ELECTRIC

INTRASTATE

ANNUAL REPORT

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.

1 RIVERSIDE PLAZA, COLUMBUS, OH 43215

(Address of principal business office at end of year)

TO THE

PUBLIC UTILITIES COMMISSION OF OHIO

FOR THE

YEAR ENDED DECEMBER 31, 1995

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

T. P. BOWMAN, ASSISTANT SECRETARY, ASSISTANT CONTROLLER (330) 438-7800

301-315 CLEVELAND AVENUE S.W., CANTON, OH 44702

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 2 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 2 Months Old (F)=(B+C+D-E)
January	6,547,870	276,657	29,163	(48,853)	6,902,543
February	6,902,543	441,191	84,864	360,400	7,068,198
March	7,068,198	917,343	63,716	528,090	7,521,167
April	7,521,167	735,902	55,183	587,492	7,724,760
May	7,724,760	530,329	60,176	585,166	7,730,099
June	7,730,099	201,841	(64,104)	353,738	7,514,098
July	7,514,098	44,314	199,500	(14,394)	7,772,306
August	7,772,306	(5,574)	144,693	(72,172)	7,983,597
September	7,983,597	(329,820)	125,239	66,607	7,712,409
October	7,712,409	(497,542)	187,645	306,207	7,096,305
November	7,096,305	15,298	183,537	257,214	7,037,926
December	7,037,926	102,516	165,496	(29,757)	7,335,695
TOTAL		2,432,455	1,235,108	2,879,738	

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

ELECTRIC

ACCOUNT 182.XX PIP CUSTOMER DEFERRED ACCOUNTS RECEIVABLE

Month (A)	Beginning Balance PIP Greater Than 2 Months Old (B)	Transfers From A/C 142.XX (C)	Recoveries Through Tariff Rider (D)	Ending Balance PIP Greater Than 2 Months Old (E)=(B+C-D)
January	5,556,260	(43,902)	469,415	5,042,943
February	5,042,943	363,046	462,690	4,943,299
March	4,943,299	532,528	443,242	5,032,585
April	5,032,585	591,858	402,572	5,221,871
May	5,221,871	591,692	385,455	5,428,108
June	5,428,108	360,446	439,565	5,348,989
July	5,348,989	(8,089)	507,685	4,833,215
August	4,833,215	(61,611)	557,131	4,214,473
September	4,214,473	74,602	495,127	3,793,948
October	3,793,948	315,296	389,385	3,719,859
November	3,719,859	265,775	401,578	3,584,056
December	3,584,056	(21,139)	464,535	3,098,382
TOTAL		2,960,502	5,418,380	

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

STATEMENT OF INTRASTATE GROSS EARNINGS

FOR OHIO AT CLOSE OF YEAR

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

(For the uses and purposes designated in Revised Code Section 4905.10, assessment for maintaining the Public Utilities Commission of Ohio.)

Item	Total	Amount	
		Interstate	Intrastate
Electric Operating Revenues (A)	1,066,281,411	49,745,283	1,016,536,128
Gains from Disposition of Utility Property	51,521	-	51,521
Revenue from Electric Plant Leased to Others	-	-	-
Other Utility Operating Income	-	-	-
Revenues from Merch., Jobbing & Contract Work	224,877	-	224,877
Revenue from Nonutility Operations	-	-	-
Nonoperating Rental Income	351,245	-	351,245
Equity in Earnings of Subsidiary Companies	541,261	-	541,261
Interest & Dividend Income	3,338,470	-	3,338,470
Miscellaneous Nonoperating Revenue	-	-	-
Gains from Disposition. of Prop.	150,146	-	150,146
Extraordinary Income	-	-	-
TOTAL GROSS EARNINGS	1,070,938,931	49,745,283	1,021,193,648
Earnings or Receipts from Sales to Other Public Utilities for Resale	(61,195,755)	(49,745,283)	(11,450,472)
NET GROSS EARNINGS	1,009,743,176	-	1,009,743,176

(A)

OPERATING REVENUES		1,071,861,355
LESS: BAD DEBTS CHARGED OFF	9,110,957	
RECOVERIES	3,531,013	5,579,944
TOTAL		1,066,281,411

Annual Report of COLUMBUS SOUTHERN POWER COMPANY Year Ended December 31, 19 95

OATH

State of OHIO
County of FRANKLIN

WE, THE UNDERSIGNED M. P. RYAN, President,

and T. P. BOWMAN, ASSISTANT CONTROLLER,

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.

M. P. Ryan
M. P. RYAN — President
(Or other Chief Officer.)

T. P. Bowman
T. P. BOWMAN — (Officer in charge of Accounts.)

Subscribed and Sworn to before me, this 1st day of May, 1996.

Toini L. Reese
(Signature of officer authorized to administer oaths.)

NOTARIAL SEAL STATE OF OHIO

TOINI L. REESE
NOTARY PUBLIC, STATE OF OHIO
MY COMMISSION EXPIRES JULY 17, 1996

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, 1995

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," pages 300-301. If the sales under any rate schedule are classified in more than one revenue account, list the rate schedule and sales data under each applicable revenue account subheading.

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	442 - INDUSTRIAL					
2	4th Rev 20-1 Sch GS-1	8,329	820,737			9.8539¢
3	4th Rev 41-1 Sch AL	1,922	245,856	* 1,269	6,563	12.7916¢
4						
5	4th Rev 21-1 Sch GS-2	159,834	13,993,447	1,184	134,994	8.7549¢
6	5th Rev 22-1 Sch GS-2-TOD	338	18,694	2	169,000	5.5307¢
7	4th Rev 23-1 Sch GS-3	1,602,270	83,313,838	447	3,584,496	5.1997¢
8	4th Rev 24-1 Sch GS-4	1,030,561	39,105,075	16	64,410,062	3.7945¢
9	3rd Rev 25-1 Sch IRP	197,695	6,032,811	3	65,898,333	3.0515¢
10	4th Rev 20-2 Sch GS-1-Unmetered	73	5,317	12	6,083	7.2835¢
11						
12	Unbilled at 12-31-95	(12,211)	(374,201)			3.0644¢
13						
14	TOTAL - INDUSTRIAL	2,988,811	143,161,574	2,933	1,019,028	4.7899¢
15						
16						
17	444 - STREET & HIGHWAY LIGHTING					
18						
19	4th Rev 20-1 Sch GS-1	231	21,516	27	8,555	9.3142¢
20	4th Rev 41-1 Sch AL	1	135	*		13.5000¢
21	4th Rev 21-1 Sch GS-2	1,819	156,078	17	107,000	8.5804¢
22	4th Rev 23-1 Sch GS-3	311	21,747	1	311,000	6.9926¢
23	5th Rev 40-1 Sch SL	20,110	2,770,457	172	116,918	13.7765¢
24	4th Rev 20-2 Sch GS-1-Unmetered	12,271	806,310	96	127,822	6.5708¢
25						
26	Unbilled at 12-31-95	0	0			
27						
28	TOTAL - STREET & HIGHWAY LIGHTING	34,743	3,776,243	313	111,000	10.8690¢
29						
30						
31	445 - OTHER SALES TO PUBLIC AUTH					
32						
33	Special Contracts	371,556	12,195,773	2	185,778,000	3.2823¢
34						
35	Unbilled at 12-31-95	(2,366)	69,055			(2.9186)¢
36						
37	TOTAL - OTHER SALES TO PUB AUTH	369,190	12,264,828	2	184,595,000	3.3220¢
38						
39						
40	* See Footnote - Fuel Adj Clause					
41	Total Billed	14,688,986	$967,238,729			6.5847¢
42	Total Unbilled Rev.(See Instr. 6)	143,683	$8,691,651			6.0491¢
43	TOTAL	14,832,669	$975,930,380	593,331	24,998	6.5796¢

< Page 304 Line 10 Column d >

COLUMBUS SOUTHERN POWER COMPANY, 1995

Customers served and counted under more than one Rate Schedule and not counted in total customer.

	Average No. of Customers (d)	KWH of Sales per Customer (e)
440 - Residential		
Ln 10, 41-1 Sch AL	15,048	695

< Page 304 Line 24 Column d >

Customers served and counted under more than one Rate Schedule and not counted in total customer.

	Average No. of Customers (d)	KWH of Sales per Customer (e)
442 - Commercial		
Ln 24, 41-1 Sch AL	9,164	3,502
Ln 30, 20-1 Sch GS-1-LMTOD	1	39,000

< Page 304.1 Line 4 Column d >

Customers served and counted under more than one Rate Schedule and not counted in total customer.

	Average No. of Customers (d)	KWH of Sales per Customer (e)
442 - Industrial		
ln 4, 41-1 Sch AL	356	5,399

< Page 304.1 Line 20 Column d >

Customers served and counted under more than one Rate Schedule and not counted in total customer.

	Average No. of Customers (d)	KWH of Sales per Customers (e)
444 - St & Hwy Lighting		
Ln 20, 41-1 Sch AL	1	1,000

< Page 304.1 Line 40 Column a >

COLUMBUS SOUTHERN POWER COMPANY, 1995

FUEL ADJUSTMENT CLAUSE - ESTIMATED ADDITIONAL REVENUE BILLED

440 - RESIDENTIAL

10-1 Sch R-R	57,847,412
11-1 Sch R-R-1	9,202,820
12-1 Sch RLM	46,697
13-1 Sch RS-ES	534
14-1 Sch RS-TOD	568
15-1 Sch RVSP	48,905
20-1 Sch GS-1	-7
41-1 Sch AL	127,265
23-1 Sch GS-3	36
440 - Total Billed	67,274,230
Unbilled 12/31/95	1,087,087
Total	68,361,317

442 - COMMERCIAL

10-1 Sch R-R	-3
11-1 Sch R-R-1	6
20-1 Sch GS-1	2,753,335
41-1 Sch AL	391,349
21-1 Sch GS-2	15,398,831
22-1 Sch GS-2-TOD	36,568
23-1 Sch GS-3	48,950,027
24-1 Sch GS-4	1,744,471
40-1 Sch SL	192
20-1 Sch GS-1-LMTOD	472
20-2 Sch GS-1-Unmet	119,527
23-3 Sch GS-3-LMTOD	91,854
442 - Total Billed	69,486,629
Unbilled 12/31/95	307,189
Total	69,793,818

442 - INDUSTRIAL

20-1 Sch GS-1	101,575
41-1 Sch AL	23,378
21-1 Sch GS-2	1,935,069
22-1 Sch GS-2-TOD	4,188
23-1 Sch GS-3	19,429,505
24-1 Sch GS-4	12,470,716
25-1 Sch IRP	2,433,363
20-2 Sch GS-1-Unmet	887
442 - Total Billed	36,398,681
Unbilled 12/31/95	-290,138
Total	36,108,543

444 - ST & HWY LIGHTING

20-1 Sch GS-1	2,818
41-1 Sch AL	10
21-1 Sch GS-2	22,330
23-1 Sch GS-3	3,905
40-1 Sch SL	244,553
20-2 Sch GS-1-Unmet	149,337
444 - Total Billed	422,953
Unbilled 12/31/95	0
Total	422,953

445 - OTHER PUBLIC AUTHORITY

Special Contracts	322,965
445- Total Billed	322,965
Unbilled 12/31/95	3,786
Total	326,751

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, 1995

SALES FOR RESALE (Account 447)

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity,etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (page 326-327).

2. Enter the name of the purchaser in column (a). Do note 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 designated unit.

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

Line No.	Name of Company or Public Authority [Footnote Affiliations] (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand(MW) Average Monthly NCP Demand (e)	Actual Demand(MW) Average Monthly CP Demand (f)
1	City of Westerville, Ohio	RQ	CSPCO 32	63.38	65.3	62.9
2	City of Jackson, Ohio	RQ	CSPCO 35	14.13	21.3	20.4
3	Village of Glouster, Ohio	RQ	CSPCO 36	1.59	1.7	1.6
4	Ohio Edison	RQ	OPCO 25	1.32	1.2	1.0
5						
6	SUBTOTAL-RQ					
7						
8	Carolina Power & Light	LU	* APCO 24	N/A	N/A	N/A
9	Virginia Electric & Power Co.	LU	APCO 16	N/A	N/A	N/A
10	Richmond Power & Light	SF	IMPCO 70	N/A	N/A	N/A
11	City of Dover, Ohio	SF	OPCO 74	N/A	N/A	N/A
12	American Municipal Power - Ohio	SF	OPCO 74	N/A	N/A	N/A
13	City of St. Marys, Ohio	SF	OPCO 74	N/A	N/A	N/A
14	City of Orrville, Ohio	SF	OPCO 74	N/A	N/A	N/A

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 column (g) through (k) must be subtotalled 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 exptanations following all required data.

Megawatthours Sold (g)	REVENUE			Total($) (h+i+j) (k)	Line No.
	Demand Charges ($) (h)	Energy Charges ($) (i)	Other Charges ($) (j)		
361,207	$3,331,310	$7,748,841	0	$11,080,151	1
69,660	1,036,318	1,763,782	0	2,800,100	2
9,327	146,209	244,118	0	390,327	3
7,662	275,913	236,392	0	512,305	4
					5
447,856	4,789,750	9,993,133	0	14,782,883	6
					7
0	1,126,919	0	0	1,126,919	8
26,516	2,632,787	949,189	0	3,581,976	9
0	0	3	0	3	10
687	29,987	40,788	0	70,775	11
33,411	259,225	576,919	0	836,144	12
2,535	20,650	6,447	0	27,097	13
0	1,586	417	0	2,003	14

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, 1995

SALES FOR RESALE (Account 447)

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2. Enter the name of the purchaser in column (a). Do note 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.

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Line No.	Name of Company or Public Authority [Footnote Affiliations] (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand(MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	City of Shelby, Ohio	SF	OPCO 74	N/A	N/A	N/A
2	City of Columbus, Ohio	SF	OPCO 74	N/A	N/A	N/A
3	City of Bedford, Ohio	SF		N/A	N/A	N/A
4	Wisconsin Electric Power Co.	SF		N/A	N/A	N/A
5	Indianapolis Power & Light	LF	IMPCO 21	N/A	N/A	N/A
6	City of Dover, Ohio	LF	OPCO 74	N/A	N/A	N/A
7	American Municipal Power - Ohio	LF	OPCO 74	N/A	N/A	N/A
8	City of Columbus, Ohio	LF	OPCO 74	N/A	N/A	N/A
9	City of St. Marys, Ohio	LF	OPCO 74	N/A	N/A	N/A
10	Indianapolis Power & Light	IF	IMPCO 21	N/A	N/A	N/A
11	Commonwealth Edison	* OS	IMPCO 20	N/A	N/A	N/A
12	Allegheny Power System	OS	OPCO 73	N/A	N/A	N/A
13	Carolina Power & Light	OS	APCO 24	N/A	N/A	N/A
14	Central Illinois Public Service	OS	IMPCO 67	N/A	N/A	N/A

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 column (g) through (k) must be subtotalled 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 exptanations following all required data.

Megawatthours Sold (g)	REVENUE			Total($) (h+i+j) (k)	Line No.
	Demand Charges ($) (h)	Energy Charges ($) (i)	Other Charges ($) (j)		
0	$8,808	$2,730	0	$11,538	1
3,641	21,285	7,300	0	28,585	2
0	5,434	26,835	0	32,269	3
0	24,651	0	0	24,651	4
27,753	2,295,177	437,320	0	2,732,497	5
0	46,036	34,926	0	80,962	6
58,515	943,735	841,780	0	1,785,515	7
60,873	1,127,878	928,786	0	2,056,664	8
8,282	184,183	158,801	0	342,984	9
2,520	0	43,770	0	43,770	10
74,089	0	2,431,788	0	2,431,788	11
454,710	2,043,380	7,944,780	0	9,988,160	12
15,181	0	374,894	0	374,894	13
8,614	0	299,143	0	299,143	14

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, 1995

SALES FOR RESALE (Account 447)

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity,etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (page 326-327).

2. Enter the name of the purchaser in column (a). Do note 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 designated unit.

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

Line No.	Name of Company or Public Authority [Footnote Affiliations] (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand(MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Cincinnati Gas & Electric Co.	OS	OPCO 21	N/A	N/A	N/A
2	Cleveland Electric Illuminating	OS	OPCO 31	N/A	N/A	N/A
3	Consumers Power	OS	IMPCO 68	N/A	N/A	N/A
4	Dayton Power & Light	OS	OPCO 36	N/A	N/A	N/A
5	Richmond Power & Light	OS	IMPCO 70	N/A	N/A	N/A
6	City of Dover, Ohio	OS	OPCO 74	N/A	N/A	N/A
7	American Municipal Power - Ohio	OS	OPCO 74	N/A	N/A	N/A
8	City of St. Marys, Ohio	OS	OPCO 74	N/A	N/A	N/A
9	Louisville Gas & Electric	OS		N/A	N/A	N/A
10	Duke Power Company	OS	APCO 18	N/A	N/A	N/A
11	Duquesne Light Company	OS	OPCO 33	N/A	N/A	N/A
12	City of Orrville, Ohio	OS	OPCO 74	N/A	N/A	N/A
13	Illinois Power Company	OS	IMPCO 23	N/A	N/A	N/A
14	City of Shelby, Ohio	OS	OPCO 74	N/A	N/A	N/A

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 column (g) through (k) must be subtotalled 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 exptanations following all required data.

Megawatthours Sold (g)	REVENUE			Total($) (h+i+j) (k)	Line No.
	Demand Charges ($) (h)	Energy Charges ($) (i)	Other Charges ($) (j)		
4,799	0	$187,551		$187,551	1
28,216	0	959,461		959,461	2
307,967	0	7,376,444		7,376,444	3
14,270	0	425,680		425,680	4
34,430	0	813,659		813,659	5
2,461	0	73,269		73,269	6
51,590	0	1,277,117		1,277,117	7
6,659	0	177,043		177,043	8
8,326	0	287,009		287,009	9
9,355	0	241,204		241,204	10
29,212	0	935,112		935,112	11
1,467	0	43,850		43,850	12
3,847	0	148,213		148,213	13
912	0	37,849		37,849	14

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, 1995

SALES FOR RESALE (Account 447)

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity,etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (page 326-327).

2. Enter the name of the purchaser in column (a). Do note 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 designated unit.

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

Line No.	Name of Company or Public Authority [Footnote Affiliations] (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand(MW) Average Monthly NCP Demand (e)	Actual Demand(MW) Average Monthly CP Demand (f)
1	Indianapolis Power & Light	OS	IMPCO 21	N/A	N/A	N/A
2	Kentucky Utilities	OS	OPCO 22	N/A	N/A	N/A
3	Northern Indiana Public Service	OS	IMPCO 22	N/A	N/A	N/A
4	Ohio Edison	OS	OPCO 25	N/A	N/A	N/A
5	Public Service of Indiana	OS	IMPCO 24	N/A	N/A	N/A
6	Tennessee Valley Authority	OS	APCO 52	N/A	N/A	N/A
7	Toledo Edison	OS	OPCO 35	N/A	N/A	N/A
8	Virginia Electric & Power Company	OS	APCO 16	N/A	N/A	N/A
9	East Kentucky Power Co-Op	OS	KPCO 14	N/A	N/A	N/A
10	Wabash Valley Power Authority	OS	IMPCO 76	N/A	N/A	N/A
11	City of Hamilton, Ohio	OS	OPCO 96	N/A	N/A	N/A
12	City of Columbus, Ohio	OS	CSPCO 37	N/A	N/A	N/A
13	Ohio Valley Electric Corp.	OS	APCO 22	N/A	N/A	N/A
14	Citizens Lehman Power	OS		N/A	N/A	N/A

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.

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

Megawatthours Sold (g)	REVENUE			Total($) (h+i+j) (k)	Line No.
	Demand Charges ($) (h)	Energy Charges ($) (i)	Other Charges ($) (j)		
4,708	0	$135,943	0	$135,943	1
164	0	6,956	0	6,956	2
9,911	0	316,259	0	316,259	3
55,917	0	1,587,513	0	1,587,513	4
6,466	0	253,495	0	253,495	5
69,521	0	2,261,338	0	2,261,338	6
13,529	0	526,067	0	526,067	7
45,192	0	957,181	0	957,181	8
10,972	0	369,751	0	369,751	9
127	0	4,190	0	4,190	10
155	0	13,582	0	13,582	11
5,730	0	233,938	0	233,938	12
1,556	0	27,554	0	27,554	13
13,556	0	168,845	0	168,845	14

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, 1995

SALES FOR RESALE (Account 447)

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity,etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (page 326-327).

2. Enter the name of the purchaser in column (a). Do note 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.

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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.

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

Line No.	Name of Company or Public Authority [Footnote Affiliations] (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand(MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Wisconsin Power & Light	OS		N/A	N/A	N/A
2	Cleveland Public Power	OS		N/A	N/A	N/A
3	Enron	OS		N/A	N/A	N/A
4	AEP System Pool	OS	APCO 20	N/A	N/A	N/A
5	Miscellaneous Adjustment			N/A	N/A	N/A
6						
7	SUBTOTAL-NON-RQ					
8						
9						
10						
11						
12						
13						
14	TOTAL					

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, 1995

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 column (g) through (k) must be subtotalled 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 exptanations following all required data.

Megawatthours Sold (g)	REVENUE			Total($) (h+i+j) (k)	Line No.
	Demand Charges ($) (h)	Energy Charges ($) (i)	Other Charges ($) (j)		
279	0	$8,380	0	$8,380	1
3,890	0	93,158	0	93,158	2
950	0	21,303	0	21,303	3
932,480	0	14,836,200	0	14,836,200	4
0	0	(1)	0	(1)	5
					6
2,455,941	10,771,721	49,911,729	0	60,683,450	7
					8
					9
					10
					11
					12
					13
2,903,797	15,561,471	59,904,862	0	75,466,333	14

< Page 310 Line 8 Column c >

COLUMBUS SOUTHERN POWER COMPANY, 1995

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

APCO - Appalachian Power Company
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 are governed by the terms of the interconnection agreement dated July 6, 1951, as amended.

< Page 310.1 Line 11 Column b >

Statistical Classification "OS" includes all non-firm hourly, daily and weekly sales that the supplier may cancel, if necessary, with little notice.

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, 1995

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	Operation		
4	(500) Operation Supervision and Engineering	$7,865,827	$7,734,362
5	(501) Fuel	170,188,252	204,513,492
6	(502) Steam Expenses	14,883,362	15,812,080
7	(503) Steam from Other Sources	0	0
8	(Less) (504) Steam Transferred--Cr.	0	0
9	(505) Electric Expenses	2,033,805	2,035,538
10	(506) Miscellaneous Steam Power Expenses	5,017,144	5,500,706
11	(507) Rents	364,272	359,826
12	(509) Allowance	60,754	0
13	TOTAL Operation (Enter Total of Lines 4 thru 12)	$200,413,416	$235,956,004
14	Maintenance		
15	(510) Maintenance Supervision and Engineering	$4,805,769	$4,574,925
16	(511) Maintenance of Structures	2,497,663	3,269,058
17	(512) Maintenance of Boiler Plant	25,144,621	24,590,715
18	(513) Maintenance of Electric Plant	6,699,622	5,922,756
19	(514) Maintenance of Miscellaneous Steam Plant	1,211,666	1,637,498
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)	$40,359,341	$39,994,952
21	TOTAL Power Production Expenses--Steam Power (Enter Total of lines 13 and 20)	$240,772,757	$275,950,956
22	B. Nuclear Power Generation		
23	Operation		
24	(517) Operation Supervision and Engineering		
25	(518) Fuel		
26	(519) Coolants and Water		
27	(520) Steam Expenses		
28	(521) Steam from Other Sources		
29	(Less) (522) Steam Transferred--Cr.		
30	(523) Electric Expenses		
31	(524) Miscellaneous Nuclear Power Expenses		
32	(525) Rents		
33	TOTAL Operation (Enter Total of lines 24 thru 32)		
34	Maintenance		
35	(528) Maintenance Supervision and Engineering		
36	(529) Maintenance of Structures		
37	(530) Maintenance of Reactor Plant Equipment		
38	(531) Maintenance of Electric Plant		
39	(532) Maintenance of Miscellaneous Nuclear Plant		
40	TOTAL Maintenance (Enter Total of lines 35 thru 39)		
41	TOTAL Power Production Expenses--Nuclear Power (Enter total of lines 33 and 40)		
42	C. Hydraulic Power Generation		
43	Operation		
44	(535) Operation Supervision and Engineering		
45	(536) Water for power		
46	(537) Hydraulic Expenses		
47	(538) Electric Expenses		
48	(539) Miscellaneous Hydraulic Power Generation Expenses		
49	(540) Rents		
50	TOTAL Operation (Enter Total of lines 44 thru 49)		

