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OMB No. 1902-0021
(Expires 7/31/95)



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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 CFR141.1. 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 93

**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 for resale,
- (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 (not applicable to respondents classified as Class C or Class D prior to January 1, 1984):
- (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 _____ 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:

Legal Reference and Records Management Branch
Federal Energy Regulatory Commission
941 North Capitol Street, NE.
Room 3100 ED-12.1
Washington, DC 20426
(202) 208-2474

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-12.3); 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, 1993

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) An Original
(2) 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

T. P. Bowman

04 Date Signed

(Mo, Da, Yr)

02 Title

Assistant Secretary and
Assistant Treasurer

4-20-94

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) An Original
(2) A Resubmission

Date of Report
(Mo, Da, Yr)

Year of Report

Dec. 31, 1993

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.

Omit pages where the responses are "none," "not applicable," or "NA."

Title of Schedule	Reference Page No. (b)	Date Revised (c)	Remarks (d)	
GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS				
General Information	101			
Control Over 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	Rev. 12-93		
Statement of Income for the Year	114-117	Rev. 12-93		
Statement of Retained Earnings for the Year	118-119	Ed. 12-89	Pg.115-116-None (A)	
Statement of Cash Flows	120-121	Rev. 12-93		
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		
Electric Plant in Service	204-207	Ed. 12-91		NONE
Electric Plant Leased to Others	213	Ed. 12-89		
Electric Plant Held for Future Use	214	Ed. 12-89		NONE
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		
Material and Supplies	227	Ed. 12-89		
Allowances	228-229	New 12-93		
Extraordinary Property Losses	230	Ed. 12-93		
Unrecovered Plant and Regulatory Study Costs	230	Ed. 12-93	NONE	
Other Regulatory Assets	232	New 12-93	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		
Capital Stock Expenses	254	Ed. 12-86	NONE	
Long-Term Debt	256-257	Ed. 12-91	NONE	
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	NONE	
Accumulated Deferred Income Taxes - Other	276-277	Ed. 12-93		
Other Regulatory Liabilities	278	New 12-93		

(A) Pages 115 and 116 are omitted - all utility operations are electric and included in total columns on Page 114 as noted.

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, 1993
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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	Rev. 12-93	
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	
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	
Stockholders' Reports	Check appropriate box:		
	<input 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, 1993

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 checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 1993	Year of Report Dec. 31, 1993
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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.

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, 1993

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	

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, 1993	Year of Report Dec. 31, 1993
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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)
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Information has been provided on filed copies only.

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, 1993

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)

E. Linn Draper, Jr., Chairman of the Board and Chief Executive Officer (B)

R. E. Disbrow, Chairman of the Board and Chief Executive Officer (C)

C. A. Erikson, President and Chief Operating Officer (D)

T. R. McCaffrey, President and Chief Operating Officer (E)

A. J. Dowd, Vice President

Henry Fayne (D)

G. P. Maloney, Vice President

James J. Markowsky (D)

W. J. Lhota, Vice President

P. J. DeMaria, Vice President and Treasurer

All Columbus, Ohio

- (A) Company does not have an Executive Committee.
- (B) Elected April 28, 1993.
- (C) Resigned April 28, 1993.
- (D) Elected July 1, 1993.
- (E) Resigned July 1, 1993.

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
 By proxy: Common 16,410,426

3. Give the date and place of such meeting:

April 27, 1993
 Columbus, Ohio

Line No.	Name (Title) and Address of Security Holder (a)	VOTING SECURITIES			
		Number of votes as of (date): December 31, 1993			
		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	16,410,426	16,410,426		
10					
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
February 1, 1993	City of Wellston Jackson County	15 years	None
(2) None.			
(3) None.			
(4) None.			
(5) None.			

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IMPORTANT CHANGES DURING THE YEAR (Continued)

- (6) (a) SEC File Nos. 33-60336 and 22-24054 under the Securities Act of 1933 and the Trust Indenture Act of 1939, respectively.
- The Public Utilities Commission of Ohio Case No. 93-2391-EL-AIS.
- \$50,000,000 First Mortgage Bonds, Designated Secured Medium Term Notes, 6.80% Series due May 1, 2003.
- \$50,000,000 First Mortgage Bonds, Designated Secured Medium Term Notes, 7.90% Series due May 1, 2023.
- \$40,000,000 First Mortgage Bonds, Designated Secured Medium Term Notes, 6.60% Series due August 1, 2003.
- \$40,000,000 First Mortgage Bonds, Designated Secured Medium Term Notes, 7.75% Series due August 1, 2023.
- \$20,000,000 First Mortgage Bonds, Designated Secured Medium Term Notes, 6.10% Series due November 1, 2003.
- (b) SEC File No. 70-8293 under the Public Utility Holding Company Act of 1935. Short-term borrowing authority not to exceed \$200,000,000 for the period 1/1/94 through 12/31/95.
- (7) None.
- (8) None.
- (9) See Pages 109-A through 109-E.
- (10) None.

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IMPORTANT CHANGES DURING THE YEAR (Continued)

GLOSSARY OF TERMS

When 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. Defined in regulatory systems of accounts as the net cost of borrowed funds used for construction and a reasonable rate of return on other funds when so used.
APCo	Appalachian Power Company
Buckeye	Buckeye Power, Inc.
CCD Group	CSPCo, CG&E and DP&L
CG&E	The Cincinnati Gas & Electric Company
Cook Plant	The Donald C. Cook Nuclear Plant
CSPCo	Columbus Southern Power Company
DOE	United States Department of Energy
DP&L	The Dayton Power and Light Company
Federal EPA	United States Environmental Protection Agency
FERC	Federal Energy Regulatory Commission
I&M	Indiana Michigan Power Company
IURC	Indiana Utility Regulatory Commission
KEPCo	Kentucky Power Company
KPSC	Kentucky Public Service Commission
MPSC	Michigan Public Service Commission
NEIL	Nuclear Electric Insurance Limited
NPDES	National Pollutant Discharge Elimination System

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IMPORTANT CHANGES DURING THE YEAR (Continued)

GLOSSARY OF TERMS (Cont'd)

<u>Term</u>	<u>Meaning</u>
NRC	Nuclear Regulatory Commission
Ohio EPA	Ohio Environmental Protection Agency
OPCo	Ohio Power Company
OVEC	Ohio Valley Electric Corporation
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
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) 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 the Zimmer Plant with the remainder owned by two unaffiliated companies, CG&E (46.5%) and DP&L (28.1%) (collectively, the Owners).

On April 2, 1991, CSPCo filed a request with the PUCO to increase rates \$202,500,000 on an annual basis principally to recover its share of the costs of operation of the Zimmer Plant and a return on its investment. On May 12, 1992, the PUCO issued an order on CSPCo's rate request. The order provided for a phased-in rate increase of \$123,000,000 to be implemented in three steps over a two-year period and excluded from rate base \$165,000,000 of Zimmer Plant costs composed of an allowance for funds used during construction accrued from February 1984 through February 1986, nuclear wind-down costs and a loss on the sale of nuclear fuel. The order also provided for the recovery of deferred post in-service operating expenses over 10 years. CSPCo requested a rehearing with the PUCO which was denied except for rehearing of certain minor rate design and accounting related issues. CSPCo and the PUCO staff signed a stipulation agreement resolving the minor issues for which the PUCO granted rehearing. On August 20, 1992, the PUCO approved the stipulation which provided CSPCo with approximately \$1,500,000 of additional revenues annually.

CSPCo filed an appeal with the Ohio Supreme Court on September 1, 1992 regarding the \$165,000,000 excluded from rate base and challenging the PUCO's authority to order a phased-in rate plan. CSPCo's appeal stated (1) that the PUCO failed to abide by the terms of a PUCO-approved 1985 stipulation agreement regarding CSPCo's investment in Zimmer Plant and (2) that the PUCO did not have authority to order phased-in rates.

In November 1993, the Supreme Court issued a decision on CSPCo's appeal affirming the disallowance and finding that the PUCO did not have statutory authority to order phased-in rates. The court instructed the PUCO to fix rates to provide gross annual revenues in accordance with the law and to provide a mechanism to recover the revenues deferred under the phase-in order which through December 31, 1993 totaled \$93,900,000.

As a result of the ruling, 1993 net income was reduced by \$144,500,000 after tax to reflect the disallowance and in January 1994, the PUCO approved a 7.11% or \$57,167,000 rate increase effective February 1, 1994. The increase is comprised of a 3.72% base rate increase and a temporary 3.39% surcharge, which will be in effect until the phase-in plan deferrals are recovered, estimated to be for a period of less than four and one-half years. The recovery of deferrals and the increase in rates to the full rate level will not affect net income.

On April 30, 1992, CSPCo filed its individual 1992 long-term forecast reports and integrated resource plans. On September 23, 1993, the PUCO issued its opinion and order approving CSPCo's and OPCo's long-term forecast reports. The PUCO order directs CSPCo and OPCo to proceed with a number of specific demand-side management programs and any other programs determined to be cost-effective.

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. On January 20, 1993 the PUCO issued proposed guidelines concerning emission allowances, including the guideline that gains or losses on transactions involving emission allowances created by rate base assets should generally flow through to ratepayers. On March 25, 1993, the PUCO issued its final guidelines concerning emission allowances. The final guidelines state that the PUCO expects that Ohio utilities will take advantage of the allowance trading market, and encourages all trades that can be economically justified. The final guidelines include the proposed guideline that gains or losses on transactions involving emission allowances created by rate base assets should generally flow through to ratepayers. The final guidelines also provide that allowance plans, procedures, trading activity, and associated costs should be

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IMPORTANT CHANGES DURING THE YEAR (Continued)

reviewed annually in the electric fuel component since the cost of these allowances are part of the acquisition and delivery costs of fuel.

On September 17, 1993, CSPCo filed an Application for Conservation/Renewable Reserve Allowances. The application requested an award of 18 allowances and was certified by the PUCO on September 3, 1993. On January 27, 1994, Federal EPA notified AEP that it would defer awarding allowances to CSPCo pending further documentation from the PUCO of CSPCo's compliance with appropriate eligibility requirements.

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 December 4, 1992, the PUCO, on behalf of the Interagency Ohio Energy Strategy (OES) Task Force, released its interim report. CSPCo and OPCo jointly filed comments on February 15, 1993.

On September 3, 1992, the PUCO began an investigation into incentive based ratemaking under Ohio's existing ratemaking statutes. Joint comments were filed in November 1992 by CSPCo and OPCo.

CSPCo received approval from the PUCO and FERC to defer under certain conditions the increased postretirement benefits other than pensions (OPEB) costs not being currently recovered in rates. Future recovery of the deferrals and the annual ongoing OPEB costs will be sought in the next base rate filing.

On January 11, 1993, Federal EPA published final regulations in the Federal Register which cover the Acid Rain Permit Program, Allowance System, Continuous Emission Monitoring, Excess Emissions Penalties and Offset Plans and Appeal Procedures. These regulations included allocation of allowances for Phase I sources. On March 12, 1993, several environmental groups, the State of New York and a number of utilities (including CSPCo) filed petitions in the United States Court of Appeals for the District of Columbia Circuit seeking a review of the regulations. Oral argument has been scheduled.

On September 10, 1993, CSPCo and a group of utilities filed a petition in the U.S. Court of Appeals for the District of Columbia Circuit seeking a review of the determination by Federal EPA that it had authority to defer action on acid rain compliance plans. Federal EPA has filed a motion to dismiss the appeal.

On March 9, 1993, Federal EPA, Region V, issued a notice of violation alleging that Stuart Station (owned by CSPCo, CG&E and DP&L) was in violation of Ohio's State Implementation Plan rules relating to opacity. This notice of violation has been resolved without penalty.

On June 27, 1985, Federal EPA issued stack height regulations pursuant to an order of the United States Court of Appeals for the District of Columbia Circuit. These regulations were appealed by a number of states, environmental groups and investor-owned electric utilities (including CSPCo), along with three electric utility trade associations. 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

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IMPORTANT CHANGES DURING THE YEAR (Continued)

operations, at present it appears that the most likely 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.

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.

On July 21, 1992, Federal EPA published final regulations in the Federal Register governing application of new source rules to generating plant repairs and pollution control projects undertaken to comply with the Clean Air Act Amendments of 1990. Generally, the rule provides that plants undertaking pollution control projects will not trigger new source review requirements. The Natural Resource Defense Council and a group of utilities, including CSPCo, have filed petitions in the U.S. Court of Appeals for the District of Columbia Circuit seeking a review of the regulations.

The NPDES permits generally require that certain thermal impact study programs be undertaken. These studies have been completed for all System plants. Thermal variances are in effect for all plants with once-through cooling water, except for the Conesville Plant for which the thermal variance expired on May 1, 1993. A request for a revised thermal variance for this plant has been made but the permitting agency has not made a final determination on the request. If a thermal variance for this plant is not renewed, the plant could be required to reduce generation, particularly in late summer months.

On September 21, 1993, CSPCo was served with a complaint issued by Region V, Federal EPA which alleged violations by Conesville Plant of the Toxic Substances Control Act and proposed a penalty of \$41,000. On October 4, 1993, I&M was served with a complaint issued by Region V, Federal EPA which alleged violations by Breed Plant of the Clean Water Act and proposed a penalty of \$70,000. On October 4, 1993, OPCo was served with a complaint issued by Region V, Federal EPA which alleged violations by OPCo's General Service Center (Canton, Ohio) of the Toxic Substances Control Act and proposed a penalty of \$24,000. Settlement discussions have been held in each of these cases and it is expected that these matters will be resolved shortly.

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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)	200-201	2,679,544,892	2,579,201,559
3	Construction Work in Progress (107)	200-201	31,446,865	52,793,462
4	Total Utility Plant (Enter Total of Lines 2 and 3)		2,710,991,757	2,631,995,021
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115)	200-201	742,616,583	800,303,014
6	Net Utility Plant (Enter Total of Line 4 Less 5)		1,968,375,174	1,831,692,007
7	Nuclear Fuel (120.1-120.4, 120.6)	202-203	0	0
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)		0	0
10	Net Utility Plant (Enter Total of Lines 6 and 9)		1,968,375,174	1,831,692,007
11	Utility Plant Adjustments (116)	122	0	0
12	Gas Stored Underground-Noncurrent (117)		0	0
13	OTHER PROPERTY AND INVESTMENTS			
14	Nonutility Property (121)	221	18,702,547	19,884,607
15	(Less) Accum. Prov. for Depr. and Amort. (122)		3,352,605	3,223,278
16	Investments in Associated Companies (123)		0	0
17	Investment in Subsidiary Companies (123.1)	224-225	4,998,668	5,004,663
18	(For Cost of Account 123.1, See Footnote Page 224, Line 42)			
19	Noncurrent Portion of Allowances	228-229	0	562,228
20	Other Investments (124)		13,690,054	14,894,170
21	Special Funds (125-128)		27,738	27,738
22	Total Other Property and Investments (Total of Lines 14 thru 17,19,20,21)		34,066,402	37,150,128
23	CURRENT AND ACCRUED ASSETS			
24	Cash (131)		3,688,960	2,208,740
25	Special Deposits (132-134)		1,472,666	183,078
26	Working Funds (135)		3,995,228	3,730,430
27	Temporary Cash Investments (136)		0	0
28	Notes Receivable (141)		0	1,446
29	Customer Accounts Receivable (142)		33,865,212	42,906,370
30	Other Accounts Receivable (143)		9,511,546	8,091,087
31	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		1,331,984	991,375
32	Notes Receivable from Associated Companies (145)		0	0
33	Accounts Receivable from Assoc. Companies (146)		1,009,683	1,083,771
34	Fuel Stock (151)	227	33,718,690	32,207,144
35	Fuel Stock Expense Undistributed (152)	227	29,678	50,172
36	Residuals (Elec) and Extracted Products (153)	227	0	0
37	Plant Material and Operating Supplies (154)	227	24,313,827	23,845,960
38	Merchandise (155)	227	100,500	100,500
39	Other Materials and Supplies (156)	227	0	0
40	Nuclear Materials Held for Sales (157)	202-203/227	0	0
41	Allowances (158.1 and 158.2)	228-229	0	562,228
42	(Less) Noncurrent Portion of Allowances	228-229	0	562,228
43	Stores Expenses Undistributed (163)	227	267,249	362,812
44	Gas Stored Underground-Current (164.1)		0	0
45	Liquefied Natural Gas Stored (164.2)		0	0
46	Liquefied Natural Gas Held for Processing (164.3)		0	0
47	Prepayments (165)		28,702,725	28,315,445
48	Advances for Gas Explor., Develop. and Prod. (166)		0	0
49	Other Advances for Gas (167)		0	0
50	Interest and Dividends Receivable (171)		1,239	1,239
51	Rents Receivable (172)		0	0
52	Accrued Utility Revenues (173)		16,290,318	28,889,382
53	Miscellaneous Current and Accrued Assets (174)		4,322,816	1,863,284
54	Total Current and Accrued Assets (Enter Total of Lines 24 thru 53)		159,958,353	172,849,485

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, 1993
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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)
55	DEFERRED DEBITS			
56	Unamortized Debt Expenses (181)		3,319,418	3,030,770
57	Extraordinary Property Losses (182.1)	230	0	0
58	Unrecovered Plant and Regulatory Study Costs (182.2)	230	0	0
59	Other Regulatory Assets (182.3)	232	0	505,103,508
60	Prelim. Survey and Investigation Charges (Electric) (183)		0	0
61	Prelim. Sur. and Invest. Charges (Gas) (183.1,183.2)		0	0
62	Clearing Accounts (184)		45,182	124,568
63	Temporary Facilities (185)		(35,915)	(61,875)
64	Miscellaneous Deferred Debits (186)	233	177,463,586	57,262,861
65	Def. Losses from Disposition of Utility Plt. (187)		0	0
66	Research, Devel. and Demonstration Expend. (188)	352-353	0	2,190
67	Unamortized Loss on Reacquired Debt (189)		26,919,568	31,632,490
68	Accumulated Deferred Income Taxes (190)	234	19,972,430	74,806,545
69	Unrecovered Purchased Gas Costs (191)		0	0
70	Total Deferred Debits (Enter Total of Lines 56 thru 69)		227,684,269	671,901,057
71	Total Assets and Other Debits (Enter Total of Lines 10, 11, 12, 22, 54 and 70)		2,390,084,198	2,713,592,677

Other Regulatory Assets (Line No. 59) for Balance at End of Year contains \$43,002,848 of embedded interest related to post in-service carrying charges on the Respondent's investment in the Zimmer Plant pursuant to the PUCO's March 14, 1991 Order in Case No. 90-2017-EL-AAM.

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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)			
3	Preferred Stock Issued (204) (A)	250-251	41,026,065	41,026,065
4	Capital Stock Subscribed (202,205)	250-251	125,000,000	125,000,000
5	Stock Liability for Conversion (203,206)	252	0	0
6	Premium on Capital Stock (207)	252	0	0
7	Other Paid-In Capital (208-211)	252	257,892,418	257,892,418
8	Installments Received on Capital Stock (212)	253	308,153,723	308,153,723
9	(Less) Discount on Capital Stock (213)	252	0	0
10	(Less) Capital Stock Expense (214)	254	0	0
11	Retained Earnings (215, 215.1, 216)	254	0	0
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	125,342,077	16,061,952
13	(Less) Reacquired Capital Stock (217)	118-119	2,219,664	2,225,659
14	Total Proprietary Capital (Enter Total of Lines 2 thru 13)	250-251	0	0
15	LONG-TERM DEBT		859,633,947	750,359,817
16	Bonds (221) (A)			
17	(Less) Reacquired Bonds (222)	256-257	839,140,000	881,090,000
18	Advances from Associated Companies (223)	256-257	0	0
19	Other Long-Term Debt (224) (A)	256-257	0	0
20	Unamortized Premium on Long-Term Debt (225)	256-257	143,550,000	142,245,000
21	(Less) Unamortized Discount on Long-Term Debt-Debit (226)		39,860	0
22	Total Long-Term Debt (Enter Total of Lines 16 thru 21)		4,808,582	5,622,488
23	OTHER NONCURRENT LIABILITIES		977,921,278	1,017,712,512
24	Obligations Under Capital Leases - Noncurrent (227)			
25	Accumulated Provision for Property Insurance (228.1)		7,062,460	11,849,907
26	Accumulated Provision for Injuries and Damages (228.2)		0	0
27	Accumulated Provision for Pensions and Benefits (228.3)		3,172,595	4,993,307
28	Accumulated Miscellaneous Operating Provisions (228.4)		0	0
29	Accumulated Provision for Rate Refunds (229)		3,599	3,305
30	Total Other Noncurrent Liabilities (Enter Total of Lines 24 thru 29)		0	0
31	CURRENT AND ACCRUED LIABILITIES		10,238,654	16,846,519
32	Notes Payable (231)			
33	Accounts Payable (232)		53,819,000	25,225,000
34	Notes Payable to Associated Companies (233)		33,371,924	36,871,047
35	Accounts Payable to Associated Companies (234)		0	0
36	Customer Deposits (235)		15,800,677	15,917,366
37	Taxes Accrued (236)		4,552,262	4,595,328
38	Interest Accrued (237)	262-263	118,433,828	114,148,747
39	Dividends Declared (238)		26,047,452	23,244,722
40	Matured Long-Term Debt (239)		2,765,625	2,765,625
41	Matured Interest (240)		0	0
42	Tax Collections Payable (241)		0	0
43	Miscellaneous Current and Accrued Liabilities (242)		716,983	195,611
44	Obligations Under Capital Leases-Current (243)		8,881,192	10,241,243
45	Total Current and Accrued Liabilities (Enter Total of Lines 32 thru 44)		2,333,890	2,929,250
			266,722,833	236,133,939

(A) See Notes on Page 113

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, 1993
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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)		725,593	730,629
48	Accumulated Deferred Investment Tax Credits (255)	266-267	73,945,452	68,472,903
49	Deferred Gains from Disposition of Utility Plant (256)		0	0
50	Other Deferred Credits (253)	269	5,478,182	16,133
51	Other Regulatory Liabilities (254)	278	0	72,775,945
52	Unamortized Gain on Reacquired Debt (257)		1,180,222	993,871
53	Accumulated Deferred Income Taxes (281-283)	272-277	194,238,037	549,550,409
54	Total Deferred Credits (Enter Total of Lines 47 thru 53)		275,567,486	692,539,890
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 54)		2,390,084,198	2,713,592,677

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	4,250,000	20,700,000
19	224	45,000,000	0

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, 1993

STATEMENT OF INCOME FOR THE YEAR

1. 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.
2. Report amounts in account 414, Other Utility Operating Income in the same manner as accounts 412 and 413 above.
3. 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.
4. Use page 122 for important notes regarding the statement of income or any account thereof.
5. 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.
6. 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.
7. If any notes appearing in the report to stockholders are applicable to this Statement of Income, such notes may be attached at page 122.
8. 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.
9. Explain in a footnote if the previous year's figures are different from that reported in prior reports.
10. 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)			
3	Operating Expenses	300-301	953,651,909	843,995,984
4	Operation Expenses (401)	320-323	517,556,675	487,347,056
5	Maintenance Expenses (402)	320-323	71,536,986	54,288,726
6	Depreciation Expenses (403)	336-338	84,078,627	84,335,086
7	Amort. & Depl. of Utility Plant (404-405)	336-338	38,156	38,700
8	Amort. of Utility Plant Acq. Adj. (406)	336-338	0	(20,628,785)
9	Amort. of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)		0	0
10	Amort. of Conversion Expenses (407)		0	0
11	Regulatory Debits (407.3)		0	0
12	(Less) Regulatory Credits (407.4)		766,368	0
13	Taxes Other than Income Taxes (408.1)		8,912,800	0
14	Income Taxes-Federal (409.1)	262-263	99,348,378	97,314,461
15	-Other (409.1)	262-263	34,112,677	(482,595)
16	Provision for Deferred Income Taxes (410.1)	262-263	0	0
17	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234,272-277	62,111,320	79,512,002
18	Investment Tax Credit Adj.-Net (411.4)	234,272-277	53,186,436	55,338,936
19	(Less) Gains from Disp. of Utility Plant (411.6)	266	(3,720,898)	(4,494,474)
20	Losses from Disp. of Utility Plant (411.7)		0	0
21	(Less) Gains from Disposition of Allowances (411.8)		0	0
22	Losses from Disposition of Allowances (411.9)		0	0
23	Total Utility Operating Expenses (Enter Total of Lines 4 thru 22)		0	0
24	Net Utility Operating Income (Enter Total of Line 2 Less 23) (Carry Forward to Page 117, Line 25)		803,729,053 149,922,856	721,891,241 122,104,743

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, 1993
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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)
25	Net Utility Operating Income (Carried Forward from Page 114)		149,922,856	122,104,743
26	OTHER INCOME AND DEDUCTIONS			
27	Other Income			
28	Nonutility Operating Income			
29	Revenues from Merchandising, Jobbing and Contract Work (415)		313,588	125,952
30	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)		192,170	93,862
31	Revenues from Nonutility Operations (417)		0	0
32	(Less) Expenses of Nonutility Operations (417.1)		0	0
33	Nonoperating Rental Income (418)		181,828	293,177
34	Equity in Earnings of Subsidiary Companies (418.1)	119	355,795	343,409
35	Interest and Dividend Income (419)		947,512	1,580,949
36	Allowance for Other Funds Used During Construction (419.1)		179,287	0
37	Miscellaneous Nonoperating Income (421)		39,244,030	54,348,104
38	Gain on Disposition of Property (421.1)		80,259	74,176
39	Total Other Income (Enter Total of Lines 29 thru 38)		41,110,129	56,671,905
40	Other Income Deductions			
41	Loss on Disposition of Property (421.2)		2,326	11,955
42	Miscellaneous Amortization (425)	340	0	0
43	Miscellaneous Income Deductions (426.1-426.5)	340	4,002,983	944,592
44	Total Other Income Deductions (Total of Lines 41 thru 43)		4,005,309	956,547
45	Taxes Applic. to Other Income and Deductions			
46	Taxes Other than Income Taxes (408.2)	262-263	214,541	285,597
47	Income Taxes-Federal (409.2)	262-263	(4,794,001)	(4,184,763)
48	Income Taxes-Other (409.2)	262-263	0	0
49	Provision for Deferred Inc. Taxes (410.2)	234,272-277	14,903,729	12,549,740
50	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234,272-277	318,637	28,204
51	Investment Tax Credit Adj.-Net (411.5)		(537,787)	(287,099)
52	(Less) Investment Tax Credits (420)		0	0
53	Total Taxes on Other Inc. and Ded. (Enter Total of 46 thru 52)		9,467,845	8,335,271
54	Net Other Income and Deductions (Enter Total of Lines 39,44,53)		27,636,975	47,380,087
55	INTEREST CHARGES			
56	Interest on Long-Term Debt (427)		84,554,881	87,296,076
57	Amort. of Debt Disc. and Expense (428)		847,123	956,178
58	Amortization of Loss on Reacquired Debt (428.1)		2,927,244	1,948,543
59	(Less) Amort. of Premium on Debt-Credit (429)		2,431	12,785
60	(Less) Amortization of Gain on Reacquired Debt-Credit (429.1)		186,351	186,351
61	Interest on Debt to Assoc. Companies (430)	340	0	0
62	Other Interest Expense (431)	340	1,754,944	3,733,793
63	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		971,465	494,578
64	Net Interest Charges (Enter Total of Lines 56 thru 63)		88,923,945	93,240,876
65	Income Before Extraordinary Items (Enter Total of Lines 25, 54, and 64)		88,635,886	76,243,954
66	EXTRAORDINARY ITEMS			
67	Extraordinary Income (434)		0	0
68	(Less) Extraordinary Deductions (435)		159,067,697	0
69	Net Extraordinary Items (Enter Total of Line 67 Less Line 68)		(159,067,697)	0
70	Income Taxes-Federal and Other (409.3)	262-263	(14,534,238)	0
71	Extraordinary Items After Taxes (Enter Total of Line 69 Less Line 70)		(144,533,459)	0
72	Net Income (Enter Total of Lines 65 and 71)		(55,897,573)	76,243,954

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, 1993

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		
2	Changes (Identify by prescribed retained earnings accounts)		125,342,077
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)		
17	Appropriations of Retained Earnings (Account 436)		(56,253,368)
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	11,062,500
25			
26			
27			
28			
29	TOTAL Dividends Declared-Preferred Stock (Account 437)(Total of lines 24-28)		11,062,500
30	Dividends Declared - Common Stock (Account 438)		
31	Common Stock	238	42,174,795
32			
33			
34			
35			
36	TOTAL Dividends Declared - Common Stock (Account 438)(Total of lines 31-35)		42,174,795
37	Transfers from Acct. 216.1, Unappropriated Undistributed Subsidiary Earnings		349,800
38	Balance - End of Year (Total of lines 1,9,15,16,22,29,36 and 37)		16,061,952

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, 1993	Year of Report Dec. 31, 1993
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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)	16,061,952
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1)	
49	Balance - Beginning of Year (Debit or Credit)	2,219,664
50	Equity in Earnings for Year (Credit) (Account 418.1)	355,795
51	(Less) Dividends Received (Debit)	349,800
52	Other Changes (Explain)	
53	Balance - End of Year	2,225,659
	Dividends Declared (Account 437)	
	Preferred Stock:	
	9.50% Series	7,125,000
	7.875% Series	3,937,500
	Total	11,062,500 *****

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, 1993

STATEMENT OF RETAINED EARNINGS FOR THE YEAR - PRIOR 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		
2	Changes (Identify by prescribed retained earnings accounts)		
3	Adjustments to Retained Earnings (Account 439)		128,688,217
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		
11	Debit:		
12	Debit:		139,262
13	Debit:		
14	Debit:		
15	TOTAL Debits to Retained Earnings (Account 439) (Total of lines 10 thru 14)		
16	Balance Transferred from Income (Account 433 less Account 418.1)		139,262
17	Appropriations of Retained Earnings (Account 436)		
18			75,900,545
19			
20			
21			
22	TOTAL Appropriations of Retained Earnings (Account 436)(Total of lines 18-21)		
23	Dividends Declared - Preferred Stock (Account 437)		
24			
25	See Note on Page 119-A		
26		238	10,548,438
27			
28			
29	TOTAL Dividends Declared-Preferred Stock (Account 437)(Total of lines 24-28)		
30	Dividends Declared - Common Stock (Account 438)		10,548,438
31	Common Stock		
32		238	68,759,685
33			
34			
35			
36	TOTAL Dividends Declared - Common Stock (Account 438)(Total of lines 31-35)		
37	Transfers from Acct. 216.1, Unappropriated Undistributed Subsidiary Earnings		68,759,685
38	Balance - End of Year (Total of lines 1,9,15,16,22,29,36 and 37)		200,700
			125,342,077

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, 1993
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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)	125,342,077
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1)	
49	Balance - Beginning of Year (Debit or Credit)	2,076,955
50	Equity in Earnings for Year (Credit) (Account 418.1)	343,409
51	(Less) Dividends Received (Debit)	200,700
52	Other Changes (Explain)	
53	Balance - End of Year	2,219,664
	Dividends Declared (Account 437)	
	Preferred Stock:	
	9.50% Series	7,125,000
	7.875% Series	3,423,438
	Total	10,548,438

