
15	Administrative and General	1,424,104		
16	TOTAL Maintenance (Enter Total of lines 12 thru 15)	25,399,044		
17	Total Operation and Maintenance			
18	Production (Enter Total of lines 3 and 12)	27,599,109		
19	Transmission (Enter Total of lines 4 and 13)	3,485,113		
20	Distribution (Enter Total of lines 5 and 14)	20,228,160		
21	Customer Accounts (Transcribe from line 6)	8,550,000	Not Required	Not Required
22	Customer Service and Informational (Transcribe from line 7)	2,038,669		
23	Sales (Transcribe from line 8)	37,289		
24	Administrative and General (Enter Total of lines 9 and 15)	12,018,533		
25	TOTAL Operation and Maintenance (Enter Total of lines 18 thru 24)	73,956,873	3,354,269	77,311,142
26	Gas			
27	Operation			
28	Production - Manufactured Gas			
29	Production - Natural Gas (Including Expl. and Dev.)			
30	Other Gas Supply			
31	Storage, LNG Terminaling and Processing			
32	Transmission			
33	Distribution			
34	Customer Accounts			
35	Customer Service and Informational			
36	Sales			
37	Administrative and General			
38	TOTAL Operation (Enter Total of lines 28 thru 37)			
39	Maintenance			
40	Production - Manufactured Gas			
41	Production - Natural Gas			
42	Other Gas Supply			
43	Storage, LNG Terminaling and Processing			
44	Transmission			
45	Distribution			
46	Administrative and General			
47	TOTAL Maintenance (Enter Total of lines 40 thru 46)			

Name of Respondent COLUMBUS SOUTHERN 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 of Report Dec. 31, 1991
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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)
Gas (Continued)				
48	Total Operation and Maintenance			
49	Production - Manufactured Gas (Enter Total of lines 28 and 40)			
50	Production - Natural Gas (Including Expl. and Dev.) (Total of lines 29 and 41)			
51	Other Gas Supply (Enter Total of lines 30 and 42)			
52	Storage, LNG Terminaling and Processing (Enter Total of lines 31 and 43)			
53	Transmission (Enter Total of lines 32 and 44)			
54	Distribution (Enter Total of lines 33 and 45)			
55	Customer Accounts (Line 34)			
56	Customer Service and Informational (Line 35)			
57	Sales (Line 36)			
58	Administrative and General (Lines 37 and 46)			
59	TOTAL Operation and Maintenance (Enter Total of lines 49 thru 58)			
Other Utility Departments				
60	Operation and Maintenance			
62	TOTAL All Utility Dept. (Enter Total of lines 25, 59, and 61)	73,956,873	3,354,269	77,311,142
Utility Plant				
63	Construction (By Utility Departments)			
64	Electric Plant	18,248,685	2,194,858	20,443,543
66	Gas Plant	0	0	0
67	Other	0	0	0
68	TOTAL Construction (Enter Total of lines 65 thru 67)	18,248,685	2,194,858	20,443,543
Plant Removal (By Utility Departments)				
69	Electric Plant	1,921,677	250,355	2,172,032
71	Gas Plant	0	0	0
72	Other	0	0	0
73	TOTAL Plant Removal (Enter Total of lines 70 thru 72)	1,921,677	250,355	2,172,032
Other Accounts (Specify):				
74				
75				
76				
77	Other General Ledger	Not Required	Not Required	(4,341,694)
78	Other Electric Revenue			32,801
79	Net Labor Billed to Respondent on			
80	Commonly-Owned Facilities			(2,890,346)
81				
82				
83				
84				
85				
86				
87				
88				
89				
90				
91				
92				
93				
94				
95	TOTAL Other Accounts	(1,399,757)	(5,799,482)	(7,199,239)
96	TOTAL SALARIES AND WAGES	92,727,478	0	92,727,478

NAME OF RESPONDENT: COLUMBUS SOUTHERN POWER COMPANY
 This Report Is: (1) An Original (2) A Resubmission
 Date of Report (Mo, Da, Yr):
 Year of Report: Dec. 31, 1991

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)	Megawatthours (b)	Line No.	Item (a)	Megawatthours (b)
1	SOURCES OF ENERGY		21	DISPOSITION OF ENERGY	
2	Generation (Excluding Station Use):		22	Sales to Ultimate Consumers (Including Interdepartmental Sales)	13,369,907
3	Steam	11,284,485	23	Requirements Sales For Resale (See instruction 4, page 311.)	350,444
4	Nuclear		24	Non-Requirements Sales For Resale (See instruction 4, page 311.)	2,590,707
5	Hydro-Conventional		25	Energy Furnished Without Charge	
6	Hydro-Pumped Storage		26	Energy Used by the Company (Electric Department Only, Excluding Station Use)	
7	Other		27	TOTAL Energy Losses	1,006,214
8	Less Energy for Pumping		28	TOTAL (Enter Total of Lines 22 through 27) (MUST EQUAL LINE 20)	17,317,266
9	Net Generation (Enter Total of lines 3 through 8)	11,284,485			
10	Purchases	6,031,924			
11	Power Exchanges:				
12	Received	2,757			
13	Delivered	1,900			
14	Net Exchanges (Line 12 minus line 13)	857			
15	Transmission For Other (Wheeling)				
16	Received 1,110,255 (MWh)				
17	Delivered 1,110,255 (MWh)				
18	Net Transmission for Other (Line 16 minus line 17)	0			
19	Transmission By Others Losses				
20	TOTAL (Enter Total of Lines 9, 10, 14, 18 and 19)	17,317,266			

MONTHLY PEAKS AND OUTPUT

- If the respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system.
- Report in column (b) the system's energy output for each month such that the total on line 41 matches the total on line 20.
- Report in column (c) a monthly breakdown of the Non-Requirements Sales For Resale reported on line 24. Include in the monthly amounts any energy losses associated with the sales so that the total on line 41 exceeds the amount on line 24 by the amount of losses incurred (or estimated) in making the Non-Requirements Sales For Resale.
- Report in column (d) the system's monthly maximum megawatt load (60-minute integration) associated with the net energy for the system defined as the difference between columns (b) and (c).
- Report in columns (e) and (f) the specified information for each monthly peak load reported in column (d).

Name of System: Total Company

Line No.	Month (a)	Total Monthly Energy (b)	Monthly Non-Requirements Sales For Resale & Associated Losses (c)	MONTHLY PEAK		
				Megawatts (See Instruction 4) (d)	Day of Month (e)	Hour (f)
29	January	1,470,136	169,670	2,786	21	2000
30	February	1,260,479	131,597	2,691	15	1900
31	March	1,343,816	192,996	2,436	13	2000
32	April	1,324,331	272,204	2,525	8	1300
33	May	1,509,972	250,846	3,606	29	1600
34	June	1,576,277	251,127	3,401	19	1700
35	July	1,670,839	246,272	3,636	22	1400
36	August	1,545,009	193,353	3,559	29	1600
37	September	1,362,375	187,535	3,159	13	1600
38	October	1,299,386	182,527	2,412	29	1900
39	November	1,389,666	210,522	2,739	4	1900
40	December	1,564,980	302,058	2,904	18	1900
41	TOTAL	17,317,266	2,590,707	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX

2855 0000

Name of Respondent COLUMBUS SOUTHERN POWER COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 1991	Year of Report Dec. 31, 1991
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STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)

- Report data for Plant in Service only.
- Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report on this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants.
- Indicate by a footnote any plant leased or operated as a joint facility.
- If net peak demand for 60 minutes is not available, give data which is available, specifying period.
- If any employees attend more than one plant, report on line 11 the approximate average number of employees