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, 1995

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	Maintenance		
53	(541) Maintenance Supervision and Engineering		
54	(542) Maintenance of Structures		
55	(543) Maintenance of Reservoirs, Dams, and Waterways		
56	(544) Maintenance of Electric Plant		
57	(545) Maintenance of Miscellaneous Hydraulic Plant		
58	TOTAL Maintenance (Enter Total of lines 53 thru 57)		
59	TOTAL Power Production Expenses-Hydraulic Power(Enter total of lines 50 and 58)		
60	D. Other Power Generation		
61	Operation		
62	(546) Operation Supervision and Engineering		
63	(547) Fuel		
64	(548) Generation Expenses		
65	(549) Miscellaneous Other Power Generation Expenses		
66	(550) Rents		
67	TOTAL Operation (Enter Total of lines 62 thru 66)		
68	Maintenance		
69	(551) Maintenance Supervision and Engineering		
70	(552) Maintenance of Structures		
71	(553) Maintenance of Generating and Electric Plant		
72	(554) Maintenance of Miscellaneous Other Power Generation Plant		
73	TOTAL Maintenance (Enter Total of lines 69 thru 72)		
74	TOTAL Power Production Expenses--Other Power (Enter Total of lines 67 and 73)		
75	E. Other Power Supply Expenses		
76	(555) Purchased Power	$167,516,627	$134,539,613
77	(556) System Control and Load Dispatching	2,125,329	1,954,277
78	(557) Other Expenses	278,044	264,685
79	TOTAL Other Power Supply Expenses (Enter Total of lines 76 thru 78)	$169,920,000	$136,758,575
80	TOTAL Power Production Expenses (Enter Total of lines 21,41,59,74,and 79)	$410,692,757	$412,709,531
81	2. TRANSMISSION EXPENSES		
82	Operation		
83	(560) Operation Supervison and Engineering	$1,716,818	$1,463,108
84	(561) Load Dispatching	761,241	604,581
85	(562) Station Expenses	694,290	682,446
86	(563) Overhead Lines Expenses	269,635	611,901
87	(564) Underground Lines Expenses	33,461	19,341
88	(565) Transmission of Electricity by Others	31,132,093	30,069,700
89	(566) Miscellaneous Transmission Expenses	462,072	565,122
90	(567) Rents	443,806	92,297
91	TOTAL Operation (Enter Total of lines 83 thru 90)	$35,513,416	$34,108,496
92	Maintenance		
93	(568) Maintenance Supervision and Engineering	$613,549	$536,956
94	(569) Maintenance of Structures	36,101	32,836
95	(570) Maintenance of Station Equipment	2,191,921	2,775,038
96	(571) Maintenance of Overhead Lines	2,954,569	2,531,995
97	(572) Maintenance of Underground Lines	65,527	263,283
98	(573) Maintenance of Miscellaneous Transmission Plant	0	526
99	TOTAL Maintenance (Enter Total of lines 93 thru 98)	$5,861,667	$6,140,634
100	TOTAL Transmission Expenses (Enter Total of lines 91 and 99)	$41,375,083	$40,249,130
101	3. DISTRIBUTION EXPENSES		
102	Operation		
103	(580) Operation Supervision and Engineering	$5,781,443	$5,520,794

Name of Respondent COLUMBUS SOUTHERN POWER COMPANY	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, YY)	Year of Report Dec. 31, 1995

ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount For Previous Year (c)
104	3. DISTRIBUTION Expenses (Continued)		
105	(581) Load Dispatching	$356,478	$252,575
106	(582) Station Expenses	1,168,871	1,116,239
107	(583) Overhead Line Expenses	2,866,921	2,587,258
108	(584) Underground Line Expenses	1,083,500	1,058,530
109	(585) Street Lighting and Signal System Expenses	108,007	97,204
110	(586) Meter Expenses	2,945,867	3,084,915
111	(587) Customer Installations Expenses	777,706	803,350
112	(588) Miscellaneous Expenses	4,146,173	4,567,452
113	(589) Rents	1,561,115	1,453,168
114	TOTAL Operation (Enter Total of lines 103 thru 113)	$20,796,081	$20,541,485
115	Maintenance		
116	(590) Maintenance Supervision and Engineering	$1,915,088	$1,933,740
117	(591) Maintenance of Structures	95,279	75,651
118	(592) Maintenance of Station Equipment	1,891,077	1,852,437
119	(593) Maintenance of Overhead Lines	13,894,229	14,415,059
120	(594) Maintenance of Underground Lines	2,037,134	1,983,587
121	(595) Maintenance of Line Transformers	1,150,225	1,074,511
122	(596) Maintenance of Street Lighting and Signal Systems	679,262	551,029
123	(597) Maintenance of Meters	385,640	462,396
124	(598) Maintenance of Miscellaneous Distribution Plant	137,437	172,663
125	TOTAL Maintenance (Enter Total of lines 116 thru 124)	$22,185,371	$22,521,073
126	TOTAL Distribution Expenses (Enter Total of lines 114 and 125)	$42,981,452	$43,062,558
127	4.CUSTOMER ACCOUNTS EXPENSES		
128	Operation		
129	(901) Supervision	$2,111,399	$1,712,435
130	(902) Meter Reading Expenses	2,602,124	2,671,464
131	(903) Customer Records and Collection Expenses	16,799,451	13,004,856
132	(904) Uncollectible Accounts	10,346,433	10,590,734
133	(905) Miscellaneous Customer Accounts Expenses	65,325	77,670
134	TOTAL Customer Accounts Expenses (Enter Total of lines 129 thru 133)	$31,924,732	$28,057,159
135	5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
136	Operation		
137	(907) Supervision	$2,209,142	$1,684,049
138	(908) Customer Assistance Expenses	4,835,015	4,521,488
139	(909) Information and Instructional Expenses	854,208	1,579,425
140	(910) Miscellaneous Customer Service and Information Expenses	196,760	156,403
141	TOTAL Cust. Service and Informational Exp.(Enter Total of lines 137 thru 140)	$8,095,125	$7,941,365
142	6. SALES EXPENSES		
143	Operation		
144	(911) Supervision	$63,744	$102,560
145	(912) Demonstrating and Selling Expenses	373,943	350,904
146	(913) Advertising Expenses	1,227,021	934,548
147	(916) Miscellaneous Sales Expenses	3,010,166	1,859,054
148	TOTAL Sales Expenses (Enter Total of lines 144 thru 147)	$4,674,874	$3,247,066
149	7. ADMINISTRATIVE AND GENERAL EXPENSES		
150	Operation		
151	(920) Administrative and General Salaries	$14,389,020	$11,776,721
152	(921) Office Supplies and Expenses	10,337,934	10,065,601
153	(Less) (922) Administrative Expenses Transferred--Credit	1,773,418	1,440,344

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, 1995

ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
154	7. ADMINISTRATIVE AND GENERAL EXPENSES (Continued)		
155	(923) Outside Services Employed	$1,149,394	$1,273,081
156	(924) Property Insurance	914,983	781,018
157	(925) Injuries and Damages	2,733,817	621,382
158	(926) Employee Pensions and Benefits	24,391,986	23,286,823
159	(927) Franchise Requirements	0	0
160	(928) Regulatory Commission Expenses	435,266	113,958
161	(929) (Less) Duplicate Charges--Cr.	0	0
162	(930.1) General Advertising Expenses	453,834	308,058
163	(930.2) Miscellaneous General Expenses	3,242,095	488,160
164	(931) Rents	634,330	270,447
165	TOTAL Operation (Enter Total of lines 151 Thru 164)	$56,909,241	$47,544,905
166	Maintenance		
167	(935) Maintenance of General Plant	$2,615,617	$2,972,888
168	TOTAL Administrative and General Expenses (Enter total of lines 165 thru 167)	$59,524,858	$50,517,793
169	TOTAL Electric Operation and Maintenance Expenses (Enter total of lines 80,100,126,134,141,148 and 168)	$599,268,881	$585,784,602

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 October 31.

2. If the respondent's payroll for the reporting period includes any special construction personel, 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 dete mined 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)	12/31/95	
2. Total Regular Full-Time Employees	2,139	
3. Total Part-Time and Temporary Employees	0	
4. Total Employees	2,139	

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, 1995

PURCHASED POWER (Account 555)
(Including power exchanges)

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

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

LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service 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 expect that "intermediate-term" means longer than one year but less than five years.

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

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

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

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

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (d)	Actual Demand(MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	West Penn Power/Allegheny Power	SF	* OPCO 73	2	2	2
2						
3	Indianapolis Power & Light	IF	IMPCO 21	N/A	N/A	N/A
4						
5	Tennessee Valley Authority	* OS	APCO 52	N/A	N/A	N/A
6	Carolina Power & Light	OS	APCO 24	N/A	N/A	N/A
7	Duke Power Company	OS	APCO 18	N/A	N/A	N/A
8	Virginia Electric & Power	OS	APCO 16	N/A	N/A	N/A
9	PECO Energy	OS	*	N/A	N/A	N/A
10	East Kentucky Power Coop	OS	KPCO 14	N/A	N/A	N/A
11	Commonwealth Edison Company	OS	IMPCO 20	N/A	N/A	N/A
12	Northern Indiana Pub Serv Co	OS	IMPCO 22	N/A	N/A	N/A
13	Public Service of Indiana	OS	IMPCO 24	N/A	N/A	N/A
14	Illinois Power Co	OS	IMPCO 23	N/A	N/A	N/A

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 for each adjustment.

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a
4. footnote for each adjustment.

In column (c), identify the FERC Rate Schedule Number or Tariff, or, for nonFERC 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
5. provided.

For requirements RQ purchases and any type of services involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non- coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in column (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) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on page 401, line 10. The total amount in column (h) must be reported as Exchange Received on page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

	POWER EXCHANGES		COST/SETTLEMENT OF POWER				
Megawatthours Purchased (g)	Megawatthours Received (h)	Megawatthours Delivered (i)	Demand Charges ($) (j)	Energy Charges ($) (k)	Other Charges ($) (l)	Total (j+k+l) of Settlement ($) (m)	Line No.
9,385			$28,864	$11,157		$40,021	1
							2
44				694		694	3
							4
94,091				1,716,557		1,716,557	5
18,520				708,064		708,064	6
54,734				2,093,676		2,093,676	7
20,527				757,362		757,362	8
3,472				70,417		70,417	9
905				16,107		16,107	10
151,219				2,344,434		2,344,434	11
3,367				85,354		85,354	12
15,371				368,237		368,237	13
2,413				125,542		125,542	14

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, 1995

PURCHASED POWER (Account 555)
(Including power exchanges)

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

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

LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service 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 expect that "intermediate-term" means longer than one year but less than five years.

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

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

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Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (d)	Actual Demand(MW) Average Monthly NCP Demand (e)	Actual Demand(MW) Average Monthly CP Demand (f)
1	Indianapolis Power & Light	OS	IMPCO 21	N/A	N/A	N/A
2	Toledo Edison Co	OS	OPCO 35	N/A	N/A	N/A
3	Ohio Edison	OS	OPCO 25	N/A	N/A	N/A
4	Cleveland Elec Illuminating Co	OS	OPCO 31	N/A	N/A	N/A
5	Dayton Power & Light Co	OS	OPCO 36	N/A	N/A	N/A
6	Duquesne Light Co	OS	OPCO 33	N/A	N/A	N/A
7	Kentucky Utilities	OS	OPCO 22	N/A	N/A	N/A
8	Cincinnati Gas & Electric Co	OS	OPCO 21	N/A	N/A	N/A
9	Ohio Valley Electric Corp	OS	APCO 22	N/A	N/A	N/A
10	West Penn Power/Allegheny Power	OS	OPCO 73	N/A	N/A	N/A
11	Central Illinois Public Service	OS	IMPCO 67	N/A	N/A	N/A
12	Consumers Power Co	OS	IMPCO 68	N/A	N/A	N/A
13	Louisville Gas & Electric	OS	IMPCO 70	N/A	N/A	N/A
14	Richmond Power & Light Co	OS	IMPCO 70	N/A	N/A	N/A

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, 1995

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 for each adjustment.

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4. footnote for each adjustment.

In column (c), identify the FERC Rate Schedule Number or Tariff, or, for nonFERC 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
5. provided.

For requirements RQ purchases and any type of services involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non- coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in column (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) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.

8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on page 401, line 10. The total amount in column (h) must be reported as Exchange Received on page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on page 401, line 13.

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

	POWER EXCHANGES		COST/SETTLEMENT OF POWER				
Megawatthours Purchased (g)	Megawatthours Received (h)	Megawatthours Delivered (i)	Demand Charges ($) (j)	Energy Charges ($) (k)	Other Charges ($) (l)	Total (j+k+l) of Settlement ($) (m)	Line No.
915				$20,562		$20,562	1
400				9,667		9,667	2
132				3,200		3,200	3
1,510				31,533		31,533	4
862				28,974		28,974	5
268				9,249		9,249	6
72				1,195		1,195	7
1,304				70,232		70,232	8
56,363				754,036		754,036	9
6,507				355,222		355,222	10
3,087				90,642		90,642	11
7,454				274,809		274,809	12
2,169				11,164		11,164	13
63				(2,343)		(2,343)	14

Name of Respondent COLUMBUS SOUTHERN POWER COMPANY	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, YY)	Year of Report Dec. 31, 1995

PURCHASED POWER (Account 555)
(Including power exchanges)

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

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

LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service 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.

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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.

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

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (d)	Actual Demand(MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	American Municipal Power	OS	OPCO 74	N/A	N/A	N/A
2	City of Columbus	OS	OPCO 74	N/A	N/A	N/A
3	City of Hamilton	OS	OPCO 96	N/A	N/A	N/A
4	City of Dover	OS	OPCO 74	N/A	N/A	N/A
5	City of Orrville	OS	OPCO 74	N/A	N/A	N/A
6	City of Shelby	OS	OPCO 74	N/A	N/A	N/A
7	City of St Marys	OS	OPCO 74	N/A	N/A	N/A
8	Columbus Dump Power	OS	CSPCO 137	N/A	N/A	N/A
9	Jackson/Glouster Dump Power	OS	CSPCO 35/36	N/A	N/A	N/A
10	Other	OS	COGEN			
11	* AEP System Power Pool	OS	CSPCO 30	N/A	N/A	N/A
12	Loop Regulation Energy			N/A	N/A	N/A
13	* Misc Adjustments to MWH					
14	TOTAL					

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 for each adjustment.

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a
4. footnote for each adjustment.

In column (c), identify the FERC Rate Schedule Number or Tariff, or, for nonFERC 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
5. provided.

For requirements RQ purchases and any type of services involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non- coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in column (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) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on page 401, line 10. The total amount in column (h) must be reported as Exchange Received on page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

	POWER EXCHANGES		COST/SETTLEMENT OF POWER				
Megawatthours Purchased (g)	Megawatthours Received (h)	Megawatthours Delivered (i)	Demand Charges ($) (j)	Energy Charges ($) (k)	Other Charges ($) (l)	Total (j+k+l) of Settlement ($) (m)	Line No.
8				$589		$589	1
32				2,146		2,146	2
2,172				9,592		9,592	3
8				242		242	4
1,357				34,430		34,430	5
10				1,419		1,419	6
24				2,581		2,581	7
3,616				22,058		22,058	8
23				96		96	9
0				1		1	10
5,542,207				157,417,548		157,417,548	11
2,361				41,318		41,318	12
23,668						0	13
6,030,640	0	0	28,864	167,487,763	0	167,516,627	14

< Page 326 Line 1 Column c >

COLUMBUS SOUTHERN POWER COMPANY, 1995

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

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

< Page 326 Line 5 Column b >

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

< Page 326 Line 9 Column c >

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

< Page 326.2 Line 11 Column a >

Receipts of power from the members of the AEP System Power Pool (see Note 326-1-c) governed by the terms of the interconnection agreement dated July 6, 1951, as amended.

< Page 326.2 Line 13 Column a >

OVEC surplus and supplemental losses (net)	2,316
Dump/Backup Power - City of Columbus	202
Loop regulation energy difference	(789)
Non-displacement payback losses	(4,696)
Purchased Power transfer losses	16,416
Unit power losses (net)	20,532
Columbus Dump Power	(3,616)
Jackson Dump Power	(23)
AEP System Power Pool losses	(6,674)
TOTAL	23,668

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, 1995

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 column (a), (b) and (c).
3. Report in column (a) the company or public authority that paid for the transmission service. Report in column(b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c).
4. In column(d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows:

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)	Statistic Classification (d)
1		*		*
2	American Municipal Power - Ohio	Cleveland Elec. Illuminating Co.	City of Westerville, Ohio	LF
3	American Municipal Power - Ohio	Cleveland Elec. Illuminating Co.	City of Glouster, Ohio	LF
4	American Municipal Power - Ohio	Cleveland Elec. Illuminating Co.	City of Jackson, Ohio	LF
5	City of Jackson, Ohio	Ohio Power Co.	City of Jackson, Ohio	LF
6	City of Jackson, Ohio	Ohio Power Co.	City of Jackson, Ohio	LF
7	City of Jackson, Ohio	Ohio Power Co.	City of Jackson, Ohio	LF
8	American Municipal Power - Ohio	Public Service of Indiana	City of Dover, Ohio	LF
9	Cleveland Public Power	Cleveland Elec. Illuminating Co.	Cleveland Public Power	LF
10	City of Danville, VA	Public Service Of Indiana	City of Danville, VA	LF
11	Indiana Municipal Power Authority	Public Service of Indiana	Indiana Municipal Power Authority	LF
12	Buckeye Power, Inc.	Cardinal Operating Co.	Various Rural Elec. Authorities	LF
13	City of Columbus, Ohio	Allegheny Power System	City of Columbus	LF
14	City of Columbus, Ohio	City of Columbus	City of Columbus	OS
15	Virginia Electric & Power Co.	Hoosier Royal Electric Co.	Virginia Electric & Power Co.	LF
16	Wabash Valley Power Association - IND	Public Service of Indiana	Wabash Valley Power Assn.	LF
17	Blue Ridge Agency - KY	Public Service of Indiana	Blue Ridge Agency	LF

Name of Respondent COLUMBUS SOUTHERN POWER COMPANY	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, YF)	Year of Report Dec. 31, 1995

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 of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.
				Megatthours Received (i)	Megatthours Delivered (j)	
			*			1
OPCO 74	Various	Westerville Sub.69KV	*	1,788	1,788	2
OPCO 74	Various	Glouster Sub. 4KV	*	182	182	3
OPCO 74	Various	Lick Sub. 138KV	*	629	629	4
OPCO 74	Various	Lick Sub. 138KV	3	4,200	4,200	5
OPCO 74	Various	Lick Sub. 138KV	3	26,280	26,280	6
OPCO 74	Various	Lick Sub. 138KV	1	8,760	8,760	7
OPCO 74	N/A	N/A	5	11,195	10,950	8
	Various	Various		115,348	111,423	9
Various	Various	City of Danville	10	285	274	10
Various	Various	Various	15	9,187	8,849	11
OPCO 69	Various	Various	911	951,834	951,834	12
OPCO 97	Various	Various	12	32,702	32,534	13
CSPCO 37	Various	Various	5	11,205	11,205	14
APCO 101	N/A	N/A	400	294,466	288,524	15
OPCO 76	Various	Various		127,501	122,785	16
Various	Various	Blue Ridge Agency	43	60,295	58,228	17

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, 1995

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued)

(Including transactions referred to as "wheeling")

8. Report in column (i) and (j) the total megawatthours received and delivered.
9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity listed in column (a). If no monetary settlement was made, enter zero ("0") in column(n). Provide a footnote explaining the nature of the nonmonetary settlement, including the amount and type of energy or service rendered.
10. Provide total amounts in column (i) through (n) as the last line. Enter "TOTAL" in column (a) as the last line. The total amounts in columns (i) and (j) must be reported as Transmission Received and Delivered on page 401, lines 16 and 17, respectively.
11. Footnote entries and provide explanations following all required data.

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS				
Demand Charges ($) (k)	Energy Charges ($) (l)	Other Charges ($) (m)	Total revenues($) (k+l+m) (n)	Line No.
2,524	2,857	0	5,381	1
1,029	329	0	1,358	2
889	1,006	0	1,895	3
5,507	6,461	0	11,968	4
66,000	28,539	0	94,539	5
22,000	9,513	0	31,513	6
0	0	41,888	41,888	7
0	0	490,938	490,938	8
0	0	6,276	6,276	9
0	0	63,120	63,120	10
1,893,340	0	0	1,893,340	11
0	0	137,810	137,810	12
123,000	17,897	0	140,897	13
0	0	1,828,993	1,828,993	14
0	0	855,136	855,136	15
0	0	207,102	207,102	16
				17

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, 1995

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 column (a), (b) and (c).
3. Report in column (a) the company or public authority that paid for the transmission service. Report in column(b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c).
4. In column(d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows:

   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)	Statisti Classifi cation (d)
1	Enron Power Marketing	Various	Various	OS
2	Noram Energy Services	Various	Various	OS
3	Catex-Vitol Electric	Various	Various	OS
4	Stand Energy Corp.	Various	Various	OS
5	Louisville Gas & Electric Power	Various	Various	OS
6	Louis Dreyfus Electric	Various	Various	OS
7	Rainbow Energy Marketing	Various	Various	OS
8	AES Power	Various	Various	OS
9	Electric Clearinghouse	Various	Various	OS
10	Citizens Lehman Power	Various	Various	OS
11	Heartland Energy	Various	Various	OS
12				
13				
14	Losses Associated with Wheeling of			
15	Power (not allocable)			
16				
17	TOTAL			

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, 1995

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 of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.
				Megatthours Received (i)	Megatthours Delivered (j)	
* Note	Various	Various		64,824	64,824	1
Note	Various	Various		98	98	2
Note	Various	Various		879	879	3
Note	Various	Various		7,516	7,516	4
Note	Various	Various		25,231	25,231	5
Note	Various	Various		2,107	2,107	6
Note	Various	Various		6,138	6,138	7
Note	Various	Various		2,200	2,200	8
Note	Various	Various		9,581	9,581	9
Note	Various	Various		12,857	12,857	10
Note	Various	Various		1,257	1,257	11
						12
						13
						14
				(17,412)		15
						16
				1,771,133	1,771,133	17

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, 1995

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

8. Report in column (i) and (j) the total megawatthours received and delivered.
9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity listed in column (a). If no monetary settlement was made, enter zero ("0") in column(n). Provide a footnote explaining the nature of the nonmonetary settlement, including the amount and type of energy or service rendered.
10. Provide total amounts in column (i) through (n) as the last line. Enter "TOTAL" in column (a) as the last line. The total amounts in columns (i) and (j) must be reported as Transmission Received and Delivered on page 401, lines 16 and 17, respectively.
11. Footnote entries and provide explanations following all required data.

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS

Demand Charges ($) (k)	Energy Charges ($) (l)	Other Charges ($) (m)	Total revenues($) (k+l+m) (n)	Line No.
0	0	$347,091	$347,091	1
0	0	709	709	2
0	0	2,220	2,220	3
0	0	38,009	38,009	4
0	0	165,122	165,122	5
0	0	16,330	16,330	6
0	0	23,369	23,369	7
0	0	10,900	10,900	8
0	0	48,613	48,613	9
0	0	52,570	52,570	10
0	0	8,909	8,909	11
0	0		0	12
				13
				14
				15
				16
2,114,289	66,602	4,345,105	6,525,996	17

< Page 328 Line 1 Column b >

COLUMBUS SOUTHERN POWER COMPANY, 1995

The Respondent (CSPCO), Ohio Power Company (OPCO), Appalachian Power Company (APCO), Indiana Michigan Power Company (IMPCO) and Kentucky Power Company (KPCO) are affiliated companies.

< Page 328 Line 1 Column d >

Earliest termination dates for LF contracts are:

Page 328 Line		
	2	07/31/96
	3	07/31/96
	4	07/31/96
	5	07/31/96
	6	07/31/96
	7	07/31/96
	8	12/31/95
	9	12/31/95
	10	01/31/95
	11	07/31/96
	12	06/20/03
	13	12/31/96
	15	12/31/99
	16	12/31/95
	17	12/31/03

The nature of service for "OS" classification:

P.328 L.14 Long-term, reserved period not to exceed 60 consecutive months.

(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.

P. 328.1 L. 1-4, 7-12
Transmission service for power marketers.

< Page 329 Line 1 Column i >

Includes billing demand MW for transactions which are shared by member load ratio among the AEP System Power Pool companies.

< Page 329 Line 2 Column h >

The billing demand is 484.4 KW.

Page 328-330 Footnote.1

< Page 329 Line 3 Column h >

The billing demand is 1,375.6 KW.

< Page 329 Line 4 Column h >

The billing demand is 140 KW.

< Page 329.1 Line 1 Column e >

Note: AEP Point-to-Point Tariff and 2nd Revised Tariff - AEP Companies FERC Electric Tariff Original Volume 1. Under the tariff the transaction varies by megawatts and duration.

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(Next page is 332)

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, 1995

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 megawatthours 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			
		Megawatt-hours Received (b)	Megawatt-hours Delivered (c)	Demand Charges ($) (d)	Energy Charges ($) (e)	Other Charges ($) (f)	Total Cost of Transmission ($) (g)
1	* AEP System						
2	Transmission Agreement					31,132,093	31,132,093
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							

< Page 332 Line 1 Column a >

COLUMBUS SOUTHERN POWER, 1995

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.