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:	(55,897,573)
4	Depreciation and Depletion	XXXXXX
5	Amortization of (Specify)	84,340,458
6	Zimmer Post-In-Service Deferrals and Amortizations	
7	Loss from Zimmer Disallowance	(46,475,061)
8	Deferred Income Taxes (Net)	159,067,697
9	Investment Tax Credit Adjustment (Net)	10,183,062
10	Net (Increase) Decrease in Receivables	(5,466,009)
11	Net (Increase) Decrease in Inventory	(8,036,842)
12	Net Increase (Decrease) in Payables and Accrued Expenses	1,301,129
13	Net (Increase) Decrease in Other Regulatory Assets	3,615,812
14	Net Increase (Decrease) in Other Regulatory Liabilities	(1,551,691)
15	(Less) Allowance for Other Funds Used During Construction	6,557,382
16	(Less) Undistributed Earnings from Subsidiary Companies	179,287
17	Other:	5,995
18	Net (Increase) Decrease in Accrued Utility Revenues	
19	Other Operating Items (Net)	(12,599,064)
20		(374,736)
21	Net Cash Provided by (Used in) Operating Activities (Total of lines 2 thru 20)	XXXXXX
22		134,479,282
23		
24	Cash Flows from Investment Activities:	
25	Construction and Acquisition of Plant (including land):	XXXXXX
26	Gross Additions to Utility Plant (less nuclear fuel)	XXXXXX
27	Gross Additions to Nuclear Fuel	XXXXXX
28	Gross Additions to Common Utility Plant	(87,469,088)
29	Gross Additions to Nonutility Plant	0
30	Allowance for Other Funds Used During Construction	0
31	Other:	(1,314,504)
32		179,287
33		
34	Cash Outflows for Plant (Enter Total of lines 26 thru 33)	
35		(88,604,305)
36	Acquisition of Other Noncurrent Assets (d)	XXXXXX
37	Proceeds from Disposal of Noncurrent Assets (d):	0
38	Property	
39	Sale & Leaseback Transaction	132,311
40	Investments in and Advances to Assoc. and Subsidiary Companies	2,526,476
41	Contributions and Advances from Assoc. and Subsidiary Companies	0
42	Disposition of Investments in (and Advances to)	0
43	Associated and Subsidiary Companies	XXXXXX
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)	Year of Report Dec. 31, 1993
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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 Allowances Held for Speculation	0
52	Net Increase (Decrease) in Payables and Accrued Expenses	0
53	Other:	
54		
55		
56	Net Cash Provided by (Used in) Investing Activities	XXXXXX
57	(Enter Total of lines 34 thru 55)	(85,945,518
58		XXXXXX
59	Cash Flows from Financing Activities:	XXXXXX
60	Proceeds from Issuance of:	XXXXXX
61	Long-Term Debt (b)	200,000,000
62	Preferred Stock	0
63	Common Stock	0
64	Other: Debt Issuance Expenses	(2,278,115
65		
66	Net Increase in Short-Term Debt (c)	0
67	Other:	
68		
69		
70	Cash Provided by Outside Sources (Enter Total of lines 61 thru 69)	197,721,885
71		
72	Payment for Retirement of:	XXXXXX
73	Long-Term Debt (b)	(159,355,000;
74	Preferred Stock	0
75	Common Stock	0
76	Other: Premium Paid on Redemption of Long-Term Debt	(6,810,940
77		
78	Net Decrease in Short-Term Debt (c)	(28,594,000
79		
80	Dividends on Preferred Stock	(11,062,500;
81	Dividends on Common Stock	(42,174,795;
82	Net Cash Provided by (Used in) Financing Activities	XXXXXX
83	(Enter Total of lines 70 thru 81)	(50,275,350;
84		
85	Net Increase (Decrease) in Cash and Cash Equivalents	XXXXXX
86	(Enter Total of lines 22, 57 and 83)	(1,741,586;
87		XXXXXX
88	Cash and Cash Equivalents at Beginning of Year	7,863,834
89		XXXXXX
90	Cash and Cash Equivalents at End of Year	6,122,248

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, 1993
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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:	
2	Net Income (Line 68(c) on page 117)	XXXXXX
3	Noncash Charges (Credits) to Income:	
4	Depreciation and Depletion	76,243,954
5	Amortization of (Specify)	XXXXXX
6	Zimmer Post-In-Service Deferrals and Amortizations	87,179,383
7		
8		(77,532,372)
9	Deferred Income Taxes (Net)	
10	Investment Tax Credit Adjustment (Net)	36,694,602
11	Net (Increase) Decrease in Receivables	(4,781,573)
12	Net (Increase) Decrease in Inventory	3,537,551
13	Net (Increase) Decrease in Allowances Inventory	6,019,671
14	Net Increase (Decrease) in Payables and Accrued Expenses	0
15	Net (Increase) Decrease in Other Regulatory Assets	(8,145,909)
16	Net Increase (Decrease) in Other Regulatory Liabilities	0
17	(Less) Allowance for Other Funds Used During Construction	0
18	(Less) Undistributed Earnings from Subsidiary Companies	0
19	Other:	142,709
20	Net (Increase) Decrease in Accrued Utility Revenues	
21	Other Operating Items (Net)	(4,586,053)
22	Net Cash Provided by (Used in) Operating Activities (Total of lines 2 thru 20)	9,437,496
23		XXXXXX
24	Cash Flows from Investment Activities:	123,924,041
25	Construction and Acquisition of Plant (including land):	XXXXXX
26	Gross Additions to Utility Plant (less nuclear fuel)	XXXXXX
27	Gross Additions to Nuclear Fuel	XXXXXX
28	Gross Additions to Common Utility Plant	(75,202,828)
29	Gross Additions to Nonutility Plant	0
30	Allowance for Other Funds Used During Construction	0
31	Other:	(1,034,542)
32		0
33		
34	Cash Outflows for Plant (Enter Total of lines 26 thru 33)	(76,237,370)
35		
36	Acquisition of Other Noncurrent Assets (d)	(8,145,909)
37	Proceeds from Disposal of Noncurrent Assets (d)	XXXXXX
38		0
39		0
40	Investments in and Advances to Assoc. and Subsidiary Companies	
41	Contributions and Advances from Assoc. and Subsidiary Companies	400,096
42	Disposition of Investments in (and Advances to)	0
43	Associated and Subsidiary Companies	XXXXXX
44		0
45	Purchase of Investment Securities (a)	
	Proceeds from Sales of Investments Securities (a)	0

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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 Allowances Held for Speculation	0
52	Net Increase (Decrease) in Payables and Accrued Expenses	0
53	Other:	
54		
55		
56	Net Cash Provided by (Used in) Investing Activities	XXXXXX
57	(Enter Total of lines 34 thru 55)	(75,837,274)
58		XXXXXX
59	Cash Flows from Financing Activities:	XXXXXX
60	Proceeds from Issuance of:	XXXXXX
61	Long-Term Debt (b)	255,000,000
62	Preferred Stock	49,448,675
63	Common Stock	0
64	Other: Debt Issuance Expenses	(3,953,996)
65		
66	Net Increase in Short-Term Debt (c)	0
67	Other: Capital Contributions from Parent Company	20,000,000
68		
69		
70	Cash Provided by Outside Sources (Enter Total of lines 61 thru 69)	320,494,679
71		
72	Payment for Retirement of:	XXXXXX
73	Long-Term Debt (b)	(267,527,000)
74	Preferred Stock	0
75	Common Stock	0
76	Other: Premium Paid on Redemption of Long-Term Debt	(10,054,500)
77	Loss on Redemption of Long-Term Debt	(1,337,314)
78	Net Decrease in Short-Term Debt (c)	(12,381,000)
79		
80	Dividends on Preferred Stock	(9,564,063)
81	Dividends on Common Stock	(68,759,685)
82	Net Cash Provided by (Used in) Financing Activities	XXXXXX
83	(Enter Total of lines 70 thru 81)	(49,128,883)
84		
85	Net Increase (Decrease) in Cash and Cash Equivalents	XXXXXX
86	(Enter Total of lines 22, 57 and 83)	(1,042,116)
87		XXXXXX
88	Cash and Cash Equivalents at Beginning of Year	8,905,950
89		XXXXXX
90	Cash and Cash Equivalents at End of Year	7,863,834

Name of Respondent

COLUMBUS SOUTHERN POWER COMPANY

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NOTES TO FINANCIAL STATEMENTS

1. Use the space below for important notes regarding the Balance Sheet, Statement of Income for the year, Statement of Retained Earnings for the year, and Statement of Cash Flows, or any account thereof. Classify the notes according to each basic statement, providing a subheading for each statement except where a note is applicable to more than one statement.

2. Furnish particulars (details) as to any significant contingent assets or liabilities existing at end of year, including a brief explanation of any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or of a claim for refund of income taxes of a material amount initiated by the utility. Give also a brief explanation of any dividends in arrears on cumulative preferred stock.

3. For Account 116, Utility Plant Adjustments, explain the origin of such amount, debits and

credits during the year, and plan of disposition contemplated, giving references to Commission orders or other authorizations respecting classification of amounts as plant adjustments and requirements as to disposition thereof.

4. Where Accounts 189, Unamortized Loss on Reacquired Debt, and 257, Unamortized Gain on Reacquired Debt, are not used, give an explanation, providing the rate treatment given these items. See General Instruction 17 of the Uniform System of Accounts.

5. Give a concise explanation of any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.

6. If the notes to financial statements relating to the respondent company appearing in the annual report to the stockholders are applicable and furnish the data required by instructions above and on pages 114-121, such notes may be attached hereto.

See Pages 123 through 123-L

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NOTES TO FINANCIAL STATEMENTS (Continued)

1. SIGNIFICANT ACCOUNTING POLICIES:

Organization

Columbus Southern Power Company (the Company or CSPCo) is a wholly-owned subsidiary of American Electric Power Company, Inc. (AEP Co., Inc.), a public utility holding company. The Company is engaged in the generation, purchase, transmission and distribution of electric power in central and southern Ohio. As a member of the American Electric Power (AEP) System Power Pool (Power Pool) and a signatory company to the AEP Transmission Equalization Agreement, CSPCo's facilities are operated in conjunction with the facilities of certain other AEP Co., Inc. owned utilities as an integrated utility system.

Regulation

As a member of the AEP System, CSPCo is subject to the regulation of the Securities and Exchange Commission (SEC) under the Public Utility Holding Company Act of 1935 (1935 Act). Retail rates are regulated by the Public Utilities Commission of Ohio (PUCO). The Federal Energy Regulatory Commission (FERC) regulates wholesale rates.

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, the exclusion of current maturities of long-term debt from current liabilities and the reporting of the Zimmer disallowance as an extraordinary item.

As a rate-regulated entity, CSPCo's financial statements reflect the actions of the regulators that may result in the recognition of revenues and expenses in different time periods than enterprises that are not rate regulated. In accordance with Statement of Financial Accounting Standards (SFAS) No. 71, Accounting for the Effects of Certain Types of Regulation (SFAS 71), regulatory assets and liabilities are recorded to defer expenses or revenues reflecting such rate-making differences.

Utility Plant

Electric utility plant is stated at original cost less any regulatory disallowances and is generally subject to first mortgage liens. Additions, major replacements and betterments are added to the plant accounts. Retirements from the plant accounts and associated removal costs, net of salvage, are deducted from accumulated depreciation.

The costs of labor, materials and overheads incurred to operate and maintain utility plant are included in operating expenses.

Allowance for Funds Used During Construction (AFUDC)

AFUDC is a noncash income item that is recovered over the service life of utility plant through depreciation and represents the estimated cost of borrowed and equity funds used to finance construction projects. The average rates used to accrue AFUDC were 4.75% and 3.75% in 1993 and 1992, respectively, and the amounts of AFUDC accrued were \$1.2 million in 1993 and \$.5 million in 1992.

Depreciation

Depreciation is provided on a straight line basis over the estimated useful lives of utility plant and is calculated largely through the use of composite rates by functional class (i.e., production, transmission, distribution, etc.). Amounts to be used for demolition of plant are presently recovered through depreciation charges included in rates.

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NOTES TO FINANCIAL STATEMENTS (Continued)

Cash and Cash Equivalents

Cash and cash equivalents include unrestricted special deposits, working funds and temporary cash investments with original maturities of three months or less.

	December 31, 1993	December 31, 1992
Cash Balances Per Balance Sheet:		
131 Cash	\$2,208,740	\$3,688,960
132-134 Special Deposits	183,078	1,472,666
135 Working Funds	<u>3,730,430</u>	<u>3,995,228</u>
Less Restricted Special Deposits Included in A/C 134	6,122,248	9,156,854
	<u> </u>	<u>1,293,020</u>
Cash and Cash Equivalents per Statement of Cash Flows	<u>\$6,122,248</u>	<u>\$7,863,834</u>

Sale of Receivables

Under an agreement that expires in 1995, CSPCo can sell up to \$50 million of undivided interests in designated pools of accounts receivable and accrued utility revenues with limited recourse. As collections reduce previously sold pools, interests in new pools are sold. At December 31, 1993 and 1992, \$50 million remained to be collected and remitted to the buyer. The agreement may be terminated at any time.

Operating Revenues

Revenues include an accrual for electricity consumed but unbilled at month-end as well as billed revenues.

Fuel Costs

Changes in retail jurisdictional fuel cost are deferred until reflected in revenues in later months through a PUCO fuel cost recovery mechanism. Wholesale jurisdictional fuel costs changes are expensed and billed as incurred.

Income Taxes

Effective January 1, 1993, the Company adopted the liability method of accounting for income taxes as prescribed by SFAS 109, Accounting for Income Taxes. Under this standard deferred federal income taxes are provided for all temporary differences between the book cost and tax basis of assets and liabilities which will result in a future tax consequence. In prior years deferred federal income taxes were provided for timing differences between book and taxable income except where flow-through accounting for certain differences was reflected in rates. Flow-through accounting is a method whereby federal income tax expense for a particular item is the same for accounting and ratemaking as in the federal income tax return. As a result of the adoption of SFAS 109 significant additional deferred tax liabilities were recorded for items afforded flow-through treatment in rates. In accordance with SFAS 71 significant corresponding regulatory assets were also recorded to reflect the future recovery of additional taxes due when the temporary differences reverse. As a result of this change in accounting effective January 1, 1993, net deferred federal income tax liabilities increased by \$342.2 million and regulatory assets by \$341.7 million, and net income was reduced by \$.5 million.

Investment tax credits utilized in prior years' federal income tax returns were deferred and are being amortized over the life of the related plant investment in accordance with rate-making treatment.

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NOTES TO FINANCIAL STATEMENTS (Continued)

Debt and Preferred Stock

Gains and losses on reacquired debt are deferred and amortized over the term of the reacquired debt. If the debt is refinanced the reacquisition costs are deferred and amortized over the term of the replacement debt.

Debt discount or premium and debt issuance expenses are amortized over the term of the related debt, with the amortization included in interest charges.

Redemption premiums paid to reacquire preferred stock are deferred and amortized in accordance with rate-making treatment.

Other Property and Investments

The Company has investments in the net assets of three wholly-owned subsidiaries: Conesville Coal Preparation Company (CCPC) which provides coal washing services for one of the Company's generating stations; Simco Inc. which is engaged in leasing a coal conveyor system to CCPC; and Colomet, Inc. which is engaged in real estate activities for its parent. The Company carries its investments at cost plus its equity in earnings since acquisition. The Company's net investment at December 31, 1993 and 1992 was \$5,005,000 and \$4,999,000, respectively. Other property and investments are generally stated at cost.

Reclassifications

Certain prior-period amounts were reclassified to conform with current-period presentation.

2. ZIMMER PLANT:

The Zimmer Plant is a 1,300-mw coal-fired plant which commenced commercial operation in March 1991 after its conversion from a nuclear project. CSPCo owns 25.4% of the plant with the remainder owned by two unaffiliated companies.

In May 1992, the PUCO issued an order regarding CSPCo's April 1991 request for a \$202.5 million rate increase. The order provided for a phased-in rate increase of \$123 million to be implemented in three steps over a two year period and disallowed \$165 million of Zimmer Plant investment.

A request to the PUCO by CSPCo for rehearing was denied except for certain minor rate design and accounting related issues. A stipulation agreement with the PUCO staff resolved these minor issues and the PUCO approved the stipulation which provided for approximately \$1.5 million of additional revenues annually.

CSPCo appealed the PUCO ordered Zimmer disallowance and phase-in plan to the Ohio Supreme Court. In November 1993 the Supreme Court issued a decision on CSPCo's appeal affirming the disallowance and finding that the PUCO did not have statutory authority to order phased-in rates. The Court instructed the PUCO to fix rates to provide gross annual revenues in accordance with the law and to provide a mechanism to recover the revenues deferred under the phase-in order which through December 31, 1993 totaled \$93.9 million.

As a result of the ruling, 1993 net income was reduced by \$144.5 million after tax to reflect the disallowance and in January 1994, the PUCO approved a 7.11% rate increase effective February 1, 1994. The increase is comprised of a 3.72% base rate increase and a temporary 3.39% surcharge, which will be in effect until the phase-in plan deferrals are recovered, estimated to be for a period of less than four and one-half years. The recovery of deferrals and the increase in rates to the full rate level will not affect net income.

In accordance with a PUCO accounting order deferred carrying charges were recorded on the full Zimmer Plant investment from the in-service date of March 1991 until phased-in rate relief was granted in May 1992 and totaled \$43.1 million at December 31, 1993. Recovery of this deferral will be sought in the next PUCO base rate proceeding. The PUCO issued an accounting order that authorized the Company to defer Zimmer related operating costs incurred

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from January 1992 until the Company placed new rates into effect in May 1992. These deferred costs totaled \$14.6 million and are being recovered in rates over 10 years. At December 31, 1993 the unrecovered balance was \$10.5 million.

3. COMMITMENTS AND CONTINGENCIES:

Construction and Other Commitments

Substantial construction commitments have been made although no new generating capacity is expected to be constructed until the next century. The aggregate construction expenditures for 1994-1996 are estimated to be \$347 million and include the capital cost of compliance with the Clean Air Act Amendments of 1990 (CAAA).

Long-term fuel supply contracts contain clauses for periodic adjustments. The PUCO has a fuel clause mechanism that provides with their review and approval for deferred recovery of changes in the cost of fuel. The contracts are for various terms, the longest of which extend to 2011, and contain various clauses that would release the Company from its obligation under certain force majeure conditions.

Environmental Matters - Clean Air

The CAAA require significant reductions in sulfur dioxide and nitrogen oxides emitted from various existing AEP System generating plants. The law established a deadline of 1995 for the first phase of reductions in sulfur dioxide emissions (Phase I) and 2000 for the second phase (Phase II) as well as a permanent nationwide cap on sulfur dioxide emissions after 1999.

Under an AEP Systemwide plan the Company will modify Conesville Units 1-3 to allow use of either low sulfur coal or natural gas at an estimated capital cost of \$30 million. Also the compliance plan calls for switching to moderate-sulfur coal at Beckjord Unit 6 (a unit jointly owned with two unaffiliated utilities) with no additional capital cost. Although Conesville Unit 4 is an affected Phase I unit, it does not require operating or fuel changes under the compliance plan since the plan provides for under-compliance at Conesville 4 to be offset by over-compliance at other AEP System units. The Company's other generating units are not affected in Phase I.

The Company will incur a portion of the costs of Phase I compliance for the AEP System through the Power Pool (which is described in Note 5). The compliance plan for the AEP System's generating units affected by Phase I includes installation of flue gas desulfurization systems (scrubbers) at the two-unit 2,600-mw Gavin Plant owned by an affiliate, Ohio Power Company, and fuel switching at other affected affiliated plants. The Company will incur additional costs to comply with Phase II requirements at its generating plants and those of affiliated Power Pool members.

If compliance costs are not recovered from customers, results of operations and financial condition would be adversely impacted.

Other Environmental Matters

The Company is subject to regulation by federal, state and local authorities with respect to air and water quality and other environmental matters.

The generation of electricity produces non-hazardous and hazardous by-products. Asbestos, polychlorinated biphenyls (PCBs) and other hazardous materials have been used in the generating plants and transmission/distribution facilities. Substantial costs to store and dispose of hazardous materials have been incurred. Significant additional costs could be incurred in the future to meet the requirements of new laws and regulations and to clean up disposal sites under existing legislation. Management has no knowledge of any material cleanup costs.

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NOTES TO FINANCIAL STATEMENTS (Continued)

Litigation

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

4. COMMON SHAREOWNER'S EQUITY:

The Company received from its parent a cash capital contribution of \$20 million in 1992 which was credited to paid-in capital. There were no other material transactions affecting the common stock and paid-in capital accounts in 1993 and 1992.

5. RELATED PARTY TRANSACTIONS:

Benefits and costs of the System's generating plants are shared by members of the Power Pool. 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 Power Pool members based on their relative peak demands and generating reserves. Power Pool members are compensated for the out-of-pocket costs of energy delivered to the Power Pool and charged for energy received from the Power Pool.

Operating revenues include \$12.5 million in 1993 and \$13 million in 1992 for supplying energy to the Power Pool.

Charges for Power Pool capacity and energy were included in purchased power expense as follows:

	<u>Year Ended December 31,</u>	
	<u>1993</u>	<u>1992</u>
	(in thousands)	
Capacity Charges	\$ 85,450	\$ 81,727
Energy Charges	<u>68,277</u>	<u>48,966</u>
 Total	 <u>\$153,727</u>	 <u>\$130,693</u>

Power Pool members share in wholesale sales to unaffiliated utilities made by the Power Pool. The Company's share was included in operating revenues in the amount of \$49.4 million in 1993 and \$40 million in 1992.

In addition, the Power Pool purchases power from unaffiliated companies for immediate resale to other unaffiliated utilities. The Company's share of these purchases was included in purchased power expense and totaled \$6.2 million in 1993 and \$7 million in 1992. Revenues from these transactions are included in the above Power Pool wholesale sales.

AEP System companies participate 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, other operation expense includes \$31.2 million and \$29.9 million for transmission services in 1993 and 1992, respectively.

American Electric Power Service Corporation (AEPSC) provides certain managerial and professional services to AEP System companies. 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, which is furnished to AEPSC by AEP Co., Inc. Billings from AEPSC are capitalized or expensed depending on the nature of the services rendered. AEPSC and its billings are subject to the regulation of the SEC under the 1935 Act.

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NOTES TO FINANCIAL STATEMENTS (Continued)

6. BENEFIT PLANS:

The Company participates in the AEP System pension plan, a trustee, noncontributory defined benefit plan covering all employees meeting eligibility requirements. Benefits are based on service years and compensation levels. Effective January 1, 1992 employees may retire without reduction of benefits at age 62 and with reduced benefits as early as age 55. Pension costs are allocated 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 funding policy is to make annual trust fund contributions equal to the net periodic pension cost up to the maximum amount deductible for federal income taxes, but not less than the minimum contribution required by law.

Net pension costs for the years ended December 31, 1993 and 1992 were \$2.5 million and \$3.8 million, respectively.

An employee savings plan is offered which allows participants to contribute up to 16% of their salaries into three investment alternatives, including AEP Co., Inc. common stock. The Company contributes an amount equal to one-half of the first 6% of the employees' contribution. The Company's contribution is invested in AEP Co., Inc. common stock and totaled \$1.9 million in 1993 and 1992.

Certain other benefits are provided for retired employees under an AEP System other postretirement benefit plan. Substantially all employees are eligible for health care and life insurance benefits if they have at least 10 service years and, effective January 1, 1992, are age 55 at retirement. Prior to 1993, net costs of these benefits were recognized as an expense when paid and totaled, \$1.9 million in 1992.

SFAS 106, Employers' Accounting for Postretirement Benefits Other Than Pensions, was adopted in January 1993. SFAS 106 requires accrual of the present value liability for the cost of postretirement benefits other than pensions (OPEB) during the employee's service years. Prior service costs are being recognized as a transition obligation over 20 years in accordance with SFAS 106. OPEB costs are based on actuarially-determined stand alone costs for each System company. The funding policy is to contribute incremental amounts recovered through rates and cash generated by the corporate owned life insurance (COLI) program. The annual accrued costs for 1993 required by SFAS 106 for employees and retirees, which includes the recognition of one-twentieth of the prior service transition obligation, was \$9.4 million.

The Company received approval from the PUCO and FERC to defer under certain conditions the increased OPEB costs not being currently recovered in rates. Future recovery of the deferrals and the annual ongoing OPEB costs will be sought in the next base rate filing. At December 31, 1993, \$3.3 million of such OPEB costs were deferred.

To reduce the impact of adopting SFAS 106, management took several measures. First, a Voluntary Employees Beneficiary Association (VEBA) trust fund for OPEB benefits was established. A \$3.8 million advance contribution was made in 1990, the maximum amount deductible for federal income tax purposes. In addition, to help fund and reduce the future costs of OPEB benefits, a program of COLI was implemented. The insurance policies have a substantial cash surrender value which is recorded, net of equally substantial policy loans, as other property and investments. The policies generated cash of \$1,680,000 in 1993 and \$741,000 in 1992 inclusive of related tax benefits which was contributed to the VEBA trust fund. In 1997 the premium will be fully paid and the cash generated by the policies should increase significantly.

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NOTES TO FINANCIAL STATEMENTS (Continued)

7. FEDERAL INCOME TAXES:

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

	<u>Year Ended December 31,</u>	
	<u>1993</u>	<u>1992</u>
	(in thousands)	
Charged (Credited) to Operating Expenses (net):		
Current	\$ 34,113	\$ (482)
Deferred	8,925	24,173
Deferred Investment Tax Credits	<u>(3,721)</u>	<u>(4,495)</u>
Total	<u>39,317</u>	<u>19,196</u>
Charged (Credited) to Nonoperating Income (net):		
Current	(4,794)	(4,185)
Deferred	14,585	12,522
Deferred Investment Tax Credits	<u>(538)</u>	<u>(287)</u>
Total	<u>9,253</u>	<u>8,050</u>
Credited to Loss from Zimmer Disallowance (net):		
Deferred	(13,327)	-
Deferred Investment Tax Credits	<u>(1,207)</u>	<u>-</u>
Total	<u>(14,534)</u>	<u>-</u>
Total Federal Income Taxes as Reported	<u>\$ 34,036</u>	<u>\$ 27,246</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.

	<u>Year Ended December 31,</u>	
	<u>1993</u>	<u>1992</u>
	(in thousands)	
Net Income (Loss)	\$(55,898)	\$ 76,244
Federal Income Taxes	<u>34,036</u>	<u>27,246</u>
Pre-tax Book Income (Loss)	<u>\$(21,862)</u>	<u>\$103,490</u>
Federal Income Taxes on Pre-tax Book Income (Loss) at Statutory Rate (35% in 1993 and 34% in 1992)	\$ (7,652)	\$ 35,186
Increase (Decrease) in Federal Income Taxes Resulting From the Following Items:		
Deferred Zimmer Plant Carrying Charges	928	(6,021)
Corporate Owned Life Insurance	(3,302)	(2,657)
Removal Costs	(183)	(1,193)
Depreciation	8,596	7,775
Zimmer Plant Disallowance	42,346	-
Investment Tax Credits (net)	(5,463)	(3,755)
Other	<u>(1,234)</u>	<u>(2,089)</u>
Total Federal Income Taxes as Reported	<u>\$ 34,036</u>	<u>\$ 27,246</u>
Effective Federal Income Tax Rate	<u>N/A</u>	<u>26.3%</u>

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

	<u>Year Ended December 31,</u>	
	<u>1993</u>	<u>1992</u>
	(in thousands)	
Current:		
Federal Income Taxes	\$ 29,316	\$ (5,694)
Investment Tax Credits	<u>3</u>	<u>1,027</u>
Total Current Federal Income Taxes	<u>29,319</u>	<u>(4,667)</u>
Deferred:		
Depreciation	10,399	11,300
Removal Costs	2,188	1,734
Percentage Repair Allowance	1,958	1,932
Deferred Fuel Costs	(1,168)	1,304
Deferred Return - Zimmer Plant	14,018	12,459
Deferred Expenses - Zimmer Plant	2,763	6,454
Zimmer Plant Disallowance	(13,327)	-
Property Tax Adjustments	(5,976)	(252)
Loss on Reacquired Debt	1,677	3,544
Other	<u>(2,349)</u>	<u>(1,780)</u>
Total Deferred Federal Income Taxes	<u>10,183</u>	<u>36,695</u>
Total Deferred Investment Tax Credits	<u>(5,466)</u>	<u>(4,782)</u>
Total Federal Income Taxes as Reported	<u>\$ 34,036</u>	<u>\$ 27,246</u>

The Company joins in the filing of a consolidated federal income tax return with its affiliates in the AEP System. The allocation of the AEP System's current consolidated federal income tax to the 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 their current tax expense. 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.

The AEP System settled with the Internal Revenue Service (IRS) all issues from the audits of the consolidated federal income tax returns for the years prior to 1988. Returns for the years 1988 through 1990 are presently being audited by the IRS. In the opinion of management, the final settlement of open years will not have a material effect on results of operations.

The significant temporary differences giving rise to the net deferred tax liability are:

	Deferred Tax Liability (in thousands)
Property Related Temporary Differences	\$ (322,018)
Amounts Due From Customers For Future Federal Income Taxes	(101,603)
Deferred Return - Zimmer Plant	(26,477)
All Other (net)	<u>(24,646)</u>
Total Net Deferred Tax Liability	<u>\$ (474,744)</u>

NOTES TO FINANCIAL STATEMENTS (Continued)

8. SUPPLEMENTARY INFORMATION:

	Year Ended December 31,	
	1993	1992
	(in thousands)	
Taxes Other Than Federal Income Taxes include:		
Real and Personal Property	\$54,446	\$51,309
State Gross Receipts	37,378	35,942
Payroll	6,277	6,238
Other	1,247	1,225
Total	<u>\$99,348</u>	<u>\$94,714</u>
Cash was paid (received) for:		
Interest (net of capitalized amounts)	\$88,141	\$93,428
Income Taxes	35,426	(7,798)
Noncash Acquisitions under Capital Leases were	8,590	4,005

9. COMMON OWNERSHIP OF GENERATING AND TRANSMISSION FACILITIES:

The Company jointly owns, as tenants in common, four generating units and transmission facilities with two unaffiliated companies. 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 Statements of Income and the amounts reflected in the accompanying Balance Sheets under utility plant include such costs as follows:

	Percent of Ownership	Company's Share			
		December 31,			
		1993		1992	
		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	\$ 12,518	\$ 141	\$ 12,474	\$ 88
Conesville Generating Station (Unit No. 4)	43.5	77,527	371	75,445	541
J.M. Stuart Generating Station	26.0	168,419	6,979	165,359	3,294
Wm. H. Zimmer Generating Station	25.4	695,121	1,210	851,478	780
		<u>\$953,585</u>	<u>\$8,701</u>	<u>\$1,104,756</u>	<u>\$4,703</u>
Transmission	(a)	<u>\$ 58,730</u>	<u>\$ 6</u>	<u>\$ 58,645</u>	<u>\$ 3</u>

(a) Varying percentage of ownership.

At December 31, 1993 and 1992, the accumulated depreciation with respect to the Company's share of jointly owned facilities amounted to \$189.4 million and \$169.6 million, respectively.

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10. CUMULATIVE PREFERRED STOCK:

At December 31, 1993, authorized shares of cumulative preferred stock were as follows:

<u>Par Value</u>	<u>Shares Authorized</u>
\$100	2,500,000
25	7,000,000

The cumulative preferred stock outstanding is shown below and has an involuntary liquidation preference of par value.