- assignable to each plant.
- If gas is used and purchased on a therm basis, report the Btu content of the gas and the quantity of fuel burned converted to Mcf.
- 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 shown on line 21.
- 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 - Conesville Units (b) #1-3,5 & 6		Plant Name - Picway (c)	
1	Kind of Plant (Steam, Internal Combustion, Gas Turbine or Nuclear)	Steam		Steam Conventional	
2	Type of Plant Construction (Conventional, Outdoor Boiler, Full Outdoor, Etc.)	Full Outdoor		Outdoor Boiler	
3	Year Originally Constructed	1957		1926	
4	Year Last Unit was Installed	1978		1955	
5	Total Installed Capacity (Maximum Generator Name Plate Ratings in MW)	1,333.4		106.25	
6	Net Peak Demand on Plant-MW (60 minutes)	1,133		106	
7	Plant Hours Connected to Load	8,760.0		6,235.7	
8	Net Continuous Plant Capability (Megawatts)				
9	When Not Limited by Condenser Water	1,165		100	
9	When Limited by Condenser Water	1,141		90	
11	Average Number of Employees	564		51	
12	Net Generation, Exclusive of Plant Use-KWh	3,678,761,000		488,505,000	
13	Cost of Plant:				
14	Land and Land Rights	\$	236,498	\$	159,915
15	Structures and Improvements		33,052,207		5,074,784
16	Equipment Costs		422,349,573		18,785,720
17	Total Cost	\$	455,638,278	\$	24,020,419
18	Cost per KW of Installed Capacity (Line 9)	\$	391.11	\$	240.20
19	Production Expenses:				
20	Operation Supervision and Engineering	\$	5,152,593	\$	482,622
21	Fuel		59,186,577		6,459,417
22	Coolants and Water (Nuclear Plants Only)		0		0
23	Steam Expenses		7,630,894		365,088
24	Steam From Other Sources		0		0
25	Steam Transferred (Cr.)		0		0
26	Electric Expenses		844,477		245,229
27	Misc. Steam (or Nuclear) Power Expenses		2,092,497		485,404
28	Rents		149,964		0
29	Maintenance Supervision and Engineering		2,776,201		322,875
30	Maintenance of Structures		637,016		231,314
31	Maintenance of Boiler (or Reactor) Plant		11,065,087		1,279,258
32	Maintenance of Electric Plant		3,421,962		175,596
33	Maint. of Misc. Steam (or Nuclear) Plant		669,944		104,867
34	Total Production Expenses	\$	93,627,212	\$	10,151,670
35	Expenses per Net KWh (Mills - 2 Places)		25.45		20.78
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)	Coal	Oil	Coal	Oil
37	Unit: (Coal-tons of 2,000 lb.) (Oil-barrels of 42 gals.) (Gas-Mcf) (Nuclear-indicate)	Tons	Barrels	Tons	Barrels
38	Quantity (Units) of Fuel Burned	1,674,316	15,308	244,353	454
39	Avg. Heat Cont. of Fuel Burned (Btu per lb. of coal, per gal. of oil, or per Mcf of gas) (Give unit if nuclear)	11,904	140,031	11,376	140,680
40	Average Cost of Fuel per Unit, as Delivered f.o.b. Plant During Year	\$	32.22	\$	24.88
41	Average Cost of Fuel per Unit Burned	\$	32.47	\$	26.19
42	Avg. Cost of Fuel Burned per Million Btu	\$	1.3638	\$	1.1571
43	Avg. Cost of Fuel Burned/Mills per KWh Net Gen.		14.00		13.22
44	Average Btu per KWh Net Generation ALL Fuels		10,861		11,387

2856 0000

Name of Respondent COLUMBUS SOUTHERN POWER COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 1991	Year of Report Dec. 31, 1991
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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. 548 and 549 on line 26 "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 by type and quantity for the report period, and other physical and operating characteristics of plant.

Plant Name - Conesville Unit #4 ^a (d)		Plant Name - Conesville Unit #4 ^a (e)		Plant Name - W. H. Zimmer (f) - Station ^a		Line No.
Unit Total Steam		Respondent's Share Steam		Respondent's Share Steam		1
Conventional 1973		Conventional 1973		Conventional 1991		2
						3
						4
	841.5		366.052		362.107	5
	786		317		412	6
	6,514.5		6,514.5		6,113.3	7
						8
	780		339		330	9
	780		339		330	10
						11
	2,991,885,000		1,391,094,000		1,767,226,000	12
						13
\$	69,315	\$	30,152	\$	5,474,085	14
	9,815,858		4,278,211		194,915,302	15
	163,818,717		71,135,970		648,102,871	16
\$	173,703,890	\$	75,444,333	\$	848,492,258	17
\$	222.70	\$	222.55	\$	2,571.19	18
\$		\$	679,601	\$	471,230	19
			26,523,247		19,103,202	20
			0		0	21
			276,600		362.107	22
			0		0	23
			0		0	24
			184,902		159,578	25
			332,998		526,024	26
			0		0	27
			562,468		198,528	28
			129,032		241,806	29
			2,610,320		1,309,226	30
			818,559		156,109	31
			95,258		251,172	32
						33
\$		\$	32,212,985	\$	22,417,237	34
	0.00		23.16		12.68	35
Coal	Oil	Coal	Oil	Coal	Oil	36
Tons	Barrels	Tons	Barrels	Tons	Barrels	37
1,235,323	8,040	567,517	3,532	697,905	13,618	38
						39
12,147	140,488	12,146	140,486	11,956	136,081	40
45.04	30.40	46.05	30.42	25.02	28.35	41
46.04	32.29	47.04	32.30	24.35	28.07	42
1.8951	5.4731	1.9364	5.4746	1.1218	4.9110	43
18.89	xxx	19.07	xxx	10.81	xxx	44
10,046	xxx	9,926	xxx	9,495	xxx	

2857 0000

Name of Respondent COLUMBUS SOUTHERN POWER COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 1991	Year of Report Dec. 31, 1991
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STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)

- Report data for Plant in Service only.
- Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report on this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants.
- Indicate by a footnote any plant leased or operated as a joint facility.
- If net peak demand for 60 minutes is not available, give data which is available, specifying period.
- If any employees attend more than one plant, report on line 11 the approximate average number of employees

- assignable to each plant.
- If gas is used and purchased on a therm basis, report the Btu content of the gas and the quantity of fuel burned converted to Mcf.
- 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 shown on line 21.
- 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 - Beckjord Unit #6 @ (b)		Plant Name - J. M. Stuart (c) Station @	
1	Kind of Plant (Steam, Internal Combustion, Gas Turbine or Nuclear)	Respondent's Share Steam		Respondent's Share Steam	
2	Type of Plant Construction (Conventional, Outdoor Boiler, Full Outdoor, Etc.)	Conventional		Semi-Outdoor	
3	Year Originally Constructed	1969		1970	
4	Year Last Unit was Installed			1974	
5	Total Installed Capacity (Maximum Generator Name Plate Ratings in MW)	57.6		634.608	
6	Net Peak Demand on Plant-MW (60 minutes)	59		614	
7	Plant Hours Connected to Load	7,477.2		8,760.0	
8	Net Continuous Plant Capability (Megawatts)				
9	When Not Limited by Condenser Water	53		608	
10	When Limited by Condenser Water	51.75		608	
11	Average Number of Employees				
12	Net Generation, Exclusive of Plant Use-KWh	292,402,000		3,330,098,000	
13	Cost of Plant:				
14	Land and Land Rights	\$	175,498	\$	411,534
15	Structures and Improvements		1,263,852		21,242,688
16	Equipment Costs		10,979,028		140,843,097
17	Total Cost	\$	12,418,378	\$	162,497,319
18	Cost per Kw of Installed Capacity (Line 9)	\$	234.31	\$	267.27
19	Production Expenses:				
20	Operation Supervision and Engineering	\$	139,605	\$	438,884
21	Fuel		4,611,805		54,839,016
22	Coolants and Water (Nuclear Plants Only)		0		0
23	Steam Expenses		81,792		899,588
24	Steam From Other Sources		0		0
25	Steam Transferred (Cr.)		0		0
26	Electric Expenses		46,578		337,692
27	Misc. Steam (or Nuclear) Power Expenses		113,532		1,243,311
28	Rents		0		213,465
29	Maintenance Supervision and Engineering		61,895		477,928
30	Maintenance of Structures		50,361		684,646
31	Maintenance of Boiler (or Reactor) Plant		630,788		7,401,295
32	Maintenance of Electric Plant		71,047		2,576,289
33	Maint. of Misc. Steam (or Nuclear) Plant		17,928		88,089
34	Total Production Expenses	\$	5,825,331	\$	69,200,203
35	Expenses per Net KWh (Mills - 2 Places)		19.92		20.78
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)	Coal	Oil	Coal	Oil
37	Unit: (Coal-tons of 2,000 lb.) (Oil-barrels of 42 gals.) (Gas-Mcf) (Nuclear-indicate)	Tons	Barrels	Tons	Barrels
38	Quantity (Units) of Fuel Burned	122,600	742	1,459,097	3,951
39	Avg. Heat Cont. of Fuel Burned (Btu per lb. of coal, per gal. of oil, or per Mcf of gas) (Give unit if nuclear)	11,797	136,829	11,229	137,607
40	Average Cost of Fuel per Unit, as Delivered f.o.b. Plant During Year	\$ 37.19	26.48	36.33	27.58
41	Average Cost of Fuel per Unit Burned	\$ 37.45	28.17	37.51	28.85
42	Avg. Cost of Fuel Burned per Million Btu	\$ 1.5873	4.9025	1.6702	4.9918
43	Avg. Cost of Fuel Burned/Mills per KWh				
	Net Gen. All Fuels	15.77	xxx	16.47	xxx
44	Average Btu per KWh Net Generation All Fuels	9,907	xxx	9,847	xxx