Page 332 Footnote.1

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, 1995

MISCELLANEOUS GENERAL EXPENSES (Account 930.2)(ELECTRIC)

Line No.	Description (a)	Amount (b)
1	Industry Association Dues	
2	Nuclear Power Research Expenses	$330,825
3	Other Experimental and General Research Expenses	0
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	75,254
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 that $5,000 by classes if the number of items so grouped is shown)	214,294
6	AEPSC INTEREST ON BORROWED CAPITAL	
7		$58,712
8	AEPSC CONVENIENCE PAYMENTS	
9		111,051
10	AEPSC FEDERAL INCOME TAX AND CREDITS	
11		(465,495)
12	AEPSC CORPORATE COMPLIANCE PROGRAM	
13		43,132
14	AEPSC COMMITTEE ACTIVITIES RELATED TO EPRI	
15		17,557
16	ELECTRIC POWER RESEARCH INTITUTE	
17		2,370,038
18	ALLRIGHT COLUMBUS PARKING	
19		36,737
20	CASH OVER/SHORT	
21		15,195
22	HEAT PUMP LOANS WRITTEN OFF	
23		12,136
24	EMPLOYEE MOVING EXPENSES	
25		23,103
26	BILLINGS TO ASSOCIATED COMPANIES	
27		(19,518)
28	COLUMBUS SOUTHERN GREEN LIGHTS INTERNAL PROGRAM	
29		57,028
30	COLUMBUS SOUTHERN ADVANCE LIGHTWATER	
31		73,470
32	COLUMBUS SOUTHERN TEMPORARY ADJUSTMENT	
33		291,623
34	CORPORATE SALES MICRO CENTER	
35		8,193
36	VARIOUS (29 ITEMS)	
37		(11,240)
38		
39		
40		
41		
42		
43		
44		
45		
46	TOTAL	$3,242,095

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, 1995

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 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 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 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 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 (Acc 404) (c)	Amortization of Other Electric Plant (Acc 405) (d)	Total (e)
1	Intangible Plant				
2	Steam Product Plant	46,888,018			46,888,018
3	Nuclear Production Plant				
4	Hydraulic Production Plant--Conventional				
5	Hydraulic Production Plant--Pumped Storage				
6	Other Production Plant				
7	Transmission Plant	6,583,332			6,583,332
8	Distribution Plant	29,953,354			29,953,354
9	General Plant	1,939,327	83,735		2,023,062
10	Common Plant--Electric				
11	TOTAL	$85,364,031	* $83,735		$85,447,766

B. Basis for Amortization Charges

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, 1995

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. Rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	STEAM PRODUCTION						
13	311.0	37,373					
14	311.1	3,505					
15	311.2	231					
16	311.4	158,039					
17	311.5 (A)	4,439					
18	311.5 (B)	1,124					
19	311.5 (C)	21,326					
20	311.7	3					
21	312.0	231,178					
22	312.1	70,472					
23	312.2	13,687					
24	312.4	329,357					
25	312.5 (A)	42,915					
26	312.5 (B)	9,075					
27	312.5 (C)	111,312					
28	312.7	2,723					
29	314.0	95,303					
30	314.4	97,721					
31	314.5 (A)	26,437					
32	314.5 (B)	2,590					
33	314.5 (C)	36,241					
34	314.7	2,493					
35	315.0	35,727					
36	315.1	2,256					
37	315.2	1,421					
38	315.4	90,752					
39	315.5 (A)	3,920					
40	315.5 (B)	843					
41	315.5 (C)	7,357					
42	315.7	22					
43	316.0	12,547					
44	316.1	55					
45	316.4	14,562					
46	316.5 (A)	449					
47	316.5 (B)	69					
48	316.5 (C)	2,815					
49	316.7	51					
50							

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, 1995

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. Rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	SUBTOTAL	1,470,390					
13							
14	(A) CONESVILLE UNIT 4						
15	(B) BECKJORD UNIT 6						
16	(C) J.M. STUART STATION						
17							
18	TRANSMISSION						
19	352.0	5,260					
20	352.4	151					
21	352.5	228					
22	353.0	126,086					
23	353.4	5,024					
24	353.5	10,896					
25	353.7	44					
26	354.0	15,069					
27	354.5	17,868					
28	355.0	31,096					
29	355.5	3,009					
30	356.0	35,950					
31	356.3	3,650					
32	356.5	14,088					
33	357.0	9,937					
34	358.0	9,074					
35							
36	SUBTOTAL	287,430					
37							
38	DISTRIBUTION						
39	361.0	8,885					
40	362.0	83,787					
41	362.7	173					
42	364.0	112,885					
43	365.0	106,402					
44	366.1	20,516					
45	366.2	9,346					
46	366.3	14,730					
47	367.1	15,073					
48	367.2	106,161					
49	367.3	22,120					
50	368.0	172,223					

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, 1995

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. Rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	369.1	31,571					
13	369.2	3,504					
14	369.3	38,940					
15	369.4	853					
16	370.0	54,376					
17	371.0	18,956					
18	372.0	104					
19	373.0	9,421					
20							
21	SUBTOTAL	830,026					
22							
23	GENERAL						
24	390.1	34,218					
25	391.0	3,706					
26	391.4	111					
27	391.5	408					
28	392.4	218					
29	393.0	276					
30	394.0	5,837					
31	396.0	130					
32	397.0	9,557					
33	397.4	305					
34	397.5	232					
35	398.0	396					
36							
37	SUBTOTAL	55,394					
38							
39	DEPRECIABLE						
40	PLANT						
41	TOTAL	2,643,240					
42							
43							
44							
45							
46							
47							
48							
49							
50							

< Page 336 Line 11 Column C >

COLUMBUS SOUTHERN POWER COMPANY, 1995

Instruction 2. Column (C):

The $83,735 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 preceeding report year.

Instruction 3, Page 336, Section C:

(1) Subaccounts .5 to all accounts indicate a segregation of facilities owned as tenants in common by Cincinnati Gas & Electric Company, The Dayton Power and Light Company and the Respondent.

Subaccounts .4 to all accounts except 369 indicate a segregation of Zimmer Station facilities owned as tenants in common as referenced above.

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

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

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

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.

Subaccount .7 indicates spare parts/equipment.

(2) Amounts in column B are plant balances as of 12/31/95.

(3) Depreciation for 1995 was computed monthly by application of rates to prior month ending balances.

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, 1995

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	ACCOUNT 425 - MISCELLANEOUS AMORTIZATION	
2		
3	ACCOUNT 426 - OTHER INCOME DEDUCTIONS	0
4	Account 426.1 - Donations	
5	Company's share of Parent Company's donations	
6	United Way	177,391
7	ColumbusAmerica	88,629
8	Miscellaneous Items each < 5% of account total	40,000
9		346,655
10	TOTAL-426.1	
11		652,675
12	Account 426.2 - Life Insurance	
13		0
14	Account 426.3 - Penalties	
15	CSP's share of OSHA fine at DP&L's Stuart Plant	
16		76,700
17	TOTAL-426.3	
18		76,700
19	Account 426.4 - Expenditures for Certain Civic,	
20	Political and Related Activities	
21	Company's share of Parent Company's expenditures	
22	Miscellaneous Items each < 5% of account total	166,568
23		49,130
24	TOTAL-426.4	
25		215,698
26	Account 426.5 - Other Deductions	
27	Demand Side Management - Lost Revenues	
28	Company's share of Parent Company's expenditures	3,110,932
29	Service and social club dues	26,392
30	Miscellaneous Items each < 5% of account total	20,492
31		46,479
32	TOTAL-426.5	
33		3,204,295
34	ACCOUNT 430 - INTEREST ON DEBT TO ASSOC. COMPANIES	
35		0
36		
37		
38		
39		
40		
41		

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, 1995

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	ACCOUNT 431 - OTHER INTEREST EXPENSE	1,309,572
2	Commercial Paper	18,371
3	Conventional Notes	104,162
4	Line of Credit	249,629
5	Customer Deposits	48,820
6	Emission Allowances	418
7	Miscellaneous Items each < 5% of account total	
8		
9	TOTAL-431	1,730,972
10		
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Name of Respondent COLUMBUS SOUTHERN POWER COMPANY	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1995

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	Revise electric rates company-wide. Not				
2	included ar wholesale rates, special				
3	contracts and some street lighting.				
4	PUCO Case No. 91-418-El-AIR				
5			160,266	160,266	0
6	Management/Performance Audit of the				
7	Electric Utility Fuel Procurement				
8	Policies and Practices.				
9	PUCO Case No. 94-102-EL-EFC				
10			54,655	54,655	0
11	Annual billing to utiltiy companies for				
12	the purpose of supporting the budget of				
13	the agency. FERC Order #472				
14		219,599		219,599	0
15	6 minor items under $25,000				
16			746	746	0
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
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41					
42					
43					
44					
45					
46	TOTAL	$219,599	$215,667	$435,266	0

Name of Respondent COLUMBUS SOUTHERN POWER COMPANY	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, YY)	Year of Report Dec. 31, 1995

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 column (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			
CHARGED CURRENTLY TO			Deferred to Account 186	Contra Account	Amount	Deferred in Account 186, End of Year	Line No.
Department (f)	Account No. (g)	Amount (h)	(i)	(j)	(k)	(l)	
							1
							2
							3
Electric	928	160,266	0		0	0	4
							5
							6
							7
							8
Electric	928	54,655	0		0	0	9
							10
							11
							12
Electric	928	219,599	0		0	0	13
							14
Electric	928	746	0		0	0	15
							16
							17
							18
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							42
							43
							44
							45
		$435,266	0		0	0	46

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, 1995

RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES

1. Describe and show below costs incurred and accounts charged during the year for technological research, development, and demonstration (R, D & D) project initiated, continued or concluded during the year. Report also support given to others during the year for jointly-sponsored projects.(Identify recipient regardless of affiliation.) For any R, D & D work carried with others, show separately the respondent's cost for the year and cost chargeable to others. (See definition of research, development, and demonstration in Uniform System of Accounts.)

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

A. Electric R, D & D Performed Internally
- (1) Generation
  - a. Hydroelectric
    - i. Recreation, fish, and wildlife
    - ii. Other hydroelectric
  - b. Fossil-fuel steam
  - c. Internal combustion or gas turbine
  - d. Nuclear
  - e. Unconventional generation
  - f. Siting and heat rejection
- (2) System Planning, Engineering and Operation
- (3) Transmission
  - a. Overhead
  - b. Underground
- (4) Distribution
- (5) Environment (other than equipment)
- (6) Other (Classify and include items in excess of $5,000.)
- (7) Total Cost Incurred

B. Electric, R, D & D Performed Externally
- (1) Research Support to the Electrical Research Council or the Electric Power Research Institute

Line No.	Classification (a)	Description (b)
1	A(1)b Generation: Fossil-fuel steam	Magnesium Hydroxide Recovery Pilot Plant at Zimmer
2		
3		Waterwall Tube Material Selection
4		
5		High Energy Piping Restraints during PWHT
6		
7		4 Items Under $5,000
8		
9	A(1)d Generation: Nuclear	First-of-a-Kind Engineering for Advanced Light Water Reactors
10		
11		Advanced Pressurized Water Reactor Design
12		
13	A(2) System Planning, Engineering and	GAPP Experiment
14	Operation	
15		1 Item Under $5,000
16		
17	A(3)a Transmission: Overhead	4 Items Under $5,000
18		
19	A(3)b Transmission: Underground	Underground Transmission Thermal Monitor and Analysis
20		
21		Magnetic Field Shielding Case Studies
22		
23	A(4) Distribution	Transtext - Advanced Energy Management Pilot Program Administration
24		
25		6 Items Under $5,000
26		
27	A(5) Environment (other than equipment)	Ohio River Ecological Research Program 1994-1995
28		
29		Dry FGD Waste Utilization
30		
31		5 Items Under $5,000
32		
33		
34		
35		
36		
37		
38		

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, 1995

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)		
$6,762		506	$6,762		1
					2
10,400		Various	10,400		3
					4
7,800		Various	7,800		5
					6
6,532		506	6,532		7
					8
73,470		506	73,470		9
					10
26,010		930	26,010		11
					12
8,899		930	8,899		13
					14
307		930	307		15
					16
4,937		566	4,937		17
					18
128,872		566	128,872		19
					20
6,407		588	6,407		21
					22
147,913		588	147,913		23
					24
6,108		Various	6,108		25
					26
7,568		506	7,568		27
					28
5,780		506	5,780		29
					30
4,279		506/930	4,279		31
					32
					33
					34
					35
					36
					37
					38

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, 1995

RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES

1. Describe and show below costs incurred and accounts charged during the year for technological research, development, and demonstration (R, D & D) project initiated, continued or concluded during the year. Report also support given to others during the year for jointly-sponsored projects.(Identify recipient regardless of affiliation.) For any R, D & D work carried with others, show separately the respondent's cost for the year and cost chargeable to others. (See definition of research, development, and demonstration in Uniform System of Accounts.)

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

A. Electric R, D & D Performed Internally
- (1) Generation
  - a. Hydroelectric
    - i. Recreation, fish, and wildlife
    - ii. Other hydroelectric
  - b. Fossil-fuel steam
  - c. Internal combustion or gas turbine
  - d. Nuclear
  - e. Unconventional generation
  - f. Siting and heat rejection
- (2) System Planning, Engineering and Operation
- (3) Transmission
  - a. Overhead
  - b. Underground
- (4) Distribution
- (5) Environment (other than equipment)
- (6) Other (Classify and include items in excess of $5,000.)
- (7) Total Cost Incurred

B. Electric, R, D & D Performed Externally
- (1) Research Support to the Electrical Research Council or the Electric Power Research Institute

Line No.	Classification (a)	Description (b)
1	A(6) Other	Unpressurized Storage Water Heater Field Test
2		
3		Wendy's Ice Storage Air Conditioning (ISAC) Project
4		
5		Transtext Implementation Program
6		
7		Prototype of National Assoc. of Home Builders Smart House Field Test
8		
9		4 Items Under $5,000
10		
11		
12		
13		
14	B(2) Research Support to EEI	National EMF Research Program Sponsored by Edison Electric Institute
15		
16	B(4) Research Support to Others	Life Assessment of Boiler Components
17		
18		Creep Life Assessment of Boiler Components
19		
20		1 Item Under $5,000
21		
22		
23		
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38	TOTAL	

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 Account (e)	AMOUNTS CHARGED IN CURRENT YEAR Amount (f)	Unamortized Accumulation (g)	Line No.
$20,976		588	$20,976		1
					2
20,000		930	20,000		3
					4
13,176		588	13,176		5
					6
8,349		588	8,349		7
					8
5,590		Various	5,590		9
					10
					11
					12
					13
	8,262	566	8,262		14
					15
	9,360	510	9,360		16
					17
	7,280	510	7,280		18
					19
	1,820	506	1,820		20
					21
					22
					23
					24
					25
					26
					27
					28
					29
					30
					31
					32
					33
					34
					35
					36
					37
520,135	26,722		546,857	0	38

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, 1995

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	$14,985,773		
4	Transmission	1,754,693		
5	Distribution	10,022,388		
6	Customer Accounts	9,203,369		
7	Customer Service and Informational	1,650,843		
8	Sales	204,684		
9	Administrative and General	8,434,338		
10	TOTAL Operation (Enter Total of lines 3 thru 9)	$46,256,088		
11	Maintenance			
12	Production	13,741,735		
13	Transmission	2,350,036		
14	Distribution	8,648,689		
15	Administrative and General	1,001,711		
16	TOTAL Maint. (Total of lines 12 thru 15)	$25,742,171		
17	Total Operation and Maintenance			
18	Production (Enter Total of lines 3 and 12)	$28,727,508		
19	Transmission (Enter Total of lines 4 and 13)	$4,104,729		
20	Distribution (Enter Total of lines 5 and 14)	$18,671,077		
21	Customer Accounts (Transcribe from line 6)	9,203,369		
22	Customer Service and Informational(Transcribe from line 7)	1,650,843		
23	Sales (Transcribe from line 8)	204,684		
24	Administrative and General (Enter Total of lines 9 and 15)	$9,436,049		
25	TOTAL Oper. and Maint. (Total of lines 18 thru 24)	$71,998,259	$2,718,395	$74,716,654
26	Gas			
27	Operation			
28	Production--Manufactured Gas			
29	Production--Nat. 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 Maint. (Enter Total of lines 40 thru 46)			

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, 1995

DISTRIBUTION OF SALARIES AND WAGES (Continued)

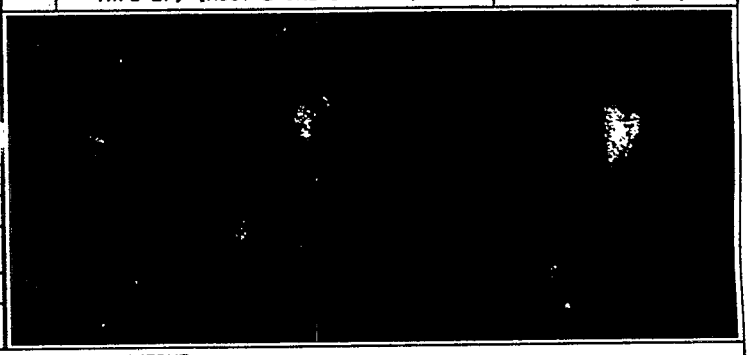
Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
	Gas			
48	Total Operation and Maintenance			
49	Production--Manufactured Gas (Enter Total of lines 28 and 40)			
50	Production--Natural Gas (Including Expl. and Dev.) (Total of lines 29 and 41)			
51	Other Gas Supply (Enter Total of lines 30 and 42)			
52	Storage, LNG Terminaling and Processing (Total of lines 31 and 43)			
53	Transmission (Lines 32 and 44)			
54	Distribution (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 Maint. (Total of lines 49 thru 58)			
60	Other Utility Departments			
61	Operation and Maintenance			
62	TOTAL All Utility Dept. (Total of lines 25, 59, and 61)	$71,998,259	$2,718,395	$74,716,654
63	Utility Plant			
64	Construction (By Utility Departments)			
65	Electric Plant	16,806,824	2,185,729	18,992,553
66	Gas Plant			
67	Other			
68	TOTAL Construction (Total of lines 65 thru 67)	$16,806,824	$2,185,729	$18,992,553
69	Plant Removal (By Utility Departments)			
70	Electric Plant	2,025,610	276,419	2,302,029
71	Gas Plant			
72	Other			
73	TOTAL Plant Removal (Total of lines 70 thru 72)	$2,025,610	$276,419	$2,302,029
74	Other Accounts (Specify):			
75	Other General Ledger	(3,062,014)	266,060	(2,795,954)
76	Other Electric Revenue	80,796	5,452	86,248
77	Net Labor Billed to Respondent on			0
78	Commonly-Owned Facilities	(7,014,039)		(7,014,039)
79	Clearing Accounts	5,452,055	(5,452,055)	0
80				
81				
82				
83				
84				
85				
86				
87				
88				
89				
90				
91				
92				
93				
94				
95	TOTAL Other Accounts	($4,543,202)	($5,180,543)	($9,723,745)
96	TOTAL SALARIES AND WAGES	$86,287,491	0	$86,287,491

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
COLUMBUS SOUTHERN POWER COMPANY	(1) [x] An Original (2) [ ] A Resubmission		Dec. 31, 1995

ELECTRIC ENERGY ACCOUNT

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

Line No.	Item (a)	Megawatt Hours (b)	Line No.	Item (a)	Megawatt Hours (b)
1	SOURCES OF ENERGY		21	DISPOSITION OF ENERGY	
2	Generation (Excluding Station Use):		22	Sales to Ultimate Consumers (Including Interdepartmental Sales)	14,832,669
3	Steam	12,824,875	23	Requirements Sales for Resale (See instruction 4, page 311.)	447,856
4	Nuclear	0	24	Non-Requirements Sales For Resale (See instruction 4, page 311.)	2,455,941
5	Hydro--Conventional	0	25	Energy Furnished Without Charge	0
6	Hydro--Pumped Storage	0	26	Energy Used by the Company (Electric Department Only,Excluding Station Use)	0
7	Other	0	27	Total Energy Losses	1,119,049
8	(Less) Energy for Pumping	0	28	TOTAL(Enter Total of Lines 22 Thru 27) (MUST EQUAL LINE 20)	18,855,515
9	Net Generation (Enter Total of lines 3 thru 8)	12,824,875			
10	Purchases	6,030,640			
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	1,771,133			
17	Delivered	1,771,133			
18	Net Transmission for Other (Line 16 minus Line 17)	0			
19	Transmission By Other Losses	0			
20	TOTAL (Enter Total of Lines 9, 10,14,18 and 19)	18,855,515			



MONTHLY PEAKS AND OUTPUT

1. If the respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system.

2. Report in column (b) the system's energy output for each month such that the total on line 41 matches the total on line 20.

3. 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.

4. 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).

5. 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 Instr. 4) (d)	Day of Month (e)	Hour (f)
29	January	1,623,765	176,162	2,611	4	2000
30	February	1,539,650	212,876	2,602	9	800
31	March	1,394,295	113,686	2,328	8	2000
32	April	1,327,616	170,122	2,170	5	700
33	May	1,301,739	104,305	2,330	24	1600
34	June	1,569,319	151,951	2,980	20	1600
35	July	1,873,108	290,402	3,246	13	1700
36	August	2,171,470	433,445	3,378	14	1600
37	September	1,368,763	138,009	2,695	6	1600
38	October	1,412,748	178,130	2,069	5	1900
39	November	1,579,788	257,175	2,362	14	1900
40	December	1,693,254	229,678	2,588	11	1900
41	TOTAL	18,855,515	2,455,941			

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, 1995

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 37) and average cost per unit of fuel burned (line 40) must be consistent with charges to expense accounts 501 and 547 (line 41) as show on line 19.
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 1-3,5,6 (b)			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)	1,333.40			106.25		
6	Net Peak Demand on Plant -- MW (60 minutes)	1,200			101		
7	Plant Hours Connected to Load	8,760			2,778		
8	Net Continuous Plant Capability (Megawatts)	0			0		
9	When Not Limited by Condenser Water	1,165			100		
10	When Limited by Condenser Water	1,141			90		
11	Average Number of Employees	516			48		
12	Net Generation,Exclusive of Plant Use --KWh	5,174,058,000			147,170,000		
13	Cost of Plant: Land and Land Rights	236,498			125,243		
14	Structures and Improvements	35,342,788			5,767,469		
15	Equipment Costs	441,813,244			27,459,921		
16	Total Cost	$477,392,530			$33,352,633		
17	Cost per KW of Installed Capacity (line 5)	358.0264			313.9071		
18	Production Expenses: Oper. Supv. & Engr.	5,422,030			540,849		
19	Fuel	76,147,410			2,060,471		
20	Coolants and Water (Nuclear Plants Only)	0			0		
21	Steam Expenses	8,247,307			457,542		
22	Steam From Other Sources	0			0		
23	Steam Transferred (Cr.)	0			0		
24	Electric Expenses	900,326			261,027		
25	Misc. Steam (or Nuclear) Power Expenses	2,211,054			507,554		
26	Rents	152,597			0		
27	Allowances	18,773			3,159		
28	Maintenance Supervision and Engineering	2,963,360			395,860		
29	Maintenance of Structures	1,029,903			371,618		
30	Maintenance of Boiler (Or Reactor) Plant	12,044,287			1,233,726		
31	Maintenance of Electric Plant	2,981,796			844,287		
32	Maintenance Misc. Steam (or Nuclear) Plant	599,522			118,058		
33	Total Production Expenses	$112,718,365			$6,794,151		
34	Expenses per Net KWh	$0.0217			$0.0461		
35	Fuel: Kind (Coal,Gas,Oil,or Nuclear)	Coal	Oil	Gas	Coal	Oil	
36	Unit: (Coal-tons of 2,000 lb.) (Oil-barrels of 42 gals.) (Gas-Mcf)(Nuclear-indicate)	Tons	Barrels	MCF	Tons	Barrels	
37	Quantity (Units) of Fuel Burned	2,239,518	14,403	940,760	76,551	2,013	
38	Avg. Heat Cont. of Fuel Burned (Btu per lb. of coal per gal. of oil, or per Mcf of gas) (Give unit if nuclear)	11,872	139,950	1,020	11,225	140,169	
39	Average Cost of Fuel per Unit, as Delivered f.o.b. Plant During Year	$30.451	$23.856	$2.534	$23.210	$23.843	
40	Average Cost of Fuel per Unit Burned	$32.794	$24.333	$2.534	$26.260	$24.889	
41	Avg. Cost of Fuel Burned per Million Btu	$1.381	$4.140	$2.484	$1.170	$4.228	
42	Avg. Cost of Fuel Burned per KWh Net Gen	$0.014	0	$0.024	$0.014	0	
43	Average Btu per KWh Net Generation	10,475.000	0	9,834.000	11,758.000	0	

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, 1995

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 24 "Electric Expenses," and Maintenance Account Nos.553 and 554 on line 31 "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants.
11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment,report each as a separate plant. However,if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit,include the gas-turbine with the steam plant.
12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development;(b)types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type,fuel used, fuel enrichment type and quantity for the report period,and other physical and operating characteristics of plant.

Line No.	Plant Name: * Cones. 4 (d)	Plant Name: * Cones. 4 CSP Shr (e)	Plant Name: * Zimmer CSP Shr (f)
1	Steam	Steam	Steam
2	Conventional	Conventional	Conventional
3	1973	1973	1991
4	-	-	-
5	841.50	366.05	362.11
6	839	377	354
7	7,302	7,302	7,538
8	0	0	0
9	780	339	330
10	780	339	330
11	0	0	0
12	3,131,088,000	1,430,127,000	2,275,800,000
13	$74,827	$32,550	$5,591,896
14	10,187,877	4,438,541	158,039,138
15	169,806,624	73,721,376	532,391,590
16	$180,069,328	$78,192,467	$696,022,624
17	213.9861	213.6114	1,922.1303
18		702,290	601,675
19		26,890,343	22,276,081
20		0	0
21		371,190	4,923,154
22		0	0
23		0	0
24		225,102	199,129
25		347,202	730,905
26		0	0
27		19,198	0
28		526,094	153,606
29		142,106	324,434
30		972,921	3,823,460
31		198,648	366,269
32		104,144	345,298
33		$30,499,238	$33,744,011
34		$0.0213	$0.0148
35	Coal / Oil	Coal / Oil	Coal / Oil
36	Tons / Barrels	Tons / Barrels	Tons / Barrels
37	1,313,072 / 7,290	594,354 / 3,198	883,525 / 10,746
38	11,958 / 140,237	11,958 / 140,238	12,137 / 136,398
39	$42.650 / $22.810	$43.750 / $22.814	$24.210 / $22.487
40	$44.040 / $23.264	$45.120 / $23.264	$24.940 / $22.151
41	$1.841 / $3.950	$1.887 / $3.950	$1.027 / $3.867
42	$0.019 / 0	$0.019 / 0	$0.010 / 0
43	10,043.000 / 0	9,952.000 / 0	9,451.000 / 0

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, 1995

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 37) and average cost per unit of fuel burned (line 40), must be consistent with charges to expense accounts 501 and 547 (line 41) as show on line 19.
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 6 CSP Sh (b)			Plant Name: * Stuart CSP Shr (c)		
1	Kind of Plant (Steam, Internal Combustion, Gas Turbine or Nuclear)	Steam			Steam		
2	Type of Plant Construction(Conventional, Outdoor Boiler, Full Outdoor, Etc.)	Conventional			Semi-Outdoor		
3	Year Originally Constructed	1969			1970		
4	Year Last Unit was Installed	-			1974		
5	Total Installed Capacity (Maximum Generator Name Plate Ratings in MW)	57.60			634.61		
6	Net Peak Demand on Plant -- MW (60 minutes)	60			615		
7	Plant Hours Connected to Load	7,562			8,760		
8	Net Continuous Plant Capability (Megawatts)	0			0		
9	When Not Limited by Condenser Water	53			608		
10	When Limited by Condenser Water	52			608		
11	Average Number of Employees	0			0		
12	Net Generation,Exclusive of Plant Use --KWh	215,525,000			3,582,195,000		
13	Cost of Plant: Land and Land Rights	175,498			413,944		
14	Structures and Improvements	1,123,775			21,326,392		
15	Equipment Costs	12,577,174			158,780,442		
16	Total Cost	$13,876,447			$180,520,778		
17	Cost per KW of Installed Capacity (line 5)	240.9105			284.4593		
18	Production Expenses: Oper. Supv. & Engr.	102,134			496,848		
19	Fuel	3,733,675			50,457,410		
20	Coolants and Water (Nuclear Plants Only)	0			0		
21	Steam Expenses	49,291			834,878		
22	Steam From Other Sources	0			0		
23	Steam Transferred (Cr.)	0			0		
24	Electric Expenses	50,717			397,505		
25	Misc. Steam (or Nuclear) Power Expenses	101,149			1,119,281		
26	Rents	0			211,674		
27	Allowances	1,337			18,287		
28	Maintenance Supervision and Engineering	47,510			719,340		
29	Maintenance of Structures	80,457			549,145		
30	Maintenance of Boiler (Or Reactor) Plant	296,137			6,774,089		
31	Maintenance of Electric Plant	41,851			2,266,773		
32	Maintenance Misc. Steam (or Nuclear) Plant	12,716			31,929		
33	Total Production Expenses	$4,516,974			$63,877,159		
34	Expenses per Net KWh	$0.0209			$0.0178		
35	Fuel: Kind (Coal,Gas,Oil,or Nuclear)	Coal	Oil		Coal	Oil	
36	Unit: (Coal-tons of 2,000 lb.) (Oil-barrels of 42 gals.) (Gas-Mcf)(Nuclear-indicate)	Tons	Barrels		Tons	Barrels	
37	Quantity (Units) of Fuel Burned	92,818	826		1,480,325	6,354	
38	Avg. Heat Cont. of Fuel Burned (Btu per lb. of coal per gal. of oil, or per Mcf of gas) (Give unit if nuclear)	11,893	136,929		11,459	137,676	
39	Average Cost of Fuel per Unit, as Delivered f.o.b. Plant During Year	$38.440	$23.470		$33.390	$23.411	
40	Average Cost of Fuel per Unit Burned	$40.030	$22.218		$33.990	$23.272	
41	Avg. Cost of Fuel Burned per Million Btu	$1.683	$3.863		$1.483	$4.025	
42	Avg. Cost of Fuel Burned per KWh Net Gen	$0.017	0		$0.014	0	
43	Average Btu per KWh Net Generation	10,266.000	0		9,481.000	0	

< Page 402.1 Column B >

COLUMBUS SOUTHERN POWER COMPANY, 1995
Beckjord Unit #6: 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.