Series	9.50% (a)	7-7/8% (b)
Call Price December 31, 1993	\$109.50	\$107.88
Par Value	\$100	\$100
Shares Outstanding		
December 31, 1993	750,000	500,000
Amount (in thousands)	\$75,000	\$50,000

(a) Commencing in 1996, a sinking fund will require the redemption of 37,500 shares at \$100 a share on or before February 1 of each year. The Company has the right, on each sinking fund date, to redeem an additional 37,500 shares. Redemption of this series is restricted prior to November 1, 1995.

(b) Commencing in 1998, a sinking fund will require the redemption of 25,000 shares at \$100 a share on or before May 1, of each year. The Company has the right, on each sinking fund date, to redeem an additional 25,000 shares. Redemption of this series is restricted prior to March 1, 1997.

In 1992 the 7-7/8% Series Cumulative Preferred Stock was issued. There were no other preferred stock transactions in 1993 or 1992.

11. LEASES:

Leases of property, plant and equipment are for periods up to 31 years and require payments of related property taxes, maintenance and operating costs. The majority of the leases have purchase or renewal options and will be renewed or replaced by other leases.

Lease rentals are generally charged to operating expenses in accordance with rate-making treatment. The components of rentals are as follows:

	<u>Year Ended December 31,</u>	
	<u>1993</u>	<u>1992</u>
	(in thousands)	
Operating Leases		
Amortization of Capital Leases	\$ 5,404	\$ 6,007
Interest on Capital Leases	2,861	2,123
Total Rental Payments	<u>714</u>	<u>582</u>
	<u>\$ 8,979</u>	<u>\$ 8,712</u>

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NOTES TO FINANCIAL STATEMENTS (Continued)

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

	December 31,	
	1993	1992
	(in thousands)	
Electric Utility Plant:		
Production	\$ 1,952	\$ 2,841
Transmission	330	412
General	<u>19,814</u>	<u>16,527</u>
Total Electric Utility Plant	22,096	19,780
Other Property	<u>2,548</u>	-
Total Properties	24,644	19,780
Accumulated Amortization	<u>9,865</u>	<u>10,384</u>
Net Properties Under Capital Lease	<u>\$14,779</u>	<u>\$ 9,396</u>
Obligations Under Capital Leases	\$14,779	\$ 9,396
Less Portion Due Within One Year	<u>2,929</u>	<u>2,334</u>
Noncurrent Liability	<u>\$11,850</u>	<u>\$ 7,062</u>

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

Future minimum lease rentals consisted of the following at December 31, 1993:

	Capital Leases	Non-cancelable Operating Leases
	(in thousands)	
1994	\$ 3,690	\$ 3,346
1995	3,083	3,138
1996	2,318	2,862
1997	1,928	2,544
1998	1,614	2,252
Later Years	<u>5,079</u>	<u>11,200</u>
Total Future Minimum Lease Payments	17,712	<u>\$25,342</u>
Less Estimated Interest Element	<u>2,933</u>	
Estimated Present Value of Future Lease Payments	<u>\$14,779</u>	

12. LONG-TERM DEBT AND LINES OF CREDIT:

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

	December 31,	
	1993	1992
	(in thousands)	
First Mortgage Bonds	\$876,926	\$835,487
Installment Purchase Contracts	90,787	92,434
Notes Payable due 1995	<u>50,000</u>	<u>50,000</u>
	1,017,713	977,921
Less Portion Due Within One Year	<u>20,700</u>	<u>49,250</u>
Total	<u>\$997,013</u>	<u>\$928,671</u>

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First mortgage bonds outstanding were as follows:

% Rate	Due	December 31,	
		1993	1992
		(in thousands)	
8.95	1995 - December 20	\$30,000	\$30,000
8-5/8	1996 - February 1 *	100,000	100,000
9.45	1996 - May 1	-	18,000
6-1/4	1997 - October 1	14,640	14,640
9.15	1998 - February 2	57,000	57,000
9.20	1998 - March 1	-	24,750
7	1998 - June 1	24,750	24,750
9	1999 - December 1	19,700	20,000
9.31	2001 - August 1	30,000	30,000
7.95	2002 - July 1	40,000	40,000
7.25	2002 - October 1	75,000	75,000
7.15	2002 - November 1	20,000	20,000
6.80	2003 - May 1	50,000	-
6.60	2003 - August 1	40,000	-
6.10	2003 - November 1	20,000	-
8-7/8	2006 - September 1	-	35,000
9-1/2	2015 - August 1	-	80,000
9	2017 - March 1	100,000	100,000
9.625	2021 - June 1	50,000	50,000
8.70	2022 - July 1	35,000	35,000
8.40	2022 - August 1	15,000	15,000
8.55	2022 - August 1	15,000	15,000
8.40	2022 - August 15	40,000	40,000
8.40	2022 - October 15	15,000	15,000
7.90	2023 - May 1	50,000	-
7.75	2023 - August 1	40,000	-
	Unamortized Discount (net)	<u>(4,164)</u>	<u>(3,653)</u>
	Less Portion Due Within One Year	876,926	835,487
		<u>20,700</u>	<u>4,250</u>
	Total	<u>\$856,226</u>	<u>\$831,237</u>

*Called for redemption and refinanced in 1994.

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

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NOTES TO FINANCIAL STATEMENTS (Continued)

Installment purchase contracts have been entered into in connection with the issuance of pollution control revenue bonds by governmental authorities as follows:

% Rate	Due	December 31,	
		1993	1992
		(in thousands)	
Ohio Air Quality Development Authority:			
6-3/8 (a)	2020 - December 1	\$48,550	\$48,550
6-1/4 (b)	2020 - December 1	43,695	45,000
	Unamortized Discount	<u>(1,458)</u>	<u>(1,116)</u>
		90,787	92,434
	Less Portion Due Within One Year	-	<u>45,000</u>
	Total	<u>\$90,787</u>	<u>\$47,434</u>

(a) On December 1, 1992 the interest rate converted from an adjustable rate of 6.90% to the above fixed rate.

(b) On June 1, 1993 the interest rate converted from an adjustable rate of 6-5/8% to the above fixed rate.

Under the terms of the installment purchase contracts, the Company is required to pay 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.

Portions of the proceeds of the installment purchase contracts and accumulated interest were deposited with trustees to be used only for specified purposes. Approximately \$1.3 million of funds so deposited were included in special deposits - restricted funds at December 31, 1992.

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.

At December 31, 1993 annual long-term debt payments, excluding premium or discount, are as follows:

	<u>Principal Amount</u> (in thousands)
1994	\$ 20,700
1995	80,000
1996	-
1997	14,640
1998	81,750
Later Years	<u>826,245</u>
Total	<u>\$1,023,335</u>

Short-term debt borrowings are limited by provisions of the 1935 Act to \$200 million and further limited by provisions of the notes payable to \$140 million. Lines of credit are shared with AEP System companies and at December 31, 1993 and 1992 were available in the amounts of \$512 million and \$521 million, respectively. Commitment fees of approximately 3/16 of 1% a year are paid to the banks to maintain the lines of credit. Outstanding short-term debt consisted of \$12.5 million of notes payable and \$12.7 million of commercial paper at December 31, 1993 and \$34.7 million of notes payable and \$19.1 million of commercial paper at December 31, 1992.

13. FAIR VALUE OF FINANCIAL INSTRUMENTS:

The carrying amounts of cash and cash equivalents, accounts receivable, short-term debt and accounts payable approximate fair value because of the short-term maturity of these instruments. At December 31, 1993 and 1992 fair values for preferred stock subject to mandatory redemption were \$138 million and \$125 million, and for long-term debt were \$1,076 million and \$1,014 million, respectively. Fair values are based on quoted market prices for the same or similar issues and the current dividend or interest rates offered for instruments of the same remaining maturities.

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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)	2,480,548,634	2,480,548,634
4	Property Under Capital Leases	12,231,762	12,231,762
5	Plant Purchased or Sold	0	0
6	Completed Construction not Classified	69,658,015	69,658,015
7	Experimental Plant Unclassified	1,284,047	1,284,047
8	TOTAL (Enter Total of lines 3 thru 7)	2,563,722,458	2,563,722,458
9	Leased to Others	0	0
10	Held for Future Use	15,479,101	15,479,101
11	Construction Work in Progress	52,793,462	52,793,462
12	Acquisition Adjustments	0	0
13	TOTAL Utility Plant (Enter Total of lines 8 thru 12)	2,631,995,021	2,631,995,021
14	Accum. Prov. for Depr., Amort., & Depl.	800,303,014	800,303,014
15	Net Utility Plant (Enter Total of line 13 less 14)	1,831,692,007	1,831,692,007
DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION			
16	In Service:		
17	Depreciation	799,252,759	799,252,759
18	Amort. and Depl. of Producing Natural Gas Land and Land Rights	0	0
19	Amort. of Underground Storage Land and Land Rights	0	0
20	Amort. of Other Utility Plant	250,871	250,871
21	TOTAL In Service (Enter Total of lines 18 thru 21)	799,503,630	799,503,630
22	Leased to Others	0	0
23	Depreciation	0	0
24	Amortization and Depletion	0	0
25	TOTAL Leased to Others (Enter Total of lines 24 and 25)	0	0
26	Held for Future Use	799,384	799,384
27	Depreciation	0	0
28	Amortization	0	0
29	TOTAL Held for Future Use (Enter Total of lines 28 and 29)	799,384	799,384
30	Abandonment of Leases (Natural Gas)	0	0
31	Amort. of Plant Acquisition Adj.	0	0
32	TOTAL Accumulated Provisions (Should agree with line 14 above) (Enter Total of lines 22, 26, 30, 31, and 32)	800,303,014	800,303,014

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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
					5
					6
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					33

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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		
9	(311) Structures and Improvements	6,563,120	121,890
10	(312) Boiler Plant Equipment	262,602,608	1,067,140
11	(313) Engines and Engine-Driven Generators	842,165,092	13,684,638
12	(314) Turbogenerator Units		
13	(315) Accessory Electric Equipment	276,853,569	3,168,772
14	(316) Misc. Power Plant Equipment	162,889,544	79,999
		32,638,651	718,600
15	TOTAL Steam Production Plant (Total of lines 8-14)	1,583,712,584	18,841,039
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		

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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
0	(107,771)	(34,672)	6,542,567	7
77,316	(40,223,929)		223,368,503	8
2,252,945	(65,414,594)	1,930	788,184,121	9
				10
711,638	(25,782,801)		253,527,902	11
174,685	(22,732,615)		140,062,243	12
184,820	(3,273,624)	(29,990)	29,868,817	13
				14
3,401,404	(157,535,334)	(62,732)	1,441,554,153	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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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)	1,583,712,584	18,841,039	
43	3. TRANSMISSION PLANT			
44	(350) Land and Land Rights	25,873,210	518,650	
45	(352) Structures and Improvements	5,571,103	12,740	
46	(353) Station Equipment	127,674,210	2,832,363	
47	(354) Towers and Fixtures	32,890,213		
48	(355) Poles and Fixtures	31,268,955	800,660	
49	(356) Overhead Conductors and Devices	51,827,655	579,241	
50	(357) Underground Conduit	8,668,169	64,202	
51	(358) Underground Conductors and Devices	7,940,040	(78,044)	
52	(359) Roads and Trails			
53	TOTAL Transmission Plant (Total of lines 44 thru 52)	291,713,555	4,729,812	
54	4. DISTRIBUTION PLANT			
55	(360) Land and Land Rights	12,063,837	441,235	
56	(361) Structures and Improvements	7,535,851	178,025	
57	(362) Station Equipment	76,127,295	2,309,056	
58	(363) Storage Battery Equipment			
59	(364) Poles, Towers, and Fixtures	95,409,097	4,732,725	
60	(365) Overhead Conductors and Devices	90,349,079	5,501,095	
61	(366) Underground Conduit	31,123,310	5,151,931	
62	(367) Underground Conductors and Devices	126,121,879	4,690,953	
63	(368) Line Transformers	146,804,621	9,042,345	
64	(369) Services	61,065,899	5,688,147	
65	(370) Meters	46,862,044	2,456,114	
66	(371) Installations on Customer Premises	17,366,497	1,229,759	
67	(372) Leased Property on Customer Premises	118,201	289	
68	(373) Street Lighting and Signal Systems	8,833,092	288,837	
69	TOTAL Distribution Plant (Total of lines 55 thru 68)	719,780,702	41,710,511	
70	5. GENERAL PLANT			
71	(389) Land and Land Rights	1,752,216	16,711	
72	(390) Structures and Improvements	34,755,244	448,813	
73	(391) Office Furniture and Equipment	4,408,987	58,600	
74	(392) Transportation Equipment	1,059,889		
75	(393) Stores Equipment	282,891		
76	(394) Tools, Shop and Garage Equipment	5,334,805	421,212	
77	(395) Laboratory Equipment			
78	(396) Power Operated Equipment	192,972		
79	(397) Communication Equipment	10,141,900	(142,004)	
80	(398) Miscellaneous Equipment	334,005	37,796	
81	SUBTOTAL (Enter Total of lines 71 thru 80)	58,262,909	841,128	
82	(399) Other Tangible Property			
83	TOTAL General Plant (Enter Total of lines 81 and 82)	58,262,909	841,128	
84	TOTAL (Accounts 101 and 106)	2,653,469,750	66,122,490	
85	(102) Electric Plant Purchased (See Inst. 8)			
86	(Less) (102) Electric Plant Sold (See Inst. 8)			
87	(103) Experimental Plant Unclassified	1,284,047		
88	TOTAL Electric Plant in Service	2,654,753,797	66,122,490	

Name of Respondent

COLUMBUS SOUTHERN POWER COMPANY

This Report Is:

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

Year of Report

Dec. 31, 1993

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
3,401,404	(157,535,334)	(62,732)	1,441,554,153	42
8,856		(160,779)	26,222,225 (350)	43
1,051			5,582,792 (352)	44
678,404		(10,958)	129,817,211 (353)	45
		(2,512)	32,887,701 (354)	46
30,239		(194,937)	31,844,439 (355)	47
2,931		(136,674)	52,267,291 (356)	48
		(6,985)	8,725,386 (357)	49
			7,861,996 (358)	50
			(359)	51
721,481		(512,845)	295,209,041	52
				53
465		69,664	12,574,271 (360)	54
29,325			7,684,551 (361)	55
509,265		23,111	77,950,197 (362)	56
			(363)	57
618,392		197,424	99,720,854 (364)	58
757,241		61,160	95,154,093 (365)	59
82,646			36,192,595 (366)	60
571,275		667	130,242,224 (367)	61
1,849,592		3,751	154,001,125 (368)	62
127,788			66,626,258 (369)	63
812,074			48,506,084 (370)	64
941,274		19,063	17,674,045 (371)	65
		(8,799)	109,691 (372)	66
132,366		(83,497)	8,906,066 (373)	67
6,431,703		282,544	755,342,054	68
				69
		(118,811)	1,650,116 (389)	70
429,150			34,774,907 (390)	71
98,466			4,369,121 (391)	72
240,594			819,295 (392)	73
7,325			275,566 (393)	74
35,146		28,059	5,748,930 (394)	75
			(395)	76
63,276			129,696 (396)	77
37,720			9,962,176 (397)	78
207			371,594 (398)	79
911,884		(90,752)	58,101,401	80
			(399)	81
911,884		(90,752)	58,101,401	82
11,466,472	(157,535,334)	(383,785)	2,550,206,649	83
			(102)	84
			1,284,047 (103)	85
11,466,472	(157,535,334)	(383,785)	2,551,490,696	86
				87
				88

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, 1993	Year of Report Dec. 31, 1993
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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	Unknown	11,705,752
5		12-87	Unknown	61,720
6				
7	Proposed Central Operations Center Automotive Facility	06-81	05-98	506,897
8				
9				
10	Proposed Davidson Substation	03-91	06-95	367,236
11				
12	Land in Fee or Land Rights at Other Locations	Various	Unknown	1,617,641
13				
14				
15				
16				
17				
18				
19				
20				
21	Other Property:			
22				
23				
24	Boiler Equipment, Conduit, Manholes, Station			
25	Equipment, Crossarms, Conductor and Structures			
26	& Improvements at Various Locations	Various	Various	1,219,855
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
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42				
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44				
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48				
49				
50				
51				
52				
53	Total			15,479,101

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, 1993	Year of Report Dec. 31, 1993
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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 FGD Waste Disposal Facility - Phase II	8,056,795
5	Conesville - Units 5 & 6 Plant Operations / Performance System	1,796,874
6	Conesville - Potable Water System	1,221,388
7	Conesville - Units 1-3 Gas Conversion and Unit 3 Low NOx Burner	1,434,269
8	Conesville - Units 5 & 6 FGD Waste Disposal Facility	977,942
9	Conesville - Units 5 & 6 Electrostatic Precip. Transformer Rectifier Set	383,388
10	Conesville - Units 5 & 6 Continuous Emissions Monitoring System	718,006
11		
12	Picway - Unit 5 Gas Conversion and Low NOx Burner	1,219,884
13		
14	(1) Stuart - Unit 2 Bottom Ash System	392,570
15	(1) Stuart - Unit 2 Secondary Superheater Outlet Headers	553,974
16	(1) Stuart - Unit 1 Air Heater Baskets	240,330
17	(1) Stuart - Unit 1 Furnace Waterwall Panel	265,791
18	(1) Stuart - Unit 2 Furnace Waterwall Panel	211,342
19	(1) Stuart - Unit 2 Boiler Feed Pump Turbine Rotor	105,975
20	(1) Stuart - Unit 2 Secondary Superheater Inlet Tubes	1,294,700
21	(1) Stuart - Unit 1 Condenser Upper Section Retubing	223,342
22	(1) Stuart - Unit 2 Horizontal Reheater	523,448
23	(1) Stuart - Unit 1-4 Continuous Emissions Monitoring System	446,478
24	(1) Stuart - Unit 2 Low Pressure Turbine Blade Replacement	1,361,801
25	(1) Stuart - Unit 2 Lower Section Retubing	118,695
26	(1) Stuart - River Cells Replacement / Upgrade	109,369
27		
28	(1) Zimmer - Continuous Emissions Monitoring System	162,417
29	(1) Zimmer - FGD Land Fill Development	273,850
30		
31	System Operations - Consolidate With Ohio Power	1,269,809
32	Huntley - Clinton - Morse 138KV Line	119,159
33	Corridor Station - 345/138KV Addition	7,532,685
34	Hyatt Station - 138KV Line Position	594,940
35	Genoa Station - 2 138KV Line Positions	1,222,768
36	Gahanna Station - 138KV Line Position	677,976
37	Genoa Station - 34KV Transformer	710,423
38	Scippo Station - 138KV Line	235,082
39	Mt. Carmel Hospital Campus Development	204,521
40	General Office Complex - Asbestos Abatement	153,583
41	Elk Circuit - F-22801	167,132
42		
43	Miscellaneous Production, Transmission, Distribution & General	17,812,756
44		
45	Research, Development, and Demonstration	0
46		
47		
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	52,793,462

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, 1993	Year of Report Dec. 31, 1993
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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	<u>1. Kinds Of Overheads</u>	
3		
4	(A) Engineering, Technical and Drafting Service - American	
5	Electric Power Service Corporation	4,816,750
6		
7		
8	(B) Company Construction Overheads In The Operating Divisions, and The	
9	Engineering Sections of the General Office	9,539,354
10		
11		
12	(C) Company Construction Overheads in Administrative and	
13	General Departments	3,419,993
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
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45		
46	TOTAL	17,776,097

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, 1993	Year of Report Dec. 31, 1993
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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 34,236,000		
(2)	Short-Term Interest			s 3.81%
(3)	Long-Term Debt	D 948,863,000	52.53%	d 9.00%
(4)	Preferred Stock	P 125,000,000	6.92%	p 9.19%
(5)	Common Equity	C 732,414,000	40.55%	c 12.46%
(6)	Total Capitalization	1,806,277,000	100.00%	
(7)	Average Construction Work in Progress Balance	W 40,172,000		

2. Gross Rate for Borrowed Funds $s(S/W) + d(D/D+P+C)(1-S/W)$ 3.95%

3. Rate for Other Funds $[1 - S/W] [p(P/D+P+C) + c(C/D+P+C)]$ 0.84%

4. Weighted Average Rate Actually Used For the Year:
a. Rate for Borrowed Funds - 4.01% Compound Rate
b. Rate for Other Funds - 0.74% Compound Rate

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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) above.</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) [X] An Original (2) [] A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 1993	Year of Report Dec. 31, 1993
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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	742,340,435	741,671,347	669,088	
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	84,078,627	84,078,627		
4	(413) Exp. of Elec. Plt. Leas. to Others				
5	Transportation Expenses-Clearing				
6	Other Clearing Accounts				
7	Other Accounts (Specify): (A)	79,317	79,317		
8	(B)	24,302		24,302	
9	TOTAL Deprec. Prov. for Year (Enter Total of lines 3 thru 8)	84,182,246	84,157,944	24,302	
10	Net Charges for Plant Retired:				
11	Book Cost of Plant Retired	11,401,530	11,401,530		
12	Cost of Removal	6,913,340	6,913,340		
13	Salvage (Credit)	(2,057,196)	(2,057,196)		
14	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 11 thru 13)	16,257,674	16,257,674	0	
15	Other Debit or Cr. Items (Describe):				
16	Transfers (Credit) (C)	(10,212,864)	(10,318,858)	105,994	
17	Balance End of Year (Enter Total of lines 1, 9, 14, 15, and 16)	800,052,143	799,252,759	799,384	

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

18	Steam Production	367,025,813	366,984,033	41,780	
19	Nuclear Production				
20	Hydraulic Production - Conventional	0			
21	Hydraulic Production - Pumped Storage	0			
22	Other Production				
23	Transmission	122,799,326	122,646,583	152,743	
24	Distribution	291,299,363	290,694,502	604,861	
25	General	18,927,641	18,927,641		
26	TOTAL (Enter Total of lines 18 thru 25)	800,052,143	799,252,759	799,384	

(A) Fuel Expense (A/C 501)

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

(C) Includes (\$10,212,864) reversal of accrued depreciation on Zimmer costs disallowed by the PUCO in rate case 91-418-EL-AIR and affirmed by the Ohio Supreme Court on November 3, 1993.

Name of Respondent

COLUMBUS SOUTHERN POWER COMPANY

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Date of Report
 (Mo, Da, Yr)

Year of Report

Dec. 31, 1993

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, Non-utility 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				
2				
3	Conesville Coal Lands, near Coshocton, Ohio	8,403,219	(84,067)	(A) 8,319,152
4				
5	* Metal Forge Land, Columbus, Ohio			
6	Leased to All-Right Parking (non-associated company)	3,292,366	0	3,292,366
7				
8				
9	Poston Coal Lands, near Athens, Ohio	2,848,541	0	2,848,541
10				
11				
12	Former Poston Station Land, near Athens, Ohio	1,134,317	0	1,134,317
13				
14				
15	Metal Forge Building, Columbus, Ohio	638,186	0	638,186
16				
17				
18	Switch Water Heater Rental Program	1,467,900	1,079,495	(B) 2,547,395
19				
20				
21	Former Holtzman Transportation	198,483	0	198,483
22				
23	Former Walnut Station	128,228	0	128,228
24				
25				
26	Sullivant Ave. Service Station	110,694	(110,694)	(C) 0
27				
28				
29	Northwest Division	0	109,713	(D) 109,713
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45				
46	Minor Items Previously Devoted to Public Service	97,344	187,613	(D) 284,957
47	Minor Items - Other Nonutility Property	383,269	0	383,269
48	TOTAL	18,702,547	1,182,060	19,884,607

Name of Respondent

COLUMBUS SOUTHERN POWER COMPANY

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(Mo, Da, Yr)

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NONUTILITY PROPERTY (Account 121) (Continued)

NOTES

- (A) Donation of 303 acres to the Ohio Department of Natural Resources and easements granted to TE Products Pipeline Company.
- (B) In 1993 Switch water heaters were sold to a financial institution and are being leased back.
- (C) Property was sold to Oscar L. Thomas.
- (D) Transferred to nonutility property from electric plant in service in compliance with the May 1992 order of the Public Utilities Commission of Ohio in Rate Case No. 91-418-EL-AIR.

Name of Respondent

COLUMBUS SOUTHERN POWER COMPANY

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(Mo, Da, Yr)

Year of Report

Dec. 31, 1993

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. Subtotal 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)			
3	Equity - Undistributed Earnings			749,004
4				157,159
5				-----
6				906,163
7				-----
8	<u>Colomet, Inc.</u>			
9	Common Shares (1)			
10	Advances (Open Accounts)			1,530,000
11	Equity - Undistributed Earnings			0
12				1,592,523
13				-----
14				3,122,523
15				-----
16	<u>Conesville Coal Preparation Company</u>			
17	Common Shares			
18	Equity - Undistributed Earnings			500,000
19				469,982
20				-----
21				969,982
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) Dividends Paid on Common Stock.			
36				
37				
38				
39				
40				
41				
42				
				4,998,668

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, 1993

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	0	749,004		1
256,246	199,800 (3)	213,605		2
-----	-----	-----		3
256,246	199,800	962,609		4
-----	-----	-----		5
				6
				7
0	0	1,530,000		8
0	0	0		9
29,549	150,000 (3)	1,472,072		10
-----	-----	-----		11
29,549	150,000	3,002,072		12
-----	-----	-----		13
				14
				15
0	0	500,000	(2)	16
70,000	0	539,982		17
-----	-----	-----		18
70,000	0	1,039,982		19
-----	-----	-----		20
				21
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				42
355,795	349,800	5,004,663		

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)	33,718,690	32,207,144	Electric
2	Fuel Stock Expenses Undistributed (Account 152)	29,678	50,172	Electric
3	Residuals and Extracted Products (Account 153)	0	0	
4	Plant Materials and Operating Supplies (Account 154)			
5	Assigned to - Construction (Estimated)	5,131,248	4,807,562	Electric
6	Assigned to - Operations and Maintenance			
7	Production Plant (Estimated)	16,680,270	16,198,649	Electric
8	Transmission Plant (Estimated)	483,264	565,021	Electric
9	Distribution Plant (Estimated)	1,448,823	1,694,093	Electric
10	Assigned to - Other	570,222	580,635	Electric
11	TOTAL Account 154 (Enter Total of lines 5 thru 10)	24,313,827	23,845,960	
12	Merchandise (Account 155)	100,500	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)	267,249	362,812	Electric
16				
17				
18				
19				
20	TOTAL Materials and Supplies (Per Balance Sheet)	58,429,944	56,566,588	

Explanation of Important Inventory Adjustments

	Debit	Credit
Fuel Stock	-----	-----
Fuel Coal (Acct. 151)	\$532,062.94	
Operating Expense (Acct. 501)		\$532,062.94

The adjustment is the result of various fuel inventory adjustments at the following locations during 1993:

Conesville Station	\$381,170.54
Picway Station	25,180.10
Stuart Station	125,712.30

Name of Respondent COLUMBUS SOUTHERN POWER	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 1993	Year of Report Dec. 31, 1993
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ALLOWANCES (ACCOUNTS 158.1 and 158.2)

- Report below the particulars (details) called for concerning allowances.
- Report all acquisitions of allowances at cost.
- Report allowances in accordance with a weighted average cost allocation method and other accounting as prescribed by General Instruction No. 21 in the Uniform System of Accounts.
- Report the allowance transactions by the period they are first eligible for use: the current year's allowances in columns (b)-(c), allowances for the three succeeding years in columns (d)-(i), starting with the following year, and allowance for the remaining succeeding years in columns (j)-(k).
- Report on line 4 the Environmental Protection Agency (EPA) issued allowances. Report withheld portions on lines 36-40.

Line No.	Allowance Inventory (Account 158.1) (a)	Current Year		1994	
		No. (b)	Amount (c)	No. (d)	Amount (e)
1	Balance - Beginning of Year				
2					
3	Acquired During Year:				
4	Issued (Less Withheld Allow.)				
5	Returned by EPA		NOT APPLICABLE		NOT APPLICABLE
6					
7	Purchases/Transfers:				
8					
9					
10					
11					
12					
13					
14					
15	Total				
16					
17	Relinquished During Year:				
18	Charges to Account 509				
19	Other:				
20					
21	Sales/Transfers:				
22					
23					
24					
25					
26					
27					
28	Total				
29	Balance - End of Year				
30					
31	Sales:				
32	Net Sales Proceeds (Assoc. Co.)				
33	Net Sales Proceeds (Other)				
34	Gains				
35	Losses				
	 Allowances Withheld (Account 158.2)				
36	Balance - Beginning of Year				
37	Add: Withheld by EPA				
38	Deduct: Returned by EPA				
39	Sales				
40	Balance - End of Year				
41					
42	Sales:				
43	Net Sales Proceeds (Assoc. Co.)				
44	Net Sales Proceeds (Other)				
45	Gains				
46	Losses				

Allowances (Accounts 158.1 and 158.2) (Continued)

6. Report on line 5 allowances returned by the EPA. Report on line 39 the EPA's sales of withheld allowances. Report on lines 43-46 the net sales proceeds and gains/losses resulting from the EPA's sale or auction of the withheld allowances.

7. Report on lines 8-14 the names of vendors/transferees of allowances acquired and identify assoc. companies (See "assoc. company" under "Definitions" in the Uniform System of Accts.).

8. Report on lines 22-27 the names of purchases/transferees of allowances disposed of and identify associated companies.

9. Report the net costs and benefits of hedging transactions on a separate line under purchases/transfers & sales/transfers
10. Report on lines 32-35 & 43-46 the net sales proceeds and gains or losses from allowance sales.

1995		1996		Future Years		Totals		Line
No. (f)	Amount (g)	No. (h)	Amount (i)	No. (j)	Amount (k)	No. (l)	Amount (m)	No.
61,572		61,521		1,668,333		1,791,426		1
								2
								3
								4
								5
								6
								7
3,788	562,228					3,788	562,228	8
								9
								10
								11
								12
								13
3,788	562,228					3,788	562,228	14
								15
								16
								17
								18
								19
								20
								21
								22
								23
								24
								25
								26
								27
65,360	562,228	61,521		1,668,333		1,795,214	562,228	28
								29
								30
								31
								32
								33
								34
								35
								36
1,315		1,315		46,805		49,435		37
								38
1,315		1,315		1,718		3,033		39
0				45,087		46,402		40
								41
								42
								43
	68,635				93,531		162,166	44
	68,635				93,531		162,166	45
								46

OTHER REGULATORY ASSETS (Account 182.3)

1. Report below the particulars (details) called for concerning other regulatory assets which are created through the ratemaking actions of regulatory agencies (and not includable in other accounts).
 2. For regulatory assets being amortized, show period of amortization in column (a).
 3. Minor items (5% of the Balance at End of Year for Account 182.3 or amounts less than \$50,000, whichever is less) may be grouped by classes.