7858 0000

Name of Respondent COLUMBUS SOUTHERN 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 of Report Dec. 31, 1991
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STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)

a NOTES

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
403	1-44	(d)(e)	This unit is commonly owned by The Cincinnati Gas & Electric Company, The Dayton Power and Light Company and the Respondent with undivided interests of 40.0%, 16.5% and 43.5%, respectively. Fuel expenses are shared on an energy received basis. All other expenses are shared on an ownership basis.
403	1-44	(f)	This unit is commonly owned by The Cincinnati Gas & Electric Company, The Dayton Power and Light Company and the Respondent with undivided interests of 46.5%, 28.1% and 25.4%, respectively. Fuel expenses are shared on an energy received basis. All other expenses are shared on an ownership basis. All data excludes test generation.
402-A	1-44	(b)	This unit is commonly owned by The Cincinnati Gas & Electric Company, The Dayton Power and Light Company and the Respondent with undivided interests of 37.5%, 50.0% and 12.5%, respectively. Fuel expenses are shared on an energy received basis. All other expenses are shared on an ownership basis.
402-A	1-44	(c)	These units are commonly owned by The Cincinnati Gas & Electric Company, The Dayton Power and Light Company and the Respondent with undivided interests of 39%, 35% and 26%, respectively. Fuel expenses are shared on an energy received basis. All other expenses are shared on an ownership basis. (The diesel unit has been included with the steam unit as a Black Start Unit.)

7859 0000

Name of Respondent COLUMBUS SOUTHERN POWER COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 1991	Year of Report Dec. 31, 1991
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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 (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 Structures of Line Designated (f)	On Structures of Another Line (g)	
1								
2								
3								
4								
5								
6								
7								
8								
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32								
33								
34								
35								
36					TOTAL			

Detailed data is set out on pages 422-A thru 422-E attached.

2860 0000

Name of Respondent COLUMBUS SOUTHERN POWER COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 1991	Year of Report Dec. 31, 1991
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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)	
	Detailed data	is set out on	pages 422-A th	ru 422-E att	ached.			1
								2
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Annual Report of COLUMBIUS SOUTHERN POWER COMPANY
TRANSMISSION LINE STATISTICS

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
1	Beatty	345 KV	345 KV	345 KV	1	0.44			2-054 ACSR	1,194,598	2,442,708	3,857,304				
2	Hayden	345 KV	345 KV	345 KV	3	16.05			2-054 ACSR	738,879	1,335,281	5,585,027				
3	Blady-Corridor	345 KV	345 KV	345 KV	2	1.35			2-054 ACSR		4,844,148					
4	Concordville	345 KV	345 KV	345 KV	3	6.23			2-054 ACSR							
5	Hayden	345 KV	345 KV	345 KV	3	0.63			2-054 ACSR							
6	Hayden	345 KV	345 KV	345 KV	2	12.34			2-054 ACSR	835,960	1,686,080	2,522,040				
7	Hayden	345 KV	345 KV	345 KV	3	5.58			2-054 ACSR	1,212,345	1,879,106	3,095,449				
8	Hayden	345 KV	345 KV	345 KV	1		0.48		2-054 ACSR							
9	Hayden	345 KV	345 KV	345 KV	1		1.78		2-054 ACSR							
10	Hayden	345 KV	345 KV	345 KV	1		9.16		2-054 ACSR							
11	Hayden	345 KV	345 KV	345 KV	3	12.56			2-054 ACSR	779,086	3,622,909	4,401,997				
12	Hayden	345 KV	345 KV	345 KV	3	103.36			2-054 ACSR	4,761,169	14,830,232	19,591,401				
13	Point Z	345 KV	345 KV	345 KV	3		11.44									
14	Point Z	345 KV	345 KV	345 KV	3											
15	Point Z	345 KV	345 KV	345 KV	3											
16	Point Z	345 KV	345 KV	345 KV	3											
17	Point Z	345 KV	345 KV	345 KV	3											
18	Point Z	345 KV	345 KV	345 KV	3											
19	Point Z	345 KV	345 KV	345 KV	3											
20	Point Z	345 KV	345 KV	345 KV	3											
21	Point Z	345 KV	345 KV	345 KV	3											
22	Point Z	345 KV	345 KV	345 KV	3											
23	Point Z	345 KV	345 KV	345 KV	3											
24	Point Z	345 KV	345 KV	345 KV	3											
25	Point Z	345 KV	345 KV	345 KV	3											
26	Point Z	345 KV	345 KV	345 KV	3											
27	Point Z	345 KV	345 KV	345 KV	3											
28	Point Z	345 KV	345 KV	345 KV	3											
29	Point Z	345 KV	345 KV	345 KV	3											
30	Point Z	345 KV	345 KV	345 KV	3											
31	Point Z	345 KV	345 KV	345 KV	3											
32	Point Z	345 KV	345 KV	345 KV	3											
33	Point Z	345 KV	345 KV	345 KV	3											
34	Point Z	345 KV	345 KV	345 KV	3											
35	Point Z	345 KV	345 KV	345 KV	3											
36	Point Z	345 KV	345 KV	345 KV	3											
37	Point Z	345 KV	345 KV	345 KV	3											
38	Point Z	345 KV	345 KV	345 KV	3											
39	Point Z	345 KV	345 KV	345 KV	3											
40	Point Z	345 KV	345 KV	345 KV	3											
41	Point Z	345 KV	345 KV	345 KV	3											
42	Point Z	345 KV	345 KV	345 KV	3											
43	Point Z	345 KV	345 KV	345 KV	3											
44	Point Z	345 KV	345 KV	345 KV	3											
45	Point Z	345 KV	345 KV	345 KV	3											
46	Point Z	345 KV	345 KV	345 KV	3											
47	Point Z	345 KV	345 KV	345 KV	3											
48	Point Z	345 KV	345 KV	345 KV	3											
49	Point Z	345 KV	345 KV	345 KV	3											
50	Point Z	345 KV	345 KV	345 KV	3											
51	Point Z	345 KV	345 KV	345 KV	3											
52	Point Z	345 KV	345 KV	345 KV	3											
53	Point Z	345 KV	345 KV	345 KV	3											
54	Point Z	345 KV	345 KV	345 KV	3											
55	Point Z	345 KV	345 KV	345 KV	3											
56	Point Z	345 KV	345 KV	345 KV	3											
57	Point Z	345 KV	345 KV	345 KV	3											
58	Point Z	345 KV	345 KV	345 KV	3											
Total Respondent's Equivalent Share In Above (A)																
1	Beatty	345 KV	345 KV	345 KV	1	0.32			14-14 ACSR	14,534	49,231	63,765				
2	Hayden	345 KV	345 KV	345 KV	3	23.95			2-1024-5 ACAR	341,950	829,456	1,171,406				
3	Blady-Corridor	345 KV	345 KV	345 KV	2	7.91			2-1024-5 ACAR	59,455	214,037	274,292				
4	Concordville	345 KV	345 KV	345 KV	3	0.59			2-1024-5 ACAR							
5	Hayden	345 KV	345 KV	345 KV	3	48.36			2-1024-5 ACAR	607,288	1,301,707	1,708,995				
6	Hayden	345 KV	345 KV	345 KV	3	0.62			2-093-1 ACAR	126,273	1,348,663	1,572,936				
7	Hayden	345 KV	345 KV	345 KV	3	45.86			2-1024-5 ACAR							
8	Hayden	345 KV	345 KV	345 KV	2	18.98			2-1024-5 ACAR	469,103	2,321,261	2,790,364				
9	Hayden	345 KV	345 KV	345 KV	3	0.58			2-093-1 ACAR	10,254	1,599,205	1,669,459				
10	Hayden	345 KV	345 KV	345 KV	3	13.13			2-093-1 ACAR							
11	Hayden	345 KV	345 KV	345 KV	3	55.16			2-1024-5 ACAR	380,540	1,508,600	1,944,280				
12	Hayden	345 KV	345 KV	345 KV	3	27.33	3.20		2-1024-5 ACAR	300,112	1,720,104	1,974,216				
13	Hayden	345 KV	345 KV	345 KV	3	27.33			2-1024-5 ACAR	145,132	1,428,384	1,600,616				
14	Hayden	345 KV	345 KV	345 KV	3	55.13			2-094 ACSR	92,500	1,258,998	1,551,498				
15	Hayden	345 KV	345 KV	345 KV	3	9.52			2-094 ACSR							
16	Hayden	345 KV	345 KV	345 KV	3	32.07			2-093-1 ACAR							
17	Hayden	345 KV	345 KV	345 KV	3	15.20			2-093-1 ACAR							
18	Hayden	345 KV	345 KV	345 KV	3		3.70			106,814	489,949	596,763				
19	Hayden	345 KV	345 KV	345 KV	3	395.96	6.90									
20	Hayden	345 KV	345 KV	345 KV	3	138.59	2.42									
21	Hayden	345 KV	345 KV	345 KV	3											
22	Hayden	345 KV	345 KV	345 KV	3											
23	Hayden	345 KV	345 KV	345 KV	3											
24	Hayden	345 KV	345 KV	345 KV	3											
25	Hayden	345 KV	345 KV	345 KV	3											
26	Hayden	345 KV	345 KV	345 KV	3											
27	Hayden	345 KV	345 KV	345 KV	3											
28	Hayden	345 KV	345 KV	345 KV	3											
29	Hayden	345 KV	345 KV	345 KV	3											
30	Hayden	345 KV	345 KV	345 KV	3											
31	Hayden	345 KV	345 KV	345 KV	3											
32	Hayden	345 KV	345 KV	345 KV	3											
33	Hayden	345 KV	345 KV	345 KV	3											
34	Hayden	345 KV	345 KV	345 KV	3											
35	Hayden	345 KV	345 KV	345 KV	3											
36	Hayden	345 KV	345 KV	345 KV	3											
37	Hayden	345 KV	345 KV	345 KV	3											
38	Hayden	345 KV	345 KV	345 KV	3											
39	Hayden	345 KV	345 KV	345 KV	3				</							