< Page 402.1 Column C >

Stuart: 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.)

< Page 403 Column D >

COLUMBUS SOUTHERN POWER COMPANY, 1995
Conesville Unit #4: 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.

< Page 403 Column E >

Conesville Unit #4 @ CSP Share: See footnote above.

< Page 403 Column F >

Zimmer: 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.

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, 1995

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 From (a)	DESIGNATION To (b)	VOLTAGE (KV) (Indicate where other than 60 cycle,3 phase) Operating (c)	VOLTAGE (KV) Designed (d)	Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines report circuit miles) On Structure of Line Designated (f)	LENGTH (Pole miles) On Structures of Another Line (g)	Number of Circuits (h)
1	Fully Owned Trans. Lines:							
2	Beatty	Hayden	345.00	345.00	1	0.44		1
3	Beatty	Hayden	345.00	345.00	3	16.93		1
4	Bixby-Corridor	Kirk(Tap)	345.00	345.00	2	1.02		1
5	Conesville	Corridor	345.00	345.00	3	54.19		1
6	Hayden	Hyatt	345.00	345.00	1	0.23		1
7	Hayden	Hyatt	345.00	345.00	2	0.07		1
8	Hayden	Hyatt	345.00	345.00	3	12.36		1
9	Hayden	Roberts	345.00	345.00	1	5.58		1
10	Hyatt	Point Z	345.00	345.00	2		0.48	1
11	Hyatt	Point Z	345.00	345.00	1		1.78	1
12	Hyatt	Point Z	345.00	345.00	3		9.18	1
13	Point Z	Corridor	345.00	345.00	3	12.56		1
14								
15								
16	* Commonly Owned Lines: (A)	(see notes page 422.A)						
17	Beckjord	Pierce	345.00	345.00	3	0.32		1
18	Pierce	Foster	345.00	345.00	3	23.95		1
19	Sugarcreek	Greene	345.00	345.00	3	7.91		1
20	Sugarcreek	Greene	345.00	345.00	2	0.39		1
21	Greene	Beatty	345.00	345.00	3	49.00		1
22	Marquis	Point X	345.00	345.00	3	45.86		1
23	Stuart	Greene	345.00	345.00	3	78.58		1
24	Stuart	Greene	345.00	345.00	2	0.58		1
25	Stuart	Greene	345.00	345.00	3	1.22		1
26	Stuart	Point M-Killen	345.00	345.00	3	13.13		1
27	Stuart	Foster	345.00	345.00	3	55.18		1
28	Stuart	Foster	345.00	345.00	3	0.59	3.20	1
29	Foster	Sugarcreek	345.00	345.00	3	27.33		1
30	Stuart	Zimmer	345.00	345.00	3	35.13		1
31	Zimmer	Port Union	345.00	345.00	3	9.52		1
32	Point O-Killen	Marquis	345.00	345.00	3	32.07		1
33	Point Y	Beatty	345.00	345.00	3	15.20		1
34	Point Y	Beatty	345.00	345.00	3		3.70	1
35								
36					TOTAL			

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, 1995

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	COST OF LINE (Include in column (j) land, land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land	Construction and Other Costs	Total Cost	Operation Expenses	Maintenance Expenses	Rents	Total Expenses	
(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	
2-954 ACSR								1
2-954 ACSR	$1,194,604	$2,662,708	$3,857,312					2
2-954 ACSR	$303	$135,281	$135,584					3
2-954 ACSR	$742,085	$4,844,148	$5,586,233					4
2-954 ACSR								5
2-954 ACSR								6
2-954 ACSR	$835,960	$1,686,080	$2,522,040					7
2-954 ACSR	$1,212,343	$1,879,106	$3,091,449					8
2-954 ACSR								9
2-954 ACSR								10
2-954 ACSR								11
2-954 ACSR	$789,724	$3,622,909	$4,412,633					12
								13
								14
								15
								16
1414 ACSR	$14,534	$49,231	$63,765					17
2-1024 ACAR	$341,950	$829,456	$1,171,406					18
2-1024 ACAR								19
2-1024 ACAR	$59,455	$214,837	$274,292					20
2-1024 ACAR	$407,288	$1,301,707	$1,708,995					21
2-983 ACAR	$224,273	$1,348,663	$1,572,936					22
2-1024 ACAR								23
2-1024 ACAR								24
2-1024 ACAR	$469,103	$2,321,261	$2,790,364					25
2-983 ACAR	$110,254	$1,559,205	$1,669,459					26
2-1024 ACAR								27
2-1024 ACAR	$380,540	$1,583,690	$1,964,230					28
2-1024 ACAR	$296,132	$778,104	$1,074,236					29
2-954 ACSR	$262,436	$1,428,384	$1,690,820					30
2-954 ACSR	$292,500	$1,255,303	$1,547,803					31
2-983 ACAR								32
2-983 ACAR								33
2-983 ACAR	$106,814	$489,949	$596,763					34 35
								36

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, 1995

TRANSMISSION LINE STATISTICS

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.

2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.

3. Report data by individual lines for all voltages if so required by a State commission.

4. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.

5. Indicate whether the type of supporting structure reported in column(e) is:(1) single pole,wood or steel;(2) H-frame, wood, or steel poles; (3) tower; or (4) underground construction. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.

6. Report in columns (f)and(g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.

Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle,3 phase)		Type of Supporting Structure	LENGTH (Pole miles) (In the case of underground lines, report circuit miles)		Number of Circuits
	From (a)	To (b)	Operating (c)	Designed (d)	(e)	On Structure of Line Designated (f)	On Structures of Another Line (g)	(h)
1	Commonly Owned Lines: (B)	(see notes page 422.4)						
2	Beatty	Bixby	345.00	345.00	3	13.21		1
3	Bixby	Tower 71	345.00	345.00	3	14.87		1
4	Tower 71	Corridor	345.00	345.00	2	22.05		1
5	Stuart	Tower 2	345.00	345.00	3		0.34	1
6	Tower 2	Point Y	345.00	345.00	3	74.66		1
7	Conesville	Tower 71	345.00	345.00	2	50.86		1
8	Tower 71	Bixby	345.00	345.00	3		14.87	1
9	Point X	Tower 27	345.00	345.00	3	17.30		1
10	Tower 27	Bixby	345.00	345.00	3		8.52	1
11								
12	Commonly Owned Lines: (C)	(see notes page 422.A)						
13	Conesville	Point Z	345.00	345.00	3	56.89		1
14								
15	Commonly Owned Lines: (D)	(see notes page 422.A)						
16	Point Z	Hyatt	345.00	345.00	3	9.09		1
17	Point Z	Hyatt	345.00	345.00	1	1.78		1
18	Point Z	Hyatt	345.00	345.00	2	0.48		1
19								
20	Commonly Owned Lines: (E)	(see notes page 422.A)						
21	Stuart	Zimmer	345.00	345.00	3	0.78		1
22	Zimmer	Red Bank	345.00	345.00	3	32.57	2.01	1
23	Red Bank	Terminal	345.00	345.00	3	6.65		1
24	Zimmer	Pierce	345.00	345.00	3	0.51	35.88	1
25								
26	Expenses 345KV Lines							
27								
28								
29								
30								
31								
32								
33								
34								
35								
36					TOTAL			

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, 1995

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	COST OF LINE (Include in column (j) land, land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land	Construction and Other Costs	Total Cost	Operation Expenses	Maintenance Expenses	Rents	Total Expenses	
(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	
								1
2-954 ACSR	238,833	628,223	867,056					2
2-954 ACSR								3
2-954 ACSR	$573,054	$1,083,898	$1,656,952					4
2-954 ACSR								5
2-954 ACSR	$679,659	$2,120,240	$2,799,899					6
2-954 ACSR								7
2-954 ACSR	$360,943	$1,452,335	$1,813,278					8
2-954 ACSR								9
2-954 ACSR	$213,385	$543,639	$757,024					10
								11
								12
2-954 ACSR	$1,509,121	$5,318,864	$6,827,985					13
								14
								15
								16
2-954 ACSR								17
2-954 ACSR								18
2-954 ACSR	$639,432	$2,097,709	$2,737,141					19
								20
								21
2-954 ACSR								22
2-954 ACSR	$308,044	$6,005,865	$6,313,909					23
2-954 ACSR	$232,957	$2,023,424	$2,256,381					24
2-954 ACSR	$153,013	$531,322	$684,335					25
				$219,569	$612,841	$33,778	$866,188	26
								27
								28
								29
								30
								31
								32
								33
								34
								35
								36

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, 1995

TRANSMISSION LINE STATISTICS

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.

2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.

3. Report data by individual lines for all voltages if so required by a State commission.

4. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.

5. Indicate whether the type of supporting structure reported in column(e) is:(1) single pole,wood or steel;(2) H-frame, wood, or steel poles; (3) tower; or (4) underground construction. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.

6. Report in columns (f)and(g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.

Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle,3 phase)		Type of Supporting Structure	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number of Circuits
	From (a)	To (b)	Operating (c)	Designed (d)	(e)	On Structure of Line Designated (f)	On Structures of Another Line (g)	(h)
1	Roberts	Bethel	138.00	138.00	1	0.19		2
2	Roberts	Bethel	138.00	138.00	3	5.16		2
3	Roberts	Kenny	138.00	138.00	1	1.18		1
4	Roberts	Kenny	138.00	138.00	4	3.18		1
5	Bethel	Linworth	138.00	138.00	3		3.02	1
6	Bethel	Linworth	138.00	138.00	1	2.43		1
7	Picway	Harrison	138.00	138.00	3	1.21		1
8	Groves	Bexley	138.00	138.00	1	4.37		1
9	Bexley	St. Clair	138.00	138.00	1	4.00		1
10	Bixby	LSII	138.00	138.00	1	0.51	1.69	1
11	Bixby	LSII	138.00	138.00	2	2.03		1
12	Bixby	LSII	138.00	138.00	3	0.27		1
13	Bixby	W. Lancaster	138.00	138.00	2	18.17		1
14	Bixby	W. Lancaster	138.00	138.00	2	0.35		1
15	Bixby	W. Lancaster	138.00	138.00	2	0.51		1
16	Poston	Ross	138.00	138.00	2	41.83		1
17	Poston	Ross	138.00	138.00	3	1.01		1
18	Ross	Delano	138.00	138.00	2	4.64		1
19	Circleville	Harrison	138.00	138.00	2	14.00		1
20	Circleville	Harrison	138.00	138.00	3	1.18		1
21	LSII	Marion	138.00	138.00	1	1.69		1
22	LSII	Marion	138.00	138.00	3	2.94		1
23	Marion	Canal	138.00	138.00	4	3.88		1
24	St. Clair	Clinton	138.00	138.00	4	4.05		1
25	Harrison	Marion	138.00	138.00	2	7.01		1
26	Harrison	Marion	138.00	138.00	3		3.21	1
27	Bixby	Groves-Astor	138.00	138.00	1	12.56		1
28	Poston	Harrison	138.00	138.00	2	53.64		1
29	Beatty	Wilson(East)	138.00	138.00	3	7.15	1.42	1
30	Beatty	Wilson(West)	138.00	138.00	3		0.75	2
31	Beatty	Wilson(West)	138.00	138.00	3		8.57	1
32	Waverly	Sargents	138.00	138.00	2	15.89		1
33	Waverly	Adams-Seaman	138.00	138.00	2	24.60		1
34	Waverly	Adams-Seaman	138.00	138.00	2	11.05		1
35	Circleville	Scippo	138.00	138.00	2	1.58		1
36					TOTAL			

Name of Respondent COLUMBUS SOUTHERN POWER COMPANY	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, YY)	Year of Report Dec. 31, 1995

TRANSMISSION LINE STATISTICS (Continued)

7. Do not report the same transmission line structure twice. Report lower voltage lines and higher voltage lines as one line. Designate in a footnote if you do not include lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g).

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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	COST OF LINE (Include in column (j) land, land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land	Construction and Other Costs	Total Cost	Operation Expenses	Maintenance Expenses	Rents	Total Expenses	
(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	
636 ACSR								1
636 ACSR	86,239	909,001	995,240					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,[illegible]8	$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			0					33
636 ACSR	$376,922	$1,210,303	$1,587,225					34
336.4 ACSR								35
								36

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, 1995

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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3. Report data by individual lines for all voltages if so required by a State commission.

4. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.

5. Indicate whether the type of supporting structure reported in column(e) is:(1) single pole wood or steel;(2) H-frame, wood, or steel poles; (3) tower; or (4) underground construction. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.

6. Report in columns (f)and(g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.

Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle,3 phase)		Type of Supporting Structure	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number of Circuits
	From (a)	To (b)	Operating (c)	Designed (d)	(e)	On Structure of Line Designated (f)	On Structures of Another Line (g)	(h)
1	Circleville	Scippo	138.00	138.00	1	1.24		1
2	Poston	Lick	138.00	138.00	1	0.28		1
3	Poston	Lick	138.00	138.00	3	34.95		1
4	Waverly	Lick	138.00	138.00	1	0.15		1
5	Waverly	Lick	138.00	138.00	2	15.55		1
6	Waverly	Lick	138.00	138.00	3	11.38		1
7	Morse	Genoa-Karl	138.00	138.00	3	4.39		1
8	Morse	Genoa-Karl	138.00	138.00	1	5.33		1
9	Morse	Genoa-Karl	138.00	138.00	2	1.70		1
10	OSU	Hess	138.00	138.00	4	0.95		1
11	Wilson	Fifth-Ness	138.00	138.00	3	3.17		1
12	Wilson	Fifth-Ness	138.00	138.00	4	1.94		1
13	Wilson	Roberts	138.00	138.00	3	4.78		1
14	Wilson	Roberts	138.00	138.00	1	0.19		1
15	Wilson	Roberts	138.00	138.00	1	1.24		2
16	Bixby	Buckeye Steel	138.00	138.00	3	2.93	0.52	1
17	Bixby	Buckeye Steel	138.00	138.00	2	2.19		1
18	Bixby	Buckeye Steel	138.00	138.00	1	0.83		1
19	Gay	Vine	138.00	138.00	4	1.50		1
20	East Broad	Gahanna	138.00	138.00	1		1.06	1
21	East Broad	Gahanna	138.00	138.00	2	0.59		1
22	East Broad	Gahanna	138.00	138.00	2	3.42		1
23	Hyatt	Sawmill	138.00	138.00	1	0.35		1
24	Hyatt	Sawmill	138.00	138.00	2	4.95		1
25	Gahanna	Morse	138.00	138.00	2	4.91		1
26	Gahanna	Morse	138.00	138.00	2	0.14		1
27	Corridor	Morse-Blendon	138.00	138.00	3		7.42	1
28	Corridor	Morse-Blendon	138.00	138.00	1	1.34		2
29	Corridor	Morse	138.00	138.00	3	7.42		1
30	Kirk	East Broad	138.00	138.00	3	10.36		1
31	Kirk	East Broad	138.00	138.00	3		10.36	1
32	Canal	Mound	138.00	138.00	4	1.83		1
33	Conesville	Trent	138.00	138.00	3	51.85		1
34	Conesville	Trent	138.00	138.00	1	0.06		1
35	Trent	Delaware	138.00	138.00	3	13.26		1
36					TOTAL			

Name of Respondent COLUMBUS SOUTHERN POWER COMPANY	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, YY)	Year of Report Dec. 31, 1995

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	COST OF LINE (Include in column (j) land, land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land	Construction and Other Costs	Total Cost	Operation Expenses	Maintenance Expenses	Rents	Total Expenses	
(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	
636 ACSR	$23,379	$586,776	$610,155					1
636 ACSR								2
636 ACSR	$582,089	$650,554	$1,232,643					3
636 ACSR								4
636 ACSR								5
636 ACSR	$1,226,980	$4,131,621	$5,358,601					6
1272 ACSR								7
636 ACSR	$205,311	$566,414	$771,725					8
600 CU PIPT			0					9
636 ACSR	$51,603	$445,601	$497,204					10
600 CU PIPT	$97,258	$1,049,227	$1,146,485					11
636 ACSR								12
636 ACSR								13
636 ACSR	$542,575	$1,460,020	$2,002,595					14
636 ACSR								15
636 ACSR								16
636 AA			0					17
1250 CU PIPT	$11,703	$834,204	$845,907					18
954 ACSR		$562,027	$562,027					19
636 ACSR								20
336.4 ACSR	$123,645	$148,635	$272,280					21
636 ACSR								22
636 ACSR	$53,062	$193,196	$246,258					23
336.4 ACSR								24
636 ACSR	$43,171	$136,029	$179,200					25
1272 ACSR								26
1272 ACSR			0					27
1272 ACSR		$441,183	$441,183					28
1272 ACSR	$365,830	$424,934	$790,764					29
1272 ACSR	$312,454	$577,789	$890,243					30
600 CU PIPT	$786	$265,317	$266,103					31
1272 ACSR	$3,598	$828,506	$832,104					32
1272 ACSR	$776,401	$1,458,781	$2,235,182					33
1272 ACSR								34
1272 ACSR								35
								36

Name of Respondent COLUMBUS SOUTHERN POWER COMPANY	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, YF)	Year of Report Dec. 31, 1995

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 From (a)	DESIGNATION To (b)	VOLTAGE (KV) (Indicate where other than 60 cycle,3 phase) Operating (c)	VOLTAGE (KV) Designed (d)	Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines report circuit miles) On Structure of Line Designated (f)	LENGTH (Pole miles) On Structures of Another Line (g)	Number of Circuits (h)
1	Trent	Delaware	138.00	138.00	1			1
2	St. Clair	Mifflin-Stelzer	138.00	138.00	1	7.06	0.06	1
3	Kenny	Karl	138.00	138.00	3	0.67		1
4	Kenny	Karl	138.00	138.00	3	3.22		1
5	Kenny	Karl	138.00	138.00	4	3.10		1
6	Morse	Clinton	138.00	138.00	3		5.06	1
7	Morse	Clinton	138.00	138.00	3		3.22	1
8	Morse	Clinton	138.00	138.00	3	3.49		1
9	Bixby	Groves	138.00	138.00	3	2.95		2
10	Bixby	Groves	138.00	138.00	1	1.34		2
11	Bixby	Groves	138.00	138.00	3	0.05		1
12	Bixby	Groves	138.00	138.00	1	0.22		1
13	Poston	Strouds Run-Crooksville	138.00	138.00	1	0.09		1
14	Poston	Strouds Run-Crooksville	138.00	138.00	2	7.20	0.43	1
15	Hyatt	Delaware	138.00	138.00	2	4.07		1
16	Beatty	Canal	138.00	138.00	1	10.88	2.13	1
17	Conesville	Ohio Central	138.00	138.00	2	12.10		1
18	East Broad	Astor	138.00	138.00	1	2.74		1
19	Harrison	Beatty	138.00	138.00	3	8.20		1
20	Harrison	S. Central REA	138.00	138.00	1	0.26		1
21	Beatty	Mccomb	138.00	138.00	1	2.33	3.43	1
22	Morse	Stelzer	138.00	138.00	1	1.70		1
23	Huntley	Linworth	138.00	138.00	1	3.21	0.53	1
24	Hyatt	Genoa	138.00	138.00	1	5.34	9.37	1
25	Buckeye Steel	Gay	138.00	138.00	1	2.86		1
26	Buckeye Steel	Gay	138.00	138.00	4	1.08		1
27	Poston	Elliot-Dexter	138.00	138.00	1	0.09		1
28	Poston	Elliot-Dexter	138.00	138.00	2	7.17		1
29	Hyatt	Huntley	138.00	138.00	1	12.25		1
30	Lick	Addison	138.00	138.00	2	28.66		1
31	Lick	Addison	138.00	138.00	1	0.35		1
32	Scippo	Scioto Trail-Dupont	138.00	138.00	1	0.88		1
33	Scippo	Scioto Trail-Dupont	138.00	138.00	2		0.84	1
34	Scippo	Scioto Trail-Dupont	138.00	138.00	2	0.56		1
35	Delano	Scioto Trail	138.00	138.00	2	10.95		1
36					TOTAL			

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, 1995

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	COST OF LINE (Include in column (j) land, land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land	Construction and Other Costs	Total Cost	Operation Expenses	Maintenance Expenses	Rents	Total Expenses	
(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	
1272 ACSR 636 AA	$351,922 76,621	$607,874 359,729	$959,796 436,350					1 2
1272 ACSR								3
336.4 ACSR								4
2500 ALUM	$42,275	$1,964,952	$2,007,227					5
1272 ACSR								6
636 ACSR								7
636 AA	$3,206	$436,201	$439,407					8
636 ACSR								9
636 ACSR								10
1272 ACSR								11
336.4 ACSR	$649,083	$552,936	$1,202,019					12
1272 KCM								13
636 ACSR	$96,722	$327,551	$424,273					14
636 ACSR	$43,935	$160,837	$204,772					15
636 AA	$128,369	$734,407	$862,776					16
636 ACSR	$180,775	$1,148,829	$1,329,604					17
636 AA	$4,791	$243,891	$248,682					18
336.4 ACSR	$86,332	$274,631	$360,963					19
636 AA		$10,682	$10,682					20
636 AA	$11,465	$295,126	$306,591					21
636 AA	$20,501	$2,673,122	$2,693,623					22
636 ACSR	$27,350	$897,922	$925,272					23
636 ACSR	$88,481	$1,114,064	$1,202,545					24
636 AA								25
1259 CU PIPT		$928,516	$928,516					26
1272 KCM								27
636 ACSR	$221,719	$774,353	$996,072					28
636 ACSR	$419,198	$3,321,670	$3,740,868					29
336.4 ACSR								30
336.4 ACSR	$210,550	$526,419	$736,969					31
636 ACSR								32
636 ACSR								33
336 ACSR 336.4 ACSR	$137,674	$257,197	$394,871					34 35
								36

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, 1995

TRANSMISSION LINE STATISTICS

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.

2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.

3. Report data by individual lines for all voltages if so required by a State commission.

4. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.

5. Indicate whether the type of supporting structure reported in column(e) is:(1) single pole,wood or steel;(2) H-frame, wood, or steel poles; (3) tower; or (4) underground construction. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.

6. Report in columns (f)and(g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.

Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle,3 phase)		Type of Supporting Structure	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number of Circuits
	From (a)	To (b)	Operating (c)	Designed (d)	(e)	On Structure of Line Designated (f)	On Structures of Another Line (g)	(h)
1	Delano	Scioto Trail	138.00	138.00	1	0.63		1
2	Sawmill	Bethel	138.00	138.00	1	0.07		1
3	Sawmill	Bethel	138.00	138.00	3	5.13		1
4	Mound	St. Clair	138.00	138.00	4	2.28		1
5	Waverly	Mulberry	138.00	138.00	2	12.07	3.11	1
6	Waverly	Mulberry	138.00	138.00	1	1.74		1
7	McComb	Sullivant	138.00	138.00	1	5.53		1
8	Sullivant	Gay	138.00	138.00	4	1.96		1
9	Mulberry	Ross	138.00	138.00	1		1.74	1
10	Mulberry	Ross	138.00	138.00	2	3.21		1
11	Mulberry	Ross	138.00	138.00	1	0.72		1
12	East Broad	Bexley	138.00	138.00	1	6.09		1
13	Hyatt	Ross	138.00	138.00	1	0.63		1
14	Corridor	Genoa	138.00	138.00	1	0.13	0.33	1
15	Corridor	Gahanna	138.00	138.00	1	1.38		1
16	Kirk	W. Millersport	138.00	138.00	3		7.83	1
17	Kirk	W. Millersport	138.00	138.00	3	0.11		1
18	Conesville	Kirk	138.00	138.00	2	0.09		1
19	Conesville	Kirk	138.00	138.00	3	37.63		2
20	Conesville	Kirk	138.00	138.00	3	7.83		1
21	Hess	Vine	138.00	138.00	4	2.49		1
22	Vine	City of Columbus East	138.00	138.00	1	1.06		1
23	Poston	W. Lancaster	138.00	138.00	2	11.95		1
24	Poston	W. Lancaster	138.00	138.00	1	0.33		1
25	Poston	W. Lancaster	138.00	138.00	2	22.67		1
26	Vine	City of Columbus West	138.00	138.00	1	1.11		1
27	St. Clair	Vine	138.00	138.00	1	1.26		1
28	St. Clair	Vine	138.00	138.00	4	1.27		1
29	Clinton	OSU	138.00	138.00	4	4.48		1
30	OSU	Hess	138.00	138.00	4	0.97		1
31	Scippo	Hargus	138.00	138.00	1	1.46		1
32	East Broad	Bexley	138.00	138.00	2	0.12		1
33	Davidson Rd.	Roberts-Bethel	138.00	138.00	1	0.32		2
34 35	Morse	Stelzer	138.00	138.00	4	1.65		1
36					TOTAL			

Name of Respondent COLUMBUS SOUTHERN POWER COMPANY	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, YF)	Year of Report Dec. 31, 1995

TRANSMISSION LINE STATISTICS (Continued)

7. Do not report the same transmission line structure twice. Report lower voltage lines and higher voltage lines as one line. Designate in a footnote if you do not include lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g).