Line No.	Description and Purpose of Other Regulatory Assets (a)	Balance at Beginning of Year	Debits (b)	CREDITS		Balance at End of Year (e)
				Account Charged (c)	Amount (d)	
1	Emission Allowance	0				
2			617,109	Various	457,693	159,416
3	Demand Side Management	0	2,852,417	Various	0	2,852,417
4	Deferred PIP Receivables	0	333,983	Various	61,763	272,220
5	Zimmer Deferred O & M Exp. (4)	0	3,405,528	Various	219,271	3,186,257
6	Zimmer Deferred Deprec Exp (4)	0	6,896,452	407	1,701,572	5,194,880
7	Zimmer Deferred Prop Taxes (4)	0	2,283,598	408	128,891	2,154,707
8	Zimmer Embedded Interest	0	56,094,699	Various	13,091,851	43,002,848
9	Zimmer Embedded Int on Exp (4)	0	89,371	421	14,788	74,583
10	Other Post Retirement Benefits	0	6,309,291	Various	2,964,005	3,345,286
11	Finance Exp. - Preferred Stock	0	2,355,852	439	11,605	2,344,247
12	IU Conversion Systems (1)	0	186,494	507	6,216	180,278
13	M&CS Weatherization Prog. (2)	0	259,135	908	8,638	250,497
14	Deferred Phase In Revenues-Net	0	93,907,200	Various	0	93,907,200
15	Water Heater Test Program (3)	0	89,149	588	5,244	83,905
16	Rate Cost Accumulation	0	400,666	628	13,356	387,310
17	SFAS 109 DFIT	0	347,707,457	Various	0	347,707,457
18						
19						
20						
21						
22	(1) Being amortized over a 19 year 5 month period ending May 1995.					
23	(2) Being amortized over a 4 year period ending May 1996.					
24	(3) Being amortized over a 5 year period ending April 1995.					
25	(4) Being amortized over a 10 year period ending May 2002.					
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
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37						
38						
39						
40						
41						
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44						
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47						
48						
49						
50						
51						
52	TOTAL	0	523,788,401	xxxxxxxx	18,684,893	505,103,508

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, 1993	Year of Report Dec. 31, 1993
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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	55,644,000	55,848,000	Various	55,644,000	55,848,000
2	IU Conversion System (1)	254,876	0	507	254,876	0
3	Unbilled - Special Cost Accumulations	566,989	591,853	Various	871,808	287,034
4	1980 Reallocated ITC Normalized	117,664	0	Various	117,664	0
6	Employee Moving Expense	25,155	570,925	Various	408,254	187,826
8	Deferred PIP Receivables	59,584	581,337	Various	640,921	0
9	Demand Side Management	1,113,159	131,571	Various	1,244,730	0
10	Suspense - Charge Later (284)	(284)	12,000,353	Various	12,031,805	(31,736)
11	Suspense - Telephone	3,690	1,611,784	Various	1,606,183	9,291
12	M&CS Weatherization Prog.(3)	354,151	0	908	354,151	0
13	Fin. Exp. - Preferred Stock	2,483,509	0	439	2,483,509	0
14	Water Heater Test Program (2)	145,340	1,333	588	146,673	0
15	Total Comfort System Program	92,366	3,059,956	Various	2,998,726	153,596
16	Zimmer Embedded Interest	56,094,699	0	-	56,094,699	0
17	Zimmer Deferred O & M Exp. (4)	3,736,162	0	Various	3,736,162	0
18	Zimmer Deferred Deprec. Exp(4)	7,566,012	0	407	7,566,012	0
19	Zimmer Deferred Prop Taxes (4)	2,529,868	0	408	2,529,868	0
20	Zimmer Emb Int.on Expenses (4)	98,051	0	421	98,051	0
21	Deferred Phase In Revenues-Net	45,990,200	41,970,600	Various	87,960,800	0
22	Constructive Marketing	39,710	669,904	Various	688,706	20,908
23	Misc. Other	859	0	Various	914	(55)
24	Suspense - Corrections	0	83,471,788	Various	83,478,363	(6,575)
25	Switch Hot Water Tanks	0	1,507,059	Various	1,242,195	264,864
26	Misc Deferred Debits-ITC	0	117,119	411	5,995	111,124
27	RIF Program	0	11,975	Various	10,079	1,896
28	Fin. Exp. - 255 FMB/MTN	0	416,688	242	0	416,688
31	(1) Being amortized over a 19 year / 5 month period ending May 1995.					
34	(2) Being amortized over a 5 year period ending April 1995.					
37	(3) Being amortized over a 4 year period ending May 1996.					
40	(4) Being amortized over a 10 year period ending May 2002.					
43	* Per FERC Order No. 552, these balances were re-classified to 182 accounts					
44	DEFERRED REGULATORY COMM. EXPENSES (See pages 350-351)	547,826	0		547,826	0
45	TOTAL	177,463,586	xxxxxxx	xxxxxxx	xxxxxxx	57,262,861

Name of Respondent

COLUMBUS SOUTHERN POWER COMPANY

This Report Is:

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(Mo, Da, Yr)

Year of Report

Dec. 31, 1993

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 Tax - FERC	79,647	102,528
3	Percentage of Income Plan Customer Bad Debts	406,872	0
4	Deferred Fuel	1,154,169	1,838,034
5	Interest Expense Capitalized for Tax	1,989,907	2,613,438
6	Contributions in Aid of Construction	1,835,868	2,047,475
7	Reserve for Uncollectible Accounts	452,901	347,034
8	Customer Advances	71,370	49,016
9	Vacation Pay Accruals	1,229,090	1,245,740
10	Gain on Reacquired Debt	8,634	7,278
11	Deferred Retirement Benefits	682,401	909,714
12	Accrued Severance Benefits	0	575,396
13	IRS Audit Settlements	1,433,827	2,131,324
14	Taxable Interest Capitalized - Zimmer	9,793,431	9,492,723
15	ACRS Normalized - Smart House	84,842	141,966
16	ACRS Normalized - Transtext	17,994	36,099
17	Dumont Test Center - Book Amortization	479	0
18	Accrued Utility Revenues	75,026	0
19	Accrued Management Incentive Bonus	82,159	146,508
20	Quality of Service Enhancement	483,201	397,790
21	Carrying Charges-Deferred Gain - Emission Allowance	0	7,113
22	Installation Allowances Capitalized	0	303,041
23	Accrued SFAS 106 - Post Retirement Expense	0	2,180,475
24	TOTAL Electric (Enter Total of lines 2 thru 23)	19,881,818	24,572,692
25	Gas		
26	Other		
27	TOTAL Gas (Enter Total of lines 25 thru 27)	0	0
28	Other (Specify)		
29	Walnut Peakers 7 & 8	90,612	0
30	ACRS Normalized - Zimmer Plant Writeoff	0	3,839,425
31	Deferred Revenues - DSM Shared Savings	0	47,396
32	Accrued SFAS 109 - Deferred FIT	0	46,347,032
33	TOTAL Other (Enter Total of lines 31 thru 34)	90,612	50,233,853
34	TOTAL (Acct. 190) (Total of lines 25, 28, and 36)	19,972,430	74,806,545

Name of Respondent

COLUMBUS SOUTHERN POWER COMPANY

This Report Is:

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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	Number of Shares Authorized by Charter	Par or Stated Value Per Share	Call Price at End of Year
	(a)	(b)	(c)	(d)
1	<u>Account 201 - Common Stock Issued</u>			
2		24,000,000	\$ 2.50	\$ 0.00
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	7.875% Series		100.00	107.88
9				
10				
11				
12				
13	Cumulative Preferred - \$25 Par			
14		7,000,000	25.00	-
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Name of Respondent

COLUMBUS SOUTHERN POWER COMPANY

This Report Is:

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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
500,000	50,000,000	None	None	None	None	7
	125,000,000 *****					8
						9
						10
-	0 *****	-	-	-	-	11
						12
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Name of Respondent
COLUMBUS SOUTHERN POWER COMPANY

This Report Is:
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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>		
2			
3			None
4			
5	<u>Accounts 203 and 206 - Capital Stock Liability for Conversion</u>		
6			
7			None
8			
9	<u>Account 207 - Premium on Capital Stock</u>		
10			
11	Premium on Common Shares	12,109,006	257,892,418
12			
13			
14			
15	<u>Account 212 - Installment Received on Capital Stock</u>		
16			
17			None
18			
19			
20			
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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, 1993	Year of Report Dec. 31, 1993
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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)	317,200,000
3	Contributions by Parent Company (1993)	0
4		
5		317,200,000
6		=====
7	<u>209 - Reduction in Par or Stated Value of Capital Stock</u>	None
8		
9		
10	<u>210 - Gain on Resale or Cancellation of Reacquired Capital Stock</u>	None
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	Preferred Stock - 7.875% Series	(551,324)
21		
22		(9,046,277)
23		=====
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39		
40	TOTAL	308,153,723

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, 1993
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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	<u>Account 221 - Bonds</u>		
2			
3	8-5/8% Series due 1996	100,000,000	520,000
4			850,000 (D)
5			
6	9.45% Series due 1996 (Note 1)	40,000,000	216,734
7			
8	6-1/4% Series due 1997	15,000,000	162,527
9			(101,550) (P)
10			
11	7.0% Series due 1998	25,000,000	277,705
12			(474,750) (P)
13			
14	9.2% Series due 1998 (Note 2)	45,000,000	303,416
15			
16	9.0% Series due 1999	20,000,000	264,856
17			(208,000) (P)
18			
19	8-7/8% Series due 2006 (Note 3)	35,000,000	475,449
20			(87,498) (P)
21			
22	9-1/2% Series due 2015 (Note 4)	80,000,000	183,500
23			640,800 (D)
24			
25	9.0% Series due 2017	100,000,000	284,000
26			391,000 (D)
27			
28	8.95% Series due 1995	30,000,000	223,000
29			
30			
31	9.15% Series due 1998	57,000,000	480,500
32			312,358 (D)
33			
34	9.625% Series due 2021	50,000,000	561,875
35			372,917 (D)
36			
37	9.31% Series due 2001	30,000,000	299,625
38			187,500 (D)
39			
40	7.95% Series due 2002	40,000,000	394,694
41			250,000 (D)
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, 1993
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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)			
2-01-88	2-01-96	2-88	2-96	100,000,000	8,625,000	1
						2
						3
						4
						5
5-01-76	5-01-96	5-76	5-96	-	625,800	6
						7
10-01-67	10-01-97	-	-	14,640,000	915,000	8
						9
						10
6-01-68	6-01-98	-	-	24,750,000	1,732,500	11
						12
						13
3-01-78	3-01-98	3-78	3-98	-	805,000	14
						15
12-01-69	12-01-99	-	-	19,700,000	1,797,750	16
						17
						18
9-01-76	9-01-06	9-76	9-06	-	2,579,913	19
						20
						21
8-01-86	8-01-15	8-86	8-15	-	4,433,333	22
						23
						24
3-01-87	3-01-17	3-87	3-17	100,000,000	9,000,000	25
						26
						27
12-19-90	12-20-95	12-90	12-95	30,000,000	2,685,000	28
						29
						30
1-29-91	2-02-98	2-91	2-98	57,000,000	5,215,500	31
						32
						33
6-12-91	6-01-21	6-91	6-21	50,000,000	4,812,500	34
						35
						36
7-26-91	8-01-01	8-91	8-01	30,000,000	2,793,000	37
						38
						39
7-08-92	7-01-02	7-92	7-02	40,000,000	3,171,167	40
						41
						42

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, 1993

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	8.70% Series due 2022		
2		35,000,000	390,314
3			262,500 (D)
4	8.55% Series due 2022		
5		15,000,000	142,744
6			112,500 (D)
7	8.40% Series due 2022		
8		15,000,000	142,744
9			112,500 (D)
10	8.40% Series due 2022		
11		40,000,000	380,652
12			300,000 (D)
13	7.25% Series due 2002		
14		75,000,000	619,972
15			468,750 (D)
16	7.15% Series due 2002		
17		20,000,000	165,326
18			125,000 (D)
19	8.40% Series due 2022		
20		15,000,000	142,744
21			112,500 (D)
22	6.80% Series due 2003		
23	SEC Registration No. 33-60336 (4-05-93)	50,000,000	407,375
24			312,500 (D)
25	7.90% Series due 2023		
26	SEC Registration No. 33-60336 (4-05-93)	50,000,000	469,875
27			375,000 (D)
28	6.60% Series due 2003		
29	SEC Registration No. 33-60336 (4-05-93)	40,000,000	325,900
30			250,000 (D)
31	7.75% Series due 2023		
32	SEC Registration No. 33-60336 (4-05-93)	40,000,000	375,900
33			300,000 (D)
34	6.10% Series due 2003		
35	SEC Registration No. 33-60336 (4-05-93)	20,000,000	162,950
36			125,000 (D)
37			
38			
39			
40			
41	Total Account 221		
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) Dec. 31, 1993	Year of Report Dec. 31, 1993
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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)			
7-08-92	7-01-22	7-92	7-22	35,000,000	3,036,542	1
						2
						3
8-18-92	8-01-22	8-92	8-22	15,000,000	1,278,938	4
						5
						6
8-18-92	8-01-22	8-92	8-22	15,000,000	1,256,500	7
						8
						9
8-27-92	8-15-22	8-92	8-22	40,000,000	3,350,667	10
						11
						12
8-27-92	10-01-02	8-92	10-02	75,000,000	5,422,396	13
						14
						15
10-15-92	11-01-02	10-92	11-02	20,000,000	1,428,206	16
						17
						18
10-15-92	10-15-22	10-92	10-22	15,000,000	1,258,419	19
						20
						21
4-27-93	5-01-03	4-93	5-03	50,000,000	2,304,445	22
						23
						24
4-27-93	5-01-23	4-93	5-23	50,000,000	2,677,222	25
						26
						27
7-15-93	8-01-03	7-93	8-03	40,000,000	1,217,333	28
						29
						30
7-15-93	8-01-23	7-93	8-23	40,000,000	1,429,444	31
						32
						33
10-12-93	11-01-03	10-93	11-03	20,000,000	267,722	34
						35
						36
						37
						38
						39
						40
				881,090,000	74,119,297	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, 1993
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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	<u>Account 222 - Reacquired 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>	50,000,000	-
8			
9	Term Loan 8.79% due 1995		
10			
11	Ohio Air Quality Development Revenue Bonds		
12	6-3/8% Series A due 2020	50,000,000	485,371
13			462,500 (D)
14			
15	6-1/4% Series B due 2020	45,000,000	436,835
16			416,250 (D)
17			
18	Total Account 224		
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
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31			
32			
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36			
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41			
42	Total Long-term Debt		
43			
44			

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, 1993
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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
4-24-91	4-24-95	-	-	50,000,000	4,382,792	8
						9
12-01-85	12-01-20	12-85	12-20	48,550,000	3,093,484	10
						11
						12
						13
12-01-85	12-01-20	12-85	12-20	43,695,000	2,959,308	14
						15
						16
				-----	-----	17
				142,245,000	10,435,584	18
				-----	-----	19
						20
						21
						22
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						26
						27
						28
						29
						30
						31
						32
						33
						34
						35
						36
						37
						38
						39
						40
				1,023,335,000	84,554,881	41
				=====	=====	42
						43
						44

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, 1993

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

NOTES

1. Redeemed May 15, 1993.
Remaining Unamortized Debt Expense was transferred to Unamortized Loss on Recquired Debt.
2. Redeemed May 15, 1993.
Remaining Unamortized Debt Expense was transferred to Unamortized Loss on Recquired Debt.
3. Redeemed November 1, 1993.
Remaining Unamortized Debt Expense was transferred to Unamortized Loss on Recquired Debt.
4. Redeemed August 2, 1993.
Remaining Unamortized Debt Expense and Unamortized Discount was transferred to Unamortized Loss on Recquired Debt.

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, 1993

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)	
2	Federal Income Taxes - Current and Deferred	(55,898,000)
3	Pre-Tax Book Income	34,036,000
4	Increase/(Decrease) in Taxable Income Resulting From:	(21,862,000)
5	Book Write-Off - Zimmer Nuclear Plant	
6	Deferred Return - Zimmer Plant	159,068,000
7	Deferred Expenses - Zimmer Plant	(39,004,000)
8	Property Tax Adjustments	(7,984,000)
9	Excess Tax Over Book Depreciation	17,576,000
10	Loss on Reacquired Debt	(4,818,000)
11	ADR Removal Costs	(4,716,000)
12	Non-Taxable COLI Earnings	(7,200,000)
13	Non-Deductible COLI Premiums	(13,370,000)
14	Non-Taxable COLI Death Benefit	5,875,000
15	Percentage Repair Allowance	(1,940,000)
16	Deferred Fuel Costs	(6,000,000)
17	Benefit Plan Contributions	3,208,000
18	Accrued Book Pension Expense	1,182,000
19	Demand Side Management Programs	2,460,000
20	Book Reserve - Self Insurance	(1,604,000)
21	Allowance for Funds Used During Construction and Other Differences	1,922,000
22	Between Items Capitalized for Books and Deducted for Tax	
23	Equity in Subsidiaries' Earnings	3,621,000
24	Severance Benefits	(356,000)
25	Other	1,644,000
26		214,000
27	Federal Tax Net Income - Estimated Current Year Taxable Income (Separate Return Basis)	87,916,000
28	Show Computation of Tax:	
29		
30	Federal Income Tax on Current Year Taxable Income (Separate Return Basis)	
31	at the Statutory Rate of 35%	
32	Adjustment Due to System Consolidation	30,771,000
33		(a) (203,000)
34		-----
35	Estimated Currently Payable	
36	Adjustment of Prior Year Accruals (Net)	(b) 30,568,000
37		(1,249,000)
38		-----
39	Estimated Current Federal Income Tax Expense	29,319,000
40		=====
41		
42		
43		
44		
45		
46		
47		
48		
49		
50		
51		

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, 1993

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 1993 System Federal income taxes will not be available until the consolidated Federal income tax return is completed and filed in September 1994. The actual allocation of the System consolidated Federal income tax to the members of the consolidated group will not be available until October 1994.

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, 1993

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	Federal Taxes					
2						
3	Income Tax	8,760,025	-	29,318,676	35,426,259	
4	FICA - 1992	170,104	-	45	170,149	
5	FICA - 1993	0	-	6,782,244	6,782,165	
6	Unemployment - 1992	655	-	0	655	
7	Unemployment - 1993	0	-	128,038	127,623	
8	Highway Use - 1993	0	-	1,100	1,100	
9	Environmental Excise - 1985-1987	0	-	(2,232)	(2,232)	
10	- 1992	10,908	-	(10,908)	0	
11	- 1993	0	-	90,047	90,000	
12						
13	Total Federal Taxes	8,941,692	-	36,307,010	42,595,719	0
14						
15						
16						
17	State Taxes - Ohio					
18						
19	Property - 1991	53,783,475	-	(1,298,411)	52,485,064	
20	Property - 1992	55,600,000	-	0	443	
21	Property - 1993	0	-	55,810,000	0	
22	Excise - Gr. Rec. - PUCO - 1992	0	11,759,290	11,759,290	0	
23	Excise - Gr. Rec. - PUCO - 1993	0	12,416,411	25,014,947	24,426,388	
24	Excise - Gr. Rec. - PUCO - 1994	0	-	0	12,508,733	
25	Excise - Gross Receipts - FERC	0	-	683,401	683,401	
26	Maintenance of PUCO - 1993	0	-	914,365	914,365	
27	Motor Fuel Tax - 1992	163	-	0	163	
28	Motor Fuel Tax - 1993	0	-	765	575	
29	Unemployment - 1992	965	-	(2)	963	
30	Unemployment - 1993	0	-	140,591	140,173	
31	Sales and Use Tax - 1992	34,474	-	0	34,474	
32	Sales and Use Tax - 1993	0	-	388,224	350,497	
33	Consumers' Counsel - 1993	0	-	255,333	255,333	
34	City Income Tax - 1993	0	-	(240)	(240)	
35						
36	Total State Taxes - Ohio	109,419,077	24,175,701	93,668,263	91,800,332	0
37						
38						
39						
40						
41						

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)		
2,652,442	0	34,112,677				1	
0	0				(4,794,001)	2	
79	0				45	3	
0	0				6,782,244	4	
415	0					5	
0	0				128,038	6	
0	0	(2,232)			1,100	7	
0	0	(10,908)				8	
47	0	90,047				9	
2,652,983	0	34,189,584				10	
					2,117,426	11	
						12	
						13	
						14	
						15	
0	0	(1,298,411)				16	
55,599,557	0	55,719,539				17	
55,810,000	0				(55,719,539)	18	
0	0	11,759,290			55,810,000	19	
0	11,827,852	25,014,947				20	
0	12,508,733					21	
0	0	603,947				22	
0	0	914,365			79,454	23	
0	0					24	
190	0					25	
0	0				765	26	
418	0				(2)	27	
0	0				140,591	28	
37,727	0					29	
0	0	255,333			(A) 388,224	30	
0	0					31	
					(240)	32	
111,447,892	24,336,585	92,969,010				33	
					699,253	34	
						35	
						36	
						37	
						38	
						39	
						40	
						41	

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, 1993

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>State Taxes - Kentucky</u>					
2						
3	Income - 1993	0	0	277	277	
4	Property - 1991	29,059	0	(7,125)	21,934	
5	Property - 1992	44,000	0	0	34,128	
6	Property - 1993	0	0	38,000	0	
7						
8	Total State Taxes - Kentucky	73,059	0	31,152	56,339	0
9						
10	Payroll Taxes Cleared		-			
11						
12	Payroll Taxes Billed/Paid to CCD		-	778,117	778,117	
13						
14	TOTAL	118,433,828	24,175,701	130,784,542	135,230,507	0
15						
16						
17						
18						
19						
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21						
22						
23						
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36	(A) Includes Sales and Use Taxes charged to the same account as the materials and services on which the tax was levied.					
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, 1993	Year of Report Dec. 31, 1993
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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	277				1	
0	0	(7,125)				2	
9,872	0	31,917			(31,917)	3	
38,000	0				38,000	4	
47,872	0	25,069	0	0	6,083	5	
		5,499,275			(5,499,275)	6	
		778,117				7	
114,148,747	24,336,585	133,461,055	0	0	(2,676,513)	8	
						9	
						10	
						11	
						12	
						13	
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Name of Respondent
COLUMBUS SOUTHERN POWER COMPANY

This Report Is:
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(Mo, Da, Yr)

Year of Report
Dec. 31, 1993

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%	902,403			411.4	168,597	
3	4%	3,433,547			411.4	329,472	
4	7%	0					
5	10%	69,609,502			411.4	3,229,369	
6					409.3	1,207,324	
7					411.5		(537,787)(A)
8	TOTAL	73,945,452				4,934,762	(537,787)
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)						
10							
11							
12							
13							
14							
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Name of Respondent

COLUMBUS SOUTHERN POWER COMPANY

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(Mo, Da, Yr)

Year of Report

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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
733,806	30 Years		2
3,104,075	30 Years		3
0			4
64,635,022	30 Years	(A) Adjustment of prior year Federal Income Tax returns.	5
			6
			7
68,472,903			8
			9
			10
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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) 6, 1993	Year of Report Dec. 31, 1993
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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	176,576	419	176,552	207	231
4	Unearned Interest- Total Comfort System	29,784	419	27,823	670	2,631
6	Deferred Fuel Expense					
7	- Reconciliation Adjustment	(1,424,979)	501	9,891,776	11,316,755	0 *
8	- System Loss Adjustment	3,394,603	501	6,167,852	2,773,249	0 *
9	- Ohio Coal Research & Development	(387,100)	501	92,051	479,151	0 *
11	Deferred Post Retirement Benefits - CCD	2,249,363	626	2,764,082	514,719	0 *
13	Production Maintenance Normalized	0	515	2,483,584	2,483,584	0
15	T.V. Pole Attachments	0	454	363,325	363,325	0
17	Other	18,765	Var	9,322	3,828	13,271
19	Quality of Service Enhancements	1,421,170	Var	1,808,145	386,975	0 *
21	Regulatory Liability SFAS 109 EX DFIT	0	Var	31,407,023	31,407,023	0 *
26	* Per FERC Order No. 552, these balances were reclassified to 254 accounts.					
47	TOTAL	5,478,182	xxxx	55,191,535	49,729,486	16,133

Name of Respondent
COLUMBUS SOUTHERN POWER COMPANY

This Report Is:
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(2) A Resubmission

Date of Report
(Mo, Da, Yr)

Year of Report
Dec. 31, 1993

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.
3. Use separate pages as required.

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			
3	Gas	149,969,842	20,390,570	6,654,069
4	Other (Define)			
5	TOTAL (Enter Total of lines 2 thru 4)	149,969,842	20,390,570	6,654,069
6	Other (Specify)			
7	Non-Utility Property			
8	Accrued SFAS 109 - Deferred FIT	104,186		
9		0		
10	TOTAL Acct. 282 (Enter Total of lines 5 thru 8)	150,074,028	20,390,570	6,654,069
11	Classification of TOTAL			
12	Federal Income Tax			
13	State Income Tax	150,074,028	20,390,570	6,654,069
14	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

Dec. 31, 1993

ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282) (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)		
	50,000			409.3	9,487,489	154,168,854	1
	50,000				9,487,489	154,168,854	2 3 4
21,641	28,345	410.2 182.3/ 254	536,058 201,229,062			633,540 201,229,062	5 6 7 8 9
21,641	78,345		201,765,120		9,487,489	356,031,456	10
21,641	78,345		201,765,120		9,487,489	356,031,456	11 12 13 14

NOTES (Continued)

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, 1993

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			
4	Rate Case Deferred Charges	11,951,680		5,975,842
5	Loss on Reacquired Debt	186,262	(85)	54,495
6	Pension Trust Payments	9,169,704	2,674,941	998,019
7	Percentage of Income Plan Customer Bad Debts	1,439,251		836,244
8	Prepaid Pensions	433,581	6,703,568	6,577,522
9	Deferred Fuel	263,347	6,630,665	6,341,057
10	Post Retirement Benefit Payments	484,485	114,689	2,342,760
11	Water Heater Program	1,583,720	588,000	
12	Demand Side Management Expense	49,138	466	21,067
13	Deferred SFAS 106 Book Costs	378,472	798,134	688,870
14	Benefit Plan Contribution	0	1,497,975	
15	Deferred Expenses - Zimmer	401,994		401,994
16	Deferred Rate of Return - Zimmer Plant	5,272,635	3,154,934	226,243
17	Deferred Emission Allowance Fee	12,458,960		
18	Cap. Carrying Charges - Banked Emission Allowances	0	84,194	39,913
19	Deferred Asset - DSM Lost Revenues	0	209	
20	Deferred Asset - DSM Shared Savings	0	383,417	
21	Deferred Asset - DSM Carrying Charges	0	1,497	
22	TOTAL Electric (Enter Total of lines 2 thru 16)	44,073,229	22,632,604	24,504,026
23	Gas			
24	TOTAL Gas (Enter Total of lines 19 thru 23)			
25	Other (Specify)			
26	Deferred Rate of Return - Zimmer Plant	0		
27	Accrued Interest Income - Book	90,780		
28	Deferred Expense - Zimmer Plant	0		
29	Accrued SFAS 109 - Deferred FIT	0		
30	TOTAL Acct. 283 (Enter Total of lines 17, 24 & 25)	44,164,009	22,632,604	24,504,026
31	Classification of TOTAL			
32	Federal Income Tax			
33	State Income Tax	44,164,009	22,632,604	24,504,026
34	Local Income Tax			

NOTES

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)		
						5,975,838	1
						131,682	2
						10,846,626	3
						603,007	4
						559,627	5
						552,955	6
		190	1,743,586			0	7
						2,171,720	8
						28,537	9
						487,736	10
						1,497,975	11
						0	12
13,651,470	89,688					8,111,638	13
13,013						26,110,430	14
47,396						44,281	15
78,298						13,222	16
						383,417	17
						47,396	18
						79,795	19
13,790,177	89,688		1,743,586			57,645,882	20
							21
							22
							23
							24
366,443						366,443	25
2,670	93,450					0	26
93,463		182.3/ 254	135,413,165			93,463	27
						135,413,165	28
14,252,753	183,138		137,156,751			0	29
						193,518,953	30
14,252,753	183,138		137,156,751		0	193,518,953	31
							32
							33
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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)	Year of Report Dec. 31, 1993
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OTHER REGULATORY LIABILITIES (Account 254)

1. Report below the particulars (details) called for concerning other regulatory liabilities which are created through the rate making actions of regulatory agencies (and not includable in other accounts).
 2. For regulatory liabilities being amortized, show the period of amortization in column (a).
 3. Minor items (5% of the Balance at End of Year for Account 254 or amounts less than \$50,000, whichever is less) may be grouped by classes.

Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance at Beginning of Year	DEBITS		Credits (d)	Balance at End of Year (e)
			Account Credited (b)	Amount (c)		
1	Emission Allowance	0	Various	95,457	265,437	169,980
2						
3	Demand Side Management	0	182	0	135,418	135,418
4						
5	SFAS 109	0	Various	0	57,412,262	57,412,262
6						
7	Deferred Post Retirement Benefits	0	Various	282,894	9,076,964	8,794,070
8						
9	Deferred Fuel Expenses					
10	-Reconciliation Adjustment	0	501	2,743,989	5,358,977	2,614,988
11	-System Loss Adjustment	0	501	479,804	3,042,178	2,562,374
12	-Ohio Coal Research & Development	0	501	58,014	16,419	(41,595)
13						
14	Quality of Service Enhancements	0	Various	238,270	1,366,718	1,128,448
15						
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19						
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51						
52	TOTAL	0	xxxxxx	3,898,428	76,674,373	72,775,945

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, 1993

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.