Annual Report of COLUMBIUS SOUTHERN POWER COMPANY

TRANSMISSION LINE STATISTICS

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
59	Commonly Owned Transmission Lines (C)		345 KV	3	56.89				2-95% ACSR	1,509,846	5,318,864	6,828,710				
60	Point 7		345 KV		37.71					1,509,846	5,318,864	6,828,710				
61	Total Respondent's Equivalent Share in Above (C)															
62	Commonly Owned Transmission Lines (D)		345 KV	3	9.18				2-95% ACSR							
63	Point 7		345 KV		1.78											
64	Point 7		345 KV	2	0.48				2-95% ACSR							
65	Point 7		345 KV		11.44					539,432	2,081,421	2,720,853				
66	Total Respondent's Equivalent Share in Above (D)															
67	Commonly Owned Transmission Lines (E)		345 KV	1	0.51				2-95% ACSR	639,432	2,081,421	2,720,853				
68	Point 7		345 KV													
69	Point 7		345 KV	3	0.78				2-95% ACSR							
70	Point 7		345 KV	3	32.57		2.01		2-95% ACSR	108,044	6,005,665	6,313,909				
71	Point 7		345 KV	3	6.65		35.88		2-95% ACSR	132,957	2,023,424	2,256,381				
72	Point 7		345 KV	3	0.51				2-95% ACSR	153,013	531,322	684,335				
73	Total Respondent's Equivalent Share in Above (E)															
74	Commonly Owned Transmission Lines (F)		345 KV	1	14.50					694,014	8,568,611	9,254,625				
75	Point 7		345 KV													
76	Point 7		345 KV	3	40.51		37.89									
77	Point 7		345 KV		14.50		13.64									
78	Total Respondent's Equivalent Share in Above (F)															
79	TOTAL 345 KV LINES				801.13		79.96			12,641,478	49,717,038	62,358,516	320,207	332,530	11,032	63,769
80	Total Respondent's Equivalent Share in Above Lines				368.09		35.41									

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Name of Respondent	This Report Is:	Date of Report	Year of Report
COLUMBUS SOUTHERN POWER COMPANY	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	Dec. 31, 1991

TRANSMISSION LINE STATISTICS

NOTES

- (A) These transmission lines are owned by The Cincinnati Gas & Electric Company, The Dayton Power and Light Company and the Respondent, with undivided interests of 30%, 35% and 35%, respectively. Expenses and costs are shared on the basis of ownership shares and accounted for as shown. Statistics reported herein represent the total lines and the Respondent's undivided ownership interest in the total line. For statistical purposes only, the Respondent's share is shown as the equivalent of 141.01 miles of line. The co-owners are not associated companies.
- (B) These transmission lines are owned by The Cincinnati Gas & Electric Company, The Dayton Power and Light Company and the Respondent, with undivided interests of 33-1/3%, 33-1/3% and 33-1/3%, respectively. Expenses and costs are shared on the basis of ownership shares and accounted for as shown. Statistics reported herein represent the total lines and the Respondent's undivided ownership interest in the total line. For statistical purposes only, the Respondent's share is shown as the equivalent of 72.23 miles of line. The co-owners are not associated companies.
- (C) This transmission line is owned by The Cincinnati Gas & Electric Company, The Dayton Power and Light Company and the Respondent, with preliminarily computed undivided interests of 16.86%, 16.86% and 66.28%, respectively. Expenses and costs are shared on the basis of ownership shares and accounted for as shown. Statistics reported herein represent the total line and the Respondent's undivided ownership interest in the total line. For statistical purposes only, the Respondent's share is shown as the equivalent of 37.71 miles of line. The co-owners are not associated companies.
- (D) This transmission line is owned by The Cincinnati Gas & Electric Company, The Dayton Power and Light Company and the Respondent, with preliminarily computed undivided interests of 8.43%, 8.43% and 83.14%, respectively. Expenses and costs are shared on the basis of ownership shares and accounted for as shown. Statistics reported herein represent the total line and the Respondent's undivided ownership interest in the total line. For statistical purposes only, the Respondent's share is shown as the equivalent of 9.51 miles of line. The co-owners are not associated companies.
- (E) These transmission lines are owned by The Cincinnati Gas & Electric Company, The Dayton Power and Light Company and the Respondent, with undivided interests of 28%, 36% and 36%, respectively. Expenses and costs are shared on the basis of ownership shares and accounted for as shown. Statistics reported herein represent the total line and the Respondent's undivided ownership interest in the total line. For statistical purposes only, the Respondent's share is shown as the equivalent of 28.22 miles of line. The co-owners are not associated companies.