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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	COST OF LINE (Include in column (j) land, land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land	Construction and Other Costs	Total Cost	Operation Expenses	Maintenance Expenses	Rents	Total Expenses	
(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	
636 ACSR	$117,303	$599,735	$717,038					1
636 ACSR								2
636 ACSR	$80,117	$222,493	$302,610					3
600 CU PIPT	$9,105	$1,197,027	$1,206,132					4
636 ACSR								5
636 ACSR	$135,723	$1,504,954	$1,640,677					6
636 ACSR	$531,079	$1,086,023	$1,617,102					7
2500 ALUM		$1,747,463	$1,747,463					8
636 ACSR								9
636 ACSR								10
636 ACSR	$29,319	$913,372	$942,691					11
954 ACSR	$259,695	$1,115,728	$1,375,423					12
1272 ACSR	$175,294	$578,408	$753,702					13
1272 ACSR		$79,884	$79,884					14
1272 ACSR	$133,206	$555,667	$688,873					15
1272 ACSR								16
636 ACSR								17
1272 ACSR								18
1272 ACSR								19
1272 ACSR	$548,227	$2,405,517	$2,953,744					20
1250 CU PIPT		$1,183,866	$1,183,866					21
983.1 ACAR	$53,909	$250,854	$304,763					22
636 ACSR								23
636 ACSR								24
336 ACSR	$35,111	$723,870	$758,981					25
983.1 ACSR	$313,531	$152,448	$465,979					26
954 ACSR								27
2750 CU KCM	$358,156	$3,286,459	$3,644,615					28
600 CU PIPT	$1,603	$926,906	$928,509					29
600 CU PIPT		$177,366	$177,366					30
636 ACSR	$37,506	$293,945	$331,451					31
954 ACSR								32
636-ACSR		$359,363	$359,363					33
2500 CU PIPT								34
								35
								36

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, 1995

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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3. Report data by individual lines for all voltages if so required by a State commission.

4. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.

5. Indicate whether the type of supporting structure reported in column(e) is:(1) single pole,wood or steel;(2) H-frame, wood, or steel poles; (3) tower; or (4) underground construction. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.

6. Report in columns (f)and(g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.

Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle,3 phase)		Type of Supporting Structure	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number of Circuits
	From (a)	To (b)	Operating (c)	Designed (d)	(e)	On Structure of Line Designated (f)	On Structures of Another Line (g)	(h)
1	Expenses of 138 KV Lines							
2								
3	Transmission Lines Voltage	Less Than 132 KV						
4								
5	Total 69 KV Trans. Lines					449.40	8.63	
6	Total 40 KV Trans Lines					42.93	16.46	
7								
8	Expenses of Lines < 132 KV							
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25	Note: Respondent's Share							
26	column (f):							
27								
28	column (g):							
29								
30								
31								
32								
33								
34								
35								
36					TOTAL	2,024.24	181.15	195

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, 1995

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	COST OF LINE (Include in column (j) land, land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land	Construction and Other Costs	Total Cost	Operation Expenses	Maintenance Expenses	Rents	Total Expenses	
(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	
				$1,360,082	$1,861,317	$237,394	$3,458,793	1
								2
								3
								4
								5
	$3,159,896	$18,223,306	$21,383,202					6
	$235,481	$2,449,919	$2,685,400					7
				$902,335	$1,159,487	$172,635	$2,234,457	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
	$29,223,129	$136,753,700	$165,976,829	$2,481,986	$3,633,645	$443,807	$6,559,438	36

< Page 422 Line 16 Column A >

COLUMBUS SOUTHERN POWER COMPANY, 1995

TRANSMISSION LINE STATISTICS:

Transmission Lines are co-owned with Cicinnati Gas & Electric (CG&E), The Dayton Power and Light Company (DP&L) and Respondent (CSP). Statistics represent total line miles, but dollar amounts represent the Respondent's share only. The co-owners are not associated companies.
Ownership percents are as follows for the respective footnotes:

COMPANY	CG&E	DP&L	CSP
Note:			
(A)	30%	35%	35%
(B)	33-1/3%	33-1/3%	33-1/3%
(C)	16.86%	16.86%	66.28%
(D)	8.43%	8.43%	83.14%
(E)	28%	36%	36%

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, 1995

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

Line No.	LINE DESIGNATION		Line Length in Miles	SUPPORTING STRUCTURE		CIRCUITS PER STRUCTURE	
	From (a)	To (b)	(c)	Type (d)	Average Number per Miles (e)	Present (f)	Ultimate (g)
1							
2	OVERHEAD:						
3	Scippo	Hargus	1.46	Pole	30.00	1	1
4	Davidson Road	Roberts-Bethel	0.32	Pole	30.00	1	1
5							
6							
7	UNDERGROUND:						
8	Morse	Stelzer	1.65	Underground		1	1
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							
44	TOTAL		3.43		60.00	3	3

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, 1995

TRANSMISSION LINES ADDED DURING YEAR (Continued)

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

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

CONDUCTORS			Voltage KV (Operating)	LINE COST				Line No.
Size (h)	Specification (i)	Configuration and Spacing (j)	(k)	Land and Land Rights (l)	Poles, Towers and Fixtures (m)	Conductors and Device (n)	Total (o)	
								1
								2
636	ACSR	(N/A)	138	37,506	146,972	146,973	331,451	3
636	ACSR	(N/A)	138	0	179,681	179,681	359,362	4
								5
								6
								7
2500	CUPIPT	(N/A)	138	0	0	2,407,698	2,407,698	8
								9
								10
								11
								12
								13
								14
								15
								16
								17
								18
								19
								20
								21
								22
								23
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								30
								31
								32
								33
								34
								35
								36
								37
								38
								39
								40
								41
								42
								43
				$37,506	$326,653	$2,734,352	$3,098,511	44

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, 1995

SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.

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

3. Substations with capacities of less than 10,000 Kva, except those serving customers with energy for resale, may be grouped according to functional character,but the number of such substations must be shown.

4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa) Primary (c)	 Secondary (d)	 Tertiary (e)
1	WHOLLY OWNED SUBSTATIONS:				
2	#2 Columbus, Ohio	Unattended-D	1.38	0.13	
3	#3 Columbus, Ohio	Unattended-D	1.38	0.13	
4	#5 Franklin Co., Ohio	Unattended-T	3.45	1.38	0.13
5					
6	#7 Columbus, Ohio	Attended-T	1.38	0.40	
7			0.40	0.13	
8	#9 Columbus, Ohio	Unattended-D	1.38	0.13	
9	#10 Columbus, Ohio	Unattended-T	1.38	0.40	
10					
11	#12 Worthington, Ohio	Unattended-T	1.38	0.69	0.13
12			1.38	0.13	
13			0.69	0.13	
14	#13 Columbus, Ohio	Unattended-D	1.38	0.40	
15	#14 Columbus, Ohio	Unattended-T	1.38	0.40	
16					
17					
18	#16 Amlin, Ohio	Unattended-T(S)	3.45		
19	#18 Pickaway Co., Ohio	Attended-T	0.13	0.40	
20			0.13	0.69	
21			0.13	1.38	
22			0.69	0.49	0.02
23	#19 Delaware Co., Ohio	Unattended-T	3.45	1.38	0.13
24	#20 Columbus, Ohio	Unattended-T	1.38	0.40	
25			1.38	0.40	
26					
27	#21 Hilliard, Ohio	Unattended-D	0.69	0.13	
28	#22 Hilliard, Ohio	Unattended-D	1.38	0.13	
29	#23 Dublin, Ohio	Unattended-D	0.69	0.13	
30			0.69	0.13	
31	#25 Columbus, Ohio	Unattended-D	0.40	0.13	
32	#26 Columbus, Ohio	Unattended-T	1.38	0.69	0.13
33			1.38	0.13	
34	#27 Galloway, Ohio	Unattended-D	1.38	0.13	
35	#28 Reynoldsburg, Ohio	Unattended-D	0.40	0.13	
36	#29 Columbus, Ohio	Unattended-D	1.38	0.13	
37			1.38	0.13	
38	#30 Columbus, Ohio	Unattended-D	1.38	0.13	
39	#31 Franklin, Co., Ohio	Unattended-T	1.38	0.40	
40			1.38	0.69	

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, 1995

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 Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)	Line No.
						1
225.00	3		13.2KV Capacitor	6	36,000	2
150.00	2		13.2KV Capacitor	2	9,600	3
560.00	1					4
675.00	1					5
250.00	3	1	138KV Capacitor	1	52,800	6
		1	13.2KV Capacitor	5	16,800	7
225.00	3		13.2KV Capacitor	4	14,400	8
83.00	2		40KV Capacitor	1	10,800	9
75.00	1		13.2KV Capacitor	4	12,900	10
100.00	2		13.2KV Capacitor	4	14,400	11
83.00	2		138KV Capacitor	1	57,600	12
30.00	1					13
125.00	3		13.2KV Capacitor	3	23,400	14
83.00	2		40KV Capacitor	1	10,800	15
			13.2KV Capacitor	4	12,300	16
			138KV Capacitor	1	72,000	17
						18
						19
28.00	1					20
38.00	1					21
115.00	1					22
30.00	1					23
568.00	2			1	72,000	24
83.00	2		138KV Capacitor	1	10,800	25
75.00	1		40KV Capacitor	2	7,200	26
			13.2 KV Capacitor	2	6,300	27
40.00	2		13.2KV Capacitor			28
42.00	1			2	6,300	29
30.00	1		13.2KV Capacitor			30
30.00	1					31
40.00	2			1	72,000	32
50.00	1		138KV Capacitor	5	16,500	33
150.00	2	1	13.2KV Capacitor			34
42.00	1			1	2,700	35
10.00	1		13.2KV Capacitor			36
177.00	2					37
		1		2	7,200	38
150.00	2		13.2KV Capacitor			39
133.00	2					40
90.00	1					

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, 1995

SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.

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

3. Substations with capacities of less than 10,000 Kva, except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.

4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa) Primary (c)	 Secondary (d)	 Tertiary (e)
1	#31 Franklin Co., Ohio	Unattended-T	1.38	0.69	
2	#32 Columbus, Ohio	Unattended-D	1.38	0.40	0.13
3	#35 Athens Co., Ohio	Unattended-T	0.13	1.38	0.69
4			0.04	0.40	0.69
5	#36 Franklin Co., Ohio	Unattended-D	1.38	0.13	0.07
6	#38 Columbus, Ohio	Unattended-T	0.40	0.13	
7			1.38	0.40	
8			1.38	0.13	
9	#39 Westerville, Ohio	Unattended-T	1.38	0.69	0.13
10			1.38	0.69	0.13
11			0.40	0.13	
12			1.38	0.34	0.13
13	#40 Madison Co., Ohio	Unattended-D	0.40	0.13	
14	#41 Hilliard, Ohio	Unattended-T	1.38	0.13	
15			1.38	0.13	
16			3.45	1.38	0.13
17	#42 Franklin Co., Ohio	Unattended-D	1.38	0.13	
18			1.38	0.13	
19	#45 Franklin Co., Ohio	Unattended-D	1.38	0.40	
20	#46 Columbus, Ohio	Unattended-D	1.38	0.13	
21	#48 Franklin Co., Ohio	Unattended-D	1.38	0.13	
22			1.38	0.13	
23	#49 Sunbury, Ohio	Unattended-D	0.40	0.13	
24	#54 Columbus, Ohio	Unattended-D	1.38	0.13	
25	#55 Westerville, Ohio	Unattended-D	0.69	0.13	
26	#56 Franklin Co., Ohio	Unattended-D	1.38	0.40	
27	#57 Columbus, Ohio	Unattended-D	0.40	0.13	
28	#58 Gahanna, Ohio	Unattended-D	1.38	0.13	
29			1.38	0.13	
30	#64 Columbus, Ohio	Unattended-D			
31			1.38	0.40	
32			0.13	1.38	
33	#66 Conesville, Ohio	Attended-T	0.22	3.45	
34			1.38	0.69	0.13
35			1.38	0.69	0.13
36	#69 Pickaway Co., Ohio	Attended-T	0.40	0.13	
37	#70 Whitehall, Ohio	Unattended-D	3.45	1.38	0.13
38	#71 (Bixby) Groveport, Ohio	Unattended-T	1.38	0.13	
39			1.38	0.13	
40					

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, 1995

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 Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)	Line No.
		1				1
42.00	1		13.2KV Capacitor	1	2,700	2
94.00	2		138 KV Capacitor	1	50,400	3
						4
						5
42.00	1	1				6
80.00	4		13.2KV Capacitor	6	20,400	7
134.00	2		40KV Capacitor	1	9,900	8
150.00	2					9
50.00	1					10
60.00	1					11
3.00	1					12
42.00	1			1	6,900	13
13.00	2		13.2KV Capacitor	1	3,600	14
38.00	1		13.2KV Capacitor			15
42.00	1					16
560.00	1			1	3,150	17
		1	13.2KV Capacitor			18
42.00	1			2	6,300	19
63.00	2		13.2KV Capacitor	4	14,400	20
150.00	2		13.2KV Capacitor			21
42.00	1			2	7,200	22
42.00	1		13.2KV Capacitor			23
20.00	2			2	12,600	24
167.00	4		13.2KV Capacitor			25
40.00	2			1	3,600	26
25.00	1		13.2KV Capacitor	2	6,300	27
40.00	2		13.2KV Capacitor	1	72,000	28
150.00	2		138KV Capacitor	4	13,200	29
			13.2 Capacitor	1	72,000	30
167.00	2		138KV Capacitor	4	16,650	31
			13.2KV Capacitor			32
		1				33
480.00	3					34
1,773.00	3					35
11.00	1					36
50.00	1			2	7,200	37
63.00	3		13.2KV Capacitor	2	6,300	38
450.00	1		13.2KV Capacitor			39
42.00	1					40
75.00	1					

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, 1995

SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.

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

3. Substations with capacities of less than 10,000 Kva, except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.

4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa) Primary (c)	 Secondary (d)	 Tertiary (e)
1	#72 Galloway, Ohio	Unattended-D	0.69	0.13	
2	#73 Briggsdale, Ohio	Unattended-D	0.40	0.13	
3	#74 (Beatty) Grove City, Ohio	Unattended-T	3.45	1.38	0.13
4			3.45	1.38	
5			1.38	0.13	
6			1.38	0.69	0.13
7			3.45	1.38	
8	#75 Grove City, Ohio	Unattended-T	1.38	0.40	
9	#77 Columbus, Ohio	Unattended-D	1.38	0.13	
10	#79 Columbia Center, Ohio	Unattended-D	0.40	0.13	
11	#80 Pataskala, Ohio	Unattended-T	3.45	1.38	0.13
12			1.38	0.40	
13	#81 Delaware Co., Ohio	Unattended-D	1.38	0.40	
14	#89 Canal Winchester, Ohio	Unattended-D	1.38	0.13	
15	#95 Columbus, Ohio	Unattended-D	1.38	0.13	
16			1.38	0.13	
17	#98 Worthington, Ohio	Unattended-D	0.69	0.13	
18	#101 Nelsonville, Ohio	Unattended-D	0.69	0.13	
19			0.69	0.13	
20	#103 Jackson Co., Ohio	Unattended-D	0.69	0.13	
21			0.69	0.08	
22	#107 Aberdeen, Ohio	Unattended-D	0.69	0.13	
23	#113 Athens, Ohio	Unattended-T	1.38	0.69	
24	#126 South Salem, Ohio	Unattended-D	0.70	0.13	
25	#132 Kanauga, Ohio	Unattended-T	0.69	0.13	
26			1.38	0.69	
27			0.04	0.69	0.40
28	#136 Gallia Co., Ohio	Unattended-D	1.38	0.13	0.08
29	#138 Gallipolis, Ohio	Unattended-D	0.69	0.13	
30	#145 Oak Hill, Ohio	Unattended-D	0.69	0.13	
31	#149 Circleville, Ohio	Unattended-T	1.38	0.69	0.13
32			1.38	0.13	
33					
34	#154 Hillsboro, Ohio	Unattended-D	0.69	0.13	
35					
36	#158 Seaman, Ohio	Unattended-T	0.69	0.13	
37			1.38	0.69	0.13
38			0.13	0.20	
39			0.40	0.13	
40	#160 Otway, Ohio	Unattended-D	0.40	0.13	

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, 1995

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 Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)	Line No.
40.00	2		13.2KV Capacitor	3	9,750	1
20.00	2		13.2KV Capacitor	1	3,000	2
450.00	1		13.2KV Capacitor	2	7,200	3
560.00	1					4
75.00	1					5
100.00	2					6
		1				7
100.00	2		13.2KV Capacitor	2	7,200	8
150.00	2	1	13.2KV Capacitor	3	14,400	9
15.00	1					10
560.00	1	1	34.5KV Capacitor	1	3,600	11
42.00	1					12
42.00	1					13
42.00	1					14
83.00	1		13.2KV Capacitor	2	7,200	15
42.00	1					16
40.00	2		13.2KV Capacitor	1	3,600	17
22.00	3		13.2KV Capacitor	2	3,000	18
2.00	3		69KV Capacitor	1	9,600	19
11.00	1		13.2KV Capacitor	1	2,700	20
9.00	1					21
13.00	1					22
67.00	1					23
6.00	1					24
20.00	1		13.2KV Capacitor	1	3,000	25
50.00	1		69KV Capacitor	1	14,000	26
		1				27
13.00	1		13.2KV Capacitor	1	3,000	28
20.00	1		13.2KV Capacitor	1	3,600	29
17.00	2		13.2KV Capacitor	1	2,700	30
60.00	2	1	13.2KV Capacitor	2	5,400	31
			13.2KV Capacitor	1	4,500	32
			138KV Capacitor	1	48,000	33
			69KV Capacitor	1	13,200	34
40.00	2		13.2KV Capacitor	2	5,400	35
						36
8.00	2			1	14,400	37
30.00	1		69KV Capacitor			38
		3				39
		1				40
8.00	1					

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, 1995

SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.

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

3. Substations with capacities of less than 10,000 Kva, except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.

4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa) Primary (c)	 Secondary (d)	 Tertiary (e)
1	#165 Superior, Ohio	Unattended-T(S)	0.69	0	0
2	#170 Middleport, Ohio	Unattended-D	0.69	0.13	
3					
4	#171 Pickaway Co., Ohio	Unattended-D	1.38	0.13	
5	#176 Chillicothe, Ohio	Unattended-D	0.69	0.13	0.08
6			0.69	0.12	0.04
7			0.13	0.04	
8	#178 Chillicothe, Ohio	Unattended-D	1.38	0.69	0.13
9	#191 Rarden, Ohio	Unattended-D	0.69	0.40	0.13
10			0.69	0.34	0.13
11	#217 Delaware, Ohio	Unattended-D	0.40	0.13	
12	#218 Delaware, Ohio	Unattended-D	0.40	0.13	
13	#226 Chillicothe, Ohio	Unattended-T	1.38	0.69	0.13
14					
15					
16	#228 McArthur, Ohio	Unattended-D	0.69	0.13	
17	#229 Athens, Ohio	Unattended-D	0.69	0.13	
18	#230 Athens, Ohio	Unattended-T	1.38	0.69	0.13
19			0.69	0.13	
20	#238 Peebles, Ohio	Unattended-T	1.38	0.69	0.13
21	#240 Delaware, Ohio	Unattended-D	1.38	0.40	
22			1.38	0.13	
23					
24	#242 Jackson, Ohio	Unattended-T	1.38	0.69	0.13
25			0.69	0.13	
26			1.38	0.13	
27	#247 Waverly, Ohio	Unattended-T	1.38	0.69	0.13
28	23 Substations Under 10,000 KVA	Unattended-D			
29					
30					
31	Total Wholly Owned Substations Above				
32	By Function (Excludes Those Grouped)				
33					
34	T - Transmission				
35					
36	D - Distribution				
37					
38	(S) Switching Station				
39					
40					

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, 1995

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 Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)	Line No.
						1
0	0					2
10.00	1		13.2KV Capacitor	1	2,250	3
			69KV Capacitor	1	9,600	4
39.00	2					5
9.00	1		13.2KV Capacitor	1	2,250	6
2.00	1					7
3.00		1				8
30.00	1		13.2KV Capacitor	1	3,600	9
20.00	1					10
0	0	1				11
20.00	2		13.2KV Capacitor	1	2,700	12
19.00	2		13.2KV Capacitor	1	3,150	13
110.00	3		69KV Capacitor	1	14,400	14
			138KV Capacitor	1	64,800	15
			13.2KV Capacitor	3	9,000	16
20.00	1		13.2KV Capacitor	1	3,000	17
50.00	2					18
30.00	1		13.2KV Capacitor	2	5,700	19
20.00	1					20
30.00	1		69KV Capacitor	1	14,400	21
50.00	2	1	40KV Capacitor	1	6,000	22
42.00	1					23
			13.2KV Capacitor	1	2,700	24
90.00	3		13KV Capacitor	2	7,200	25
		0	69KV Capacitor	1	14,400	26
		1				27
60.00	2		13KV Capacitor	2	5,400	28
155.00	26	4	13.2 KV Capacitor	5	13,200	29
			69KV Capacitor	2	14,400	30
						31
						32
						33
						34
9,895.00						35
						36
3,343.00						37
						38
						39
						40

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, 1995

SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.

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

3. Substations with capacities of less than 10,000 Kva, except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.

4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa) Primary (c)	 Secondary (d)	 Tertiary (e)
1	* COMMONLY OWNED SUBSTATIONS				
2	#5 Corridor, Franklin Co., Ohio - Note A	Unattended-T	3.45	0	0
3	#50 Beckjord, New Richmond, Ohio - Note B	Attended-T	0.22	3.45	0
4	#52 Stuart, Adams Co., Ohio - Note A	Supervisory			
5		Control-T	3.45	1.38	0
6	See Note B	Monitor-T	0.22	3.45	0
7	See Note A	Monitor-T	0.22	3.45	0
8	See Note D	Attended-T	0.22	3.45	0
9	See Note E	Supervisory			
10		Control-T	3.45	0	0
11	#53 Pierce, Clermont Co., Ohio - Note B	Attended-T	3.45	0	0
12	#59 Greene, Dayton, Ohio - Note B	Supervisory			
13		Control-T	3.45		
14	#61 Foster, Warren Co., Ohio - Note B	Unattended-T	3.45	0	0
15	#62 Zimmer, Clermont Co., Ohio - Notes A&C	Attended-T	0.22	3.45	0
16	#66 Conesville, Conesville, Ohio - Note A	Attended-T	0.22	3.45	0
17	#71 Bixby, Groveport, Ohio - Note A	Unattended-T	3.45	0	0
18	#74 Beatty, Grove City, Ohio - Notes A & B	Unattended-T	3.45	0	0
19	#241 Terminal, Cincinnati, Ohio - Note C	Attended-T	3.45	0	0
20	#243 Port Union, Butler Co., Ohio - Note C	Attended-T	3.45	0	0
21	#245 Don Marquis, Pike Co., Ohio - Note B	Unattended-T	3.45	0	0
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

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, 1995

SUBSTATIONS (Continued)

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

6. Designate substations or major items of equipment leased from others,jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)	
						1
0	0	0				2
504.00	1	0				3
						4
250.00	1	0				5
1,920.00	3	0				6
640.00	1	0				7
900.00	0	1				8
						9
0	0	0				10
0	0	0				11
						12
0	0	0				13
0	0	0				14
1,955.00	2	0				15
910.00	1	0				16
0	0	0				17
0	0	0				18
0	0	0				19
0	0	0				20
0	0	0				21
						22
						23
						24
						25
						26
						27
						28
						29
						30
						31
						32
						33
						34
						35
						36
						37
						38
						39
						40

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COLUMBUS SOUTHERN POWER COMPANY, 1995

SUBSTATION NOTES:
-For Commonly Owned Substation as noted

Equipment at these substations is co-owned with The Cincinnati Gas & Electric Company (CG&E), The Dayton Power and Light Company (DP&L) and the Respondent (CSP). Expenses are shared on the basis of ownership which vary by commonly owned substation. The co-owners are not associated companies. The percent of ownership at the substations as referenced by the footnotes are:

COMPANY	CG&E	DP&L	CSP
Footnote:			
A	33-1/3%	33-1/3%	33-1/3%
B	30%	35%	35%
C	28%	36%	36%
D	40.3%	30.7%	29%
E	38.5%	41.3%	20.2%

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, 1995

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 parties, 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)	LINE TRANSFORMERS Total Capacity (In MVa) (d)
1	Number at Beginning of Year	641,929	151,529	6,815
2	Additions During Year			
3	Purchases	32,164	6,865	325
4	Associated with Utility Plant Acquired			
5	TOTAL Additions (Enter Total of lines 3 and 4)	32,164	6,865	325
6	Reductions During Year			
7	Retirements	16,525	3,537	146
8	Associated with Utility Plant Sold			
9	TOTAL Reductions (Enter Total of lines 7 and 8)	16,525	3,537	146
10	Number at End of Year (Lines 1+5-9)	657,568	154,857	6,994
11	In Stock	28,735	6,118	435
12	Locked Meters on Customers' Premises	11,500		
13	Inactive Transformers on System			
14	In Customers' Use	617,333	148,367	6,540
15	In Company's Use		372	19
16	TOTAL End of Year (Enter Total of lines 11 to 15. This line should equal line 10.)	657,568	154,857	6,994

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, 1995

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 estimations 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 Additions (b)	 Retirements (c)	 Adjustments (d)	Balance at End of Year (e)	Actual Cost (f)
1	Air Pollution Control Facilities	$9,089,128	$985,977		$259,756,233	$259,756,233
2	Water Pollution Control Facilities	415,077	303,852		38,651,256	38,651,256
3	Solid Waste Disposal Costs	1,606,799	1,119,657		41,613,090	41,613,090
4	Noise Abatement Equipment				147,569	147,569
5	Esthetic Costs				29,775,337	29,553,600
6	Additional Plant Capacity				34,815,688	0
7	Miscellaneous (Identify significant)				1,971,728	1,969,136
8	TOTAL (Total of lines 1 thru 7)	$11,111,004	$2,409,486		$406,730,901	$371,690,884
9	Construction Work in Progress				25,709,026	25,709,026

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, 1995

ENVIRONMENTAL PROTECTION EXPENSES

1. Show below expenses incurred in connection with the use of environmental protection facilities, the cost of which are reported on page 430. Where it is necessary that allocations and/or estimates of costs be made,state the basis or method used.