OPERATING REVENUES

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		
3	(442) Commercial and Industrial Sales	384,777,997	330,312,203
4	Small (or Comm.) (See Instr.4)		
5	Large (or Ind.) (See Instr.4)	328,854,169	295,487,201
6	(444) Public Street and Highway Lighting	137,459,780	128,426,554
7	(445) Other Sales to Public Authorities	3,355,084	3,003,320
8	(446) Sales to Railroads and Railways	11,333,735	10,947,943
9	(448) Interdepartmental Sales	0	0
		0	0
10	TOTAL Sales to Ultimate Consumers	865,780,765	768,177,221
11	(447) Sales for Resale	74,942,354	64,593,774
12	TOTAL Sales of Electricity	* 940,723,119	832,770,995
13	(Less) (449.1) Provision for Rate Refunds	0	0
14	TOTAL Revenue Net of Prov. for Refunds	940,723,119	832,770,995
15	Other Operating Revenues		
16	(450) Forfeited Discounts		
17	(451) Miscellaneous Service Revenues	1,680,268	1,654,200
18	(453) Sales of Water and Water Power	1,840,682	1,286,077
19	(454) Rent from Electric Property	0	0
20	(455) Interdepartmental Rents	4,250,743	4,273,425
21	(456) Other Electric Revenues	0	0
22		5,157,097	4,011,287
23			
24			
25			
26	TOTAL Other Operating Revenues	12,928,790	11,224,989
27	TOTAL Electric Operating Revenues	953,651,909	843,995,984

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, 1993	Year of Report Dec. 31, 1993
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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)	
5,276,858	4,859,226	517,307	509,495	1
5,416,065	5,151,327	52,445	51,591	2
2,940,146	2,900,747	2,944	3,026	3
33,640	31,926	312	311	4
340,957	321,116	2	2	5
0	0	0	0	6
0	0	0	0	7
14,007,666	13,264,342	573,010	564,425	8
2,924,809	2,707,888	32	30	9
** 16,932,475	15,972,230	573,042	564,455	10
-	-	-	-	11
16,932,475	15,972,230	573,042	564,455	12
				13
				14

* Includes \$ 12,599,064 unbilled revenues. (Net)

** Includes 167,566 MWH relating to unbilled revenues. (Net)

Inst. No. 7
Detail of Unmetered Sales

	Average Customers	Estimated MWH Sold	Revenue \$
Residential (440)	15,223	11,221	1,752,911
Commercial & Industrial (442)	9,422	39,790	5,159,602
Public Street and Highway Lighting (444)	256	30,352	3,114,242
Other Sales to Public Authorities (445)	-	-	-
TOTALS	24,901	81,363	10,026,755

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, 1993

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	440 - Residential					
2	3rd Rev. Sheet 10-1(B) Sch. R-R	4,300,546	309,344,928	341,014	12,611	7.19
3	4th Rev. Sheet 11-1(B) Sch. R-R-1	883,662	67,239,402	176,098	5,018	7.61
4	2nd Rev. Sheet 12-1(B) Sch. RLM	2,617	122,876	34	76,971	4.70
5	3rd Rev. Sheet 13-1(B) Sch. RS-ES	83	3,403	3	27,667	4.10
6	2nd Rev. Sheet 15-1(B) Sch. RVSP	4,034	201,855	156	25,859	5.00
7	3rd Rev. 20-1(B) Sch. GS-1	0	45	2	0	0.00
8	3rd Rev. Sheet 41-1(B) Sch. AL	11,069	1,724,234	15,223 *	727	15.58
9						
10	Billed	5,202,011	378,636,743	517,307	10,056	7.28
11	Unbilled at 12-31-93	301,396	20,482,966	=====		
12	Unbilled at 12-31-92	(226,549)	(14,341,712)			
13						
14	Total	5,276,858	384,777,997		10,201	7.29
15		=====	=====		=====	=====
16						
17						
18	442 - Commercial and Industrial					
19						
20	Commercial					
21	3rd Rev. 20-1(B) Sch. GS-1	222,880	20,134,104	30,957	7,200	9.03
22	3rd Rev. 20-2(B) Sch. GS-1-LMTOD PROV	38	2,925	1	38,000	7.70
23	3rd Rev. 20-2(B) Sch. GS-1-UNMET PROV	8,521	530,000	343	24,843	6.22
24	3rd Rev. 21-1(B) Sch. GS-2	1,211,977	93,972,083	17,696	68,489	7.75
25	3rd Rev. 22-1(B) Sch. GS-2-TOD	402	25,191	8	50,250	6.27
26	3rd Rev. 21-3(B) Sch. GS-2-LMTOD PROV	167	6,601	1	167,000	3.95
27	3rd Rev. 23-1(B) Sch. GS-3	3,782,230	201,870,655	3,437	1,100,445	5.34
28	3rd Rev. 24-1(B) Sch. GS-4	89,571	3,231,673	2	44,785,500	3.61
29	3rd Rev. Sheet 41-1(B) Sch. AL	28,840	4,333,675	8,736 *	3,301	15.03
30						
31	Billed	5,344,626	324,106,907	52,445	101,909	6.06
32	Unbilled at 12-31-93	253,062	15,604,650	=====		
33	Unbilled at 12-31-92	(181,623)	(10,857,388)			
34						
35	Total	5,416,065	328,854,169		103,271	6.07
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					

Name of Respondent

COLUMBUS SOUTHERN POWER COMPANY

This Report is:

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

Year of Report

Dec. 31, 1993

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	Industrial					
2	3rd Rev. 20-1(B) Sch. GS-1	8,667	797,208	1,321	6,561	9.20
3	3rd Rev. 20-2(B) Sch. GS-1-UNMET PROV	63	4,334	11	5,727	6.88
4	3rd Rev. 21-1(B) Sch. GS-2	169,224	13,686,438	1,174	144,143	8.09
5	3rd Rev. 22-1(B) Sch. GS-2-TOD	152	8,069	1	152,000	5.31
6	3rd Rev. 23-1(B) Sch. GS-3	1,763,950	86,335,538	421	4,189,905	4.89
7	3rd Rev. 24-1(B) Sch. GS-4	836,726	30,920,884	14	59,766,143	3.70
8	2nd Rev. 25-1(B) Sch. IRP	130,617	3,985,244	2	65,308,500	3.05
9	3rd Rev. Sheet 41-1(B) Sch. AL	1,679	198,003	330 *	5,088	11.79
10						
11	Billed	2,911,078	135,935,718	2,944	988,817	4.67
12	Unbilled at 12-31-93	139,513	6,511,573	=====		
13	Unbilled at 12-31-92	(110,445)	(4,987,511)			
14						
15	Total	2,940,146	137,459,780		998,691	4.68
16		=====	=====		=====	=====
17						
18						
19	444 - Public St. & Highway Lighting					
20	3rd Rev. 20-1(B) Sch. GS-1	230	20,150	29	7,931	8.76
21	3rd Rev. 20-2(B) Sch. GS-1-UNMET PROV	11,605	717,019	89	130,393	6.18
22	3rd Rev. 21-1(B) Sch. GS-2	2,433	182,452	26	93,577	7.50
23	3rd Rev. 23-1(B) Sch. GS-3	625	38,240	2	312,500	6.12
24	3rd Rev. 40-1(B) Sch. SL	18,585	2,377,817	166	111,958	12.79
25	3rd Rev. Sheet 41-1(B) Sch. AL	162	19,406	1 *	162,000	11.98
26						
27	Billed	33,640	3,355,084	312	107,821	9.97
28	Unbilled	0	0	=====		
29						
30	Total	33,640	3,355,084		107,821	9.97
31		=====	=====		=====	=====
32						
33	445- Other Sales to Public Auth.					
34	Special Contracts	337,659	11,223,471	2	168,829,500	3.32
35						
36	Billed	337,659	11,223,471	2	168,829,500	3.32
37	Unbilled at 12-31-93	10,141	339,691	=====		
38	Unbilled at 12-31-92	(6,843)	(229,427)			
39						
40	Total	340,957	11,333,735		170,478,500	3.32
41		=====	=====		=====	=====
42						
43						
44						
45	* Not included in total customers.					
46						
47						
48	Total Billed	13,829,014	853,257,923	573,010	24,134	6.17
49	Total Unbilled Rev.(See Instr.6)	178,652	12,522,842			
50	TOTAL	14,007,666	865,780,765	573,010	24,446	6.18

Name of Respondent

COLUMBUS SOUTHERN POWER COMPANY

This Report Is:

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

Year of Report

Dec. 31, 1993

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><u>Fuel Adjustment Clause - Estimated Additional Revenue Billed Pursuant Thereto</u></p> <p><u>440 - Residential</u></p> <table> <tr> <td>3rd Rev. Sheet 10-1(B) Sch. R-R</td> <td>57,345,861</td> <td></td> <td></td> </tr> <tr> <td>4th Rev. Sheet 11-1(B) Sch. R-R-1</td> <td>11,778,601</td> <td></td> <td></td> </tr> <tr> <td>2nd Rev. Sheet 12-1(B) Sch. RLM</td> <td>34,847</td> <td></td> <td></td> </tr> <tr> <td>3rd Rev. Sheet 13-1(B) Sch. RS-ES</td> <td>1,113</td> <td></td> <td></td> </tr> <tr> <td>2nd Rev. Sheet 15-1(B) Sch. RVSP</td> <td>53,655</td> <td></td> <td></td> </tr> <tr> <td>3rd Rev. 20-1(B) Sch. GS-1</td> <td>4</td> <td></td> <td></td> </tr> <tr> <td>3rd Rev. Sheet 41-1(B) Sch. AL</td> <td>147,558</td> <td></td> <td></td> </tr> <tr> <td>Billed</td> <td>69,361,639</td> <td></td> <td></td> </tr> <tr> <td>Unbilled at 12-31-93</td> <td>3,752,080</td> <td></td> <td></td> </tr> <tr> <td>Unbilled at 12-31-92</td> <td>(3,016,052)</td> <td></td> <td></td> </tr> <tr> <td>Total</td> <td>70,097,667</td> <td></td> <td></td> </tr> </table> <p><u>445 - Other Sales to Public Auth.</u></p> <table> <tr> <td>Special Contracts</td> <td>378,508</td> <td></td> <td></td> </tr> <tr> <td>Billed</td> <td>378,508</td> <td></td> <td></td> </tr> <tr> <td>Unbilled at 12-31-93</td> <td>16,206</td> <td></td> <td></td> </tr> <tr> <td>Unbilled at 12-31-92</td> <td>(9,956)</td> <td></td> <td></td> </tr> <tr> <td>Total</td> <td>384,758</td> <td></td> <td></td> </tr> </table> <p><u>442 - Commercial and Industrial</u></p> <p><u>Commercial</u></p> <table> <tr> <td>3rd Rev. 20-1(B) Sch. GS-1</td> <td>2,972,350</td> <td></td> <td></td> </tr> <tr> <td>3rd Rev. 20-2(B) Sch. GS-1-LMTOD PROV</td> <td>506</td> <td></td> <td></td> </tr> <tr> <td>3rd Rev. 20-2(B) Sch. GS-1-UNMET PROV</td> <td>113,691</td> <td></td> <td></td> </tr> <tr> <td>3rd Rev. 21-1(B) Sch. GS-2</td> <td>16,184,897</td> <td></td> <td></td> </tr> <tr> <td>3rd Rev. 22-1(B) Sch. GS-2-TOD</td> <td>5,416</td> <td></td> <td></td> </tr> <tr> <td>3rd Rev. 21-3(B) Sch. GS-2-LMTOD PROV</td> <td>2,036</td> <td></td> <td></td> </tr> <tr> <td>3rd Rev. 23-1(B) Sch. GS-3</td> <td>50,488,349</td> <td></td> <td></td> </tr> <tr> <td>3rd Rev. 24-1(B) Sch. GS-4</td> <td>1,195,028</td> <td></td> <td></td> </tr> <tr> <td>3rd Rev. Sheet 41-1(B) Sch. AL</td> <td>384,865</td> <td></td> <td></td> </tr> <tr> <td>Billed</td> <td>71,347,138</td> <td></td> <td></td> </tr> <tr> <td>Unbilled at 12-31-93</td> <td>3,150,359</td> <td></td> <td></td> </tr> <tr> <td>Unbilled at 12-31-92</td> <td>(2,417,953)</td> <td></td> <td></td> </tr> <tr> <td>Total</td> <td>72,079,544</td> <td></td> <td></td> </tr> </table> <p><u>Industrial</u></p> <table> <tr> <td>3rd Rev. 20-1(B) Sch. GS-1</td> <td>115,696</td> <td></td> <td></td> </tr> <tr> <td>3rd Rev. 20-2(B) Sch. GS-1-UNMET PROV</td> <td>835</td> <td></td> <td></td> </tr> <tr> <td>3rd Rev. 21-1(B) Sch. GS-2</td> <td>2,271,693</td> <td></td> <td></td> </tr> <tr> <td>3rd Rev. 22-1(B) Sch. GS-2-TOD</td> <td>1,711</td> <td></td> <td></td> </tr> <tr> <td>3rd Rev. 23-1(B) Sch. GS-3</td> <td>23,538,863</td> <td></td> <td></td> </tr> <tr> <td>3rd Rev. 24-1(B) Sch. GS-4</td> <td>11,167,441</td> <td></td> <td></td> </tr> <tr> <td>2nd Rev. 25-1(B) Sch. IRP</td> <td>1,739,300</td> <td></td> <td></td> </tr> <tr> <td>3rd Rev. Sheet 41-1(B) Sch. AL</td> <td>22,394</td> <td></td> <td></td> </tr> <tr> <td>Billed</td> <td>38,857,933</td> <td></td> <td></td> </tr> <tr> <td>Unbilled at 12-31-93</td> <td>1,736,797</td> <td></td> <td></td> </tr> <tr> <td>Unbilled at 12-31-92</td> <td>(1,470,352)</td> <td></td> <td></td> </tr> <tr> <td>Total</td> <td>39,124,378</td> <td></td> <td></td> </tr> </table> <p><u>444 - Public St. & Highway Lighting</u></p> <table> <tr> <td>3rd Rev. 20-1(B) Sch. GS-1</td> <td>3,057</td> <td></td> <td></td> </tr> <tr> <td>3rd Rev. 20-2(B) Sch. GS-1-UNMET PROV</td> <td>154,792</td> <td></td> <td></td> </tr> <tr> <td>3rd Rev. 21-1(B) Sch. GS-2</td> <td>32,461</td> <td></td> <td></td> </tr> <tr> <td>3rd Rev. 23-1(B) Sch. GS-3</td> <td>8,323</td> <td></td> <td></td> </tr> <tr> <td>3rd Rev. 40-1(B) Sch. SL</td> <td>244,857</td> <td></td> <td></td> </tr> <tr> <td>3rd Rev. Sheet 41-1(B) Sch. AL</td> <td>2,190</td> <td></td> <td></td> </tr> <tr> <td>Billed</td> <td>445,680</td> <td></td> <td></td> </tr> <tr> <td>Unbilled</td> <td>0</td> <td></td> <td></td> </tr> <tr> <td>Total</td> <td>445,680</td> <td></td> <td></td> </tr> </table>	3rd Rev. Sheet 10-1(B) Sch. R-R	57,345,861			4th Rev. Sheet 11-1(B) Sch. R-R-1	11,778,601			2nd Rev. Sheet 12-1(B) Sch. RLM	34,847			3rd Rev. Sheet 13-1(B) Sch. RS-ES	1,113			2nd Rev. Sheet 15-1(B) Sch. RVSP	53,655			3rd Rev. 20-1(B) Sch. GS-1	4			3rd Rev. Sheet 41-1(B) Sch. AL	147,558			Billed	69,361,639			Unbilled at 12-31-93	3,752,080			Unbilled at 12-31-92	(3,016,052)			Total	70,097,667			Special Contracts	378,508			Billed	378,508			Unbilled at 12-31-93	16,206			Unbilled at 12-31-92	(9,956)			Total	384,758			3rd Rev. 20-1(B) Sch. GS-1	2,972,350			3rd Rev. 20-2(B) Sch. GS-1-LMTOD PROV	506			3rd Rev. 20-2(B) Sch. GS-1-UNMET PROV	113,691			3rd Rev. 21-1(B) Sch. GS-2	16,184,897			3rd Rev. 22-1(B) Sch. GS-2-TOD	5,416			3rd Rev. 21-3(B) Sch. GS-2-LMTOD PROV	2,036			3rd Rev. 23-1(B) Sch. GS-3	50,488,349			3rd Rev. 24-1(B) Sch. GS-4	1,195,028			3rd Rev. Sheet 41-1(B) Sch. AL	384,865			Billed	71,347,138			Unbilled at 12-31-93	3,150,359			Unbilled at 12-31-92	(2,417,953)			Total	72,079,544			3rd Rev. 20-1(B) Sch. GS-1	115,696			3rd Rev. 20-2(B) Sch. GS-1-UNMET PROV	835			3rd Rev. 21-1(B) Sch. GS-2	2,271,693			3rd Rev. 22-1(B) Sch. GS-2-TOD	1,711			3rd Rev. 23-1(B) Sch. GS-3	23,538,863			3rd Rev. 24-1(B) Sch. GS-4	11,167,441			2nd Rev. 25-1(B) Sch. IRP	1,739,300			3rd Rev. Sheet 41-1(B) Sch. AL	22,394			Billed	38,857,933			Unbilled at 12-31-93	1,736,797			Unbilled at 12-31-92	(1,470,352)			Total	39,124,378			3rd Rev. 20-1(B) Sch. GS-1	3,057			3rd Rev. 20-2(B) Sch. GS-1-UNMET PROV	154,792			3rd Rev. 21-1(B) Sch. GS-2	32,461			3rd Rev. 23-1(B) Sch. GS-3	8,323			3rd Rev. 40-1(B) Sch. SL	244,857			3rd Rev. Sheet 41-1(B) Sch. AL	2,190			Billed	445,680			Unbilled	0			Total	445,680		
3rd Rev. Sheet 10-1(B) Sch. R-R	57,345,861																																																																																																																																																																																																										
4th Rev. Sheet 11-1(B) Sch. R-R-1	11,778,601																																																																																																																																																																																																										
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Billed	69,361,639																																																																																																																																																																																																										
Unbilled at 12-31-93	3,752,080																																																																																																																																																																																																										
Unbilled at 12-31-92	(3,016,052)																																																																																																																																																																																																										
Total	70,097,667																																																																																																																																																																																																										
Special Contracts	378,508																																																																																																																																																																																																										
Billed	378,508																																																																																																																																																																																																										
Unbilled at 12-31-93	16,206																																																																																																																																																																																																										
Unbilled at 12-31-92	(9,956)																																																																																																																																																																																																										
Total	384,758																																																																																																																																																																																																										
3rd Rev. 20-1(B) Sch. GS-1	2,972,350																																																																																																																																																																																																										
3rd Rev. 20-2(B) Sch. GS-1-LMTOD PROV	506																																																																																																																																																																																																										
3rd Rev. 20-2(B) Sch. GS-1-UNMET PROV	113,691																																																																																																																																																																																																										
3rd Rev. 21-1(B) Sch. GS-2	16,184,897																																																																																																																																																																																																										
3rd Rev. 22-1(B) Sch. GS-2-TOD	5,416																																																																																																																																																																																																										
3rd Rev. 21-3(B) Sch. GS-2-LMTOD PROV	2,036																																																																																																																																																																																																										
3rd Rev. 23-1(B) Sch. GS-3	50,488,349																																																																																																																																																																																																										
3rd Rev. 24-1(B) Sch. GS-4	1,195,028																																																																																																																																																																																																										
3rd Rev. Sheet 41-1(B) Sch. AL	384,865																																																																																																																																																																																																										
Billed	71,347,138																																																																																																																																																																																																										
Unbilled at 12-31-93	3,150,359																																																																																																																																																																																																										
Unbilled at 12-31-92	(2,417,953)																																																																																																																																																																																																										
Total	72,079,544																																																																																																																																																																																																										
3rd Rev. 20-1(B) Sch. GS-1	115,696																																																																																																																																																																																																										
3rd Rev. 20-2(B) Sch. GS-1-UNMET PROV	835																																																																																																																																																																																																										
3rd Rev. 21-1(B) Sch. GS-2	2,271,693																																																																																																																																																																																																										
3rd Rev. 22-1(B) Sch. GS-2-TOD	1,711																																																																																																																																																																																																										
3rd Rev. 23-1(B) Sch. GS-3	23,538,863																																																																																																																																																																																																										
3rd Rev. 24-1(B) Sch. GS-4	11,167,441																																																																																																																																																																																																										
2nd Rev. 25-1(B) Sch. IRP	1,739,300																																																																																																																																																																																																										
3rd Rev. Sheet 41-1(B) Sch. AL	22,394																																																																																																																																																																																																										
Billed	38,857,933																																																																																																																																																																																																										
Unbilled at 12-31-93	1,736,797																																																																																																																																																																																																										
Unbilled at 12-31-92	(1,470,352)																																																																																																																																																																																																										
Total	39,124,378																																																																																																																																																																																																										
3rd Rev. 20-1(B) Sch. GS-1	3,057																																																																																																																																																																																																										
3rd Rev. 20-2(B) Sch. GS-1-UNMET PROV	154,792																																																																																																																																																																																																										
3rd Rev. 21-1(B) Sch. GS-2	32,461																																																																																																																																																																																																										
3rd Rev. 23-1(B) Sch. GS-3	8,323																																																																																																																																																																																																										
3rd Rev. 40-1(B) Sch. SL	244,857																																																																																																																																																																																																										
3rd Rev. Sheet 41-1(B) Sch. AL	2,190																																																																																																																																																																																																										
Billed	445,680																																																																																																																																																																																																										
Unbilled	0																																																																																																																																																																																																										
Total	445,680																																																																																																																																																																																																										
304	Instr. 5	(c)	All fuel revenues shown on this page are included in amounts on pages 304 and 304-A.																																																																																																																																																																																																								

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) (2)	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 Gloucester, Ohio	RQ	CSPCo 36	1.56	1.5	1.4
2	City of Westerville, Ohio	RQ	CSPCo 32	58.25	58.3	57.6
3	City of Jackson, Ohio	RQ	CSPCo 35	10.34	10.3	9.9
4	Ohio Edison	RQ	OPCo 25	1.13	1.1	0.9
5	Subtotal RQ					
6						
7	Carolina Power and Light	LU	APCo 24	NA	NA	NA
8	American Municipal Power-Ohio	LU	OPCo 74	NA	NA	NA
9	Virginia Electric and Pwr Co.	LU	APCo 16	NA	NA	NA
10	City of Dover, Ohio	LU	OPCo 74	NA	NA	NA
11	City of Columbus, Ohio	LU	OPCo 74	NA	NA	NA
12	Richmond Power and Light	SF	IMPCo 70	NA	NA	NA
13	City of Dover, Ohio	SF	OPCo 74	NA	NA	NA
14	American Municipal Power-Ohio	SF	OPCo 74	NA	NA	NA
15	City of St. Marys, Ohio	SF	OPCo 74	NA	NA	NA
16	City of Shelby, Ohio	SF	OPCo 74	NA	NA	NA
17	City of Orville	SF	OPCo 74	NA	NA	NA
18	City of Columbus, Ohio	SF	OPCo 74	NA	NA	NA
19	Consumers Power	SF	IMPCo 68	NA	NA	NA
20	Indianapolis Power & Light	LF	IMPCo 21	NA	NA	NA
21	Indiana Michigan Power Co. (3)	OS	APCO 20	NA	NA	NA
22	AEP System Pool (1)	OS	APCO 20	NA	NA	NA
23	Carolina Power and Light	OS	APCO 24	NA	NA	NA
24	Central Illinois Public Svc Co.	OS	IMPCo 67	NA	NA	NA
25	Cincinnati Gas and Electric Co.	OS	OPCo 21	NA	NA	NA
26	Cleveland Electric Illum.	OS	OPCo 31	NA	NA	NA
27	Commonwealth Edison	OS	IMPCo 20	NA	NA	NA
28	Consumers Power	OS	IMPCo 68	NA	NA	NA
29	Dayton Power & Light Co.	OS	OPCo 36	NA	NA	NA
30	Richmond Power and Light	OS	IMPCo 70	NA	NA	NA
31	City of Dover, Ohio	OS	OPCo 74	NA	NA	NA
32	American Municipal Power-Ohio	OS	OPCo 74	NA	NA	NA
33	City of St. Marys, Ohio	OS	OPCo 74	NA	NA	NA
34	Duke Power Company	OS	APCO 18	NA	NA	NA
35	Duquesne Light Company	OS	OPCo 33	NA	NA	NA
36	City of Orrville, Ohio	OS	OPCo 74	NA	NA	NA
37	Illinois Power Company	OS	IMPCo 23	NA	NA	NA
38	Kentucky Utilities	OS	OPCo 22	NA	NA	NA
39						

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, 1993

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 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.

Megawatthours Sold (g)	REVENUE				Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)	Total (\$) (h + i + j) (k)	
9,111	142,546	242,320		384,866	1
310,059	3,075,682	6,971,146		10,046,828	2
52,706	758,361	1,383,267		2,141,628	3
6,811	236,123	191,944		428,067	4
378,687	4,212,712	8,788,677		13,001,389	5
0	1,133,335				6
88,325	519,870	2,437,633		1,133,335	7
32,264	2,713,354	1,110,399		2,957,503	8
0	14,243	60,477		3,823,753	9
23,058	178,038	646,592		74,720	10
382	43,404	6,685		824,630	11
6,697	49,518	61,058		50,089	12
25,469	126,648	317,408		110,576	13
4,835	26,196	31,927		444,056	14
17	8,807	2,216		58,123	15
1,171	8,507	1,719		11,023	16
10,092	51,499	16,439		10,226	17
2,922	28,091	50,002		67,938	18
25,119	2,030,130	415,368		78,093	19
1		16		2,445,498	20
762,101		12,522,000		16	21
24,747		699,897		12,522,000	22
1,270		38,169		699,897	23
7,477		212,922		38,169	24
117,375		2,942,870		212,922	25
13,471		350,878		2,942,870	26
294,969		7,132,769		350,878	27
12,101		333,248		7,132,769	28
20,100		514,831		333,248	29
1,188		66,002		514,831	30
55,341		1,461,438		66,002	31
5,955		165,053		1,461,438	32
36,761		1,059,554		165,053	33
17,912		485,658		1,059,554	34
1,140		32,962		485,658	35
8,894		244,698		32,962	36
686		31,042		244,698	37
				31,042	38
					39

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, 1993

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) (2)	FERC Rate Schedule or Tariff Number (c) (1)	Average Monthly Billin Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	City of Shelby, Ohio	OS	OPCo 74	NA	NA	NA
2	Indianapolis Power and Light	OS	IMPCo 21	NA	NA	NA
3	Allegheny Power System	OS	OPCo 73	NA	NA	NA
4	Northern Indiana Public Serv.	OS	IMPCo 22	NA	NA	NA
5	Ohio Edison	OS	OPCo 25	NA	NA	NA
6	Public Service of Indiana	OS	IMPCo 24	NA	NA	NA
7	Tennessee Valley Authority	OS	APCo 52	NA	NA	NA
8	Toledo Edison	OS	OPCo 35	NA	NA	NA
9	Virginia Electric and Power Co.	OS	APCo 16	NA	NA	NA
10	City of Columbus, Ohio	OS	CSPCo 37	NA	NA	NA
11	City of Hamilton, Ohio	OS	OPCo 96	NA	NA	NA
12	East Kentucky Power Co-Op	OS	KPCo 14	NA	NA	NA
13	Subtotal Non-RQ					
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
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31						
32						
33						
34						
35						
36						
37						
38						
39	TOTAL					

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, 1993

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).

9. 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.

10. The data in columns (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then tallied on the last line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on page 401, line 23. The "Subtotal-Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on page 401, line 24. Footnote entries as required and provide explanations following all required data.

REVENUE

Megawatthours Sold (g)	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)	Total (\$) (h + i + j) (k)	Line No.
501		50,444		50,444	1
4,661		233,905		233,905	2
688,870		14,013,934		14,013,934	3
6,444		165,955		165,955	4
13,851		415,394		415,394	5
7,537		235,850		235,850	6
165,060		4,869,258		4,869,258	7
10,069		284,605		284,605	8
37,162		957,433		957,433	9
9,184		294,954		294,954	10
118		10,960		10,960	11
825		24,703		24,703	12
2,946,122	6,931,640	55,009,325		61,940,965	13
					14
					15
					16
					17
					18
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					25
					26
					27
					28
					29
					30
					31
					32
					33
					34
					35
					36
					37
2,924,809	11,144,352	63,798,002	0	74,942,354	38
					39

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, 1993

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

Deliveries of power to the members of the AEP System Power Pool governed by the terms of the interconnection agreement dated July 6, 1951, as amended.

- (2) Statistical classification "OS" includes non-firm hourly, daily and weekly sales that the supplier may cancel, if necessary, with little notice.
- (3) An associated company.

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, 1993
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	7,608,780	7,367,896	
5	(501) Fuel	187,181,238	188,507,423	
6	(502) Steam Expenses	13,977,089	15,838,804	
7	(503) Steam from Other Sources	0	0	
8	(Less) (504) Steam Transferred - Cr.	0	0	
9	(505) Electric Expenses	2,035,814	2,014,605	
10	(506) Miscellaneous Steam Power Expenses	4,383,566	4,089,763	
11	(507) Rents	364,947	359,914	
12	(509) Allowances	0	0	
13	TOTAL Operation (Enter Total of lines 4 thru 12)	215,551,434	218,178,405	
14	<u>Maintenance</u>			
15	(510) Maintenance Supervision and Engineering	4,380,156	4,026,980	
16	(511) Maintenance of Structures	2,442,662	1,631,256	
17	(512) Maintenance of Boiler Plant	29,305,195	17,579,119	
18	(513) Maintenance of Electric Plant	6,690,512	4,550,127	
19	(514) Maintenance of Miscellaneous Steam Plant	1,240,422	1,041,554	
20	TOTAL Maintenance (Enter Total of lines 15 thru 19)	44,058,947	28,829,036	
21	TOTAL Power Production Expenses - Steam Power (Enter Total of lines 13 and 20)	259,610,381	247,007,441	
22	B. NUCLEAR POWER GENERATION			
23	<u>Operation</u>			
24	(517) Operation Supervision and Engineering			
25	(518) Fuel			
26	(519) Coolants and Water			
27	(520) Steam Expenses			
28	(521) Steam from Other Sources			
29	(Less) (522) Steam Transferred - Cr.			
30	(523) Electric Expenses			
31	(524) Miscellaneous Nuclear Power Expenses			
32	(525) Rents			
33	TOTAL Operation (Enter Total of lines 24 thru 32)	0	0	
34	<u>Maintenance</u>			
35	(528) Maintenance Supervision and Engineering			
36	(529) Maintenance of Structures			
37	(530) Maintenance of Reactor Plant Equipment			
38	(531) Maintenance of Electric Plant			
39	(532) Maintenance of Miscellaneous Nuclear Plant			
40	TOTAL Maintenance (Enter Total of lines 35 thru 39)	0	0	
41	TOTAL Power Production Expenses - Nuclear Power (Enter Total of lines 33 and 40)	0	0	
42	C. HYDRAULIC POWER GENERATION			
43	<u>Operation</u>			
44	(535) Operation Supervision and Engineering			
45	(536) Water for Power			
46	(537) Hydraulic Expenses			
47	(538) Electric Expenses			
48	(539) Miscellaneous Hydraulic Power Generation Expenses			
49	(540) Rents			
50	TOTAL Operation (Enter Total of lines 44 thru 49)	0	0	

Name of Respondent		This Report is:	Date of Report	Year of Report
COLUMBUS SOUTHERN POWER COMPANY		(1) [X] An Original (2) [] A Resubmission	(Mo, Da, Yr)	Dec. 31, 1993
ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
101	3. DISTRIBUTION EXPENSES			
102	<u>Operation</u>			
103	(580) Operation Supervision and Engineering	5,786,876	6,829,533	
104				
105	(581) Load Dispatching	264,402	0	
106	(582) Station Expenses	1,147,417	1,216,568	
107	(583) Overhead Line Expenses	2,440,059	1,361,944	
108	(584) Underground Line Expenses	1,002,104	997,779	
109	(585) Street Lighting and Signal System Expenses	58,715	55,754	
110	(586) Meter Expenses	2,585,487	2,540,599	
111	(587) Customer Installations Expenses	850,258	921,857	
112	(588) Miscellaneous Distribution Expenses	4,287,673	4,190,120	
113	(589) Rents	1,281,750	1,466,385	
114	TOTAL Operation (Enter Total of lines 103 thru 113)	19,704,741	19,580,539	
115	<u>Maintenance</u>			
116	(590) Maintenance Supervision and Engineering	1,976,342	2,084,773	
117	(591) Maintenance of Structures	90,743	82,817	
118	(592) Maintenance of Station Equipment	2,157,483	2,008,642	
119	(593) Maintenance of Overhead Lines	12,414,463	9,870,436	
120	(594) Maintenance of Underground Lines	1,858,467	1,869,250	
121	(595) Maintenance of Line Transformers	1,157,260	1,461,301	
122	(596) Maintenance of Street Lighting and Signal Systems	386,995	399,325	
123	(597) Maintenance of Meters	437,452	653,422	
124	(598) Maintenance of Miscellaneous Distribution Plant	235,492	217,611	
125	TOTAL Maintenance (Enter Total of Lines 116 thru 124)	20,714,697	18,647,577	
126	TOTAL Distribution Expenses (Enter Total of lines 114 and 125)	40,419,438	38,228,116	
127	4. CUSTOMER ACCOUNTS EXPENSES			
128	<u>Operation</u>			
129	(901) Supervision	1,447,195	1,383,625	
130	(902) Meter Reading Expenses	3,093,357	3,186,033	
131	(903) Customer Records and Collection Expenses	11,226,001	11,516,710	
132	(904) Uncollectible Accounts	5,379,547	5,707,524	
133	(905) Miscellaneous Customer Accounts Expenses	159,439	156,495	
134	TOTAL Customer Accounts Expenses (Enter Total of lines 129 thru 133)	21,305,539	21,950,387	
135	5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES			
136	<u>Operation</u>			
137	(907) Supervision	1,827,048	1,405,442	
138	(908) Customer Assistance Expenses	3,581,924	2,917,889	
139	(909) Informational and Instructional Expenses	928,141	1,532,633	
140	(910) Miscellaneous Customer Service and Informational Expenses	133,290	220,060	
141	TOTAL Customer Service and Informational Expenses (Enter Total of lines 137 thru 140)	6,470,403	6,076,024	
142	6. SALES EXPENSES			
143	<u>Operation</u>			
144	(911) Supervision	43,021	0	
145	(912) Demonstrating and Selling Expenses	298,926	313,346	
146	(913) Advertising Expenses	858,917	1,073,003	
147	(916) Miscellaneous Sales Expenses	1,915,053	1,437,723	
148	TOTAL Sales Expenses (Enter Total of lines 144 thru 147)	3,115,917	2,824,072	

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, 1993
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ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
51	C. HYDRAULIC POWER GENERATION (Continued)		
52	<u>Maintenance</u>		
53	(541) Maintenance Supervision and Engineering		
54	(542) Maintenance of Structures		
55	(543) Maintenance of Reservoirs, Dams, and Waterways		
56	(544) Maintenance of Electric Plant		
57	(545) Maintenance of Miscellaneous Hydraulic Plant		
58	TOTAL Maintenance (Enter Total of lines 53 thru 57)	0	0
59	TOTAL Power Production Expenses - Hydraulic Power (Enter Total of lines 50 and 58)	0	0
60	D. OTHER POWER GENERATION		
61	<u>Operation</u>		
62	(546) Operation Supervision and Engineering		
63	(547) Fuel		
64	(548) Generation Expenses		
65	(549) Miscellaneous Other Power Generation Expenses		
66	(550) Rents	0	56,434
67	TOTAL Operation (Enter Total of lines 62 thru 66)	0	56,434
68	<u>Maintenance</u>	0	56,434
69	(551) Maintenance Supervision and Engineering		
70	(552) Maintenance of Structures		
71	(553) Maintenance of Generating and Electric Plant		
72	(554) Maintenance of Miscellaneous Other Power Generation Plant		
73	TOTAL Maintenance (Enter Total of lines 69 thru 72)	0	0
74	TOTAL Power Production Expenses - Other Power (Enter Total of lines 67 and 73)	0	56,434
75	E. OTHER POWER SUPPLY EXPENSES		
76	(555) Purchased Power		
77	(556) System Control and Load Dispatching	159,978,495	137,717,747
78	(557) Other Expenses	2,063,294	2,031,189
79	TOTAL Other Power Supply Expenses (Enter Total of lines 76 thru 78)	249,170	235,855
80	TOTAL Power Production Expenses (Enter Total of lines 21, 41, 59, 74, and 79)	162,290,959	139,984,791
		421,901,340	387,048,666
81	2. TRANSMISSION EXPENSES		
82	<u>Operation</u>		
83	(560) Operation Supervision and Engineering		
84	(561) Load Dispatching	1,898,797	2,633,555
85	(562) Station Expenses	1,218,240	22,184
86	(563) Overhead Line Expenses	498,507	479,128
87	(564) Underground Line Expenses	77,767	232,938
88	(565) Transmission of Electricity by Others	5,387	9,329
89	(566) Miscellaneous Transmission Expenses	31,208,122	29,940,695
90	(567) Rents	316,678	270,655
91	TOTAL Operation (Enter Total of lines 83 thru 90)	89,390	125,789
92	<u>Maintenance</u>	35,312,888	33,714,273
93	(568) Maintenance Supervision and Engineering		
94	(569) Maintenance of Structures	877,341	888,558
95	(570) Maintenance of Station Equipment	57,674	20,486
96	(571) Maintenance of Overhead Lines	1,736,126	1,877,511
97	(572) Maintenance of Underground Lines	1,534,339	1,185,024
98	(573) Maintenance of Miscellaneous Transmission Plant	8,461	8,867
99	TOTAL Maintenance (Enter Total of lines 93 thru 98)	16	0
100	TOTAL Transmission Expenses (Enter Total of lines 91 and 99)	4,213,957	3,980,446
		39,526,845	37,694,719

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 the ownership interest or affiliation the respondent has with the seller.