Annual Report of COLUMBUS SOUTHERN POWER COMPANY
TRANSMISSION LINE STATISTICS

Year Ended December 31, 1991

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
1	Roberts	Bethel	138 KV	138 KV	1	0.19		1	636 ACSR	141,847	248,277	390,124				
2	Roberts	Bethel	138 KV	138 KV	3	5.16		1	636 ACSR							
3	Roberts	Kenny	138 KV	138 KV	1	1.18		1	95.4 ACSR	14,015	2,229,589	2,243,604				
4	Roberts	Kenny	138 KV	138 KV	3	3.18		1	2500 ALUM							
5	Bethel	Linworth	138 KV	138 KV	3		3.02	1	636 ACSR	30,985						
6	Bethel	Linworth	138 KV	138 KV	1	2.43		1	636 AA							
7	Pitway	Harrison	138 KV	138 KV	3	0.03		1	636 ACSR	138,857						
8	Groves	Rexley	138 KV	138 KV	3	4.37		1	636 ACSR	21,178						
9	Buxley	St. Clair	138 KV	138 KV	1	4.00		1	636 ACSR	365,756						
10	Blaby	H. Lancaster	138 KV	138 KV	2	18.17		1	470 CMC	127,641						
11	Blaby	H. Lancaster	138 KV	138 KV	2	0.35		1	95.4 ACSR							
12	Blaby	H. Lancaster	138 KV	138 KV	2	0.51		1	636 ACSR	112,124	349,836	461,960				
13	Poston	Ross	138 KV	138 KV	2	41.83		1	636 ACSR	299,591	710,462	1,010,053				
14	Poston	Ross	138 KV	138 KV	3	7.66		1	336.4 ACSR	29,577						
15	Circleville	Harrison	138 KV	138 KV	2	14.09		1	336.4 ACSR							
16	Circleville	Harrison	138 KV	138 KV	3	1.49		1	636 ACSR							
17	LS II	Marion	138 KV	138 KV	1	1.49		1	636 ACSR	151,361	774,845	926,207				
18	LS II	Marion	138 KV	138 KV	3	2.94		1	636 ACSR							
19	St. Clair	Clint	138 KV	138 KV	4	3.88		1	600 CU PIPT	242,301	1,418,708	1,661,015				
20	Harrison	Marion	138 KV	138 KV	4	4.05		1	600 CU PIPT							
21	Harrison	Marion	138 KV	138 KV	2	7.01		1	636 ACSR							
22	Blaby	Groves Astor	138 KV	138 KV	3	12.56		1	636 ACSR	51,614	459,510	511,128				
23	Poston	Harrison	138 KV	138 KV	1	53.64		1	636 AA	157,015	593,401	750,416				
24	Bratty	Wilson (East)	138 KV	138 KV	3	7.15		1	636 ACSR	691,631	808,461	1,506,092				
25	Bratty	Wilson (West)	138 KV	138 KV	3		1.42	1	636 ACSR	108,646	529,974	638,623				
26	Bratty	Wilson (West)	138 KV	138 KV	3		0.75	2	636 ACSR							
27	Waverly	Adams-Sinnam	138 KV	138 KV	3		0.57	1	636 ACSR	162,507	647,056	809,563				
28	Waverly	Adams-Sinnam	138 KV	138 KV	3	15.89		1	636 ACSR	217,893	832,204	1,050,097				
29	Waverly	Adams-Sinnam	138 KV	138 KV	2	24.49		1	636 ACSR							
30	Waverly	Adams-Sinnam	138 KV	138 KV	2	11.24		1	336.4 ACSR	376,922	1,150,678	1,527,600				
31	Circleville	Scippo	138 KV	138 KV	2	1.26		1	636 ACSR							
32	Circleville	Scippo	138 KV	138 KV	1	1.26		1	636 ACSR	23,379	396,354	419,733				
33	Poston	Lick	138 KV	138 KV	1	0.48		1	636 ACSR							
34	Poston	Lick	138 KV	138 KV	3	0.48		1	636 ACSR	459,022	650,554	1,109,576				
35	Poston	Lick	138 KV	138 KV	2	34.47		1	636 ACSR							
36	Poston	Lick	138 KV	138 KV	3	0.15		1	636 ACSR							
37	Waverly	Lick	138 KV	138 KV	1	15.35		1	636 ACSR							
38	Waverly	Lick	138 KV	138 KV	2	11.38		1	636 ACSR							
39	Waverly	Lick	138 KV	138 KV	3	4.39		1	1272 ACSR	1,226,986	3,879,918	5,106,898				
40	Waverly	Lick	138 KV	138 KV	3	5.33		1	636 ACSR							
41	Horse	Gemoa-Karl	138 KV	138 KV	1	1.70		1	636 ACSR	205,313	556,710	762,023				
42	Horse	Gemoa-Karl	138 KV	138 KV	2	1.70		1	600 CU PIPT	51,603	445,601	497,204				
43	Horse	Hess	138 KV	138 KV	4	0.95		1	636 ACSR							
44	OSU	Hess	138 KV	138 KV	3	3.17		1	636 ACSR	90,847	1,049,228	1,140,075				
45	Wilson	Fifth-Hess	138 KV	138 KV	3	4.78		1	600 CU PIPT							
46	Wilson	Fifth-Hess	138 KV	138 KV	3	1.94		1	636 ACSR	485,982	1,488,486	1,974,468				
47	Wilson	Roberts	138 KV	138 KV	3	6.78		1	636 ACSR							
48	Wilson	Roberts	138 KV	138 KV	1	0.37		1	636 ACSR							
49	Wilson	Roberts	138 KV	138 KV	1	2.19		2	636 ACSR							
50	Blaby	Buckeye Steel	138 KV	138 KV	3	2.19		1	636 ACSR							
51	Blaby	Buckeye Steel	138 KV	138 KV	3	0.83		1	636 ACSR							
52	Blaby	Buckeye Steel	138 KV	138 KV	1	1.50		1	1350 CU PIPT	11,703	838,216	849,919				
53	Gny	Vine	138 KV	138 KV	4		1.06	1	636 ACSR							
54	East Broad	Gahanna	138 KV	138 KV	1			1	636 ACSR							
55	East Broad	Gahanna	138 KV	138 KV	2			1	636 ACSR	121,178	130,635	251,813				
56	East Broad	Gahanna	138 KV	138 KV	2	0.59		1	336.4 ACSR							

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Year Ended December 31, 1991

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TRANSMISSION LINE STATISTICS

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
57	Wyatt	138 KV	138 KV	1	0.35		1	636 ACRS	53,062	194,083	247,145				57
58	Wyatt	138 KV	138 KV	1	4.95		1	636 ACRS	43,171	129,524	172,695				58
59	Gibbons	138 KV	138 KV	2	3.31		1	636 ACRS							59
60	Gibbons	138 KV	138 KV	2	1.74		1	636 ACRS							60
61	Corridor	138 KV	138 KV	3		7.42		1272 ACRS							61
62	Corridor	138 KV	138 KV	3	1.34		2	1272 ACRS	365,830	398,928	764,758				62
63	Corridor	138 KV	138 KV	3	7.42		1	1272 ACRS	310,921	340,553	651,474				63
64	Kirk	138 KV	138 KV	3	10.36		1	1272 ACRS	265,317	266,103	531,420				64
65	Kirk	138 KV	138 KV	3		10.36	1	1272 ACRS	395	828,899	829,294				65
66	Conal	138 KV	138 KV	4	1.83		1	600 CU PAPT	768,720	1,458,781	2,227,501				66
67	Conestoga	138 KV	138 KV	3	51.85		1	1272 ACRS	351,922	607,874	959,796				67
68	Conestoga	138 KV	138 KV	3	0.86		1	1272 ACRS	791,980	397,586	4,771,566				68
69	Trent	138 KV	138 KV	3	13.28		1	1272 ACRS							69
70	Trent	138 KV	138 KV	3		0.06	1	1272 ACRS							70
71	St. Clair	138 KV	138 KV	1	7.04		1	636 AA	43,316	1,904,932	2,008,268				71
72	Kenny	138 KV	138 KV	1	0.97		1	1272 ACRS							72
73	Kenny	138 KV	138 KV	1	3.22		1	1272 ACRS							73
74	Kenny	138 KV	138 KV	1	3.10		1	1272 ACRS							74
75	Kenny	138 KV	138 KV	1		5.06	1	2500 ALUM							75
76	Morse	138 KV	138 KV	1		3.22	1	1272 ACRS							76
77	Morse	138 KV	138 KV	1			1	636 ACRS							77
78	Morse	138 KV	138 KV	1			1	636 AA							78
79	Blaby	138 KV	138 KV	1	3.49		1	636 ACRS							79
80	Blaby	138 KV	138 KV	1	2.95		2	636 ACRS							80
81	Blaby	138 KV	138 KV	1	0.05		1	1272 ACRS							81
82	Position	138 KV	138 KV	3	0.22		1	336.4 ACRS	649,083	552,936	1,202,019				82
83	Position	138 KV	138 KV	3	6.74		1	636 ACRS	95,119	254,278	331,397				83
84	Strouds Run	138 KV	138 KV	2	4.07		1	636 ACRS	43,935	119,917	163,852				84
85	Strouds Run	138 KV	138 KV	2	10.88		1	636 ACRS	128,345	734,407	862,752				85
86	Wyatt	138 KV	138 KV	1	2.10		1	636 AA	179,173	1,148,828	1,328,001				86
87	Conestoga	138 KV	138 KV	1	2.74		1	636 ACRS	4,791	94,105	98,896				87
88	East Broad	138 KV	138 KV	1	2.74		1	636 AA	66,332	274,631	340,963				88
89	Harrison	138 KV	138 KV	1	0.53		1	636 AA	13,404	291,927	305,331				89
90	Harrison	138 KV	138 KV	1	5.21		1	636 ACRS	24,471	897,922	922,393				90
91	Huntley	138 KV	138 KV	1	3.21		1	636 ACRS	93,946	1,004,501	1,097,547				91
92	Huntley	138 KV	138 KV	1	2.90		1	636 AA							92
93	Ruckeye Steel	138 KV	138 KV	1	1.08		1	1250 CU PAPT	222,734	928,009	928,009				93
94	Ruckeye Steel	138 KV	138 KV	1	7.13		1	636 ACRS	412,787	647,366	870,320				94
95	Huntley	138 KV	138 KV	2	12.25		1	636 ACRS							95
96	Huntley	138 KV	138 KV	1	26.66		1	336.4 ACRS	210,550	3,228,305	3,641,096				96
97	Lick	138 KV	138 KV	1	0.35		1	336.4 ACRS							97
98	Delano	138 KV	138 KV	2	10.95		1	636 ACRS							98
99	Delano	138 KV	138 KV	2	0.63		1	636 ACRS	137,303	589,735	717,038				99
100	Scioto Trail	138 KV	138 KV	1	5.70		1	600 CU PAPT	80,117	222,403	302,520				100
101	Scioto Trail	138 KV	138 KV	1	2.28		1	636 ACRS	9,105	1,197,027	1,206,132				101
102	Mound	138 KV	138 KV	2	12.37		1	636 ACRS							102
103	St. Clair	138 KV	138 KV	2	1.74		1	636 ACRS	165,042	2,162,809	2,327,851				103
104	Mulberry	138 KV	138 KV	1			1	636 ACRS							104