2. Include below the costs incurred due to the operation of environmental protection equipment, facilities, and programs.

3. Report expenses under the subheadings listed below.

4. Under item 6 report the difference in cost between environmentally clean fuels and the alternative fuels that would otherwise be used and are available for use.

5. Under item 7 include the cost of replacement power, purchased or generated, to compensate for the deficiency in output from existing plants due to the addition of pollution control equipment,use of alternate environmentally preferable fuels or environmental regulations of governmental bodies. Base the price of replacement power purchased on the average system price of purchased power if the actual cost of such replacement power is not known. Price internally generated replacement power at the system average cost of power generated if the actual cost of specific replacement generation is not known.

6. Under item 8 include ad valorem and other taxes assessed directly on or directly relatable to environmental facilities. Also include under item 8 licensing and similar fees on such facilities.

7. In those instances where expenses are composed of both actual supportable data and estimates of costs, specify in column (c) the actual expenses that are included in column (b).

Line No.	Classification of Expenses (a)	Amount (b)	Actual Expenses (c)
1	Depreciation	$13,749,773	$12,709,106
2	Labor, Maintenance, Materials, and Supplies Cost Related to Env. Facilities and Programs	2,607,769	2,319,631
3	Fuel Related Costs		
4	Operation of Facilities	574,416	61,231
5	Fly Ash and Sulfur Sludge Removal	18,222,773	18,040,680
6	Difference in Cost of Environmentally Clean Fuels	22,886,479	20,921,342
7	Replacement Power Costs	5,223,186	0
8	Taxes and Fees	1,148,290	1,114,759
9	Administrative and General	2,107,305	456,736
10	Other (Identify significant)	128,831	128,831
11	TOTAL	$66,648,822	$55,752,316

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Stock liability for conversion	426
Substations	227
Supplies - materials and	

INDEX (Continued)

Schedule	Page No.
Taxes	
accrued and prepaid	262-263
charged during year	262-263
on income, deferred and accumulated	234
	272-277
reconciliation of net income with taxable income for	261
Transformers, line - electric	429
Transmission	
lines added during year	424-425
lines statistics	422-423
of electricity for others	328-330
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debt discount	256-257
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THIS FILING IS (CHECK ONE BOX FOR EACH ITEM)		
Item 1: ☒ An Initial (Original) Submission	OR ☐	Resubmission No. ____
Item 2: ☐ An Original Signed Form	OR ☒	Conformed Copy

Form Approved
OMB No. 1902–0021
(Expires 7/31/98)

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

RECEIVED
MAY 01 1996
PUCO FISCAL

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

Exact Legal Name of Respondent (Company)	Year of Report
COLUMBUS SOUTHERN POWER COMPANY	Dec. 31, 19 95

III. What and Where to Submit (Continued)

(c) Continued

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

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 Office of the Secretary at the address indicated at III (a).

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

Based on our review, in our opinion the accompanying schedules identified in the preceding paragraph (except as noted below) conform in all material respects with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases.

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:

Public Reference and Files Maintenance Branch
Federal Energy Regulatory Commission
888 First Street, NE.
Room 21-A ED-12.2
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 1,217 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, 888 First Street NE., Washington, DC 20426 (Attention: Mr. 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).

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 nonconfidential 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, or

(4) 500 megawatt hours of annual wheeling for others (deliveries plus losses).

III. What and Where to Submit

(a) Submit this form on electronic media consisting of two (2) duplicate data diskettes and an original and six (6) conformed paper copies, properly filed in and attested, to:

Office of the Secretary
Federal Energy Regulatory Commission
888 First Street, NE.
Room 1A208
Washington, DC 20426

Retain one copy of this report for your files.

Include with the original and each conformed paper copy of this form the subscription statement required by 18 C.F.R. 385.2011(c)(5). Paragraph (c)(5) of 18 C.F.R. 385.2011 requires each respondent submitting data electronically to file a subscription stating that the paper copies contain the same information as contained on the electronic media, that the signer knows the contents of the paper copies and electronic media, and that the contents as stated in the copies and on the electronic media are true to the best knowledge and belief of the signer.

(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
888 First Street, NE.
Room 72-04
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.)

FERC FORM NO. 1:
ANNUAL REPORT OF MAJOR ELECTRIC UTILITIES LICENSEES AND OTHER

IDENTIFICATION		
01 Exact legal Name of Respondent COLUMBUS SOUTHERN POWER COMPANY		02 Year of Report Dec. 31, 1995
03 Previous Name and Date of Change (if name changed during year)		
04 Address of Principal 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 Financial Reporting Manager
07 Address of Contact Person (Street, City, State, Zip Code) American Electric Power Service Corp. 1 Riverside Plaza, Columbus, Oh 43215		
08 Telephone of Contact Person, including Area Code 614-223-2780	09 This Report is (1) x 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	03 Signature	04 Date Signed (Mo, Da, Yr)
T. P. Bowman	T. P. Bowman	04/26/96
02 Title Asst. Controller & Asst. Secretary		

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.

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.

IV. For any page(s) that is not applicable to the respondent, omit the page(s) and enter "NA," "NONE," or "Not Applicable" in column (d) on the List of Schedules, pages 2, 3, and 4.

V. Enter the month, day, and year for all dates. Use customary abbreviations. The "Date of Report" included in the header of each page is to be completed only for resubmissions (see VII. below). The date of the resubmission must be reported in the header for all form pages, whether or not they are changed from the previous filing.

VI. Generally, except for certain schedules, all numbers, whether they are expected to be debits or credits, must be reported as positive. Numbers having a sign that is different from the expected sign must be reported by enclosing the numbers in parentheses. ( ).

VII. For any resubmissions, two (2) new data diskettes and an original and six (6) conformed paper copies of the entire form, as well as the appropriate number of copies of the subscription statement indicated at instruction III (a) must be filed. Resubmissions must be numbered sequentially both on the diskettes and on the cover page of the paper copies of the form. In addition, the cover page of each paper copy must indicate that the filing is a resubmission. Send the resubmissions to the address indicated at instruction III (a).

VIII. Do not make references to reports of previous years or to other reports in lieu of required entries, except as specifically authorized.

IX. 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.

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.

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, 1995

LIST OF SCHEDULES (Electric Utility) (Continued)

Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits) (Continued)			
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	Rev. 12-95	
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. 12-94	none
Accumulated Deferred Income Taxes -- Other Property	274 - 275	Ed. 12-94	
Accumulated Deferred Income Taxes -- Other	276 - 277	Ed. 12-94	
Other Regulatory Liabilities	278	Ed. 12-94	
INCOME ACCOUNT SUPPORTING SCHEDULES			
Electric Operating Revenues	300 - 301	Ed. 12-90	
Sales of Electricity by Rate Schedules	304	Ed. 12-95	
Sales of Resale	310 - 311	Ed. 12-88	
Electric Operation and Maintenance Expenses	320 - 323	Ed. 12-95	
Number of Electric Department Employees	323	Ed. 12-93	
Purchased Power	326 - 327	Ed. 12-95	
Transmission of Electricity for Others	328 - 330	Ed. 12-90	
Transmission of Electricity by Others	332	Ed. 12-90	
Miscellaneous General Expenses -- Electric	335	Ed. 12-94	
Depreciation and Amortization of Electric Plant	336 - 337	Ed. 12-95	
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	Rev. 12-95	
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

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, 1995

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 respondents are "none," "not applicable," or "NA".

Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS			
General Information	101	Ed. 12-87	
Control Over Respondent	102	Ed. 12-87	
Corporations Controlled by Respondent	103	Ed. 12-95	
Officers	104	Ed. 12-87	
Directors	105	Ed. 12-95	
Security Holders and Voting Powers	106 - 107	Ed. 12-87	
Important Changes During the Year	108 - 109	Ed. 12-90	
Comparative Balance Sheet	110 - 113	Ed. 12-94	
Statement of Income for the Year	114 - 117	Rev. 12-95	
Statement of Retained Earnings for the Year	118 - 119	Ed. 12-94	
Statement of Cash Flows	120 - 121	Rev. 12-94	
Notes to Financial Statements	122 - 123	Ed. 12-88	
BALANCE SHEET SUPPORTING SCHEDULES (Assets and Other Debits)			
Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization, and Depletion	200 - 201	Ed. 12-89	
Nuclear Fuel Materials	202 - 203	Ed. 12-89	none
Electric Plant in Service	204 - 207	Rev. 12-95	
Electric Plant Leased to Others	213	Rev. 12-95	none
Electric Plant Held for Future Use	214	Ed. 12-89	
Construction Work in Progress -- Electric	216	Ed. 12-87	
Construction Overheads -- Electric	217	Ed. 12-89	
General Description of Construction Overhead Procedure	218	Ed. 12-88	
Accumulated Provision for Depreciation of Electric Utility Plant.	219	Ed. 12-88	
Nonutility Property	221	Rev. 12-95	
Investment in Subsidiary Companies	224 - 225	Ed. 12-89	
Materials and Supplies	227	Ed. 12-89	
Allowances	228 - 229	Ed. 12-95	
Extraordinary Property Losses	230	Ed. 12-93	none
Unrecovered Plant and Regulatory Study Costs	230	Ed. 12-93	none
Other Regulatory Assets	232	Ed. 12-95	
Miscellaneous Deferred Debits	233	Ed. 12-94	
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	Rev. 12-95	
Other Paid-in Capital	253	Ed. 12-87	
Discount on Capital Stock	254	Ed. 12-87	none
Capital Stock Expense	254	Ed. 12-86	none
Long-Term Debt	256 - 257	Ed. 12-91	

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, 1995

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 the office where any other corporate books are kept, if different from that where the general corporate books are kept.

T. P. Bowman, Assistant Secretary and Assistant Controller
301-315 Cleveland Avenue, S.W.
Canton, OH 44702

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

Ohio - May 13, 1937

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

None

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

Electric - Ohio

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

Yes...Enter the date when such independent accountant was initially engaged:

X No

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, 1995

LIST OF SCHEDULES (Electric Utility) (Continued)

Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
ELECTRIC PLANT STATISTICAL DATA (Continued)			
Transmission Line Statistics	422 - 423	Ed. 12-87	
Transmission Lines Added During Year	424 - 425	Ed. 12-86	
Substations	426 - 427	Ed. 12-95	
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:			
[X] Four copies will be submitted.			
[ ] No annual report to stockholders is prepared.			

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, 1995

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 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.

Line No.	Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock Owned (c)	Footnote Ref. (d)
1	Simco, Inc.	Owns and leases a coal conveyor system to Conesville Coal Preparation Company (a subsidiary company)	100	
7	Colomet, Inc.	Acquires and holds property for possible future industrial sites.	100	
11	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) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1995

CONTROL OVER RESPONDENT

1. If any corporation, business trust, or similar organization or combination or 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 or control to the main parent company or organization. If control was held by a trustee(s), state name of trustee(s), name of beneficiary or beneficiaries for whom trust was maintained, and purpose of the trust.

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) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr)	*Year of Report* Dec. 31, 1995

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 a triple asterisk and the Chairman of the Executive Committee by a double asterisk.

Line No.	Name (and Title) of Director (a)	Principal Business Address (b)
1	E. Linn Draper, Jr.	Columbus, Ohio
2	(Chairman of the Board and Chief Executive Officer)	
3		
4	C. A. Erikson	Columbus, Ohio
5	(President and Chief Operating Officer)	
6		
7	Henry Fayne	Columbus, Ohio
8		
9	G. P. Maloney	Columbus, Ohio
10	(Vice President)	
11		
12	J. J. Markowsky	Columbus, Ohio
13	(Vice President)	
14		
15	W. J. Lhota	Columbus, Ohio
16	(Vice President)	
17		
18	P. J. DeMaria	Columbus, Ohio
19	(Vice President and Controller)	
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22		
23	(A) Company does not have an Executive Committee.	
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Name of Respondent COLUMBUS SOUTHERN POWER COMPANY	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1995

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 the date the change in incumbency was made.

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

Line No.	Title (a)	Name of Officer (b)	Salary for Year (c)
1	* Information included on filed copies only.		
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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.

PAGE 108 INTENTIONALLY LEFT BLANK
SEE PAGE 109 FOR REQUIRED INFORMATION

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, 1995

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 date of the latest closing of the stock book prior to end of year, and state the purpose of such closing:	2. State the total number of votes cast at the latest general meeting prior to end of year for election of directors or the respondent and number of such votes cast by proxy	3. Give the date and place of such meeting:
Stock book does not close.	Total: 16,410,426 By proxy: 16,410,426	April 25, 1995 Columbus, Ohio

Line No.	Name (Title) and Address of Security Holder (a)	VOTING SECURITIES Number of votes as of (date): December 31, 1995 Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
4	TOTAL votes of all voting securities	16,410,426	16,410,426		
5	TOTAL number of security holders	1	1		
6	TOTAL votes of Security holders listed below	16,410,426	16,410,426	0	0
7	American Electric Power Company, Inc.				
8	1 Riverside Plaza				
9	Columbus, Ohio 43215	16,410,426	16,410,426		
10					
11					
12	Item 2 - None				
13					
14	Item 3 - None				
15					
16	Item 4 - None				
17					
18					

IMPORTANT CHANGES DURING THE YEAR (Continued)

8. The 1995 wage agreement resulted in a general increase of 3.2% for represented employees.

9. On April 12, 1993, Columbus Southern Power Company (CSPCo) and other AEP System companies filed a transmission tariff with the Federal Energy Regulatory Commission (FERC) under which these AEP System companies would provide limited transmission service to certain companies. The tariff covered the terms and conditions of the service, as well as the price which the companies pay for transmission services, regardless of the source of electric power generation. On September 3, 1993, the FERC issued an order accepting the transmission service tariff for filing, with the tariff becoming effective on September 7, 1993, subject to refund. On May 11, 1994, the FERC issued an order on rehearing and indicated that an open access tariff should offer third parties access to the transmission system on the same or comparable basis, and under the same or comparable terms and conditions, as the transmission provider's access to its system.

On March 29, 1995, the FERC issued a Notice of Proposed Rulemaking ("Mega-NOPR"). The Mega-NOPR proposes to require each public utility that owns or controls interstate transmission facilities to file open access network and point-to-point transmission tariffs that offer services comparable to the utility's own uses of its transmission system. The Mega-NOPR also proposes to require utilities to functionally unbundle their services, by requiring them to use their own tariffs in making off-system and third-party sales. As part of the proposed rule, the FERC issued recommended pro-forma tariffs which reflect the Commission's preliminary views on the minimum non-price terms and conditions for non-discriminatory transmission service. In connection with the Mega-NOPR, the Commission offered certain waivers of its regulations to utilities willing to adopt the pro-forma tariffs prior to issuance of the final rule. The Mega-NOPR also would allow a utility to seek recovery of certain prudently-incurred stranded costs that result from unbundled transmission service.

On July 18, 1995, the AEP System companies filed an Offer of Settlement in their transmission tariff case, in which the companies proposed to adopt the FERC's pro-forma transmission tariffs at certain stated rates that were lower than those requested in their initial tariff filing. The Offer of Settlement was approved by the FERC on February 14, 1996, except for certain pricing issues, which are still pending resolution by FERC.

Name of Respondent	This Report Is:	Date of Report (Mo,Da,Yr)	Year of Report
COLUMBUS SOUTHERN POWER COMPANY	(1)[x]An Original (2)[ ]A Resubmission		Dec. 31, 1995

IMPORTANT CHANGES DURING THE YEAR (Continued)

Columbus Southern Power Company

1. The following franchise rights secured as original franchise or an extension of present rights:

Date Acquired	Acquired From	Period	Consideration
2/5/95	Village of Amesville, OH	25 years	None
3/7/95	City of Gallipolis, OH	50 years	None
3/9/95	Village of Vinton, Oh	50 years	None
3/15/95	Village of Coalton, OH	50 years	None
3/20/95	Village of Chauncey, OH	50 years	None
3/23/95	Village of Oak Hill, Oh	50 years	None
4/13/95	Village of Wilkesville, Oh	50 years	None
6/7/95	Village of Peebles, OH	25 years	None
7/13/95	Village of Coolville, OH	25 years	None
11/8/95	Village of Hamden, Oh	50 years	None

2. None

3. None

4. None

5. None

6. SEC File No. 33-62595 under the Securities Act of 1933; The Public Utility Commission of Ohio Case No. 95-744-EL-AIS:

$75,000,000 8-3/8% Series A Junior Subordinated Deferrable Interest Debentures due 2025

SEC File No. 70-8693 under the Public Utility Holding Company Act of 1935. Short-term borrowing authority not to exceed $175,000,000 for the period January 1, 1996 through December 31, 2000.

7. None

IMPORTANT CHANGES DURING THE YEAR (Continued)

standards. While ozone non-attainment is largely restricted to urban areas, AEP System generating stations could be determined to be affecting ozone concentrations and may therefore, eventually be required to reduce nitrogen oxides emissions pursuant to Title I.

In addition, certain environmental organizations and northeastern states have filed comments with Federal EPA contending that nitrogen oxides emissions from the midwest must be reduced in order to achieve the National Ambient Air Quality Standard for ozone in the northeast. Similar comments have been filed by these organizations and others with the FERC in connection with the proposed rulemaking involving open access to transmission facilities. All AEP System coal-fired plants are potentially subject to the imposition of additional emission controls resulting from these initiatives. The Environmental Council of States formed the Ozone Transport Assessment Group (OTAG) in early 1995 to develop estimates of levels of reduction in volatile organic compound and/or nitrogen oxides emissions required for significant reductions in ozone concentrations in the eastern United States. OTAG, consisting of the environmental commissioners and air directors of 37 eastern states, Federal EPA and representatives from environmental and industry groups, is currently scheduled to complete modeling and technical work by the fall of 1996 with evaluation of technical findings and recommendations on regional emission controls to be submitted to Federal EPA by January 1997. The cost of meeting nitrogen oxide emissions reduction requirements which might be imposed to achieve the ozone ambient air quality standard cannot be precisely predicted but could be substantial.

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. While it is not possible to state with particularity the ultimate impact of the final rules on CSPCo operations, at present it appears that the final rules could possibly result in more stringent emission limitations at CSPCo's Conesville Plant.

IMPORTANT CHANGES DURING THE YEAR (Continued)

On December 17, 1992, the Public Utility Commission of Ohio (PUCO) issued an order proposing rules for competitive bidding for new generating capacity, including transmission access for winning bidders. The proposed rules would establish a rebuttable presumption of prudence where new generating capacity is acquired through competitive bidding and provide other incentives to use competitive bidding. The proposed rules also contain procedures to ensure that bidders for a utility's new capacity will have open access to certain transmission facilities and prohibit the utility acquiring new capacity from withholding sulfur dioxide allowances from potential bidders. CSPCo filed comments on the proposed rules generally supporting promulgation of rules governing competitive bidding but stating that the rules should not address access to transmission facilities or sulfur dioxide allowances, because existing federal laws address such concerns.

The Acid Rain Title of the Clean Air Act Amendments of 1990 (CAAA) contains provisions concerning nitrogen oxides emissions. In March 1994, Federal EPA issued final regulations governing nitrogen oxides emissions from tangentially fired and dry bottom wall-fired boilers at Phase I units which were appealed to the United States Court of Appeals for the District of Columbia Circuit by CSPCo, other AEP System companies and a group of unaffiliated utilities based on the failure of Federal EPA to correctly define low nitrogen oxide burner technology. On November 29, 1994, the court remanded the rules to Federal EPA and on April 13, 1995, Federal EPA issued revised regulations pursuant to the court's remand. Compliance with these emission limitations is determined on an annual basis beginning in 1996. On January 19, 1996, Federal EPA published proposed revisions to the existing emission limitations for tangentially fired and dry bottom wall-fired boilers. Federal EPA must take final action on the proposed revisions by January 1, 1997. These limitations are expected to be more restrictive than those which are currently applicable.

The CAAA contain additional provisions, other than the Acid Rain Title, which could require reductions in emissions of nitrogen oxides from fossil fuel-fired power plants. Title I, dealing generally with non-attainment of ambient air quality standards, establishes a tiered system for classifying degrees of non-attainment with air quality standards for ozone. Depending upon the severity of non-attainment within a given non-attainment area, reductions in nitrogen oxides emissions from fossil fuel-fired power plants may be required as part of a state's plan for achieving attainment with ozone air quality

Name of Respondent COLUMBUS SOUTHERN POWER COMPANY	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, YY)	Year of Report Dec. 31, 1995

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	$2,663,118,809	$2,739,423,011
3	Construction Work in Progress (107)	200-201	52,156,009	64,072,329
4	TOTAL UTILITY PLANT (Enter Total of lines 2 and 3)		$2,715,274,818	$2,803,495,340
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115)	200-201	871,257,528	937,620,282
6	Net Utility Plant (Enter Total of line 4 Less 5)	-	$1,844,017,290	$1,865,875,058
7	Nuclear Fuel (120.1-120.4, 120.6)	202-203	0	0
8	(Less) Accum. Prov. for Amort. of Nucl. Assemblies (120.5)	202-203	0	0
9	Net Nuclear Fuel (Enter Total of lines 7 Less 8)	-	0	0
10	Net Utility Plant (Enter Total of lines 6 and 9)	-	$1,844,017,290	$1,865,875,058
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	18,435,373	19,028,057
15	(Less) Accum. Prov. for Depr. and Amort. (122)	-	3,228,618	3,233,958
16	Investments in Associated Companies (123)	-	0	0
17	Investment in Subsidiary Companies (123.1)	224-225	4,708,624	4,450,174
18	(For Cost of Account 123.1, See Footnote Page 224, Line 42)	-		
19	Noncurrent Portion of Allowances	228-229	0	0
20	Other Investments (124)		8,625,311	7,404,576
21	Special Funds (125-128)	-	27,738	27,738
22	TOTAL Other Property and Investments (Total of lines 14—17,19—21)		$28,568,428	$27,676,587
23	CURRENT AND ACCRUED ASSETS			
24	Cash (131)	-	4,344,858	3,817,226
25	Special Deposits (132-134)	-	187,376	187,941
26	Working Fund (135)	-	5,282,691	6,361,834
27	Temporary Cash Investments (136)	-	3,896,831	0
28	Notes Receivable (141)		14,308	275
29	Customer Accounts Receivable (142)	-	41,055,679	52,390,155
30	Other Accounts Receivable (143)	-	9,950,413	10,015,769
31	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)	-	1,767,848	1,060,750
32	Notes Receivable from Associated Companies (145)	-	0	0
33	Accounts Receivable from Assoc. Companies (146)	-	4,624,706	4,488,211
34	Fuel Stock (151)	227	28,017,115	23,866,323
35	Fuel Stock Expenses Undistributed (152)	227	43,123	449,462
36	Residuals (Elec) and Extracted Products (153)	227	0	0
37	Plant Materials and Operating Supplies (154)	227	22,215,061	22,110,753
38	Merchandise (155)	227	100,500	100,500
39	Other Materials and Supplies (156)	227	0	0
40	Nuclear Materials Held for Sale (157)	202-203/227	0	0
41	Allowances (158.1 and 158.2)	228-229	1,287,228	0
42	(Less) Noncurrent Portion of Allowances	228-229	0	0
43	Stores Expense Undistributed (163)	-	465,199	426,462
44	Gas Stored Underground-Current (164.1)	-	0	0
45	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)	-	0	0
46	Prepayments (165)	-	31,089,971	32,176,406
47	Advances for Gas (166-167)	-	0	0
48	Interest and Dividends Receivable (171)	-	0	0
49	Rents Receivable (172)	-	0	0
50	Accrued Utility Revenues (173)	-	31,594,700	40,389,368
51	Miscellaneous Current and Accrued Assets (174)		112,984	(114,602)
52	TOTAL Current and Accrued Assets (Enter Total of lines 24 thru 51)		$182,514,895	$195,605,333

IMPORTANT CHANGES DURING THE YEAR (Continued)

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 Resources 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.

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 Resources 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.