3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes 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.

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) (1)	FERC Rate Schedule or Tariff Number (c) (2)	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	Illinois Power Company	SF	IMPCo 23	NA	NA	NA
3	Tennessee Valley Authority	OS	APCo 52	NA	NA	NA
4	Carolina Power and Light Co.	OS	APCo 24	NA	NA	NA
5	Duke Power Company	OS	APCo 18	NA	NA	NA
6	Virginia Electric and Pwr Co	OS	APCo 16	NA	NA	NA
7	East Kentucky Power Coop.	OS	KPCo 14	NA	NA	NA
8	Commonwealth Edison	OS	IMPCo 20	NA	NA	NA
9	Northern Indiana Public Serv.	OS	IMPCo 22	NA	NA	NA
10	Public Service of Indiana	OS	IMPCo 24	NA	NA	NA
11	Illinois Power Company	OS	IMPCo 23	NA	NA	NA
12	Indianapolis Power and Light	OS	IMPCo 21	NA	NA	NA
13	Toledo Edison	OS	OPCo 35	NA	NA	NA
14	Cleveland Electric Illum.	OS	OPCo 31	NA	NA	NA
15	Dayton Power & Light Co.	OS	OPCo 36	NA	NA	NA
16	Cincinnati Gas and Electric Co	OS	OPCo 21	NA	NA	NA
17	Ohio Valley Electric Corp.	OS	APCo 22	NA	NA	NA
18	Allegheny Power System	OS	OPCo 73	NA	NA	NA
19	Central Illinois Public Svc Co	OS	IMPCo 67	NA	NA	NA
20	Consumers Power Company	OS	IMPCo 68	NA	NA	NA
21	Louisville Gas & Electric	OS	IMPCo 79	NA	NA	NA
22	Richmond Power & Light	OS	IMPCo 70	NA	NA	NA
23	City of Columbus, Ohio	OS	OPCo 74	NA	NA	NA
24	City of Hamilton, Ohio	OS	OPCo 96	NA	NA	NA
25	City of Dover, Ohio	OS	OPCo 74	NA	NA	NA
26	City of Orrville, Ohio	OS	OPCo 74	NA	NA	NA
27	City of Shelby, Ohio	OS	OPCo 74	NA	NA	NA
28	City of St. Marys, Ohio	OS	OPCo 74	NA	NA	NA
29	City of Columbus, Ohio Dump	OS	CSPCo 137	NA	NA	NA
30	AEP System Power Pool (3)	OS	CSPCo 30	NA	NA	NA
31	Loop Regulation Energy			NA	NA	NA
32	Misc. Adj. to MWH Received (4)					
33						
34						
35						
36	Total					

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, 1993	Year of Report Dec. 31, 1993
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ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
149	7. ADMINISTRATIVE AND GENERAL EXPENSES		
150	<u>Operation</u>		
151	(920) Administrative and General Salaries		
152	(921) Office Supplies and Expenses	18,395,016	14,118,108
153	(Less) (922) Administrative Expenses Transferred - Cr.	8,763,274	7,807,377
154		1,739,047	1,736,361
155	(923) Outside Services Employed		
156	(924) Property Insurance	1,756,178	1,292,630
157	(925) Injuries and Damages	783,378	894,073
158	(926) Employee Pensions and Benefits	3,996,949	1,430,609
159	(927) Franchise Requirements	20,378,323	19,233,491
160	(928) Regulatory Commission Expenses	0	0
161	(929) Duplicate Charges - Cr.	342,019	1,017,783
162	(930.1) General Advertising Expenses	0	0
163	(930.2) Miscellaneous General Expenses	295,553	355,157
164	(931) Rents	697,366	498,163
165	TOTAL Operation (Enter Total of lines 151 thru 164)	135,786	71,101
166	<u>Maintenance</u>	53,804,795	44,982,131
167	(935) Maintenance of General Plant		
	TOTAL Administrative and General Expenses (Enter Total of lines 165 and 167)	2,549,384	2,831,667
168	TOTAL Electric Operation and Maintenance Expenses (Enter Total of lines 80, 100, 126, 134, 141, 148, and 168)	56,354,179	47,813,798
169		589,093,661	541,635,782

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, 1993
2. Total Regular Full-Time Employees	2,060
3. Total Part-Time and Temporary Employees	0
4. Total Employees	2,060

NAME OF RESPONDENT	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report
COLUMBUS SOUTHERN POWER COMPANY			Dec. 31, 1993

PURCHASED POWER (Account 555)
(Including power exchanges)

NOTES:

- (1) Statistical classification "OS" includes all non-firm hourly, daily and weekly purchases that the supplier may cancel, if necessary, with little notice.
- (2) 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
- (3) Receipts of power from the members of the AEP System Power Pool (See Note 2) governed by the terms of the Interconnection Agreement dated July 6, 1951, as amended.

(4) OVEC Surplus & Supplemental Losses (Net)	-	2,352
Dump/Backup - City of Columbus	-	(544)
Loop Regulation Energy Difference	-	(242)
Non-Displacement Payback Losses	-	(5,631)
Purchase Power for Transfer Losses	-	9,134
Unit Power Losses (Net)	-	20,803
AEP System Pool Losses (Net)	-	(6,076)
Unit Energy	-	(1)
TOTAL	-	19,795

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, 1993

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 MA 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)	
26,454			60,799	17,771		78,570	1
2,922			21,447	47,217		68,664	2
3,657				111,572		111,572	3
283				6,559		6,559	4
8,587				225,129		225,129	5
5,087				170,522		170,522	6
28,061				523,531		523,531	7
31,051				594,946		594,946	8
2,375				70,383		70,383	9
51,195				1,011,750		1,011,750	10
11,799				321,507		321,507	11
621				9,571		9,571	12
98				1,915		1,915	13
39				5,930		5,930	14
3,998				102,615		102,615	15
39,305				803,350		803,350	16
156,145				1,719,822		1,719,822	17
688				17,399		17,399	18
1,521				30,088		30,088	19
4,110				133,260		133,260	20
870				23,812		23,812	21
27				1,638		1,638	22
248				8,023		8,023	23
4,241				18,523		18,523	24
138				2,898		2,898	25
7,569				157,595		157,595	26
-				442		442	27
51				1,739		1,739	28
1,253				16,048		16,048	29
4,860,012				153,726,869		153,726,869	30
790				13,825		13,825	31
19,795				0		0	32
							33
							34
5,272,990	0	0	82,246	159,896,249		159,978,495	35
							36

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, 1993	Year of Report Dec. 31, 1993
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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 service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c).
4. In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows:
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.	Cardinal Operating Company	(2)	LF (3a)
2				
3				
4	City of Jackson, Ohio	Ohio Power Company (1)	City of Jackson, Ohio	LF (3b)
5				
6				
7	City of Jackson, Ohio	Ohio Power Company (1)	City of Jackson, Ohio	LF (3c)
8				
9				
10	American Municipal Power - Ohio, Inc.	Cleveland Electric Illuminating Company (CEI)	City of Jackson, Ohio	LF (3d)
11				
12				
13	American Municipal Power - Ohio, Inc.	Cleveland Electric Illuminating Company (CEI)	City of Westerville, Ohio	LF (3d)
14				
15				
16	American Municipal Power - Ohio, Inc.	Cleveland Electric Illuminating Company (CEI)	Village of Glouster, Ohio	LF (3d)
17				
18				
19	Virginia Electric and Power Co	Hoosier Royal Electric Company	Virginia Electric and Power Co	LF (3e)
20				
21	City of Columbus, Ohio	Allegheny Power System (APS)	City of Columbus, Ohio	LF (3f)
22				
23				
24				
25	City of Columbus, Ohio	City of Columbus, Ohio	City of Columbus, Ohio	OS (9)
26				
27				
28	American Municipal Power - Ohio, Inc.	Public Service of Indiana	City of Dover, Ohio	LF (3g)
29				
30				
31				
32				
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34				
35				
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41				
42				
43				
44				
45				
46				
47				
48				
49	TOTAL			

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, 1993

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) (8)	Megawatthours Delivered (j) (8)	
OPCo 69	Various interconnection points between OPCo & Cardinal	(4)	911 MW	800,566	800,566	1
OPCo 74	Various interconnection points between CSPCo & OPCo	Lick Substation - 138KV, Ohio	3 MW	26,280	26,280	2
OPCo 74	Various interconnection points between CSPCo & OPCo	Lick Substation - 138KV, Ohio	1 MW	8,760	8,760	3
OPCo 74	Various interconnection points between OPCo & CEI	Lick Substation - 138KV, Ohio	(6)	633	633	4
OPCo 74	Various interconnection points between OPCo & CEI	Westerville Substation - 69KV Ohio	(6)	1,798	1,798	5
OPCo 74	Various interconnection points between OPCo & CEI	Glouster Substation-4KV, Ohio	(6)	183	183	6
APCo 101 (1)	(7)	(7)	400 MW	360,935	360,935	7
OPCo 97	Various interconnection points between OPCo & APS	Southerly Substation-69KV, Dublin Substation-138KV, Vine Substation-138KV, Ohio	12 MW	12,224	12,224	8
CSPCo 37	Glick Substation, Ohio	Southerly Substation-69KV, Dublin Substation-138KV, Ohio	5 MW	7,276	7,276	9
OPCo 74	(7)	(7)	5 MW	7,213	7,213	10
				1,225,868	1,225,868	11

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, 1993
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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. 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) (8)	Energy Charges (\$) (l) (8)	Other Charges (\$) (m) (8)	Total Revenues (\$) (k + l + m) (n) (8)	Line No.
1,517,824	-	-	1,517,824	1
72,000	31,181	-	103,181	2
24,000	10,394	-	34,394	3
1,868	1,409	-	3,277	4
5,306	4,003	-	9,309	5
1,380	449	-	1,829	6
-	-	1,911,684	1,911,684	7
-	-	63,660	63,660	8
123,000	13,773	-	136,773	9
-	-	30,503	30,503	10
1,745,378	61,209	2,005,847	3,812,434	11

NAME OF RESPONDENT

COLUMBUS SOUTHERN POWER COMPANY

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(1) An Original
(2) A Resubmission

Date of Report
(Mo, Da, Yr)

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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) December 31, 1993
 - (c) June 30, 1994
 - (d) June 30, 1994
 - (e) December 31, 1999
 - (f) July 31, 1994
 - (g) December 31, 1993
- (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) No MWH relating to these transactions were transmitted through Columbus Southern Power Company lines.
- (8) Respondent's share.
- (9) 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.

NAME OF RESPONDENT

COLUMBUS SOUTHERN POWER COMPANY

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 (Mo, Da, Yr)

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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 (g). 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)			31,208,122 (1)	31,208,122 (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. Pursuant to the terms of the Transmission Agreement, American Electric Power Service Corporation serves as agent and the parties pool their investment in high voltage transmission facilities (138kv and above) and share the cost of ownership in proportion to the respective member's load ratio. As such there is no transfer of energy and some parties receive credits designated by brackets "()" which are recorded in account 565.						
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Name of Respondent

COLUMBUS SOUTHERN POWER COMPANY

This Report Is:

(1) An Original
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(Mo, Da, Yr)

Year of Report

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MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (Electric)

Line No.	Description (a)	Amount (b)	
1	Industry Association Dues	352,884	
2	Nuclear Power Research Expenses	0	
3	Other Experimental and General Research Expenses	19,180	
4	Publishing and Distributing Information and Reports to Stockholders; Trustee, Registrar, and Transfer Agent Fees and Expenses, and Other Expenses of Servicing Outstanding Securities of the Respondent	449,409	
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	83,386
7			
8	American Electric Power Service Corporation	Convenience Payments	141,120
9			
10	American Electric Power Service Corporation	Federal Income Tax and Credits	(648,913)
11			
12	Allright Columbus Parking	Parking	30,498
13			
14	Columbus Southern Power	Write off of Uncollectibles	119,659
15			
16	Columbus Southern Power	Internal Energy Conservation Program	37,769
17			
18	Treasurer State of Ohio	Fees for Cost of PUCO Hearings	89,562
19			
20	Various (34 items)	Miscellaneous	22,812
21			
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58	TOTAL		697,366

Name of Respondent

COLUMBUS SOUTHERN POWER COMPANY

This Report Is:

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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				0
3	Nuclear Production Plant	48,601,323			48,601,323
4	Hydraulic Production Plant-Conventional				0
5	Hydraulic Production Plant-Pumped Storage				0
6	Other Production Plant				0
7	Transmission Plant	6,269,839			6,269,839
8	Distribution Plant	27,023,801			27,023,801
9	General Plant	2,183,664			2,221,820
10	Common Plant-Electric		38,156		38,156
11	TOTAL	84,078,627	38,156	0	84,116,783

B. Basis for Amortization Charges

Instruction 2, Column (C):

The \$38,156 represents amortization of improvements to leased buildings, the majority of which are related to one facility. An annual rate of 3.33% is used based on the estimated remaining life of the lease for the facility. No change has been made to this rate from the preceding report year.

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, 1993	Year of Report Dec. 31, 1993
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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (In thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. Rate(s) (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	<u>Steam Production</u>						
13	311.0	35,035					
14	311.1	3,450					
15	311.2	231					
16	311.4	157,810					
17	311.5(A)	4,335					
18	311.5(B)	1,124					
19	311.5(C)	21,381					
20	311.7	2					
21	312.0	216,964					
22	312.1	70,090					
23	312.2	13,615					
24	312.4	328,001					
25	312.5(A)	42,512					
26	312.5(B)	8,247					
27	312.5(C)	102,888					
28	312.7	3,535					
29	314.0	91,392					
30	314.4	97,723					
31	314.5(A)	26,420					
32	314.5(B)	2,166					
33	314.5(C)	32,447					
34	314.7	3,380					
35	315.0	34,088					
36	315.1	2,256					
37	315.2	1,421					
38	315.4	90,768					
39	315.5(A)	3,804					
40	315.5(B)	744					
41	315.5(C)	6,906					
42	315.7	30					
43	316.0	12,161					
44	316.1	55					
45	316.4	14,606					
46	316.5(A)	435					
47	316.5(B)	62					
48	316.5(C)	2,492					
49	316.7	58					
50							
51	Total	1,432,634					
52							
53		(A) Conesville Unit 4					
54		(B) Beckjord Unit 6					
55		(C) J.M. Stuart Station					
56	<u>Transmission</u>						
57	352.0	5,204					
58	352.4	151					
59	352.5	228					
60	353.0	114,253					
61	353.4	4,827					
62	353.5	10,693					
63	353.7	44					
64	354.0	15,069					
65	354.5	17,819					
66	355.0	28,831					
67	355.5	3,013					
68	356.0	34,605					
69	356.3	3,607					
70	356.5	14,055					
71	357.0	8,725					
72	358.0	7,862					
73							
74	Total	268,986					
75							

Name of Respondent

COLUMBUS SOUTHERN POWER COMPANY

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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (In thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. Rate(s) (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
76	<u>Distribution</u>						
77	361.0	7,685					
78	362.0	77,918					
79	362.7	32					
80	364.0	99,721					
81	365.0	95,154					
82	366.1	14,672					
83	366.2	7,408					
84	366.3	14,113					
85	367.1	15,361					
86	367.2	94,284					
87	367.3	20,598					
88	368.0	154,001					
89	369.1	28,238					
90	369.2	3,161					
91	369.3	34,388					
92	369.4	839					
93	370.0	48,506					
94	371.0	17,674					
95	372.0	110					
96	373.0	8,906					
97							
98	Total	742,769					
99							
100							
101							
102	<u>General</u>						
103	390.1	33,654					
104	391.0	3,851					
105	391.4	110					
106	391.5	408					
107	392.4	232					
108	393.0	276					
109	394.0	5,749					
110	396.0	130					
111	397.0	9,430					
112	397.4	305					
113	397.5	227					
114	398.0	372					
115							
116	Total	54,744					
117							
118							
119							
120	Total						
121	Depreciable Plant	2,499,133					
122							
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Name of Respondent

COLUMBUS SOUTHERN POWER COMPANY

This Report Is:

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(Mo, Da, Yr)

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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.

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.

Subaccount .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.

Subaccount 390.1 indicates a segregation of structures & improvements.

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, 1993.
- (3) Depreciation for 1993 was computed monthly by application of rates to the prior month ending balances.

Name of Respondent

COLUMBUS SOUTHERN POWER COMPANY

This Report Is:

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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 425 - Miscellaneous Amortization</u>	
2		0
3		=====
4	<u>Account 426 - Other Income Deductions</u>	
5	426.1 Donations (See Page 340-A)	
6	426.2 Life Insurance	517,083
7	426.3 Penalties	0
8	426.4 Expenditures for Certain Civic, Political and Related Activities (See Page 340-A)	0
9	426.5 Other Deductions (See Page 340-A)	198,730
10		3,287,170
11		-----
12		4,002,983
13		=====
14		
15		
16	<u>Account 430 - Interest on Debt to Associated Companies</u>	
17		0
18		=====
19	<u>Account 431 - Other Interest Expense</u>	
20	Notes Payable to Banks (weighted average interest rate - 3.31%)	
21	Commercial Paper (weighted average interest rate - 3.32%)	519,694
22	Line of Credit	784,865
23	Customer Deposits	215,949
24	Carrying Charges	226,422
25	Miscellaneous Items (each less than 5% of account total)	7,814
26		200
27		-----
28		1,754,944
29		=====
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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, 1993	Year of Report Dec. 31, 1993
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PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS AND INTEREST CHARGES ACCOUNTS (Continued)

Account 426.1 - Donations

Company's share of Parent company's donations	100,508
United Way	68,730
Columbus Foundation - Trilogy Fund	100,000
Ohio Department of Natural Resources	55,585
Miscellaneous Items (each less than 5% of account total)	192,260

	517,083
	=====

Account 426.4 - Expenditures of Certain Civic, Political and Related Activities

AEPSC Billings - Expenditures for Certain Civic, Political and Related Activities- including fees, contributions and miscellaneous out-of-pocket expenses	177,534
Miscellaneous Items (each less than 5% of account total)	21,196

	198,730
	=====

Account 426.5 - Other Deductions

FERC portion of Zimmer Disallowance	3,224,351
Service and Social Club Dues	17,562
AEPSC Billings- Miscellaneous non-operating expenses- including fees and dues to country clubs, service clubs and chambers of commerce	10,782
Employee Activity Committee	10,660
Columbus Baseball Teams, Inc.	4,265
Miscellaneous Items (each less than 5% of account total)	19,550

	3,287,170
	=====

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, 1993

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.				
5		-	160,266	160,266	547,826
6	<u>PUCO Case No. 93-102-EL-EFC</u>				
7	Management/Performance Audit of the				
8	Electric Utility Fuel Procurement				
9	Policies and Practices				
10		-	47,194	47,194	-
11	<u>FERC Order #472</u>				
12	Annual Billing to Utility Companies				
13	for the Purpose of Supporting the				
14	Budget of the Agency				
15		132,007	-	132,007	-
16	<u>Other Expenses</u>				
17	11 Minor Items under \$25,000				
18		-	2,552	2,552	-
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43	TOTAL	132,007	210,012	342,019	547,826

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		Deferred in Account 186, End of Year (l)	Line No.
CHARGED CURRENTLY TO			Deferred to Account 186 (i)	Contra Account (j)		
Department (f)	Account No. (g)	Amount (h)				Amount (k)
ELECTRIC	928	160,266	0	928	0	1
						2
						3
						4
						5
						6
						7
ELECTRIC	928	47,194	-	-	-	8
						9
						10
						11
						12
ELECTRIC	928	132,007	-	-	-	13
						14
						15
						16
ELECTRIC	928	2,552	-	-	-	17
						18
						19
						20
						21
						22
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						26
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						42
		342,019	0		0	43

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, 1993

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

Description

(a)

(b)

1 For details, see Pages 353-A through 353-B.

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Name of Respondent

COLUMBUS SOUTHERN POWER COMPANY

This Report Is:

(1) An Original

(2) A Resubmission

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(Mo, Da, Yr)

Year of Report

Dec. 31, 1993

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
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RESEARCH, DEVELOPMENT AND DEMONSTRATION ACTIVITIES FOR 1993
COLUMBUS SOUTHERN POWER

LINE	CLASSIFICATION (a)	DESCRIPTION (b)	COSTS INCURRED IN 1993		AMOUNTS CHARGED IN 1993 TO		UNAMORTIZED ACCUMULATION (g) \$
			INTERMALLY (c) \$	EXTERNALLY (d) \$	ACCOUNT (e)	AMOUNT (f) \$	
1							
2		<u>ELECTRIC UTILITY RESEARCH, DEVELOPMENT & DEMONSTRATION PERFORMED INTERNALLY</u>					
3							
4	A(1)A2	GENERATION: HYDROELECTRIC OTHER HYDROELECTRIC					
5		1 ITEM(S) UNDER \$5,000					
6							
7	A(1)B	GENERATION: FOSSIL-FUEL STEAM		\$579			\$579
8							
9		CEMOSPHERE MARKETING II	\$82,011				\$82,011
10		WATERWALL TUBE MATERIAL SELECTION	\$51,366				\$51,366
11		ASH - CRETE	\$26,626				\$26,626
12		CHEMICAL CLEANING AND COATING	\$20,540				\$20,540
13		ASH-PHALT	\$16,724				\$16,724
14		WATERWALL STRESS CRACKING	\$12,948				\$12,948
15		AIR HEATER WASH DAMPER	\$10,400				\$10,400
16		CEMOSPHERE MARKETING I	\$6,652				\$6,652
17		4 ITEM(S) UNDER \$5,000	\$5,364				\$5,364
18	A(1)D	GENERATION: NUCLEAR					
19							
20		FIRST-OF-A-KIND ENGINEERING	\$100,440				\$100,440
21		FOR ADVANCED LIGHT WATER					
22		REACTORS					
23		ADVANCED PRESSURIZED WATER	\$17,316				\$17,316
24		REACTOR DESIGN					
25	A(2)	SYSTEM PLANNING, ENGINEERING, AND OPERATION:					
26		APPLICATION OF PHASE ANGLE	\$5,789				\$5,789
27		AND FREQUENCY MEASUREMENT TO					
28		POWER SYSTEM CONTROL					
29		1 ITEM(S) UNDER \$5,000					
30							
31	A(3)A	TRANSMISSION: OVERHEAD					
32							
33		69 KV PROTECTIVE COVER-UP					
34		INSULATOR COVER	\$6,195				\$6,195
35		6 ITEM(S) UNDER \$5,000	\$10,225				\$10,225
36	A(4)	DISTRIBUTION:					
37							
38		TRANSTEXT-ADVANCED ENERGY	\$42,658				\$42,658
39		MANAGEMENT PILOT PROGRAM					
40		ADMINISTRATION					
41		FIBER-OPTIC COMMUNICATION	\$15,368				\$15,368
42		SYSTEM FOR DISTRIBUTION					
43		AUTOMATIC					
44		5 ITEM(S) UNDER \$5,000	\$6,791				\$6,791
45	A(5)	ENVIRONMENT: (OTHER THAN EQUIPMENT)					
46							
47		DRY FGD WASTE UTILIZATION	\$8,905				\$8,905
48		ONCE-THROUGH COOLING FISH	\$7,814				\$7,814
49		STUDIES					
50		3 ITEM(S) UNDER \$5,000	\$3,383				\$3,383
51	A(6)	OTHER:					
52							
53		UNPRESSURIZED STORAGE WATER	\$62,769				\$62,769
		HEATER FIELD TEST					

RESEARCH, DEVELOPMENT AND DEMONSTRATION ACTIVITIES FOR 1993
COLUMBUS SOUTHERN POWER

LINE	CLASSIFICATION (a)	DESCRIPTION (b)	COSTS INCURRED IN 1993		AMOUNTS CHARGED IN 1993 TO		UNAMORTIZED ACCUMULATION (g) \$
			INTERNALLY (c) \$	EXTERNALLY (d) \$	ACCOUNT (e)	AMOUNT (f) \$	
54		3 ITEM(S) UNDER \$5,000	\$1,216		930	\$1,216	
55							
56	A(7)	TOTAL COST INCURRED INTERNALLY	\$524,128			\$524,128	
57							
58		<u>ELECTRIC UTILITY RESEARCH, DEVELOPMENT & DEMONSTRATION PERFORMED EXTERNALLY</u>					
59							
60	B(4)	RESEARCH SUPPORT TO OTHERS:					
61		LOW-NOX CELL BURNER		\$68,364	405	\$68,364	
62				\$8,131	506	\$8,131	
63		5 ITEM(S) UNDER \$5,000					
64	B(5)	TOTAL COST INCURRED EXTERNALLY		\$76,495		\$76,495	
65							
66							
67		GRAND TOTAL	\$524,128	\$76,495		\$600,623	
68							

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, 1993

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			
4	Transmission	14,650,718	Not Required	Not Required
5	Distribution	1,685,097		
6	Customer Accounts	10,397,892		
7	Customer Service and Informational	8,524,844		
8	Sales	1,860,911		
9	Administrative and General	66,015		
10	TOTAL Operation (Enter Total of lines 3 thru 9)	13,224,016		
		50,409,493		
11	Maintenance			
12	Production			
13	Transmission	14,420,693	Not Required	Not Required
14	Distribution	1,560,208		
15	Administrative and General	7,808,111		
		1,248,085		
16	TOTAL Maintenance(Enter Total of lines 12 thru 15)	25,037,097		
17	Total Operation and Maintenance			
18	Production (Enter Total of lines 3 and 12)			
19	Transmission (Enter Total of lines 4 and 13)	29,071,411	Not Required	Not Required
20	Distribution (Enter Total of lines 5 and 14)	3,245,305		
21	Customer Accounts (Transcribe from line 6)	18,206,003		
22	Customer Service and Informational (Transcribe from line 7)	8,524,844		
23	Sales (Transcribe from line 8)	1,860,911		
24	Administrative and General (Enter Total of lines 9 and 15)	66,015		
		14,472,101		
25	TOTAL Operation and Maintenance (Enter Total of lines 18 thru 24)	75,446,590	3,437,853	78,884,443
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)			

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)	75,446,590	3,437,853	78,884,443
Utility Plant				
64	Construction (By Utility Departments)			
65	Electric Plant	15,738,301	2,577,393	18,315,694
66	Gas Plant	0	0	0
67	Other	0	0	0
68	TOTAL Construction (Enter Total of lines 65 thru 67)	15,738,301	2,577,393	18,315,694
Plant Removal (By Utility Departments)				
70	Electric Plant	1,876,723	282,609	2,159,332
71	Gas Plant	0	0	0
72	Other	0	0	0
73	TOTAL Plant Removal (Enter Total of lines 70 thru 72)	1,876,723	282,609	2,159,332
Other Accounts (Specify):				
74				
75				
76				
77	Other General Ledger	Not Required	Not Required	(2,445,177)
78	Other Electric Revenue			91,378
79	Net Labor Billed to Respondent on Commonly-Owned Facilities			
80				(6,029,465)
81				
82				
83				
84				
85				
86				
87				
88				
89				
90				
91				
92				
93				
94				
95	TOTAL Other Accounts	(2,085,409)	(6,297,855)	(8,383,264)
96	TOTAL SALARIES AND WAGES	90,976,205	0	90,976,205

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, 1993

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)	14,007,666
3	Steam	12,662,594	23	Requirements Sales For Resale (See instruction 4, page 311.)	378,687
4	Nuclear		24	Non-Requirements Sales For Resale (See instruction 4, page 311.)	2,546,122
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	1,003,109
8	Less Energy for Pumping		28	TOTAL (Enter Total of lines 22 through 27) (MUST EQUAL LINE 20)	17,935,584
9	Net Generation (Enter Total of lines 3 through 8)	12,662,594			
10	Purchases	5,272,990			
11	Power Exchanges:				
12	Received	0			
13	Delivered	0			
14	Net Exchanges (Line 12 minus line 13)	0			
15	Transmission For Other (Wheeling)				
16	Received	1,225,868 (MWh)			
17	Delivered	1,225,868 (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)	17,935,584			

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	1,484,702	173,800	2,564	26	1900
30	February	1,425,524	171,434	2,865	18	2000
31	March	1,475,646	175,150	2,785	17	2000
32	April	1,268,307	143,087	2,447	5	2000
33	May	1,245,387	117,751	2,735	11	1600
34	June	1,412,921	122,234	3,183	24	1600
35	July	1,910,831	370,645	3,740	9	1600
36	August	1,788,338	260,151	3,692	31	1400
37	September	1,359,527	181,153	3,551	2	1600
38	October	1,474,472	311,892	2,657	18	2000
39	November	1,444,663	232,193	2,564	1	1900
40	December	1,645,266	286,632	2,750	6	1900
41	TOTAL	17,935,584	2,546,122			

Name of Respondent
COLUMBUS SOUTHERN POWER COMPANY

This Report Is:
(1) An Original
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Date of Report
(Mo, Da, Yr)

Year of Report
Dec. 31, 1993

STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)

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

- assignable to each plant.
6. If gas is used and purchased on a therm basis, report the Btu content of the gas and the quantity of fuel burned converted to Mcf.
7. Quantities of fuel burned (line 38) and average cost per unit of fuel burned (line 41) must be consistent with charges to expense accounts 501 and 547 (line 42) as shown on line 21.
8. If more than one fuel is burned in a plant, furnish only the composite heat rate for all fuels burned.