Respondent

S SOUTHERN POWER COMPANY

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

Date of Report
(Mo, Da, Yr)

Year of Report
Dec. 31, 1991

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 10,000 kva, 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	Detailed data is set out on Pages 426-A thru 426-D attached.				
2					
3					
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Name of Respondent
 COLUMBUS SOUTHERN POWER COMPANY

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

Date of Report
 (Mo, Da, Yr)

Year of Report
 Dec. 31, 1991

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 10,000 kva, except those serving customers with energy for resale, may be grouped according to functional charac-

- ter, 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					
2					
3					
4					
5					
6					
7	Detailed data is set out on Pages 426-A thru 426-D attached.				
8					
9					
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Name of Respondent COLUMBUS SOUTHERN 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 of Report Dec. 31, 1991
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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 (k)	
						1
						2
						3
						4
						5
	Detailed data is	set out on Pages	426-A thru 426-D			6
						7
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Annual Report of COLUMBUS SOUTHERN POWER COMPANY
 SUBSTATIONS

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1	WHOLLY OWNED SUBSTATIONS										
2	# 2 - Columbus, Ohio	Unattended - D	138	13, 13		225	3		13.2KV Capacitor	6	36,000
3	# 3 - Columbus, Ohio	Unattended - D	138	13, 13		150	2		13.2KV Capacitor	4	9,600
4	# 5 - Franklin Co., Ohio	Unattended - T	345	138	13	560	1				
5	# 7 - Columbus, Ohio	Attended - T	138	40, 13		250	3	1			
6			40	40, 13					138KV Capacitor	1	57,600
7			138	13, 13		225	3	1	13.2KV Capacitor	6	20,400
8	# 9 - Columbus, Ohio	Unattended - D	138	40, 13		83	2		13.2KV Capacitor	7	25,200
9	# 10 - Columbus, Ohio	Unattended - T	138	13, 13		75	1		40KV Capacitor	1	6,075
10			138	13, 13		100	2		13.2KV Capacitor	4	12,900
11	# 12 - Worthington, Ohio	Unattended - T	138	69	13	100	2		13.2KV Capacitor	4	14,400
12			138	13		83	2		138KV Capacitor	1	57,600
13			69	13		30	1				
14	# 13 - Columbus, Ohio	Unattended - D	138	40, 13		125	3		13.2KV Capacitor	3	23,400
15	# 14 - Columbus, Ohio	Unattended - T	138	40, 13		83	2		40KV Capacitor	1	10,800
16									13.2KV Capacitor	4	12,300
17									138KV Capacitor	1	72,000
18	# 16 - Amlin, Ohio	Unattended - T (S)	345								
19	# 18 - Pickaway Co., Ohio	Attended - T	13	40		28	1				
20			13	69		38	1				
21			13	138		115	1				
22			69	49	2.3	30	2				
23			345	138	13	568	2				
24	# 19 - Delaware Co., Ohio	Unattended - T	138	40, 13		83	2		138KV Capacitor	1	72,000
25	# 20 - Columbus, Ohio	Unattended - T	138	13, 13		75	1		40KV Capacitor	1	10,800
26									13.2KV Capacitor	2	7,200
27	# 21 - Hilliard, Ohio	Unattended - D	69	13		40	2		138KV Capacitor	1	72,000
28	# 23 - Dublin, Ohio	Unattended - D	69	13		30	1		13.2KV Capacitor	5	16,500
29			69	13, 7.9		30	1				
30	# 24 - Columbus, Ohio	Unattended - D	13	4		10	2				
31	# 25 - Columbus, Ohio	Unattended - D	40	13		40	2				
32	# 26 - Columbus, Ohio	Unattended - T	138	69	13	50	1		138KV Capacitor	1	72,000
33			138	13, 13		150	2		13.2KV Capacitor	2	6,300
34	# 27 - Galloway, Ohio	Unattended - D	138	13		42	1		13.2KV Capacitor	1	2,700
35	# 28 - Reynoldsburg, Ohio	Unattended - D	40	13, 4		10	1				
36	# 29 - Columbus, Ohio	Unattended - D	138	13, 13		177	2				
37			138	13				1	13.2KV Capacitor	2	7,200
38	# 30 - Columbus, Ohio	Unattended - D	138	13, 13		150	2				
39	# 31 - Franklin Co., Ohio	Unattended - T	138	40, 13		133	2				
40			138	69, 12		90	1				
41			138	69, 13							
42	# 32 - Columbus, Ohio	Unattended - D	138	40	13	42	1		13.2KV Capacitor	1	2,700
43	# 35 - Athens Co., Ohio	Unattended - T	13	138		94	2		138KV Capacitor	1	50,400
44			4	40		16	1				
45	# 36 - Franklin Co., Ohio	Unattended - D	138	13	7.9	42	1				
46	# 38 - Columbus, Ohio	Unattended - T	40	13		80	4				
47			138	40, 13		134	2		13.2KV Capacitor	6	20,400
48			138	13, 13		150	2		40KV Capacitor	1	9,900
49	# 39 - Westerville, Ohio	Unattended - T	138	69	13	50	1				
50			138	69	13	60	1				
51			40	13		3	1				
52	# 40 - Madison Co., Ohio	Unattended - D	40	13		13	2				
53	# 41 - Hilliard, Ohio	Unattended - T	138	13, 7.9		38	1		13.2KV Capacitor	1	3,600
54			138	13		42	1				
55			345	138	13	560	1				

Annual Report of COLUMBUS SOUTHERN POWER COMPANY

Year Ended December 31, 1991

SUBSTATIONS

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
56	# 42 - Franklin Co., Ohio	Unattended - D	138	13, 13				1	13.2KV Capacitor	1	3,150
57			138	13		42	1				56
58	# 45 - Franklin Co., Ohio	Unattended - D	138	40, 13		63	2		13.2KV Capacitor	2	6,300
59	# 46 - Columbus, Ohio	Unattended - D	138	13, 13		150	2		13.2KV Capacitor	4	14,400
60	# 48 - Franklin Co., Ohio	Unattended - D	138, 40	13, 13		42	1				58
61	# 49 - Sunbury, Ohio	Unattended - D	138	13		42	1		13.2KV Capacitor	2	7,200
62	# 54 - Columbus, Ohio	Unattended - D	40	13, 4		20	2		13.2KV Capacitor	1	1,280
63		Unattended - D	138	13		167	4		13.2KV Capacitor	5	15,500
64									138KV Capacitor	1	57,500
65	# 55 - Westerville, Ohio	Unattended - D	69	13		40	2		13.2KV Capacitor	2	4,375
66	# 56 - Franklin Co., Ohio	Unattended - D	138	40, 13		25	1		13.2KV Capacitor	1	3,600
67	# 57 - Columbus, Ohio	Unattended - D	40	13		40	2		13.2KV Capacitor	2	6,300
68	# 58 - Gahanna, Ohio	Unattended - D	138	13, 13		150	2		138KV Capacitor	1	72,000
69									13.2KV Capacitor	4	13,200
70	# 64 - Columbus, Ohio	Unattended - D	138	13, 13		167	2		138KV Capacitor	1	72,000
71									13.2KV Capacitor	4	16,650
72	# 66 - Conesville, Ohio	Attended - T	13	138		480	3				72
73			22.5	345		1,773	3				73
74			138	69	13	11	1				74
75	# 69 - Pickaway Co., Ohio	Attended - T	138	69	13	50	1				75
76	# 70 - Whitehall, Ohio	Unattended - D	40	13, 4		63	3		13.2KV Capacitor	2	7,350
77	# 71 - (Bixby) Groveport, Ohio	Unattended - T	345	138	13	450	1		13.2KV Capacitor	2	6,200
78			138	13		42	1				76
79			138	13, 13		75	1				77
80	# 72 - Galloway, Ohio	Unattended - D	69	13		40	2		13.2KV Capacitor	3	9,750
81	# 73 - Briggsdale, Ohio	Unattended - D	40	13		20	2		13.2KV Capacitor	1	3,000
82	# 74 - (Beatty) Grove City, Ohio	Unattended - T	345	138	13	450	1		13.2KV Capacitor	2	7,200
83			345	138, 13		560	1				82
84			138	13, 13		75	1				83
85			138	69	13	100	2				84
86			345	138, 35							85
87	# 75 - Grove City, Ohio	Unattended - T	138	40, 13		100	2	1	13.2KV Capacitor	2	7,200
88	# 77 - Columbus, Ohio	Unattended - D	138	13, 13		150	2		13.2KV Capacitor	2	7,200
89	# 79 - Columbia Center, Ohio	Unattended - D	40	13		15	1				87
90	# 80 - Pataskala, Ohio	Unattended - T	345	138	13	560	1	1	34.5KV Capacitor	1	3,630
91			138	40, 13		42	1				88
92	# 81 - Delaware Co., Ohio	Unattended - D	138	40, 13		42	1				89
93	# 95 - Columbus, Ohio	Unattended - D	138	13, 13		167	2		13.2KV Capacitor	2	7,200
94	# 98 - Worthington, Ohio	Unattended - D	69	13, 13		40	2		13.2KV Capacitor	2	5,100
95	# 101 - Nelsonville, Ohio	Unattended - D	69	13		22	3		13.2KV Capacitor	2	3,000
96			69	13, 7.6					69KV Capacitor	1	7,200
97	# 103 - Jackson Co., Ohio	Unattended - D	69	13		11	1		13.2KV Capacitor	1	2,700
98			69, 13	7.6		9	1				97
99	# 107 - Aberdeen, Ohio	Unattended - D	69	13		13	1				98
100	# 113 - Athens, Ohio	Unattended - T	138	69		67	1				99
101	# 126 - South Salem, Ohio	Unattended - D	69	13		6	1				100
102	# 132 - Kanauga, Ohio	Unattended - T	69	13, 7.6		20	1		13.2KV Capacitor	2	5,700
103			138	69, 13		50	1		69KV Capacitor	1	10,800
104			4	69	40			1			102
105	# 136 - Gallia Co., Ohio	Unattended - D	138, 69	13		13	1		13.2KV Capacitor	1	3,000
106	# 138 - Gallipolis, Ohio	Unattended - D	69	13, 7.6	7	20	1		13.2KV Capacitor	1	3,600
107	# 145 - Oak Hill, Ohio	Unattended - D	69	13, 7.6		17	2		13.2KV Capacitor	1	2,700
108	# 149 - Circleville, Ohio	Unattended - T	138	69	13	60	2	1	13.2KV Capacitor	2	5,400
109			138	13		30	1		13.2KV Capacitor	1	4,500
110									138KV Capacitor	1	48,000