10. None

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, 1995

COMPARATIVE BALANCE SHEET (LIABILITES AND OTHER CREDITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
1	PROPRIETARY CAPITAL			
2	Common Stock Issued (201)	250-251	$41,026,065	$41,026,065
3	Preferred Stock Issued (204)	250-251	150,000,000	82,500,000
4	Capital Stock Subscribed (202, 205)	252	0	0
5	Stock Liability for Conversion (203, 206)	252	0	0
6	Premium on Capital Stock (207)	252	257,892,418	257,892,418
7	Other Paid-in Capital (208-211)	253	307,749,126	316,534,462
8	Installments Received on Capital Stock (212)	252	0	0
9	(Less) Discount on Capital Stock (213)	254	0	0
10	(Less) Capital Stock Expense (214)	254	0	0
11	Retained Earnings (215, 215.1, 216)	118-119	44,746,610	72,248,790
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	2,229,320	2,070,770
13	(Less) Reacquired Capital Stock (217)	250-251	0	0
14	TOTAL Proprietary Capital (Enter Total of Lines 2 thru 13)	-	$803,643,539	$772,272,505
15	LONG-TERM DEBT			
16	Bonds (221)	256-257	861,390,000	906,390,000
17	(Less) Reacquired Bonds (222)	256-257	0	0
18	Advances from Associated Companies (223)	256-257	0	0
19	Other Long-Term Debt (224)	256-257	142,245,000	92,245,000
20	Unamortized Premium on Long-Term Debt (225)	-	0	0
21	(Less) Unamortized Discount on Long-Term Debt-Debit (226)	-	6,027,121	7,838,967
22	TOTAL Long-Term Debt (Enter Total of Lines 16 thru 21)	-	$997,607,879	$990,796,033
23	OTHER NONCURRENT LIABILITIES			
24	Obligations Under Capital Leases-Noncurrent (227)	-	19,342,247	22,825,110
25	Accumulated Provision for Property Insurance (228.1)	-	0	0
26	Accumulated Provision for Injuries and Damages (228.2)	-	2,626,683	1,959,328
27	Accumulated Provision for Pensions and Benefits (228.3)	-	6,643	16,089
28	Accumulated Miscellaneous Operating Provisions (228.4)	-	3,620,876	8,849,914
29	Accumulated Provision for Rate Refunds (229)	-	0	0
30	TOTAL OTHER Noncurrent Liabilities (Enter Total of lines 24 thru 29)		$25,596,449	$33,650,441
31	CURRENT AND ACCRUED LIABILITIES			
32	Notes Payable (231)	-	0	34,325,000
33	Accounts Payable (232)	-	34,735,431	31,067,074
34	Notes Payable to Associated Companies (233)	-	0	0
35	Account Payable to Associated Companies (234)	-	16,465,556	23,072,346
36	Customer Deposits (235)	-	4,998,398	5,004,996
37	Taxes Accrued (236)	262-263	113,359,614	120,091,680
38	Interest Accrued (237)	-	18,922,595	17,015,923
39	Dividends Declared (238)	-	3,203,125	1,600,000
40	Matured Long-Term Debt (239)	-	0	0
41	Matured Interests (240)	-	0	0
42	Tax Collections Payable (241)	-	934,130	1,081,483
43	Miscellaneous Current and Accrued Liabilities (242)		21,917,290	17,381,197
44	Obligations Under Capital Leases-Current (243)		4,753,444	4,737,175
45	TOTAL Current and Accrued Liabilities(Enter Total of lines 32 thru 44)		$219,289,583	$255,376,874

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, 1995

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)
53	DEFERRED DEBITS			
54	Unamortized Debt Expenses (181)	-	$2,734,847	$2,579,164
55	Extraordinary Property Losses (182.1)	230	0	0
56	Unrecovered Plant and Regulatory Study Costs (182.2)	230	0	0
57	Other Regulatory Assets (182.3)	232	492,625,760	454,822,995
58	Prelim. Survey and Investigation Charges (Electric) (183)	-	2,494	8,711
59	Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2)	-	0	0
60	Clearing Accounts (184)	-	(439,152)	98,614
61	Temporary Facilities (185)	-	(42,985)	1,200
62	Miscellaneous Deferred Debits (186)	233	61,134,833	63,462,061
63	Def. Losses from Disposition of Utility Plt. (187)	-	0	0
64	Research, Devel. and Demonstration Expend. (188)	352-353	0	0
65	Unamortized Loss on Reacquired Debt (189)	-	34,839,448	31,024,583
66	Accumulated Deferred Income Taxes (190)	234	73,870,662	68,634,301
67	Unrecovered Purchased Gas Costs (191)	-	0	0
68	TOTAL Deferred Debits (Enter Total of lines 54 thru 67)		$664,725,907	$620,631,629
69	TOTAL Assets and other Debits (Enter Total of lines 10,11,12, 22,52,and 68)		$2,719,826,520	$2,709,788,607

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, 1995

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 02 thru 24 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 duing the year.

Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL Current Year (c)	TOTAL Previous Year (d)
1	UTILITY OPERATING INCOME			
2	Operating Revenues (400)	300-301	$1,071,861,355	$1,031,151,277
3	Operating Expenses			
4	Operation Expenses (401)	320-323	528,246,885	514,155,053
5	Maintenance Expenses (402)	320-323	71,021,996	71,629,549
6	Depreciation Expense (403)	336-337	85,364,031	83,136,176
7	Amort. & Depl. of Utility Plant (404-405)	336-337	83,735	44,061
8	Amort. of Utility Plant Acq. Adj. (406)	336-337	0	0
9	Amort. of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)		0	0
10	Amort. of Conversion Expenses (407)		0	0
11	Regulatory Debits (407.3)		33,267,943	27,642,576
12	(Less) Regulatory Credits (407.4)		0	498,500
13	Taxes Other Than Income Taxes (408.1)	262-263	109,679,647	102,672,515
14	Income Taxes - Federal (409.1)	262-263	59,987,293	56,333,846
15	- Other (409.1)	262-263	0	0
16	Provision for Deferred Income Taxes (410.1)	234,272-277	78,437,685	74,531,598
17	(Less) Provision for Deferred Income Taxes - Cr. (411.1)	234,272-277	76,435,075	80,454,520
18	Investment Tax Credit Adj. - Net (411.4)	266	(3,327,985)	(3,696,551)
19	(Less) Gains from Disp. of Utility Plant (411.6)		0	0
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)		$886,326,155	$845,495,803
24	Net Utility Operating Income (Enter Total of line 2 less 23) (Carry forward to page 117, line 25)		$185,535,200	$185,655,474

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, 1995

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)		$735,292	$772,271
48	Accumulated Deferred Investment Tax Credits (255)	266-267	64,542,510	60,960,532
49	Deferred Gains from Disposition of Utility Plant (256)		0	0
50	Other Deferred Credits (253)	269	1,474,411	1,934,743
51	Other Regulatory Liabilities (254)	278	64,176,501	59,851,844
52	Unamortized Gain on Reacquired Debt (257)	269	807,520	621,170
53	Accumulated Deferred Income Taxes (281-283)	272-277	541,952,836	533,552,194
54	TOTAL Deferred Credits (Enter Total of Lines 47 thru 53)		$673,689,070	$657,692,754
55				
56				
57				
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59				
60				
61				
62				
63				
64				
65				
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68	TOTAL Liabilities and Other Credits (Enter Total of Lines 14, 22, 30, 45 and 54)		$2,719,826,520	$2,709,788,607

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, 1995

STATEMENT OF INCOME FOR THE YEAR (Continued)

Line No.	OTHER UTILITY		OTHER UTILITY		OTHER UTILITY	
	Current Year (k)	Previous Year (l)	Current Year (m)	Previous Year (n)	Current Year (o)	Previous Year (p)
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Name of Respondent COLUMBUS SOUTHERN POWER COMPANY	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, YY)	Year of Report Dec. 31, 1995

STATEMENT OF INCOME FOR THE YEAR (Continued)

resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.

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 2 to 23, and report the information in the blank space on page 122 or in a supplemental statement.

ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY		Line No.
Current Year (e)	Previous Year (f)	Current Year (g)	Previous Year (h)	Current Year (i)	Previous Year (j)	
						1
$1,071,861,355	$1,031,151,277					2
						3
528,246,885	514,155,053					4
71,021,996	71,629,549					5
85,364,031	83,136,176					6
83,735	44,061					7
0	0					8
0	0					9
0	0					10
33,267,943	27,642,576					11
0	498,500					12
109,679,647	102,672,515					13
59,987,293	56,333,846					14
0	0					15
78,437,685	74,531,598					16
76,435,075	80,454,520					17
(3,327,985)	(3,696,551)					18
0	0					19
0	0					20
0	0					21
0	0					22
$886,326,155	$845,495,803					23
$185,535,200	$185,655,474					24

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, 1995

STATEMENT OF RETAINED EARNINGS FOR THE YEAR

1. Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the 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		$44,746,610
2	Changes (Identify by prescribed retained earnings accounts)		
3	Adjustments to Retained Earnings (Account 439)		
4	Credit:		
5	Credit:		
6	Credit:		
7	Credit:		
8	Credit:		
9	TOTAL Credits to Retained Earnings (Acc. 439) (Total of lines 4 thru 8)		
10	Debit: Amortization of Deferred Stock Issuance Expense		(139,263)
11	Debit: Amortization of Loss on Redemption of Preferred Stock		(23,804)
12	Debit:		
13	Debit:		
14	Debit:		
15	TOTAL Debits to Retained Earnings (Acc. 439) (Total of lines 10 thru 14)		($163,067)
16	Balance Transferred from Income (Account 433 less Account 418.1)		110,074,796
17	Appropriations of Retained Earnings (Account 436)		
18			
19			
20			
21			
22	TOTAL Appropriations of Retained Earnings (Acc. 436) (Total of lines 18 thru 21)		
23	Dividends Declared - Preferred Stock (Account 437)		
24	Preferred Stock: 9.50%	238	(5,521,875)
25	7.875%	238	(3,937,500)
26	7.00%	238	(1,750,000)
27			
28			
29	TOTAL Dividends Declared - Preferred Stock (Acct. 437) (Total of lines 24 thru 28)		(11,209,375)
30	Dividends Declared - Common Stock (Account 438)		
31	Common Stock	238	(71,899,984)
32			
33			
34			
35			
36	TOTAL Dividends Declared - Common Stock (Acct. 438) (Total of lines 31 thru 35)		($71,899,984)
37	Transfers from Acct. 216.1, Unappropriated Undistributed Subsidiary Earnings		699,810
38	Balance - End of Year (Total of lines 01, 09, 15, 16, 22, 29, 36, and 37)		$72,248,790

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, 1995

STATEMENT OF INCOME FOR THE YEAR (Continued)

Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL Current Year (c)	TOTAL Previous Year (d)
25	Net Utility Operating Income (Carried forward from page 114)	--	$185,535,200	$185,655,474
26	Other Income and Deductions			
27	Other Income			
28	Nonutility Operating Income			
29	Revenues From Merchandising, Jobbing and Contract Work (415)		224,877	141,124
30	(Less) Costs and Exp. of Merchandising,Job. & Contract Work (416)		301,023	138,428
31	Revenues From Nonutility Operations (417)		0	0
32	(Less) Expenses of Nonutility Operations (417.1)		0	0
33	Nonoperating Rental Income (418)		212,972	164,090
34	Equity in Earnings of Subsidiary Companies (418.1)	119	541,260	403,456
35	Interest and Dividend Income (419)		3,338,470	1,109,334
36	Allowance for Other Funds Used During Construction (419.1)		1,106,943	188,582
37	Miscellaneous Nonoperating Income (421)		4,237,882	9,030,679
38	Gain on Disposition of Property (421.1)		201,667	286,493
39	TOTAL Other Income (Enter Total of lines 29 thru 38)		$9,563,048	$11,185,330
40	Other Income Deductions			
41	Loss on Disposition of Property (421.2)		372	355
42	Miscellaneous Amortization (425)	340	0	0
43	Miscellaneous Income Deductions (426.1-426.5)	340	4,149,368	775,096
44	TOTAL Other Income Deductions (Total of lines 41 thru 43)		$4,149,740	$775,451
45	Taxes Applic. to Other Income and Deductions			
46	Taxes Other Than Income Taxes (408.2)	262-263	223,242	242,308
47	Income Taxes - Federal (409.2)	262-263	(1,019,094)	(629,734)
48	Income Taxes - Other (409.2)	262-263	0	0
49	Provision for Deferred Inc. Taxes (410.2)	234,272-277	2,252,391	4,100,027
50	(Less) Provision for Deferred Income Taxes - Cr. (411.2)	234,272-277	1,368,298	316,574
51	Investment Tax Credit Adj. - Net (411.5)		(149,409)	(227,302)
52	(Less) Investment Tax Credits (420)		0	0
53	TOTAL Taxes on Other Income and Deduct. (Total of 46 thru 52)		($61,168)	$3,168,725
54	Net Other Income and Deductions (Enter Total of lines 39, 44, 53)		$5,474,476	$7,241,154
55	Interest Charges			
56	Interest on Long-Term Debt (427)		75,639,656	78,692,216
57	Amort. of Debt Disc. and Expense (428)		625,677	631,586
58	Amortization of Loss on Reacquired Debt (428.1)		3,814,865	3,679,135
59	(Less) Amort. of Premium on Debt - Credit (429)		0	0
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	1,730,972	1,257,206
63	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		1,231,199	1,021,830
64	Net Interest Charges (Enter Total of lines 56 thru 63)		$80,393,620	$83,051,962
65	Income Before Extraordinary Items (Total of lines 25, 54 and 64)		$110,616,056	$109,844,666
66	Extraordinary Items			
67	Extraordinary Income (434)		0	0
68	(Less) Extraordinary Deductions (435)		0	0
69	Net Extraordinary Items (Enter Total of line 67 less line 68)		0	0
70	Income Taxes-Federal and Other (409.3)	262-263	0	0
71	Extraordinary Items After Taxes (Enter Total of line 69 less line 70)		0	0
72	Net Income (Enter Total of lines 65 and 71)		$110,616,056	$109,844,666

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, 1995

STATEMENT OF CASH FLOWS

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 Instruction No. 5 for Explanation of Codes) (a)	Amounts (b)
1	Net Cash Flow from Operating Activities:	
2	Net Income (Line 72(c) on page 117)	$110,616,056
3	Noncash Charges (Credits) to Income:	
4	Depreciation and Depletion	84,948,034
5	Amortization of (Specify)	
6	Zimmer Post-In-Service Deferrals and Amortizations	29,150,169
7		
8	Deferred Income Taxes (Net)	2,886,703
9	Investment Tax Credit Adjustment (Net)	(3,477,394)
10	Net (Increase) Decrease in Receivables	(11,956,401)
11	Net (Increase) Decrease in Inventory	5,174,727
12	Net (Increase) Decrease in Allowances Inventory	1,287,228
13	Net Increase (Decrease) in Payables and Accrued Expenses	2,938,432
14	Net (Increase) Decrease in Other Regulatory Assets	(2,661,425)
15	Net Increase (Decrease) in Other Regulatory Liabilities	321,173
16	(Less) Allowance for Other Funds Used During Construction	1,106,943
17	(Less) Undistributed Earnings from Subsidiary Companies	(158,550)
18	Other: Net (Increase) Decrease in Accrued Utility Revenues	(8,794,668)
19	Other Operating Items (Net)	(2,927,326)
20		
21		
22	Net Cash Provided by (Used in) Operating Activities (Total of lines 2 thru 21)	$206,556,915
23		
24	Cash Flows from Investment Activities:	
25	Construction and Acquisition of Plant (Including Land):	
26	Gross Additions to Utility Plant (less nuclear fuel)	(99,397,222)
27	Gross Additions to Nuclear Fuel	0
28	Gross Additions to Common Utility Plant	0
29	Gross Additions to Nonutility Plant	0
30	(Less) Allowance for Other Funds Used During Construction	1,106,943
31	Other:	
32		
33		
34	Cash Outflows for Plant (Total of lines 26 thru 33)	($98,290,279)
35		
36	Acquisition of Other Noncurrent Assets (d)	0
37	Proceeds from Disposal of Noncurrent Assets (d)	222,000
38	Sale and Leaseback Transactions	2,700,681
39	Investments in and Advances to Assoc. and Subsidiary Companies	99,900
40	Contributions and Advances from Assoc. and Subsidiary Companies	0
41	Disposition of Investments in (and Advances to)	
42	Associated and Subsidiary Companies	0
43		
44	Purchase of Investment Securities (a)	0
45	Proceeds from Sales of Investment Securities (a)	0

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, 1995

STATEMENT OF RETAINED EARNINGS FOR THE 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.	[redacted]
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.	[redacted]
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)	$72,248,790
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (ACCOUNT 216.1)	[redacted]
49	Balance – Beginning of Year (Debit or Credit)	2,229,320
50	Equity in Earnings for Year (Credit) (Account 418.1)	541,260
51	(Less) Dividends Received (Debit)	699,810
52	Other Changes (Explain)	
53	Balance – End of Year (Total of Lines 49 Thru 52)	$2,070,770

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, 1995

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.

PAGE 122 INTENTIONALLY LEFT BLANK
SEE PAGE 123 FOR REQUIRED INFORMATION

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, 1995

STATEMENT OF CASH FLOWS (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 Instruction No. 5 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	
57	(Total of lines 34 thru 55)	($95,267,698)
58		
59	Cash Flows from Financing Activities:	
60	Proceeds from Issuance of:	
61	Long - Term Debt (b)	75,000,000
62	Preferred Stock	0
63	Common Stock	0
64	Other: Debt Issuance Expenses	(2,473,738)
65		
66	Net Increase in Short - Term Debt (c)	34,325,000
67	Other: Capital Contribution from Parent	15,000,000
68		
69		
70	Cash Provided by Outside Sources (Total of lines 61 thru 69)	$121,851,262
71		
72	Payments for Retirement of:	
73	Long - term Debt (b)	(80,000,000)
74	Preferred Stock	(67,500,000)
75	Common Stock	0
76	Other: Premium Paid on Redemption of Preferred Stock	(4,272,750)
77		
78	Net Decrease in Short-Term Debt (c)	0
79		
80	Dividends on Preferred Stock	(12,812,500)
81	Dividends on Common Stock	(71,899,984)
82	Net Cash provided by (Used in) Financing Activities	
83	(Total of lines 70 thru 81)	($114,633,972)
84		
85	Net Increase (Decrease) in Cash and Cash Equivalents	
86	(Total of lines 22, 57,and 83)	($3,344,755)
87		
88	Cash and Cash Equivalents at Beginning of Year	13,711,756
89		
90	Cash and Cash Equivalents at End of Year	10,367,001

recorded to reflect the economic effects of regulation.

Use of Estimates

The preparation of these financial statements requires in certain instances the use of management's estimates. Actual results could differ from those estimates.

Utility Plant

Electric utility plant is stated at original cost 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 nonoperating income item that is recovered with regulator approval 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 amounts of AFUDC in 1995 and 1994 were not significant.

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 as follows:

Functional Class of Property	Composite Annual Rates
Production	3.2%
Transmission	2.3%
Distribution	3.7%
General	3.6%

Amounts to be used for removal of plant are recovered through depreciation charges included in rates.

NOTES TO FINANCIAL STATEMENTS

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 serving 599,000 retail customers in central and southern Ohio. Wholesale electric power is supplied to neighboring utility systems. 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 affiliated utilities as an integrated utility system.

Regulation

As a subsidiary of AEP Co., Inc., 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 exclusion of comparative statements of retained earnings and cash flows.

As a cost-based rate-regulated entity, CSPCo's financial statements reflect the actions of regulators that 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," regulatory assets and liabilities are

NOTES TO FINANCIAL STATEMENTS (Continued)

Cash and Cash Equivalents

Cash and cash equivalents include temporary cash investments with original maturities of three months or less.

Sale of Receivables

Under an agreement that expires in 2000, 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, 1995 and 1994, $50 million remained to be collected and remitted to the buyer.

Operating Revenues

Revenues include the accrual of 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 cost changes are expensed and billed as incurred.

Income Taxes

The Company follows the liability method of accounting for income taxes as prescribed by SFAS 109, "Accounting for Income Taxes." Under the liability method, deferred income taxes are provided for all temporary differences between book cost and tax basis of assets and liabilities which will result in a future tax consequence. Where the flow-through method of accounting for temporary differences is reflected in rates, regulatory assets and liabilities are recorded in accordance with SFAS 71.

NOTES TO FINANCIAL STATEMENTS (Continued)

Investment Tax Credits

The Company's policy was to account for investment tax credits under the flow-through method except where regulatory commissions reflected investment tax credits in the rate-making process on a deferral basis. Commensurate with rate treatment deferred investment tax credits are being amortized over the life of the related plant investment.

Debt and Preferred Stock

Gains and losses on reacquired debt are deferred and amortized over the remaining term of the reacquired debt in accordance with rate-making treatment. If the debt is refinanced the reacquisition costs are deferred and amortized over the term of the replacement debt commensurate with their recovery in rates.

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, debited to paid-in capital and amortized to retained earnings 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. Coal washing services provided by CCPC is priced at cost plus an SEC approved return on investment. The Company paid $8.8 million in 1995 and $9.1 million in 1994 for such services. The Company carries its investments at cost plus its equity in earnings since acquisition. The Company's net investment at December 31, 1995 and 1994 was $4,450,000 and $4,709,000, respectively. Other property and investments are generally stated at cost.

NOTES TO FINANCIAL STATEMENTS (Continued)

2. ZIMMER PHASE-IN PLAN:

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

In May 1992 the PUCO issued an order providing for a phased-in rate increase of $123 million for the new Zimmer Plant to be implemented in three steps over a two-year period and disallowed $165 million of Zimmer Plant investment. 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.

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 to complete the rate increase phase-in and a temporary 3.39% surcharge, which will be in effect until the deferred revenues are recovered, estimated to be 1998. In 1995 and 1994, $28.5 and $18.5 million, respectively, of net phase-in deferrals were collected through the surcharge which reduced the deferrals from $93.9 million at December 31, 1993 to $75.4 million at December 31, 1994 and $46.9 million at December 31, 1995. In 1993 and 1992, $47.9 million and $46 million, respectively, were deferred under the phase-in plan. The recovery of amounts deferred under the phase-in plan and the increase in rates to the full rate level did not affect net income.

From the in-service date of March 1991 until rates went into effect in May 1992 deferred carrying charges of $43 million were recorded on the Zimmer Plant investment. Recovery of the deferred carrying charges will be sought in the next PUCO base rate proceeding in accordance with the PUCO accounting order that authorized the deferral.

NOTES TO FINANCIAL STATEMENTS (Continued)

3. COMMITMENTS AND CONTINGENCIES:

Construction and Other Commitments

Substantial construction commitments have been made. Such commitments do not include any expenditures for new generating capacity. The aggregate construction program expenditures for 1996-1998 are estimated to be $286 million.

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

Clean Air

The Clean Air Act Amendments of 1990 (CAAA) require significant reductions in sulfur dioxide and nitrogen oxide emissions from various AEP System generating plants. The first phase of reductions in sulfur dioxide emissions (Phase I) began in 1995 and the second, more restrictive phase (Phase II) begins in the year 2000. The law also established a permanent nationwide cap on sulfur dioxide emissions after 1999. Several of the Company's generating units are affected by Phase I. Also a portion of Phase I compliance costs of other AEP affiliates is included in AEP System Power Pool costs (which are described in Note 4) and charged to the Company. These costs are not expected to have an adverse impact on results of operations.

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 the results of operations or financial condition.

NOTES TO FINANCIAL STATEMENTS (Continued)

4. 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 also 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 $14.8 million in 1995 and $15.8 million in 1994 for energy supplied to the Power Pool.

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

	Year Ended December 31, 1995	1994
	(in thousands)	
Capacity Charges	$ 83,318	$ 74,936
Energy Charges	74,100	46,164
Total	$157,418	$121,100

Power Pool members share in wholesale sales to unaffiliated utilities made by the Power Pool. The Company's share of the Power Pool's wholesale sales included in operating revenues were $45.8 million in 1995 and $48.7 million in 1994.

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 $10 million in 1995 and $13.4 million in 1994. Revenues from these transactions including a transmission fee are included in the above Power Pool wholesale operating revenues.

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 equalization charges of $31.1 million and $30.1 million in 1995 and 1994, respectively.

NOTES TO FINANCIAL STATEMENTS (Continued)

American Electric Power Service Corporation (AEPSC) provides certain managerial and professional services to AEP System companies. The costs of the services are billed 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.

5. BENEFIT PLANS:

The Company participates in the AEP System pension plan, a trusteed, noncontributory defined benefit plan covering all employees meeting eligibility requirements. Benefits are based on service years and compensation levels. 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 required contribution in accordance with the Employee Retirement Income Security Act of 1974.

Net pension costs for the years ended December 31, 1995 and 1994 were $0.8 million and $2.1 million, respectively.

An employee savings plan is offered which allows participants to contribute up to 17% of their salaries into various investment alternatives, including AEP Co., Inc. common stock. An employer matching contribution, equaling one-half of the employees' contribution to the plan up to a maximum of 3% of the employees' base salary, is invested in AEP Co., Inc. common stock and totaled $2.1 million in both 1995 and 1994.

Postretirement benefits other than pensions (OPEB) are provided for retired employees under an AEP System plan. Substantially all employees are eligible for health care and life insurance if they have at least 10 service years and are age 55 or older when employment terminates.

NOTES TO FINANCIAL STATEMENTS (Continued)

SFAS 106, "Employers' Accounting for Postretirement Benefits Other Than Pensions," was adopted in January 1993 for the Company's aggregate liability for OPEB. SFAS 106 requires the accrual during the employee's service years of the present value liability for OPEB costs. Costs for the accumulated postretirement benefits earned and not recognized at adoption are being recognized, in accordance with SFAS 106, as a transition obligation over 20 years. OPEB costs are determined by the application of AEP System actuarial assumptions to each operating company's employee complement. The annual accrued OPEB costs for employees and retirees required by SFAS 106, which includes the recognition of one-twentieth of the prior service transition obligation, are being expensed as incurred and were $11 million in 1995 and $10.1 million in 1994.

As a result of SFAS 106, a Voluntary Employees Beneficiary Association (VEBA) trust fund for OPEB benefits was established and a corporate owned life insurance (COLI) program was implemented to lower the net OPEB costs. The insurance policies have a substantial cash surrender value which is recorded, net of equally substantial policy loans, in other property and investments. Legislation was passed by Congress which would have significantly reduced the tax benefits of a COLI program in the future. The legislation containing this provision was vetoed by the President. At this time it is uncertain if legislation repealing certain tax benefits for COLI programs will be enacted. If enacted this legislation would negatively impact the effectiveness of the COLI program as a funding and cost reduction mechanism. In 1995 the Company contributed $14.3 million to the VEBA trust fund, an amount equal to the difference between the pay-as-you-go OPEB cost and SFAS 106 total OPEB cost for 1995 and 1994. This contribution was funded by amounts collected from ratepayers plus net earnings from the COLI program.