Line No.	Item (a)	Plant Name - 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)	1,177		102	
7	Plant Hours Connected to Load	8,760.0		5,813.7	
8	Net Continuous Plant Capability (Megawatts)				
9	When Not Limited by Condenser Water	1,165		100	
10	When Limited by Condenser Water	1,141		90	
11	Average Number of Employees	553		52	
12	Net Generation, Exclusive of Plant Use-KWh	4,862,734,000		449,730,000	
13	Cost of Plant:				
14	Land and Land Rights	\$ 236,498		\$ 125,243	
15	Structures and Improvements	33,243,081		5,475,221	
16	Equipment Costs	430,716,024		19,662,131	
17	Total Cost	\$ 464,195,603		\$ 25,262,595	
18	Cost per KW of Installed Capacity (Line 9)	\$ 398.45		\$ 252.63	
19	Production Expenses:				
20	Operation Supervision and Engineering	\$ 5,189,690		\$ 568,720	
21	Fuel	77,078,787		5,730,729	
22	Coolants and Water (Nuclear Plants Only)	0		0	
23	Steam Expenses	7,986,220		450,255	
24	Steam From Other Sources	0		0	
25	Steam Transferred (Cr.)	0		0	
26	Electric Expenses	876,196		270,757	
27	Misc. Steam (or Nuclear) Power Expenses	1,787,484		384,209	
28	Rents	146,597		0	
29	Maintenance Supervision and Engineering	2,531,473		391,414	
30	Maintenance of Structures	757,833		261,333	
31	Maintenance of Boiler (or Reactor) Plant	14,614,300		1,285,671	
32	Maintenance of Electric Plant	2,355,562		134,022	
33	Maint. of Misc. Steam (or Nuclear) Plant	672,434		114,284	
34	Total Production Expenses	\$ 113,996,576		\$ 9,591,394	
35	Expenses per Net KWh (Mills - 2 Places)	23.44		21.33	
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	2,180,975	12,914	225,949	1,274
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)	11,841	140,158	11,306	139,590
40	Average Cost of Fuel per Unit, as Delivered f.o.b. Plant During Year	\$ 32.78	23.58	23.68	25.02
41	Average Cost of Fuel per Unit Burned	\$ 35.02	25.06	25.22	25.63
42	Avg. Cost of Fuel Burned per Million Btu	\$ 1.4789	4.2564	1.1153	4.3721
43	Avg. Cost of Fuel Burned/Mills per KWh Net Gen.	All Fuels 15.77	xxx	12.74	xxx
44	Average Btu per KWh Net Generation All Fuels	10,637	xxx	11,377	xxx

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, 1993	Year of Report Dec. 31, 1993
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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 (d)		Plant Name - Conesville Unit #4 (e)		Plant Name - W. H. Zimmer (f) - Station (g)		Line No.
Unit Total Steam		Respondent's Share Steam		Respondent's Share Steam		1
Conventional 1973		Conventional 1973		Conventional 1991		2
-		-		-		3
841.5		366.052		362.107		4
790		408		342		5
6,040.4		6,040.4		7,595.7		6
780		339		330		7
780		339		330		8
-		-		-		9
2,829,736,000		1,304,752,000		2,295,568,000		10
\$ 74,827		\$ 32,550		\$ 5,560,990		11
9,950,192		4,334,755		157,809,754		12
168,529,745		73,170,333		531,098,241		13
\$ 178,554,764		\$ 77,537,638		\$ 694,468,985		14
\$ 228.92		\$ 228.72		\$ 2,104.45		15
\$		\$		\$		16
708,717		708,717		619,219		17
24,035,355		24,035,355		24,219,137		18
0		0		0		19
368,688		368,688		4,378,513		20
0		0		0		21
0		0		0		22
221,346		221,346		206,498		23
313,614		313,614		649,436		24
0		0		0		25
464,009		464,009		313,184		26
139,224		139,224		505,998		27
2,336,982		2,336,982		3,772,625		28
736,272		736,272		530,461		29
103,060		103,060		369,361		30
\$		\$		\$		31
0.00		29,427,267		35,564,432		32
		22.55		15.49		33
Coal	Oil	Coal	Oil	Coal	Oil	34
Tons	Barrels	Tons	Barrels	Tons	Barrels	35
1,136,731	13,377	518,955	5,857	895,437	15,446	36
12,162	140,264	12,160	140,261	12,136	136,485	37
44.77	25.15	45.85	25.16	26.29	24.20	38
45.66	26.37	46.73	26.34	26.59	26.54	39
1.8772	4.4758	1.9215	4.4710	1.0955	4.6305	40
18.47	xxx	18.71	xxx	10.55	xxx	41
9,799	xxx	9,699	xxx	9,506	xxx	42
						43
						44

Name of Respondent

COLUMBUS SOUTHERN POWER COMPANY

This Report Is:

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

Year of Report

Dec. 31, 1993

STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)

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

assignable to each plant.

6. If gas is used and purchased on a therm basis, report the Btu content of the gas and the quantity of fuel burned converted to Mcf.

7. Quantities of fuel burned (line 38) and average cost per unit of fuel burned (line 41) must be consistent with charges to expense accounts 501 and 547 (line 42) as shown on line 21.

8. If more than one fuel is burned in a plant, furnish only the composite heat rate for all fuels burned.

Line No.	Item (a)	Plant Name - Beckjord Unit #6 a		Plant Name - J. M. Stuart (c) Station a	
		(b)		(c)	
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)				
6	Net Peak Demand on Plant-MW (60 minutes)	57.6		634.608	
7	Plant Hours Connected to Load	55		613	
8	Net Continuous Plant Capability (Megawatts)	8,287.1		8,760.0	
9	When Not Limited by Condenser Water				
10	When Limited by Condenser Water	53		608	
11	Average Number of Employees	51.75		608	
12	Net Generation, Exclusive of Plant Use-KWh	-		-	
13	Cost of Plant:	273,239,000		3,476,571,000	
14	Land and Land Rights				
15	Structures and Improvements	\$ 175,498		\$ 411,788	
16	Equipment Costs	1,123,775		21,381,915	
17	Total Cost	11,218,965		145,787,838	
18	Cost per KW of Installed Capacity (Line 9)	\$ 12,518,238		\$ 167,581,541	
19	Production Expenses:	\$ 236.19		\$ 275.63	
20	Operation Supervision and Engineering				
21	Fuel	\$ 94,198		\$ 428,237	
22	Coolants and Water (Nuclear Plants Only)	4,698,757		47,759,934	
23	Steam Expenses	0		0	
24	Steam From Other Sources	57,880		735,533	
25	Steam Transferred (Cr.)	0		0	
26	Electric Expenses	0		0	
27	Misc. Steam (or Nuclear) Power Expenses	53,357		407,661	
28	Rents	101,546		1,147,277	
29	Maintenance Supervision and Engineering	0		218,349	
30	Maintenance of Structures	46,476		633,598	
31	Maintenance of Boiler (or Reactor) Plant	66,366		711,908	
32	Maintenance of Electric Plant	379,428		6,916,190	
33	Maint. of Misc. Steam (or Nuclear) Plant	109,247		2,824,949	
34	Total Production Expenses	11,424		(30,141)	
35	Expenses per Net KWh (Mills - 2 Places)	\$ 5,618,679		\$ 61,753,495	
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)	20.56		17.76	
37	Unit: (Coal-tons of 2,000 lb.) (Oil-barrels of 42 gals.) (Gas-Mcf) (Nuclear-indicate)	Coal	Oil	Coal	Oil
38	Quantity (Units) of Fuel Burned	Tons	Barrels	Tons	Barrels
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)	117,822	597	1,447,728	5,414
40	Average Cost of Fuel per Unit, as Delivered f.o.b. Plant During Year	11,718	138,865	11,441	137,615
41	Average Cost of Fuel per Unit Burned	\$ 39.43	23.49	31.27	24.99
42	Avg. Cost of Fuel Burned per Million Btu	\$ 39.75	25.17	32.90	25.27
43	Avg. Cost of Fuel Burned/Mills per KWh	\$ 1.6961	4.3164	1.4378	4.3716
44	Net Gen. All Fuels	17.20	xxx	13.74	xxx
	Average Btu per KWh Net Generation All Fuels	10,119	xxx	9,538	xxx

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, 1993	Year of Report Dec. 31, 1993
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STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)

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.
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.)

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, 1993

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	<u>Fully Owned Transmission Lines</u>							
2	Beatty	Hayden	345KV	345KV	1	0.44		1
3	Beatty	Hayden	345KV	345KV	3	16.93		1
4	Bixby-Corridor	Kirk (Tap)	345KV	345KV	2	1.02		1
5	Conesville	Corridor	345KV	345KV	3	54.19		1
6	Hayden	Hyatt	345KV	345KV	1	0.23		1
7	Hayden	Hyatt	345KV	345KV	2	0.07		1
8	Hayden	Hyatt	345KV	345KV	3	12.36		1
9	Hayden	Roberts	345KV	345KV	1	5.58		1
10	Hyatt	Point Z	345KV	345KV	2		0.48	1
11	Hyatt	Point Z	345KV	345KV	1		1.78	1
12	Hyatt	Point Z	345KV	345KV	3		9.18	1
13	Point Z	Corridor	345KV	345KV	3	12.56		1
14	Total Fully Owned Lines					103.38	11.44	
15	<u>Commonly Owned Transmission Lines (A)</u>							
16	Beckjord	Pierce	345KV	345KV	3	0.32		1
17	Pierce	Foster	345KV	345KV	3	23.95		1
18	Sugarcreek	Greene	345KV	345KV	3	7.91		1
19	Sugarcreek	Greene	345KV	345KV	2	0.39		1
20	Greene	Beatty	345KV	345KV	3	48.38		1
21	Greene	Beatty	345KV	345KV	1	0.62		1
22	Marquis	Point X	345KV	345KV	3	45.86		1
23	Stuart	Greene	345KV	345KV	3	78.58		1
24	Stuart	Greene	345KV	345KV	2	0.58		1
25	Stuart	Greene	345KV	345KV	3	1.22		1
26	Stuart	Point M	345KV	345KV	3	13.13		1
27	Stuart	Foster	345KV	345KV	3	55.18		1
28	Stuart	Foster	345KV	345KV	3	0.59	3.20	1
29	Foster	Sugarcreek	345KV	345KV	3	27.33		1
30	Stuart	Zimmer	345KV	345KV	3	35.13		1
31	Zimmer	Port Union	345KV	345KV	3	9.52		1
32	Point O	Marquis	345KV	345KV	3	32.07		1
33	Point Y	Beatty	345KV	345KV	3	15.20		1
34	Point Y	Beatty	345KV	345KV	3		3.70	1
35	Total Respondent's Equivalent Share in Above (A)					395.96	6.90	
36						138.59	2.42	

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) Dec. 31, 1993	Year of Report Dec. 31, 1993
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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)	
2-954 ACSR								1
2-954 ACSR								2
2-954 ACSR	1,194,604	2,662,708	3,857,312					3
2-954 ACSR	303	135,281	135,584					4
2-954 ACSR	742,085	4,844,148	5,586,233					5
2-954 ACSR								6
2-954 ACSR								7
2-954 ACSR	835,960	1,686,080	2,522,040					8
2-954 ACSR	1,212,343	1,879,106	3,091,449					9
2-954 ACSR								10
2-954 ACSR								11
2-954 ACSR								12
2-954 ACSR	789,724	3,622,909	4,412,633					13
	4,775,019	14,830,232	19,605,251					14
								15
								16
								17
								18
1414 ACSR	14,534	49,231	63,765					19
2-1024.5 ACAR	341,950	829,456	1,171,406					20
2-1024.5 ACAR								21
2-1024.5 ACAR	59,455	214,837	274,292					22
2-1024.5 ACAR								23
2-1024.5 ACAR	407,288	1,301,707	1,708,995					24
2-983.1 ACAR	224,273	1,348,663	1,572,936					25
2-1024 ACAR								26
2-1024 ACAR								27
2-1024.5 ACAR	469,103	2,321,261	2,790,364					28
2-983.1 ACAR	110,254	1,559,205	1,669,459					29
2-1024.5 ACAR								30
2-1024.5 ACAR	380,540	1,583,690	1,964,230					31
2-1024.5 ACAR	296,132	778,104	1,074,236					32
2-954 ACSR	262,436	1,428,384	1,690,820					33
2-954 ACSR	292,500	1,258,998	1,551,498					34
2-983.1 ACAR	(Costs Included in Line 29)							35
2-983.1 ACAR								36
2-983.1 ACAR	106,814	489,949	596,763					37
								38
	2,965,279	13,163,485	16,128,764					39

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, 1993

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	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)	
40	<u>Commonly Owned Transmission Lines (B)</u>							
41	Beatty	Bixby	345 KV	345 KV	3	13.21		1
42	Bixby	Tower 71	345 KV	345 KV	3	14.87		1
43	Tower 71	Corridor	345 KV	345 KV	2	22.05		1
44	Stuart	Tower 2	345 KV	345 KV	3		0.34	1
45	Tower 2	Point Y	345 KV	345 KV	3	74.66		1
46	Conesville	Tower 71	345 KV	345 KV	2	50.86		1
47	Tower 71	Bixby	345 KV	345 KV	3		14.87	1
48	Point X	Tower 27	345 KV	345 KV	3	17.30		1
49	Tower 27	Bixby	345 KV	345 KV	3		8.52	1
50								
51								
52						192.95	23.73	
53	Total Respondent's Equivalent Share in Above (B)							
54						64.32	7.91	
55	<u>Commonly Owned Transmission Lines (C)</u>							
56	Conesville	Point Z	345 KV	345 KV	3	56.89		1
57								
58	Total Respondent's Equivalent Share in Above (C)							
59						37.71		
60	<u>Commonly Owned Transmission Lines (D)</u>							
61	Point Z	Hyatt	345 KV	345 KV	3	9.18		1
62	Point Z	Hyatt	345 KV	345 KV	1	1.78		1
63	Point Z	Hyatt	345 KV	345 KV	2	0.48		1
64								
65								
66	Total Respondent's Equivalent Share in Above (D)					11.44		
67						9.51		
68	<u>Commonly Owned Transmission Lines (E)</u>							
69	Stuart	Zimmer	345 KV	345 KV	3	0.78		1
70	Zimmer	Red Bank	345 KV	345 KV	3	32.57	2.01	1
71	Red Bank	Terminal	345 KV	345 KV	3	6.65		1
72	Zimmer	Pierce	345 KV	345 KV	3	0.51	35.88	1
73								
74								
75						40.51	37.89	
76	Total Respondent's Equivalent Share in Above (E)					14.58	13.64	
77								
78	Total 345 kv Lines					801.13	79.96	
79	Total Respondent's Equivalent Share in Above Lines					368.09	35.41	

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, 1993	Year of Report Dec. 31, 1993
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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)	
2-954 ACSR	238,833	628,223	867,056					40
2-954 ACSR								41
2-954 ACSR	573,054	1,083,898	1,656,952					42
2-954 ACSR								43
2-954 ACSR	679,659	2,053,898	2,733,557					44
2-954 ACSR								45
2-954 ACSR	360,943	1,452,335	1,813,278					46
2-954 ACSR								47
2-954 ACSR	213,385	543,639	757,024					48
2-954 ACSR								49
								50
	2,065,874	5,761,993	7,827,867					51
								52
2-954 ACSR	1,509,121	5,318,864	6,827,985					53
								54
	1,509,121	5,318,864	6,827,985					55
								56
2-954 ACSR								57
2-954 ACSR								58
2-954 ACSR	639,432	2,081,421	2,720,853					59
								60
	639,432	2,081,421	2,720,853					61
								62
2-954 ACSR	(Costs Included in Line 33)							63
2-954 ACSR	308,044	6,005,865	6,313,909					64
2-954 ACSR	232,957	2,023,424	2,256,381					65
2-954 ACSR	153,013	531,322	684,335					66
								67
	694,014	8,560,611	9,254,625					68
								69
	12,648,739	49,716,606	62,365,345	202,186	638,897	7,048	848,131	70
								71
								72
								73
								74
								75
								76
								77
								78
								79

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, 1993

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	LENGTH (Pole Miles) (In the case of underground lines, report circuit miles)		Number of Circuits
	From (a)	To (b)	Operating (c)	Designed (d)		On Structures of Line Designated (f)	On Structures of Another Line (g)	
1								
2	Roberts	Bethel	138 KV	138 KV	1			
3	Roberts	Bethel	138 KV	138 KV	3	0.19		1
4	Roberts	Kenny	138 KV	138 KV	1	5.16		1
5	Bethel	Kenny	138 KV	138 KV	4	1.18		1
6	Bethel	Linworth	138 KV	138 KV	3	3.18		1
7	Bethel	Linworth	138 KV	138 KV	1		3.02	1
8	Picway	Harrison	138 KV	138 KV	3	2.43		1
9	Groves	Bexley	138 KV	138 KV	1	0.03		1
10	Bexley	St. Clair	138 KV	138 KV	1	4.37	1.18	1
11	Bixby	LSII	138 KV	138 KV	1	4.00		1
12	Bixby	LSII	138 KV	138 KV	1		1.69	1
13	Bixby	LSII	138 KV	138 KV	2	2.03		1
14	Bixby	W. Lancaster	138 KV	138 KV	3	0.78		1
15	Bixby	W. Lancaster	138 KV	138 KV	2	18.17		1
16	Bixby	W. Lancaster	138 KV	138 KV	2	0.35		1
17	Poston	Ross	138 KV	138 KV	2	0.51		1
18	Poston	Ross	138 KV	138 KV	2	41.83		1
19	Ross	Delano	138 KV	138 KV	3	1.00		1
20	Circleville	Harrison	138 KV	138 KV	2	4.64		1
21	Circleville	Harrison	138 KV	138 KV	2	14.00		1
22	LS II	Marion	138 KV	138 KV	3	1.18		1
23	LS II	Marion	138 KV	138 KV	1	1.69		1
24	Marion	Canal	138 KV	138 KV	3	2.94		1
25	St. Clair	Clinton	138 KV	138 KV	4	3.88		1
26	Harrison	Marion	138 KV	138 KV	4	4.05		1
27	Harrison	Marion	138 KV	138 KV	2	7.01		1
28	Bixby	Marion	138 KV	138 KV	3			1
29	Poston	Groves-Astor	138 KV	138 KV	1		3.21	1
30	Beatty	Harrison	138 KV	138 KV	2	12.56		1
31	Beatty	Wilson (East)	138 KV	138 KV	2	53.64		1
32	Beatty	Wilson (West)	138 KV	138 KV	3	7.15		1
33	Beatty	Wilson (West)	138 KV	138 KV	3		1.42	1
34	Waverly	Wilson (West)	138 KV	138 KV	3		0.75	2
35	Waverly	Sargents	138 KV	138 KV	3		8.57	1
36	Waverly	Sargents	138 KV	138 KV	2	15.89		1
37	Waverly	Adams-Seaman	138 KV	138 KV	2	24.60		1
38	Circleville	Adams-Seaman	138 KV	138 KV	2	11.12		1
39	Circleville	Scippo	138 KV	138 KV	2	1.58		1
40	Poston	Scippo	138 KV	138 KV	1	1.24		1
39	Poston	Lick	138 KV	138 KV	1	0.47		1
40	Poston	Lick	138 KV	138 KV	3	0.48		1
		Lick	138 KV	138 KV	2	34.47		1

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, 1993	Year of Report Dec. 31, 1993
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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)	
636 ACSR								1
636 ACSR	67,447	248,277	315,724					2
954 ACSR								3
2500 ALUM	15,618	2,226,575	2,242,193					4
636 ACSR								5
636 AA	30,986	138,867	169,853					6
636 ACSR		21,178	21,178					7
636 ACSR	275,683	365,756	641,439					8
636 AA	94,264	621,111	715,375					9
636 ACSR								10
636 ACSR								11
636 ACSR	36,128	175,721	211,849					12
4/0 CWC								13
954 ACSR								14
636 ACSR	112,124	349,836	461,960					15
636 ACSR								16
636 ACSR	299,591	768,067	1,067,658					17
336.4 ACSR	25,571	289,836	315,407					18
336.4 ACSR								19
636 ACSR	151,362	774,845	926,207					20
636 ACSR								21
636 ACSR	242,307	1,417,832	1,660,139					22
600 CU PIPT		724,216	724,216					23
600 CU PIPT	2	633,222	633,224					24
636 ACSR								25
636 ACSR	51,618	459,510	511,128					26
636 AA	158,617	677,955	836,572					27
636 ACSR	691,631	808,461	1,500,092					28
636 ACSR	108,649	529,974	638,623					29
636 ACSR								30
636 ACSR	164,110	647,056	811,166					31
636 ACSR	217,893	802,541	1,020,434					32
336.4 ACSR								33
636 ACSR	376,922	1,150,678	1,527,600					34
336.4 ACSR								35
636 ACSR	23,379	399,321	422,700					36
636 ACSR								37
636 ACSR								38
636 ACSR								39
636 ACSR	552,521	650,554	1,203,075					40

Name of Respondent

COLUMBUS SOUTHERN POWER COMPANY

This Report Is:

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(Mo, Da, Yr)

Year of Report

Dec. 31, 1993

TRANSMISSION LINE STATISTICS

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Line No.	DESIGNATION		VOLTAGE (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure	LENGTH (Pole Miles) (In the case of underground lines, report circuit miles)		Number of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structures of Line Designated (f)	On Structures of Another Line (g)	
41	Waverly	Lick	138 KV	138 KV	1			
42	Waverly	Lick	138 KV	138 KV	1	0.15		
43	Waverly	Lick	138 KV	138 KV	2	15.55		1
44	Morse	Genoa-Karl	138 KV	138 KV	3	11.38		1
45	Morse	Genoa-Karl	138 KV	138 KV	3	4.39		1
46	Morse	Genoa-Karl	138 KV	138 KV	1	5.33		1
47	OSU	Hess	138 KV	138 KV	2	1.70		1
48	Wilson	Fifth-Hess	138 KV	138 KV	4	0.95		1
49	Wilson	Fifth-Hess	138 KV	138 KV	3	3.17		1
50	Wilson	Roberts	138 KV	138 KV	4	1.94		1
51	Wilson	Roberts	138 KV	138 KV	3	4.78		1
52	Wilson	Roberts	138 KV	138 KV	1	0.19		1
53	Bixby	Buckeye Steel	138 KV	138 KV	1	1.24		1
54	Bixby	Buckeye Steel	138 KV	138 KV	3	2.93	0.52	2
55	Bixby	Buckeye Steel	138 KV	138 KV	2	2.19		1
56	Gay	Vine	138 KV	138 KV	1	0.83		1
57	East Broad	Gahanna	138 KV	138 KV	4	1.50		1
58	East Broad	Gahanna	138 KV	138 KV	1		1.06	1
59	East Broad	Gahanna	138 KV	138 KV	2	0.59		1
60	Hyatt	Sawmill	138 KV	138 KV	2	3.42		1
61	Hyatt	Sawmill	138 KV	138 KV	1	0.35		1
62	Gahanna	Morse	138 KV	138 KV	2	4.95		1
63	Gahanna	Morse	138 KV	138 KV	2	3.31		1
64	Corridor	Morse	138 KV	138 KV	2	1.74		1
65	Corridor	Morse - Blendon	138 KV	138 KV	3		7.42	1
66	Corridor	Morse	138 KV	138 KV	1	1.34		1
67	Kirk	East Broad	138 KV	138 KV	3	7.42		2
68	Kirk	East Broad	138 KV	138 KV	3	10.36		1
69	Canal	Mound	138 KV	138 KV	3		10.36	1
70	Conesville	Trent	138 KV	138 KV	4	1.83		1
71	Conesville	Trent	138 KV	138 KV	3	51.85		1
72	Trent	Delaware	138 KV	138 KV	1	0.06		1
73	Trent	Delaware	138 KV	138 KV	3	13.26		1
74	St. Clair	Mifflin-Stelzer	138 KV	138 KV	1		0.06	1
75	Kenny	Karl	138 KV	138 KV	1	7.06		1
76	Kenny	Karl	138 KV	138 KV	3	0.67		1
77	Kenny	Karl	138 KV	138 KV	3	3.22		1
78	Morse	Clinton	138 KV	138 KV	4	3.10		1
79	Morse	Clinton	138 KV	138 KV	3		5.06	1
80	Morse	Clinton	138 KV	138 KV	3	3.49	3.22	1

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, 1993	Year of Report Dec. 31, 1993
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TRANSMISSION LINE STATISTICS (Continued)

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Size of Conductor and Material (i)	COST OF LINE (Include in column (j) land, land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
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636 ACSR								41
636 ACSR								42
636 ACSR	1,226,980	3,879,918	5,106,898					43
1272 ACSR								44
636 ACSR								45
636 ACSR	205,313	553,255	758,568					46
600 CU PIPT	51,603	445,601	497,204					47
636 ACSR								48
600 CU PIPT	97,258	1,049,227	1,146,485					49
636 ACSR								50
636 ACSR								51
636 ACSR	542,575	1,460,020	2,002,595					52
636 ACSR								53
636 ACSR								54
636 AA	11,703	834,204	845,907					55
1250 CU PIPT		562,027	562,027					56
954 ACSR								57
636 ACSR								58
336.4 ACSR	123,645	130,635	254,280					59
636 ACSR								60
636 ACSR	53,062	193,196	246,258					61
336.4 ACSR								62
636 ACSR	43,171	129,441	172,612					63
1272 ACSR								64
1272 ACSR		441,180	441,180					65
1272 ACSR	365,830	424,934	790,764					66
1272 ACSR	312,454	577,789	890,243					67
1272 ACSR	786	265,317	266,103					68
600 CU PIPT	3,598	828,506	832,104					69
1272 ACSR								70
1272 ACSR	776,401	1,458,781	2,235,182					71
1272 ACSR								72
1272 ACSR	351,922	607,874	959,796					73
636 AA	76,621	370,490	447,111					74
1272 ACSR								75
336.4 ACSR								76
2500 ALUM	42,275	1,964,952	2,007,227					77
1272 ACSR								78
636 ACSR								79
636 AA	3,206	291,232	294,438					80

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, 1993

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.

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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.