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Annual Report of COLUMBUS SOUTHERN POWER COMPANY

SUBSTATIONS

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
111	#154 - Hillsboro, Ohio	Unattended - D	69	13, 7.6		40	2		69KV Capacitor	1	10,800
112	#158 - Seaman, Ohio	Unattended - T	69	13	13	8	2		13.2KV Capacitor	2	5,400
113	#160 - Otway, Ohio	Unattended - D	138	2.4		30	1	3	69KV Capacitor	1	10,800
114	#165 - Superior, Ohio	Unattended - T (S)	40	13		8	1				
115	#171 - South of Circleville, Ohio	Unattended - D	69								
116	#176 - Chillicothe, Ohio	Unattended - D	138	7.6	7.6	9	1		13.2KV Capacitor	1	2,250
117	#178 - Chillicothe, Ohio	Unattended - D	69	4	2	2	1				
118	#191 - Rarden, Ohio	Unattended - D	13	4		3	1				
119	#217 - Delaware, Ohio	Unattended - D	138	69	13	30	1		13.2KV Capacitor	1	3,600
120	#218 - Delaware, Ohio	Unattended - D	69	40	13	20	1				
121	#226 - Chillicothe, Ohio	Unattended - T	69	34	13			1			
122	#229 - Athens, Ohio	Unattended - D	40	13, 4		20	2		13.2KV Capacitor	1	2,700
123	#230 - Athens, Ohio	Unattended - T	40	13		19	2		13.2KV Capacitor	1	3,150
124	#238 - Peebles, Ohio	Unattended - T	138	69	13	30	1		69KV Capacitor	1	10,800
125	#240 - Delaware, Ohio	Unattended - T	69, 40	40, 13		110	3		138KV Capacitor	1	64,800
126	#242 - Jackson, Ohio	Unattended - T	138						13.2KV Capacitor	3	9,000
127	#247 - Waverly, Ohio	Unattended - T	69	13		50	2		13.2KV Capacitor	2	6,300
128	27 Substations Under 10,000 KVA	Unattended - D	138	69	13	30	1		13.2KV Capacitor	2	5,700
129	Total Wholly Owned Substations Above										
130	By Function (Excludes Those Grouped)										
131	T - Transmission										
132	D - Distribution										
133	(S) Switching Station										
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9,303

3,187

Total Wholly Owned Substations Above
By Function (Excludes Those Grouped)

T - Transmission

D - Distribution

(S) Switching Station

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
COMMONLY OWNED SUBSTATIONS											
1	# 5 - Corridor, Franklin Co., Ohio	(1)	345	-	-	-	-	-	-	-	-
2	# 50 - Beckjord, New Richmond, Ohio	(2)	22.8	345	-	504	1	-	-	-	-
3	# 52 - Stuart, Adams Co., Ohio	(4)	345	138	-	250	1	-	-	-	-
4		(4)	22.8	345	-	1,920	3	-	-	-	-
5		(3)	22.8	345	-	640	1	-	-	-	-
6		(7)	22.8	345	-	900	-	1	-	-	-
7		(8)									
8	# 53 - Pierce, Clermont Co., Ohio	(2)	345	-	-	-	-	-	-	-	-
9	# 59 - Greene, Dayton, Ohio	(2)	345	-	-	-	-	-	-	-	-
10											
11	# 61 - Foster, Warren Co., Ohio	(2)	345	-	-	-	-	-	-	-	-
12	# 62 - Zimmer, Clermont Co., Ohio	(3&5)	20.9	345	-	1,955	2	-	-	-	-
13	# 66 - Conesville, Conesville, Ohio	(1)	24.5	345	-	910	1	-	-	-	-
14	# 71 - Bixby, Groveport, Ohio	(1)	345	-	-	-	-	-	-	-	-
15	# 74 - Beatty, Grove City, Ohio	(1&2)	345	-	-	-	-	-	-	-	-
16	#241 - Terminal, Cincinnati, Ohio	(6)	345	-	-	-	-	-	-	-	-
17	#243 - Port Union, Butler Co., Ohio	(6)	345	-	-	-	-	-	-	-	-
18	#245 - Don Marquis, Pike Co., Ohio	(2)	345	-	-	-	-	-	-	-	-
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NOTES:

- (1) Certain equipment at this substation is owned by The Cincinnati Gas & Electric Company, The Dayton Power and Light Company and the Respondent with undivided interests of 33-1/3%, 33-1/3% and 33-1/3%, respectively. Expenses are shared on the basis of percent of ownership.
- (2) Certain equipment at this substation is owned by The Cincinnati Gas & Electric Company, The Dayton Power and Light Company and the Respondent with undivided interests of 30%, 35% and 35%, respectively. Expenses are shared on the basis of percent of ownership.
- (3) This substation is owned by The Cincinnati Gas & Electric Company, The Dayton Power and Light Company and the Respondent with undivided interests of 33-1/3%, 33-1/3% and 33-1/3%, respectively. Expenses are shared on the basis of percent of ownership.
- (4) This substation is owned by The Cincinnati Gas & Electric Company, The Dayton Power and Light Company and the Respondent with undivided interests of 35% and 35%, respectively. Expenses are shared on the basis of percent of ownership.
- (5) This substation is owned by The Cincinnati Gas & Electric Company, The Dayton Power and Light Company and the Respondent with undivided interests of 28%, 36% and 36%, respectively. Expenses are shared on the basis of percent of ownership.
- (6) Certain equipment at this substation is owned by The Cincinnati Gas & Electric Company, The Dayton Power and Light Company and the Respondent with undivided interests of 28%, 36% and 36%, respectively. Expenses are shared on the basis of percent of ownership.
- (7) Certain equipment at this substation is owned by The Cincinnati Gas & Electric Company, The Dayton Power and Light Company and the Respondent with undivided interests of 40.3%, 30.7% and 29%, respectively.
- (8) Certain equipment at this substation is owned by The Cincinnati Gas & Electric Company, The Dayton Power and Light Company and the Respondent with undivided interests of 38.5%, 41.3% and 20.2%, respectively.

The Cincinnati Gas & Electric Company, The Dayton Power and Light Company and the Respondent are not associated companies.

Name of Respondent COLUMBUS SOUTHERN 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 of Report Dec. 31, 1991
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ELECTRIC DISTRIBUTION METERS AND LINE TRANSFORMERS

1. Report below the information called for concerning distribution watt-hour meters and line transformers.
 2. Include watt-hour demand distribution meters, but not external demand meters.
 3. Show in a footnote the number of distribution watt-hour meters or line transformers held by the respondent under lease from others, jointly owned with others, or held otherwise than by reason of sole ownership by the respondent. If 500 or more meters or line

transformers are held under a lease, give name of lessor, date and period of lease, and annual rent. If 500 or more meters or line transformers are held other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of accounting for expenses between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Line No.	Item (a)	Number of Watt-Hour Meters (b)	LINE TRANSFORMERS	
			Number (c)	Total Capacity (In MVA) (d)
1	Number at Beginning of Year	587,912	140,151	6,207.0
2	Additions During Year			
3	Purchases	24,099	5,372	233.0
4	Associated with Utility Plant Acquired			
5	TOTAL Additions (Enter Total of lines 3 and 4)	24,099	5,372	233.0
6	Reductions During Year			
7	Retirements	14,458	3,368	119.0
8	Associated with Utility Plant Sold			
9	TOTAL Reductions (Enter Total of lines 7 and 8)	14,458	3,368	119.0
10	Number at End of Year (lines 1 + 5 - 9)	597,553	142,155	6,321.0
11	In Stock	11,089	5,817	459.0
12	Locked Meters on Customers' Premises	11,578		
13	Inactive Transformers on System			
14	In Customers' Use	574,756	135,961	5,844.0
15	In Company's Use	130	377	18.0
16	TOTAL End of Year (Enter Total of lines 11 to 15. This line should equal line 10.)	597,553	142,155	6,321.0

Name of Respondent COLUMBUS SOUTHERN 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 of Report Dec. 31, 1991
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ENVIRONMENTAL PROTECTION FACILITIES

1. For purposes of this response, environmental protection facilities shall be defined as any building, structure, equipment, facility, or improvement designed and constructed solely for control, reduction, prevention or abatement of discharges or releases into the environment of gaseous, liquid, or solid substances, heat, noise or for the control, reduction, prevention, or abatement of any other adverse impact of an activity on the environment.

2. Report the differences in cost of facilities installed for environmental considerations over the cost of alternative facilities which would otherwise be used without environmental considerations. Use the best engineering design achievable without environmental restrictions as the basis for determining costs without environmental considerations. It is not intended that special design studies be made for purposes of this response. Base the response on the best engineering judgement where direct comparisons are not available.

Include in these differences in costs the costs or estimated costs of environmental protection facilities in service, constructed or modified in connection with the production, transmission, and distribution of electrical energy and shall be reported herein for all such environmental facilities placed in service on or after January 1, 1969, so long as it is readily determinable that such facilities were constructed or modified for environmental rather than operational purposes. Also report similar expenditures for environmental plant included in construction work in progress. Estimate the cost of facilities when the original cost is not available or facilities are jointly owned with another utility, provided the respondent explains the basis of such estimations.

Examples of these costs would include a portion of the costs of tall smokestacks, underground lines, and landscaped substations. Explain such costs in a footnote.

3. In the cost of facilities reported on this page, include an estimated portion of the cost of plant that is or will be used to provide power to operate associated environmental protection facilities. These costs may be estimated on a percentage of plant basis. Explain such estimations in a footnote.

4. Report all costs under the major classifications provided below and include, as a minimum, the items listed hereunder:

- A. Air pollution control facilities:
 (1) Scrubbers, precipitators, tall smokestacks, etc.
 (2) Changes necessary to accommodate use of environmentally clean fuels such as low ash or low sulfur fuels including storage and handling equipment

- (3) Monitoring equipment
 (4) Other.

- B. Water pollution control facilities:
 (1) Cooling towers, ponds, piping, pumps, etc.
 (2) Waste water treatment equipment
 (3) Sanitary waste disposal equipment
 (4) Oil interceptors
 (5) Sediment control facilities
 (6) Monitoring equipment
 (7) Other.

- C. Solid waste disposal costs:
 (1) Ash handling and disposal equipment
 (2) Land
 (3) Settling ponds
 (4) Other.

- D. Noise abatement equipment:
 (1) Structures
 (2) Mufflers
 (3) Sound proofing equipment
 (4) Monitoring equipment
 (5) Other.

- E. Esthetic costs:
 (1) Architectural costs
 (2) Towers
 (3) Underground lines
 (4) Landscaping
 (5) Other.

- F. Additional plant capacity necessary due to restricted output from existing facilities, or addition of pollution control facilities.

- G. Miscellaneous:
 (1) Preparation of environmental reports
 (2) Fish and wildlife plants included in Accounts 330, 331, 332, and 335.
 (3) Parks and related facilities
 (4) Other.

5. In those instances when costs are composites of both actual supportable costs and estimates of costs, specify in column (f) the actual costs that are included in column (e).

6. Report construction work in progress relating to environmental facilities at line 9.

Line No.	Classification of Cost (a)	CHANGES DURING YEAR			Balance at End of Year (e)	Actual Cost (f)
		Additions (b)	Retirements (c)	Adjustments (d)		
1	Air Pollution Control Fac.	120,243,142	227,451		256,779,229	256,779,229
2	Water Pollution Control Fac.	17,603,269	131,603		39,200,301	39,200,301
3	Solid Waste Disposal Costs	12,499,500	908,731		36,102,177	36,102,177
4	Noise Abatement Equipment				147,569	147,569
5	Esthetic Costs				29,775,337	29,553,600
6	Additional Plant Capacity	24,453,442			39,587,940	0
7	Misc. (Identify Significant)		64,942		1,971,728	1,969,136
8	TOTAL (Total of Lines 1 - 7)	174,799,353	1,332,727		403,564,281	363,752,012
9	Construction Work in Progress	XXXXX	XXXXX	XXXXX	1,110,178	1,110,178

Name of Respondent COLUMBUS SOUTHERN 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 of Report Dec. 31, 1991
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ENVIRONMENTAL PROTECTION EXPENSES

1. Show below expenses incurred in connection with the use of environmental protection facilities, the cost of which are reported on page 430. Where it is necessary that allocations and/or estimates of costs be made, state the basis or method used.
2. Include below the costs incurred due to the operation of environmental protection equipment, facilities, and programs.
3. Report expenses under the subheadings listed below.
4. Under item 6 report the difference in cost between environmentally clean fuels and the alternative fuels that would otherwise be used and are available for use.
5. Under item 7 include the cost of replacement power, purchased or generated, to compensate for the deficiency in output from existing plants due to the addition of pollution control equipment, use of alternate environmentally preferable fuels, or environmental regulations of governmental bodies. Base the price of replacement power purchased on the average system price of purchased power if the actual cost of such replacement power is not known. Price internally generated replacement power at the system average cost of power generated if the actual cost of specific replacement generation is not known.
6. Under item 8 include ad valorem and other taxes assessed directly on or directly relatable to environmental facilities. Also include under item 8 licensing and similar fees on such facilities.
7. In those instances where expenses are composed of both actual supportable data and estimates of costs, specify in column (c) the actual expenses that are included in column (b).

Line No.	Classification of Expenses (a)	Amount (b)	Actual Expenses (c)
1	Depreciation	11,901,093	10,887,237
2	Labor, Maintenance, Materials, and Supplies Cost Related to Environmental Facilities and Programs	3,086,137	2,991,658
3	Fuel Related Costs	883,185	52,899
4	Operation of Facilities	16,498,870	16,199,774
5	Fly Ash and Sulfur Sludge Removal	18,319,918	18,319,918
6	Difference in Cost of Environmentally Clean Fuels	4,704,636	0
7	Replacement Power Costs	1,053,837	1,031,495
8	Taxes and Fees	1,376,734	517,156
9	Administrative and General	149,964	149,964
10	Other (Identify significant)		
11	TOTAL	57,974,374	50,150,101

With the exception of the following, all expenses reported by the Respondent on wholly-owned facilities and its share of the commonly owned Conesville Unit No. 4 are actual. (All other estimates have been supplied by The Cincinnati Gas & Electric Company and The Dayton Power and Light Company and represent the Respondent's share of expenses in connection with the operation of commonly owned environmental protection facilities).

- Replacement power costs are based on the estimates of the deficiency in output from existing plants due to the addition of environmental protection facilities, which are priced at the cost of operation for each plant adjusted for periods when the plant was not in service.
- Administrative and general expenses include an estimate for engineering services provided by the American Electric Power Service Corporation. The basis for this estimate is the total number of environmental engineering work orders.

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