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Line No.	DESIGNATION		VOLTAGE (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure	LENGTH (Pole Miles) (In the case of underground lines, report circuit miles)		Number of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structures of Line Designated (f)	On Structures of Another Line (g)	
81	Bixby	Groves	138 KV	138 KV	3			
82	Bixby	Groves	138 KV	138 KV	1	2.95		2
83	Bixby	Groves	138 KV	138 KV	3	1.34		2
84	Bixby	Groves	138 KV	138 KV	1	0.05		1
85	Poston	Strouds Run-Crksvll	138 KV	138 KV	3	0.22		1
86	Poston	Strouds Run-Crksvll	138 KV	138 KV	1		0.48	1
87	Poston	Strouds Run-Crksvll	138 KV	138 KV	2	0.09		1
88	Hyatt	Delaware	138 KV	138 KV	2	7.15		1
89	Beatty	Canal	138 KV	138 KV	2	4.07		1
90	Conesville	Ohio Central	138 KV	138 KV	1	10.88	2.13	1
91	East Broad	Astor	138 KV	138 KV	2	12.10		1
92	Harrison	Beatty	138 KV	138 KV	1	2.74		1
93	Harrison	S. Central REA	138 KV	138 KV	3	8.20		1
94	Beatty	McComb	138 KV	138 KV	1	0.26		1
95	Morse	Stelzer	138 KV	138 KV	1	2.33	3.43	1
96	Huntley	Linworth	138 KV	138 KV	1	1.70		1
97	Hyatt	Genoa	138 KV	138 KV	1	3.21	0.53	1
98	Buckeye Steel	Gay	138 KV	138 KV	1	5.34	9.37	1
99	Buckeye Steel	Gay	138 KV	138 KV	1	2.90		1
100	Poston	Elliot - Dexter	138 KV	138 KV	4	1.08		1
101	Poston	Elliot - Dexter	138 KV	138 KV	1	0.09		1
102	Hyatt	Huntley	138 KV	138 KV	2	7.17		1
103	Lick	Addison	138 KV	138 KV	1	12.25		1
104	Lick	Addison	138 KV	138 KV	2	28.66		1
105	Scippo	Scioto Trail-Dupont	138 KV	138 KV	1	0.35		1
106	Scippo	Scioto Trail-Dupont	138 KV	138 KV	1	0.88		1
107	Scippo	Scioto Trail-Dupont	138 KV	138 KV	1		0.84	1
108	Delano	Scioto Trail	138 KV	138 KV	2	0.56		1
109	Delano	Scioto Trail	138 KV	138 KV	2	10.95		1
110	Sawmill	Bethel	138 KV	138 KV	1	0.63		1
111	Sawmill	Bethel	138 KV	138 KV	1	0.07		1
112	Mound	St. Clair	138 KV	138 KV	3	5.13		1
113	Waverly	Mulberry	138 KV	138 KV	4	2.28		1
114	Waverly	Mulberry	138 KV	138 KV	2	12.07	3.11	1
115	McComb	Sullivant	138 KV	138 KV	1	1.74		1
116	Sullivant	Gay	138 KV	138 KV	1	5.53		1
117	Mulberry	Ross	138 KV	138 KV	4	1.96		1
118	Mulberry	Ross	138 KV	138 KV	1		1.74	1
119	Mulberry	Ross	138 KV	138 KV	2	3.21		1
120	East Broad	Bexley	138 KV	138 KV	1	0.72		1
			138 KV	138 KV	1	6.20		1

Name of Respondent	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report
COLUMBUS SOUTHERN POWER COMPANY		(Mo, Da, Yr)	Dec. 31, 1993

TRANSMISSION LINE STATISTICS (Continued)

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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)	
636 ACSR								81
636 ACSR								82
1272 ACSR								83
336.4 ACSR	649,083	552,936	1,202,019					84
636 ACSR								85
1272 KCM								86
636 ACSR	96,722	327,551	424,273					87
636 ACSR	43,935	119,917	163,852					88
636 AA	128,369	734,407	862,776					89
636 ACSR	180,775	1,148,829	1,329,604					90
636 AA	4,791	243,891	248,682					91
336.4 ACSR	86,332	274,631	360,963					92
636 AA		10,682	10,682					93
636 AA	11,465	295,126	306,591					94
636 AA	6,565	265,424	271,989					95
636 ACSR	27,350	897,922	925,272					96
636 ACSR	88,481	1,009,066	1,097,547					97
636 AA								98
1250 CU PIPT		928,009	928,009					99
1272 KCM								100
636 ACSR	221,719	774,353	996,072					101
636 ACSR	419,198	3,331,965	3,751,163					102
336.4 ACSR								103
336.4 ACSR	210,550	526,419	736,969					104
636 ACSR								105
636 ACSR								106
336 ACSR	6,543	581,288	587,831					107
336.4 ACSR								108
636 ACSR	117,303	599,735	717,038					109
636 ACSR								110
636 ACSR	80,117	222,493	302,610					111
600 CU PIPT	9,105	1,197,027	1,206,132					112
636 ACSR								113
636 ACSR	135,723	1,519,914	1,655,637					114
636 ACSR	366,079	1,086,023	1,452,102					115
2500 ALUM		1,747,463	1,747,463					116
636 ACSR								117
636 ACSR								118
636 ACSR	29,319	911,067	940,386					119
954 ACSR	259,695	1,026,018	1,285,713					120

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, 1993

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	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)	
121	Hyatt	Genoa	138 KV	138 KV				
122	Corridor	Genoa	138 KV	138 KV	1	0.63		1
123	Corridor	Gahanna	138 KV	138 KV	1	0.13		1
124	Kirk	W. Millersport	138 KV	138 KV	1	1.38	0.33	1
125	Kirk	W. Millersport	138 KV	138 KV	3			1
126	Conesville	Kirk	138 KV	138 KV	3	0.11	7.83	1
127	Conesville	Kirk	138 KV	138 KV	2	0.09		1
128	Conesville	Kirk	138 KV	138 KV	3	37.63		1
129	Hess	Vine	138 KV	138 KV	3	7.83		2
130	Vine	City of Columbus	138 KV	138 KV	4	2.49		1
131		East Circuit						
132	Poston	W. Lancaster	138 KV	138 KV	1	1.06		1
133	Poston	W. Lancaster	138 KV	138 KV	2	11.95		1
134	Poston	W. Lancaster	138 KV	138 KV	1	0.33		1
135	Vine	City of Columbus	138 KV	138 KV	2	22.67		1
136		West Circuit						
137	St. Clair	Vine	138 KV	138 KV	1	1.11		1
138	St. Clair	Vine	138 KV	138 KV	1	1.26		1
139	Clinton	OSU	138 KV	138 KV	4	1.27		1
140	OSU	Hess	138 KV	138 KV	4	4.48		1
141			138 KV	138 KV	4	0.97		1
142	Total 138 KV Lines							
143						726.49	77.33	
144	Transmission Lines Voltages Less Than 132 KV							
145	69KV Transmission Lines							
146	40KV Transmission Lines					447.34	8.97	
147	TOTAL TRANSMISSION LINE VOLTAGES LESS THAN 132 KV					41.17	18.24	
148						488.51	27.21	
149	TOTAL							
150						2,016.13	184.50	
151	Respondent's Equivalent Share In Above Lines							
152						1,583.00	139.95	
153								
154								
155								
156								
157								
158								
159								
160								

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, 1993	Year of Report Dec. 31, 1993
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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)	
1272 ACSR	161,648	461,310	622,958					121
1272 ACSR		62,283	62,283					122
1272 ACSR	132,413	572,217	704,630					123
1272 ACSR								124
636 ACSR	(Cost Included in Line 128)							125
1272 ACSR								126
1272 ACSR								127
1272 ACSR	548,227	2,405,517	2,953,744					128
1250 CU PIPT		1,183,866	1,183,866					129
983.1 ACAR	102,898	250,854	353,752					130
636 ACSR								131
636 ACSR								132
336 ACSR	35,111	670,300	705,411					133
983.1 ACSR	48,531	152,448	200,979					134
954 ACSR								135
2750 CU KCM	358,156	3,267,058	3,625,214					136
600 CU PIPT	1,603	926,906	928,509					137
600 CU PIPT		177,366	177,366					138
	12,552,632	61,812,249	74,364,881	1,267,990	1,087,721	37,400	2,393,111	139
								140
								141
								142
	2,975,915	17,442,808	20,418,723					143
	243,773	2,460,482	2,704,255					144
	3,219,688	19,903,290	23,122,978	828,452	693,523	44,942	1,566,917	145
								146
								147
								148
								149
								150
								151
								152
								153
								154
	28,421,059	131,432,145	159,853,204	2,298,628	2,420,141	89,390	4,808,159	155
								156
								157
								158
								159
								160

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, 1993

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 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 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.

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, 1993

TRANSMISSION LINES ADDED DURING YEAR

1. Report below the information called for concerning transmission lines added or altered during the year. It is not necessary to report minor revisions of lines.

2. Provide separate subheadings for overhead and

underground construction and show each transmission line separately. If actual costs of completed construction are not readily available for reporting columns (l) to (o), it is permissible to report in these columns the estimated final completion costs.

Line No.	LINE DESIGNATION		Line Length in Miles	SUPPORTING STRUCTURE		CIRCUITS PER STRUCTURE	
	From (a)	To (b)		Type (d)	Average Number per Miles (e)	Present (f)	Ultimate (g)
1	<u>OVERHEAD</u>						
2							
3	Hyatt	Genoa	0.30	Pole	20	1	1
4	Hyatt	Genoa	0.33	Pole	15	1	1
5							
6	Corridor	Genoa	0.33	Pole	15	1	1
7	Corridor	Genoa	0.13	Pole	30.4	1	1
8							
9	Corridor	Gahanna	0.17	Pole	29	1	1
10	Corridor	Gahanna	1.21	Pole	26	1	1
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44	TOTAL		2.47				

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, 1993	Year of Report Dec. 31, 1993
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TRANSMISSION LINES ADDED DURING YEAR (Continued)

Designate, however, if estimated amounts are reported. Include costs of Clearing Land and Rights-of-Way, and Roads and Trails, in column (l) with appropriate footnote, and costs of Underground Conduit in column (m).

3. If design voltage differs from operating voltage, indicate such fact by footnote; also where line is other than 60 cycle, 3 phase, indicate such other characteristic.

CONDUCTORS			Voltage KV (Oper- ating) (k)	LINE COST				Line No.
Size KCM (h)	Specifi- cation (i)	Config- uration and Spacing (j)		Land and Land Rights (l)	Poles, Towers, and Fixtures (m)	Conductors and Devices (n)	Total (o)	
1272	ACSR	(NA)	138	161,648	Costs Included in Line 4 230,655	230,655	622,958	1
1272	ACSR	(NA)	138					2
1272	ACSR	(NA)	138		Costs Included in Line 7 31,142	31,142	62,284	3
1272	ACSR	(NA)	138					4
1272	ACSR	(NA)	138	132,413	Costs Included in Line 10 286,109	286,108	704,630	5
1272	ACSR	(NA)	138					6
								7
								8
								9
								10
								11
								12
								13
								14
								15
								16
								17
								18
								19
								20
								21
								22
								23
								24
								25
								26
								27
								28
								29
								30
								31
								32
								33
								34
								35
								36
								37
								38
								39
								40
								41
								42
								43
				294,061	547,906	547,905	1,389,872	44

(NA) - Not Available

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, 1993

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 KVa)		
			Primary (c)	Secondary (d)	Tertiary (e)
1					
2					
3					
4	<u>WHOLLY OWNED SUBSTATIONS</u>				
5	# 2 - Columbus, Ohio	Unattended - D	138	13, 13	
6	# 3 - Columbus, Ohio	Unattended - D	138	13, 13	
7	# 5 - Franklin Co., Ohio	Unattended - T	345	138	
8					13
9	# 7 - Columbus, Ohio	Attended - T	138	40, 13	
10			40	13	
11	# 9 - Columbus, Ohio	Unattended - D	138	13, 13	
12	# 10 - Columbus, Ohio	Unattended - T	138	40, 13	
13			138	13, 13	
14	# 12 - Worthington, Ohio	Unattended - T	138	69	
15			138	13	13
16	# 13 - Columbus, Ohio	Unattended - D	69	13	
17			138	40, 13	
18	# 14 - Columbus, Ohio	Unattended - T	138	40, 13	
19					
20	# 16 - Amlin, Ohio	Unattended - T(S)	345	-	
21	# 18 - Pickaway Co., Ohio	Attended - T	13	40	
22			13	69	
23			13	138	
24	# 19 - Delaware Co., Ohio	Unattended - T	69	49	2.3
25	# 20 - Columbus, Ohio	Unattended - T	345	138	
26			138	40, 13	13
27	# 21 - Hilliard, Ohio	Unattended - D	138	13, 13	
28			69	13	
29	# 23 - Dublin, Ohio	Unattended - D	69	13	
30			69	13	
31	# 24 - Columbus, Ohio	Unattended - D	69	13, 7.9	
32	# 25 - Columbus, Ohio	Unattended - D	13	4	
33			40	13	
34					
35					
36					
37					
38					
39					
40					

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, 1993

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
225	3		13.2KV Capacitor	6	36,000	5
150	2		13.2KV Capacitor	4	9,600	6
560	1					7
						8
250	3	1	138KV Capacitor	1	52,800	9
		1	13.2KV Capacitor	5	16,800	10
225	3		13.2KV Capacitor	4	14,400	11
83	2		40KV Capacitor	1	10,800	12
75	1		13.2KV Capacitor	4	12,900	13
						14
100	2		13.2KV Capacitor	4	14,400	15
83	2		138KV Capacitor	1	57,600	16
30	1					17
125	3		13.2KV Capacitor	3	23,400	18
						19
83	2		40KV Capacitor	1	10,800	20
			13.2KV Capacitor	4	12,300	21
			138KV Capacitor	1	72,000	22
-	-					23
28	1					24
38	1					25
115	1					26
30	1					27
						28
568	2					29
83	2		138KV Capacitor	1	72,000	30
75	1		40KV Capacitor	1	10,800	31
			13.2KV Capacitor	2	7,200	32
40	2		13.2KV Capacitor	2	6,300	33
						34
30	1		13.2KV Capacitor	2	6,300	35
30	1					36
10	2					37
40	2					38
						39
						40

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, 1993

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 KVa)		
			Primary	Secondary	Tertiary
			(c)	(d)	(e)
41					
42					
43	# 26 - Columbus, Ohio	Unattended - T	138	69	13
44			138	13, 13	
45	# 27 - Galloway, Ohio	Unattended - D	138	13	
46	# 28 - Reynoldsburg, Ohio	Unattended - D	40	13, 4	
47	# 29 - Columbus, Ohio	Unattended - D	138	13, 13	
48			138	13	
49					
50	# 30 - Columbus, Ohio	Unattended - D	138	13, 13	
51	# 31 - Franklin Co., Ohio	Unattended - T	138	40, 13	
52			138	69, 12	
53			138	69, 13	
54	# 32 - Columbus, Ohio	Unattended - D	138	40	13
55	# 35 - Athens Co., Ohio	Unattended - T	13	138	69
56			4	40	69
57					
58	# 36 - Franklin Co., Ohio	Unattended - D	138	13	
59	# 38 - Columbus, Ohio	Unattended - T	40	13	7.9
60			138	40, 13	
61			138	13, 13	
62	# 39 - Westerville, Ohio	Unattended - T	138	69	13
63			138	69	13
64			138	13	
65			40		
66	# 40 - Madison Co., Ohio	Unattended - D	40	13	
67	# 41 - Hilliard, Ohio	Unattended - T	138	13, 7.9	
68			138	13	
69			345	138	
70	# 42 - Franklin Co., Ohio	Unattended - D	138	13, 13	13
71			138	13	
72	# 45 - Franklin Co., Ohio	Unattended - D	138	40, 13	
73			138		
74	# 46 - Columbus, Ohio	Unattended - D			
75	# 48 - Franklin Co., Ohio	Unattended - D	138	13, 13	
76			138, 40	13	
77	# 49 - Sunbury, Ohio	Unattended - D	138	13	
78	# 54 - Columbus, Ohio	Unattended - D	40	13, 4	
79			138	13	
80					

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)	
						41
50	1		138KV Capacitor	1	72,000	42
150	2	1	13.2KV Capacitor	5	16,500	43
42	1					44
10	1		13.2KV Capacitor	1	2,700	45
177	2					46
		1				47
						48
150	2		13.2KV Capacitor	2	7,200	49
133	2					50
90	1					51
		1				52
42	1		13.2KV Capacitor	1	2,700	53
94	2		138KV Capacitor	1	50,400	54
16	1					55
		1				56
42	1					57
80	4		13.2KV Capacitor	6	20,400	58
134	2		40KV Capacitor	1	9,900	59
150	2					60
50	1					61
60	1					62
3	1					63
						64
13	2					65
38	1		13.2KV Capacitor	1	3,600	66
42	1					67
560	1					68
		1	13.2KV Capacitor	1	3,150	69
42	1					70
63	2		13.2KV Capacitor	2	6,300	71
						72
150	2		13.2KV Capacitor	4	14,400	73
42	1					74
42	1		13.2KV Capacitor	2	7,200	75
20	2					76
167	4		13.2KV Capacitor	2	12,600	77
			138KV Capacitor	1	52,800	78
						79
						80

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, 1993

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 KVa)		
			Primary	Secondary	Tertiary
			(c)	(d)	(e)
81					
82					
83	# 55 - Westerville, Ohio	Unattended - D	69	13	
84	# 56 - Franklin Co., Ohio	Unattended - D	138	40, 13	
85	# 57 - Columbus, Ohio	Unattended - D	40	13	
86	# 58 - Gahanna, Ohio	Unattended - D	138	13, 13	
87					
88	# 64 - Columbus, Ohio	Unattended - D	138	13, 13	
89					
90					
91	# 66 - Conesville, Ohio	Attended - T	138	40, 13	
92			13	138	
93			22.5	345	
94	# 69 - Pickaway Co., Ohio	Attended - T	138	69	13
95	# 70 - Whitehall, Ohio	Unattended - D	138	69	13
96	# 71 - (Bixby) Groveport, Ohio	Unattended - T	40	13, 4	
97			345	138	
98			138	13	13
99	# 72 - Galloway, Ohio	Unattended - D	138	13, 13	
100			69	13	
101	# 73 - Briggsdale, Ohio	Unattended - D	40	13	
102	# 74 - (Beatty) Grove City, Ohio	Unattended - T	345	138	
103			345	138, 13	13
104			138	13, 13	
105			138	69	
106			345	138, 35	13
107					
108	# 75 - Grove City, Ohio	Unattended - T	138	40, 13	
109	# 77 - Columbus, Ohio	Unattended - D	138	13, 13	
110	# 79 - Columbia Center, Ohio	Unattended - D	40	13	
111	# 80 - Pataskala, Ohio	Unattended - T	345	138	
112			138	40, 13	13
113	# 81 - Delaware Co., Ohio	Unattended - D	138	40, 13	
114	# 89 - Canal Winchester, Ohio	Unattended - D	138	40, 13	
115	# 95 - Columbus, Ohio	Unattended - D	138	13	
116			138	13, 13	
117	# 98 - Worthington, Ohio	Unattended - D	138	13	
118	# 101 - Nelsonville, Ohio	Unattended - D	69	13	
119			69	13, 7.6	
120					

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, 1993
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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)	
						81
						82
40	2					83
25	1		13.2KV Capacitor	1	3,600	84
40	2		13.2KV Capacitor	2	6,300	85
150	2		138KV Capacitor	1	72,000	86
			13.2KV Capacitor	4	13,200	87
167	2		138KV Capacitor	1	72,000	88
			13.2KV Capacitor	4	16,650	89
		1				90
480	3					91
1,773	3					92
11	1					93
50	1					94
63	3		13.2KV Capacitor	2	7,200	95
450	1		13.2KV Capacitor	2	6,300	96
42	1					97
75	1					98
40	2		13.2KV Capacitor	3	9,750	99
						100
20	2		13.2KV Capacitor	1	3,000	101
450	1		13.2KV Capacitor	2	7,200	102
560	1					103
75	1					104
100	2					105
		1				106
						107
100	2		13.2KV Capacitor	2	7,200	108
150	2	1	13.2KV Capacitor	2	7,200	109
15	1					110
560	1	1	34.5KV Capacitor	1	3,600	111
42	1					112
42	1					113
42	1					114
83	1		13.2KV Capacitor	2	7,200	115
42	1					116
40	2		13.2KV Capacitor	1	3,600	117
22	3		13.2KV Capacitor	2	3,000	118
			69KV Capacitor	1	9,600	119
						120

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, 1993

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	Character of Substation (b)	VOLTAGE (In KVa)		
			Primary	Secondary	Tertiary
			(c)	(d)	(e)
121	# 103 - Jackson Co., Ohio	Unattended - D	69	13	
122			69, 13	7.6	
123	# 107 - Aberdeen, Ohio	Unattended - D	69	13	
124	# 113 - Athens, Ohio	Unattended - T	138	69	
125	# 126 - South Salem, Ohio	Unattended - D	69	13	
126	# 132 - Kanauga, Ohio	Unattended - T	69	13, 7.6	
127			138	69, 13	
128			4	69	40
129					
130	# 136 - Gallia Co., Ohio	Unattended - D	138, 69	13	7
131	# 138 - Gallipolis, Ohio	Unattended - D	69	13, 7.6	
132	# 145 - Oak Hill, Ohio	Unattended - D	69	13, 7.6	
133	# 149 - Circleville, Ohio	Unattended - T	138	69	13
134			138	13	
135					
136					
137	# 154 - Hillsboro, Ohio	Unattended - D	69	13, 7.6	
138					
139	# 158 - Seaman, Ohio	Unattended - T	69	13	
140			138	69	13
141			13	2.4	
142			40	13	
143	# 160 - Otway, Ohio	Unattended - D	40	13	
144	# 165 - Superior, Ohio	Unattended - T(S)	69	13	
145	# 170 - Middleport, Ohio	Unattended - D	69	-	-
146			69	13.2	
147	# 171 - Pickaway Co., Ohio	Unattended - D	138	13	
148	# 176 - Chillicothe, Ohio	Unattended - D	69	13	7.6
149			69	4	2
150			13	4	
151	# 178 - Chillicothe, Ohio	Unattended - D	138	69	13
152					
153	# 191 - Rarden, Ohio	Unattended - D	69	40	13
154			69	34	13
155	# 217 - Delaware, Ohio	Unattended - D	40	13, 4	
156	# 218 - Delaware, Ohio	Unattended - D	40	13	
157	# 226 - Chillicothe, Ohio	Unattended - T	138	69	13
158					
159					
160					

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, 1993
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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 Trans-formers in Service (g)	Number of Spare Trans-formers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (k)	
11	1		13.2KV Capacitor	1	2,700	121
9	1					122
13	1					123
67	1					124
6	1					125
20	1		13.2KV Capacitor	1	3,000	126
50	1		69KV Capacitor	1	14,400	127
		1				128
						129
13	1		13.2KV Capacitor	1	3,000	130
20	1		13.2KV Capacitor	1	3,600	131
17	2		13.2KV Capacitor	1	2,700	132
60	2	1	13.2KV Capacitor	2	5,400	133
30	1		13.2KV Capacitor	1	4,500	134
			138KV Capacitor	1	48,000	135
						136
40	2		69KV Capacitor	1	13,200	137
			13.2KV Capacitor	2	5,400	138
8	2					139
30	1		69KV Capacitor	1	14,400	140
		3				141
		1				142
8	1					143
						144
10	1		13.2KV Capacitor	1	2,250	145
			69KV Capacitor	1	9,600	146
39	2					147
9	1		13.2KV Capacitor	1	2,250	148
2	1					149
3	1					150
30	1		13.2KV Capacitor	1	3,600	151
						152
20	1					153
		1				154
20	2		13.2KV Capacitor	1	2,700	155
19	2		13.2KV Capacitor	1	3,150	156
110	3		69KV Capacitor	1	14,400	157
			138KV Capacitor	1	64,800	158
			13.2KV Capacitor	3	9,000	159
						160

Name of Respondent

COLUMBUS SOUTHERN POWER COMPANY

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Date of Report
(Mo, Da, Yr)

Year of Report

Dec. 31, 1993

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 KVa)		
			Primary	Secondary	Tertiary
			(c)	(d)	(e)
161	# 228 - McArthur, Ohio	Unattended - D	69	13.2	
162	# 229 - Athens, Ohio	Unattended - D	69	13, 7.6	
163	# 230 - Athens, Ohio	Unattended - T	138	69	13
164	# 238 - Peebles, Ohio	Unattended - T	69	13	
165			138	69	13
166	# 240 - Delaware, Ohio	Unattended - D	138	40, 13	
167	# 242 - Jackson, Ohio	Unattended - T	138	69	13
168			69	13	
169	# 247 - Waverly, Ohio	Unattended - T	138	13	
170			138	69	13
171	23 Substations Under 10,000 KVA	Unattended - D			
172					
173	Total Wholly Owned Substations Above				
174	By Function (Excludes Those Grouped)				
175					
176					
177					
178					
179					
180					
181					
182					
183					
184					
185					
186					
187					
188					
189					
190					
191					
192					
193					
194					
195					
196					
197					
198					
199					
200					

T - Transmission
D - Distribution

(S) Switching Station

Name of Respondent

COLUMBUS SOUTHERN POWER COMPANY

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(Mo, Da, Yr)

Year of Report

Dec. 31, 1993

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)	
20	1		13.2KV Capacitor	1	3,000	161
50	2		13.2KV Capacitor	2	6,300	162
30	1		13.2KV Capacitor	2	5,700	163
20	1					164
30	1		69KV Capacitor	1	14,400	165
						166
						167
75	3		40KV Capacitor	1	6,000	168
			13.2KV Capacitor	1	2,700	169
90	3		13KV Capacitor	2	7,200	170
		1	69KV Capacitor	1	14,400	171
		1				172
60	2		13KV Capacitor	2	5,400	173
						174
						175
155	26	4	13.2KV Capacitor	5	13,200	176
			69KV Capacitor	2	14,400	177
						178
						179
						180
						181
9,224						182
						183
3,292						184
						185
						186
						187
						188
						189
						190
						191
						192
						193
						194
						195
						196
						197
						198
						199
						200

Name of Respondent

COLUMBUS SOUTHERN POWER COMPANY

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SUBSTATIONS

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

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 KVa)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	<u>COMMONLY OWNED SUBSTATIONS</u>				
2					
3	# 5 - Corridor, Franklin Co., Ohio	(A)			
4	# 50 - Beckjord, New Richmond, Ohio	(B)	345	-	-
5	# 52 - Stuart, Adams Co., Ohio	(D)	22.8	345	-
6					
7					
8		(D)		138	-
9		(C)	345	345	-
10		(G)	22.8	345	-
11		(H)	22.8	345	-
12	# 53 - Pierce, Clermont Co., Ohio	(B)	345	-	-
13	# 59 - Greene, Dayton, Ohio	(B)	345	-	-
14					
15	# 61 - Foster, Warren Co., Ohio	(B)	345	-	-
16	# 62 - Zimmer, Clermont Co., Ohio	(B)	345	-	-
17	# 66 - Conesville, Conesville, Ohio	(C & E)	20.9	345	-
18	# 71 - Bixby, Groveport, Ohio	(A)	24.5	345	-
19	# 74 - Beatty, Grove City, Ohio	(A)	345	-	-
20	#241 - Terminal, Cincinnati, Ohio	(A & B)	345	-	-
21	#243 - Port Union, Butler Co., Ohio	(F)	345	-	-
22	#245 - Don Marquis, Pike Co., Ohio	(F)	345	-	-
23		(B)	345	-	-
24					
25	Total Commonly Owned Substations - T				
26	Respondent's Equivalent Share				
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

Name of Respondent

COLUMBUS SOUTHERN POWER COMPANY

This Report Is:
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Date Of Report
 (Mo, Da, Yr)

Year of Report
 Dec. 31, 1993

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 Trans-formers in Service (g)	Number of Spare Trans-formers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (k)	
-	-	-				1
504	1	-				2
						3
250	1	-				4
1,920	3	-				5
640	1	-				6
900	-	1				7
						8
-	-	-				9
						10
						11
						12
						13
1,955	2	-				14
910	1	-				15
						16
						17
						18
						19
						20
						21
						22
7,079						23
						24
2,366						25
						26
						27
						28
						29
						30
						31
						32
						33
						34
						35
						36
						37
						38
						39
						40

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COLUMBUS SOUTHERN POWER COMPANY

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Year of Report

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SUBSTATIONS

NOTES

- (A) 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 33/13%, respectively. Expenses are shared on the basis of percent of ownership.
- (B) 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.
- (C) 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 33/13%, respectively. Expenses are shared on the basis of percent of ownership.
- (D) 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.
- (E) 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.
- (F) 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.
- (G) 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. Expenses are shared on the basis of percent of ownership.
- (H) 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. Expenses are shared on the basis of percent of ownership.

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

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(Mo, Da, Yr)

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Dec. 31, 1993

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	609,471	144,261	6,425.0
2	Additions During Year			
3	Purchases	50,240	5,628	245.0
4	Associated with Utility Plant Acquired			
5	TOTAL Additions (Enter Total of lines 3 and 4)	50,240	5,628	245.0
6	Reductions During Year			
7	Retirements	30,714	2,748	85.0
8	Associated with Utility Plant Sold			
9	TOTAL Reductions (Enter Total of lines 7 and 8)	30,714	2,748	85.0
10	Number at End of Year (lines 1 + 5 - 9)	628,997	147,141	6,585.0
11	In Stock	17,601	5,420	428.0
12	Locked Meters on Customers' Premises	11,013		
13	Inactive Transformers on System			
14	In Customers' Use	600,383	141,344	6,138.0
15	In Company's Use		377	19.0
16	TOTAL End of Year (Enter Total of lines 11 to 15. This line should equal line 10.)	628,997	147,141	6,585.0

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, 1993
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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.	7,602,897	618,197	(16,651,865)	247,092,599	247,092,599
2	Water Pollution Control Fac.	1,525,209	198,581	(3,879,930)	37,079,209	37,079,209
3	Solid Waste Disposal Costs	1,739,838	66,094	(1,291,854)	40,762,671	40,762,671
4	Noise Abatement Equipment				147,569	147,569
5	Esthetic Costs				29,775,337	29,553,600
6	Additional Plant Capacity			(4,783,638)	34,815,688	0
7	Misc. (Identify Significant)				1,971,728	1,969,136
8	TOTAL (Total of Lines 1 - 7)	10,867,944	882,872	(26,607,287)	391,644,801	356,604,784
9	Construction Work in Progress	XXXXX	XXXXX	XXXXX	15,947,560	15,947,560

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, 1993

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 environ-

mentally 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		
2	Labor, Maintenance, Materials, and Supplies Cost Related to Environmental Facilities and Programs	13,232,985	12,192,367
3	Fuel Related Costs	3,058,901	2,904,185
4	Operation of Facilities	416,799	56,851
5	Fly Ash and Sulfur Sludge Removal	19,766,828	19,575,208
6	Difference in Cost of Environmentally Clean Fuels	20,294,342	21,074,390
7	Replacement Power Costs	5,095,586	0
8	Taxes and Fees	1,146,720	1,124,183
9	Administrative and General	2,179,247	698,053
10	Other (Identify significant)	146,598	146,598
11	TOTAL	65,338,006	57,771,835

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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ELECTRIC
INTRASTATE
ANNUAL REPORT

RECEIVED
MAY 12 1994
PUCO FISCAL

OF

COLUMBUS SOUTHERN POWER COMPANY

(Exact legal name of respondent)

If name was changed during year, show also the
previous name and date of change.

215 North Front Street, Columbus, Ohio 43215

(Address of principal business office at end of year)

TO THE
PUBLIC UTILITIES COMMISSION OF OHIO



FOR THE

YEAR ENDED DECEMBER 31, 1993

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

T. P. Bowman, Assistant Secretary and Assistant Treasurer

215 North Front Street, Columbus, OH 43215

(614) 464-7554

INSTRUCTIONS

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

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

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

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

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

ELECTRIC

ACCOUNT 142.XX - PIP CUSTOMER ACCOUNTS RECEIVABLE					
Month (A)	Beginning Bal. PIP Less Than 12 Months Old (B)	Transfers From A/C 142 (C)	Transfers From A/C 144 (D)	Transfers To A/C 182 (E)	Ending Bal. PIP Less than 12 Months Old (F)=(B+C+D-E)
January	10,489,934	354,979	74,431	137,068	10,782,276
February	10,782,276	429,808	45,003	135,827	11,121,260
March	11,121,260	800,360	51,702	214,464	11,758,858
April	11,758,858	558,124	42,985	173,660	12,186,307
May	12,186,307	416,969	60,713	209,363	12,454,626
June	12,454,626	287,017	99,130	206,372	12,634,401
July	12,634,401	106,282	91,348	123,207	12,708,824
August	12,708,824	(114,627)	115,567	94,886	12,614,878
September	12,614,878	(439,964)	117,182	(16,466)	12,308,562
October	12,308,562	(712,516)	120,470	(44,658)	11,761,174
November	11,761,174	57,398	127,202	92,765	11,853,009
December	11,853,009	179,593	118,967	103,142	12,048,427
TOTAL		1,923,423	1,064,700	1,429,630	

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

ELECTRIC

ACCOUNT 186.XX PIP CUSTOMER DEFERRED ACCOUNTS RECEIVABLE

Month (A)	Beginning Balance PIP Greater Than 12 Months Old (B)	Transfers From A/C 142.XX (C)	Recoveries Through Tariff Rider (D)	Ending Balance PIP Greater Than 12 Months Old (E)=(B+C-D)
January	105,741	137,068	103,167	139,642
February	139,642	135,827	98,275	177,194
March	177,194	214,464	106,155	285,503
April	285,503	173,660	95,566	363,597
May	363,597	209,363	84,658	488,302
June	488,302	206,372	93,078	601,596
July	601,596	123,207	114,429	610,374
August	610,374	94,886	113,736	591,524
September	591,524	(16,466)	114,260	460,798
October	460,798	(44,658)	88,509	327,631
November	327,631	92,765	88,984	331,412
December	331,412	103,142	100,570	333,984
TOTAL		1,429,630	1,201,387	

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

OATH

State of Ohio

County of Franklin

WE, THE UNDERSIGNED

Carl A. Erikson

President,

T. P. Bowman

Asst. Treasurer

of Columbus Southern Power Company

(Full name of respondent.)

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

President

[Signature]

(Or other Chief Officer.)

(Officer in charge of Accounts.)

[Signature]

Subscribed and Sworn to before me, this 11 day of May, 1994

[Signature]

(Signature of officer authorized to administer oaths.)

DEWEY S. WADE

NOTARY PUBLIC - STATE OF OHIO

MY COMMISSION EXPIRES JANUARY 13, 1997.