NOTES TO FINANCIAL STATEMENTS (Continued)

6. 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:

		Company's Share December 31, 1995	
	Percent of Ownership	Utility Plant in Service	Construction Work in Progress
		(in thousands)	
Production:			
W.C. Beckjord Generating Station (Unit No. 6)	12.5	$ 13,876	$ 13
Conesville Generating Station (Unit No. 4)	43.5	78,193	555
J.M. Stuart Generating Station	26.0	181,362	2,127
Wm. H. Zimmer Generating Station	25.4	696,661	2,403
		$970,092	$5,098
Transmission	(a)	$ 59,208	$ -0-

		Company's Share December 31, 1994	
	Percent of Ownership	Utility Plant in Service	Construction Work in Progress
		(in thousands)	
Production:			
W.C. Beckjord Generating Station (Unit No. 6)	12.5	$ 12,625	$1,137
Conesville Generating Station (Unit No. 4)	43.5	78,831	420
J.M. Stuart Generating Station	26.0	175,195	3,209
Wm. H. Zimmer Generating Station	25.4	695,990	1,797
		$962,641	$6,563
Transmission	(a)	$ 58,813	$ 161

(a) Varying percentage of ownership.

NOTES TO FINANCIAL STATEMENTS (Continued)

At December 31, 1995 and 1994, the accumulated depreciation with respect to the Company's share of jointly owned facilities amounted to $247.6 million and $218.2 million, respectively.

7. CUMULATIVE PREFERRED STOCK:

At December 31, 1995, authorized shares of cumulative preferred stock were as follows:

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

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

Series		Call Price December 31, 1995	Par Value	Shares Outstanding December 31, 1995	Amount December 31, 1995	Amount December 31, 1994
					(in thousands)	
7%	(b)	(b)	$100	250,000	$25,000	$ 25,000
7-7/8%	(c)	$107.88	100	500,000	50,000	50,000
9.50%		(d)	100	75,000	7,500	75,000
					$82,500	$150,000

(a) The sinking fund provisions of the 7% and 7-7/8% series aggregate $2,500,000, $2,500,000 and $7,500,000 in 1998,1999 and 2000, respectively.
(b) Shares issued June 1994. Commencing in 2000, a sinking fund will require the redemption of 50,000 shares at $100 a share on or before August 1 of each year. The Company has the right, on each sinking fund date, to redeem an additional 50,000 shares. Redemption of this series is prohibited prior to August 1, 2000.
(c) 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.
(d)On November 1, 1995, 675,000 shares of the 9.50% Cumulative Preferred Stock were redeemed at $106.33 per share. The remaining 75,000 shares were redeemed on February 1, 1996 at $100.00 per share.

NOTES TO FINANCIAL STATEMENTS (Continued)

8. FEDERAL INCOME TAXES:

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

	Year Ended December 31, 1995	1994
	(in thousands)	
Charged (Credited) to Operating Expenses (net):		
Current	$59,987	$56,334
Deferred	2,003	(5,923)
Deferred Investment Tax Credits	(3,328)	(3,697)
Total	58,662	46,714
Charged (Credited) to Nonoperating Income (net):		
Current	(1,019)	(630)
Deferred	884	3,784
Deferred Investment Tax Credits	(149)	(227)
Total	(284)	2,927
Total Federal Income Taxes as Reported	$58,378	$49,641

NOTES TO FINANCIAL STATEMENTS (Continued)

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

	Year Ended December 31, 1995 (in thousands)	1994
Net Income	$110,616	$109,844
Federal Income Taxes	58,378	49,641
Pre-tax Book Income	$168,994	$159,485
Federal Income Taxes on Pre-tax Book Income at Statutory Rate (35%)	$59,148	$55,820
Increase (Decrease) in Federal Income Taxes Resulting From the Following Items:		
Corporate Owned Life Insurance	(2,842)	(2,751)
Depreciation	7,959	7,335
Prior Year Federal Income Tax Accrual Adjustments	-	(3,300)
Investment Tax Credits (net)	(3,843)	(3,924)
Other	(2,044)	(3,539)
Total Federal Income Taxes as Reported	$58,378	$49,641
Effective Federal Income Tax Rate	34.5%	31.1%

NOTES TO FINANCIAL STATEMENTS (Continued)

The following tables show the elements of the net deferred tax liability and the significant temporary differences that gave rise to it:

	December 31, 1995	1994
	(in thousands)	
Deferred Tax Assets	$ 68,634	$ 73,871
Deferred Tax Liabilities	(533,552)	(541,997)
Net Deferred Tax Liabilities	$(464,918)	$(468,126)
Property Related Temporary Differences	$(336,565)	$(330,151)
Amounts Due From Customers For Future Federal Income Taxes	(97,882)	(100,015)
All Other (net)	(30,471)	(37,960)
Total Net Deferred Tax Liabilities	$(464,918)	$(468,126)

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 to the System companies giving rise to them in determining their current tax expense. The tax loss of the System parent company, AEP Co., 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.

The AEP System has settled with the Internal Revenue Service (IRS) all issues from the audits of the consolidated federal income tax returns for the years prior to 1991. Returns for the years 1991 through 1993 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.

NOTES TO FINANCIAL STATEMENTS (Continued)

9. SUPPLEMENTARY INFORMATION:

	Year Ended December 31, 1995 (in thousands)
Cash was paid for:	
Interest (net of capitalized amounts)	$78,046
Income Taxes	57,519
Noncash Acquisitions under Capital Leases were	9,053

10. LEASES:

Leases of property, plant and equipment are for periods of 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 rental costs are as follows:

	Year Ended December 31, 1995 (in thousands)	1994
Operating Leases	$ 4,205	$4,382
Amortization of Capital Leases	4,835	3,901
Interest on Capital Leases	1,521	1,055
Total Rental Costs	$10,561	$9,338

NOTES TO FINANCIAL STATEMENTS (Continued)

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

	December 31, 1995	1994
	(in thousands)	
Electric Utility Plant:		
Production	$ 1,952	$ 1,952
General	37,542	32,236
Total Electric Utility Plant	39,494	34,188
Other Property	1,838	1,167
Total Properties	41,332	35,355
Accumulated Amortization	13,770	11,259
Net Properties under Capital Leases	$27,562	$24,096
Obligations under Capital Leases:		
Noncurrent Liability	$22,825	$19,342
Liability Due Within One Year	4,737	4,754
Total Capital Lease Obligations	$27,562	$24,096

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

Future minimum lease payments consisted of the following at December 31, 1995:

	Capital Leases	Noncancelable Operating Leases
	(in thousands)	
1996	$ 6,193	$ 2,419
1997	5,351	2,156
1998	4,505	1,924
1999	3,946	1,577
2000	3,331	1,369
Later Years	9,959	8,057
Total Future Minimum Lease Payments	33,285	$17,502
Less Estimated Interest Element	5,723	
Estimated Present Value of Future Minimum Lease Payments	$27,562	

NOTES TO FINANCIAL STATEMENTS (Continued)

11. COMMON SHAREHOLDER'S EQUITY:

The Company received from AEP Co., Inc. a cash capital contribution of $15 million in 1995 which was credited to paid-in capital. In 1995 and 1994 net charges to paid-in capital of $6,215,000 and $404,000, respectively, represented expenses of issuing and retiring cumulative preferred stock. There were no other material transactions affecting the common stock and paid-in capital accounts in 1995 and 1994. At December 31, 1995 there were no dividend restrictions on retained earnings.

12. LONG-TERM DEBT AND LINES OF CREDIT:

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

	December 31, 1995	1994
	(in thousands)	
First Mortgage Bonds	$827,167	$856,767
Debentures	72,734	-
Installment Purchase Contracts	90,895	90,841
Notes Payable due 1995	-	50,000
	990,796	997,608
Less Portion Due Within One Year	-	80,000
Total	$990,796	$917,608

NOTES TO FINANCIAL STATEMENTS (Continued)

First mortgage bonds outstanding were as follows:

% Rate	Due	December 31, 1995 (in thousands)	1994
8.95	1995 - December 20	$ -	$ 30,000
6-1/4	1997 - October 1	14,640	14,640
9.15	1998 - February 2	57,000	57,000
7	1998 - June 1	24,750	24,750
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	50,000
6.60	2003 - August 1	40,000	40,000
6.10	2003 - November 1	20,000	20,000
6.55	2004 - March 1	50,000	50,000
6.75	2004 - May 1	50,000	50,000
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	50,000
7.75	2023 - August 1	40,000	40,000
7.45	2024 - March 1	50,000	50,000
7.60	2024 - May 1	50,000	50,000
Unamortized Discount (net)		(4,223)	(4,623)
		827,167	856,767
Less Portion Due Within One year		-	30,000
Total		$827,167	$826,767

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.

In September 1995 the Company issued $75 million of 8-3/8% Series A Junior Subordinated Deferrable Interest Debentures due in 2025.

NOTES TO FINANCIAL STATEMENTS (Continued)

Installment purchase contracts have been entered into in connection with the issuance of pollution control revenue bonds by the Ohio Air Quality Development Authority as follows:

% Rate	Due	December 31, 1995	December 31, 1994
		(in thousands)	
6-3/8	2020 - December 1	$48,550	$48,550
6-1/4	2020 - December 1	43,695	43,695
Unamortized Discount		(1,350)	(1,404)
Total		$90,895	$90,841

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.

At December 31, 1995 annual long-term debt payments, excluding premium or discount, are as follows:

	Principal Amount (in thousands)
1996	$ -
1997	14,640
1998	81,750
1999	-
2000	-
Later Years	902,245
Total	$998,635

Short-term debt borrowings are limited by provisions of the 1935 Act to $175 million. Lines of credit are shared with AEP System companies and at December 31, 1995 and 1994 were available in the amounts of $372 million and $518 million, respectively. Commitment fees of approximately 1/8 of 1% of the unused short-term lines of credit are paid each year to the banks to maintain the lines of credit. At December 31, 1995 outstanding short-term debt consisted of $13.1 million of notes payable and $21.2 million of commercial paper with year-end weighted average interest rates of 6% and 6.1%, respectively.

NOTES TO FINANCIAL STATEMENTS (Continued)

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, 1995 and 1994 fair values for preferred stock subject to mandatory redemption were $88.8 million and $153 million, and for long-term debt were $1,032 million and $921 million, respectively. The carrying amounts for preferred stock subject to mandatory redemption were $82.5 million and $150 million, and for long-term debt were $991 million and $998 million at December 31, 1995 and 1994, 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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Name of Respondent COLUMBUS SOUTHERN POWER COMPANY	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, YY)	Year of Report Dec. 31, 1995

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

Line No.	Item (a)	Total (b)	Electric (c)
1	UTILITY PLANT		
2	In Service		
3	Plant in Service (Classified)	$2,586,753,133	$2,586,753,133
4	Property Under Capital Leases	25,852,892	25,852,892
5	Plant Purchased or Sold	0	0
6	Completed Construction not Classified	110,554,997	110,554,997
7	Experimental Plant Unclassified	1,284,047	1,284,047
8	TOTAL (Enter Total of lines 3 thru 7)	$2,724,445,069	$2,724,445,069
9	Leased to Others	0	0
10	Held for Future Use	14,977,942	14,977,942
11	Construction Work in Progress	64,072,329	64,072,329
12	Acquisition Adjustments	0	0
13	TOTAL Utility Plant (Enter total of lines 8 thru 12)	$2,803,495,340	$2,803,495,340
14	Accum. Prov. for Depr., Amort., & Depl.	937,620,282	937,620,282
15	Net Utility Plant (Enter Total of line 13 less 14)	$1,865,875,058	$1,865,875,058
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION		
17	In Service:		
18	Depreciation	936,442,471	936,442,471
19	Amort. and Depl. of Producing Natural Gas Land and Land Rights		
20	Amort. of Underground Storage Land and Land Rights		
21	Amort. of Other Utility Plant	352,646	352,646
22	TOTAL In Service (Enter Total of lines 18 thru 21)	$936,795,117	$936,795,117
23	Leased to Others		
24	Depreciation		
25	Amortization and Depletion		
26	TOTAL Leased to Others (Enter Total of lines 24 and 25)		
27	Held for Future Use		
28	Depreciation	825,165	825,165
29	Amortization	0	0
30	TOTAL Held for Future Use (Enter Total of lines 28 and 29)	$825,165	$825,165
31	Abandonment of Leases (Natural Gas)		
32	Amort. of Plant Aquisition Adj.	0	0
33	TOTAL Accumulated Provisions (Should agree with line 14 above) (Enter Total of lines 22,26,30,31 and 32)	$937,620,282	$937,620,282

Name of Respondent COLUMBUS SOUTHERN POWER COMPANY	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, YF)	Year of Report Dec. 31, 1995

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

Gas (d)	Other(Specify) (e)	Other(Specify) (f)	Other(Specify) (g)	Common (h)	Line No.
					1
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Name of Respondent COLUMBUS SOUTHERN POWER COMPANY	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1995

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 accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column(d) reversals of tentative distributions of prior year of unclassified retirements. Show in a footnote the account distributions of these tentative classifications in columns (c) and (d), including the

Line No.	Account (a)	Balance at Beginning of Year (b)	Addition (c)
1	1. INTANGIBLE PLANT		
2	(301) Organization		
3	(302) Franchises and Consents		
4	(303) Miscellaneous Intangible Plant		
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)		
6	2. PRODUCTION PLANT		
7	A. Steam Production Plant		
8	(310) Land and Land Rights	6,573,473	2,155
9	(311) Structures and Improvements	225,527,754	576,359
10	(312) Boiler Plant Equipment	798,325,473	18,216,699
11	(313) Engines and Engine-Driven Generators		
12	(314) Turbogenerator Units	255,545,713	6,806,077
13	(315) Accessory Electric Equipment	141,148,710	2,778,195
14	(316) Misc. Power Plant Equipment	32,411,481	(1,597,540)
15	TOTAL Steam Production Plant (Enter Total of lines 8 thru 14)	$1,459,532,604	$26,781,945
16	B. Nuclear Production Plant		
17	(320) Land and Land Rights		
18	(321) Structures and Improvements		
19	(322) Reactor Plant Equipment		
20	(323) Turbo generator Units		
21	(324) Accessory Electric Equipment		
22	(325) Misc. Power Plant Equipment		
23	TOTAL Nuclear Production Plant (Enter Total of lines 17 thru 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 (Enter Total of lines 25 thru 31)		
33	D. Other Production Plant		
34	(340) Land and Land Rights		
35	(341) Structures and Improvements		
36	(342) Fuel Holders, Products, and Accessories		
37	(343) Prime Movers		
38	(344) Generators		
39	(345) Accessory Electric Equipment		

Name of Respondent COLUMBUS SOUTHERN POWER COMPANY	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1995

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 Prod. Plant (Enter Total of lines 34 thru 40)		
42	TOTAL Prod. Plant (Enter Total of lines 15, 23, 32, and 41)	$1,459,532,604	$26,781,945
43	3. TRANSMISSION PLANT		
44	(350) Land and Land Rights	26,948,832	78,807
45	(352) Structures and Improvements	5,597,483	42,029
46	(353) Station Equipment	139,684,840	3,024,368
47	(354) Towers and Fixtures	32,933,917	3,243
48	(355) Poles and Fixtures	32,547,162	1,569,001
49	(356) Overhead Conductors and Devices	52,424,342	1,263,639
50	(357) Underground Conduit	8,732,820	1,203,849
51	(358) Underground Conductors and Devices	7,870,346	1,203,840
52	(359) Roads and Trails		
53	TOTAL Transmission Plant (Enter Total of lines 44 thru 52)	$306,739,742	$8,388,776
54	4. DISTRIBUTION PLANT		
55	(360) Land and Land Rights	12,749,047	92,747
56	(361) Structures and Improvements	8,657,712	89,090
57	(362) Station Equipment	80,078,706	4,095,656
58	(363) Storage Battery Equipment		
59	(364) Poles, Towers, and Fixtures	106,013,877	7,135,612
60	(365) Overhead Conductors and Devices	101,029,283	6,571,750
61	(366) Underground Conduit	42,098,461	2,560,422
62	(367) Underground Conductors and Devices	134,937,935	8,571,099
63	(368) Line Transfomers	163,708,418	11,104,007
64	(369) Services	70,198,103	4,885,121
65	(370) Meters	50,844,422	3,563,480
66	(371) Installations on Customer Premises	18,148,956	1,795,409
67	(372) Leased Property on Customer Premises	104,166	
68	(373) Street Lighting and Signal Systems	9,000,506	666,624
69	TOTAL Distribution Plant (Enter Total of lines 55 thru 68)	$797,569,592	$51,131,017
70	5. GENERAL PLANT		
71	(389) Land and Land Rights	1,670,638	107
72	(390) Structures and Improvements	35,982,847	903,337
73	(391) Office Furniture and Equipment	4,365,751	19,477
74	(392) Transportation Equipment	822,109	(3,940)
75	(393) Stores Equipment	275,566	
76	(394) Tools, Shop and Garage Equipment	5,694,947	172,887
77	(395) Laboratory Equipment		
78	(396) Power Operated Equipment	129,696	3,941
79	(397) Communication Equipment	10,203,734	59,697
80	(398) Miscellaneous Equipment	396,443	
81	SUBTOTAL (Enter Total of lines 71 thru 80)	$59,541,731	$1,155,506
82	(399) Other Tangible Property		
83	TOTAL General Plant (Enter Total of lines 81 and 82)	$59,541,731	$1,155,506
84	TOTAL (Accounts 101 and 106) (lines 5,15,23,32,41,53,69,83)	$2,623,383,669	$87,457,244
85	(102) Electric Plant Purchased (See Instr. 8)		
86	(Less) (102) Electric Plant Sold (See Instr. 8)		
87	(103) Experimental Plant Unclassified	1,284,047	
88	TOTAL Electric Plant in Service (Enter Total of lines 84 thru 87)	$2,624,667,716	$87,457,244

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

reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.

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
					7
66,010			6,575,628	(310)	8
3,480,611			226,038,103	(311)	9
		4,035	813,065,596	(312)	10
1,559,567				(313)	11
1,583,248		(6,583)	260,785,640	(314)	12
267,637			142,343,657	(315)	13
$6,957,073		2,548	30,548,852	(316)	14
		0	$1,479,357,476		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

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.
			0	(346)	40
		0	0		41
$6,957,073		0	$1,479,357,476		42
					43
48,993			26,978,646	(350)	44
			5,639,512	(352)	45
659,389		(378)	142,049,441	(353)	46
			32,937,160	(354)	47
11,003			34,105,160	(355)	48
			53,687,981	(356)	49
			9,936,669	(357)	50
			9,074,186	(358)	51
				(359)	52
$719,385		($378)	$314,408,755		53
					54
6,540		367,235	13,202,489	(360)	55
6,432		144,325	8,884,695	(361)	56
215,128		1,504	83,960,738	(362)	57
				(363)	58
265,111		613	112,884,991	(364)	59
1,204,563		5,457	106,401,927	(365)	60
66,125			44,592,758	(366)	61
194,984		39,325	143,353,375	(367)	62
2,588,268		(629)	172,223,528	(368)	63
215,508			74,867,716	(369)	64
32,245			54,375,657	(370)	65
1,026,727		38,113	18,955,751	(371)	66
		(497)	103,669	(372)	67
162,673		(83,508)	9,420,949	(373)	68
$5,984,304		$511,938	$843,228,243		69
					70
			1,670,745	(389)	71
2,123			36,884,061	(390)	72
160,137			4,225,091	(391)	73
16,738			801,431	(392)	74
			275,566	(393)	75
30,954			5,836,880	(394)	76
				(395)	77
3,940			129,697	(396)	78
169,691			10,093,740	(397)	79
			396,443	(398)	80
$383,583			$60,313,654		81
				(399)	82
$383,583			$60,313,654		83
$14,044,345		$511,560	$2,697,308,128		84
				(102)	85
					86
			1,284,047	(103)	87
$14,044,345		$511,560	$2,698,592,175		88

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, 1995

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		11,705,752
5		12/87		61,720
6				
7	Proposed Central Operations Center Automotive			
8	Facility	06/81	98	506,771
9				
10	Land in Fee or Land Rights at Other Locations			1,613,136
11				
12				
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			
27				1,090,563
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45				
46				
47	TOTAL			$14,977,942

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Name of Respondent COLUMBUS SOUTHERN POWER COMPANY	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1995

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	Conesville Rail Unloader Land	181,507
3	Conesville Units 5 & 6 FGD Waste Disposal Facility Phase II	16,586,809
4	Conesville Units 1,2 & 3 Gas Conversion and Unit 3 Low NOx Burner	7,467,405
5	Conesville Unit 1 Air Preheater Sector Baskets	326,352
6	Conesville Unit 1 Turbine Throttle Valves	715,978
7		
8	Picway Install Traveling Water Screen	384,381
9		
10	Stuart Units 1-4 Light Oil Storage Tanks	243,569
11	Stuart Units 1-4 4160 Volt Circuit Breaker	905,327
12	Stuart Units 1-4 Landfill #9 Expansion	297,372
13		
14	Zimmer Continuous Emissions Monitoring System	310,983
15	Zimmer FGD Land Fill Development	135,680
16	Zimmer Lime Barge Unloader Turret	174,712
17		
18	Rebuild 2.25 Miles Elliott-Clark 69KV Line	116,292
19	Lick-Addison 138 KV Line	1,296,565
20	Beatty Road Substation System Restoration	183,407
21	Waverly-Sargents 138 KV Line	287,044
22	Delaware M/W Housing Replaced	102,988
23	Hilliard Substation	517,848
24	Add 138 KV Davidson-Roberts Line	725,739
25	Bixby Substation Purch & Repair Transformer For SP	149,633
26	Ross Substation Repair Failed Transformer #3	437,387
27	Camp Sherman Substation Replace 69/13K Transformer#1	617,199
28	Strouds SS-Inst 138/69-13KV Transformer 2	145,147
29	Groves SS-Replace 138 KV CB #9	113,400
30	St. Clair SS-Inst 138 KV Series Reactor	473,074
31	Clinton SS-Add 1-138KV Line Position	326,747
32	Ohio Operations Center Centralized Telephone Center	1,298,043
33	General Office Building-Repl Evaporative Condenser	421,387
34	Southeast Division Fuel Tank Installation	347,816
35		
36	Miscellaneous Production, Transmission, Distribution & General	28,782,538
37		
38	Research, Development and Demonstration	0
39		
40	Note: Items listed above for the Stuart and Zimmer units represent the respondent's	
41	portion of undivided interests in joint ownership facilities.	
42		
43	TOTAL	$64,072,329

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, 1995

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 the 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	1. Kinds of Overheads	
3		
4	(A) Engineering, Technical and Drafting Service -	
5	American Electric Power Service Corporation	4,295,683
6		
7	(B) Company Construction Overheads applicable to	
8	non-steam construction	13,734,449
9		
10	(C) Company Construction Overheads applicable to	
11	steam plant construction	411,319
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
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41		
42		
43		
44		
45		
46	TOTAL	$18,441,451

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, 1995

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.

* *See Page 218-A

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	$22,037,000			
(2)	Short-Term Interest				s	6.03%
(3)	Long-Term Debt	D	$960,841,000	54.52%	d	8.30%
(4)	Preferred Stock	P	$150,000,000	8.52%	p	8.85%
(5)	Common Equity	C	$651,414,000	36.96%	c	12.46%
(6)	Total Capitalization		$1,762,255	100%		
(7)	Average Construction Work in Progress Balance	W	$61,759,000			

2. Gross Rate for Borrowed Funds $s(\frac{S}{W}) + d(\frac{D}{D+P+C})(1 - \frac{S}{W})$ 5.06%

3. Rate for Other Funds $[1 - \frac{S}{W}][p(\frac{P}{D+P+C}) + c(\frac{C}{D+P+C})]$ 3.44%

4. Weighted Average Rate Actually Used for the Year:

a. Rate for Borrowed Funds - 5.06%

b. Rate for Other Funds - 3.44%

< Page 218 Line 1 Column a >

GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE

A. Engineering and Supervision (American Electric Power Service Corporation)

(a) Overheads "Engineering, Technical and Drafting Services" are engineering services performed by the Engineering Department of American Electric Power Service Corporation.

(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:

(1) Identifiable costs, generally relating to major construction projects, for which timekeeping and other specific cost identification are economically feasible, and

(2) Non-identifiable costs, generally relating to numerous small construction projects, for which timekeeping and other specific cost identification are not economically feasible.

(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.

(d) A uniform rate is applied to all subject construction expenditures.

(e) Not Applicable. See (d) above.

(f) See (c) above.

B. Company Construction Overheads applicable to non-steam construction

(a) Charges representing salaries and expenses of Company's administrative and general, engineering, supervision and related drafting and technical work applicable to non-steam construction.

(b) Partly on basis of time and work studies and partly on basis of daily time records.

(c) Spread to all applicable construction projects in pro-

portion to the direct costs charged to such projects.

(d) A uniform rate is applied to all subject construction expenditures.

(e) Not applicable. See (d) above.

(f) See note (c).

C. Company Construction Overheads applicable to steam plant construction

(a) Charges representing cost of Company's engineering and supervision applicable to steam plant construction.

(b) Partly on basis of time and work studies and partly on basis of daily time records.

(c) Spread to all applicable construction projects in proportion to the direct costs charged to such projects.

(d) A uniform rate is applied to all subject construction expenditures.

(e) Not applicable. See (d) above.

(f) See note (c).

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, 1995

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 removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and / or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.

4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.

Section A. Balances and Changes During Year

Line No.	Item (a)	Total (c+d+e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased to Others (e)
1	Balance Beginning of Year	$870,966,554	$870,157,937	$808,617	
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	84,746,823	84,746,823		
4	(413) Exp. of Elec. Plt.Leas.to Others				
5	Transportation Expenses—Clearing				
6	Other Clearing Accounts				
7	Other Accounts (Specify):	85,874	85,874		
8	L7-Fuel Exp & A/C 182, L8 Misc NO Rev	26,259		26,259	
9	Total Deprec. Prov. for Year (Enter Total of lines 3 thru 8)	$84,858,956	$84,832,697	$26,259	
10	Net Charges for Plant Retired:				
11	Book Cost of Plant Retired	(13,988,833)	(13,988,833)		
12	Cost of Removal	(6,271,124)	(6,271,124)		
13	Salvage (Credit)	1,702,083	1,702,083		
14	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 11 thru 13)	($18,557,874)	($18,557,874)		
15	Other Debit or Cr.Items (Describe):	0	9,711	(9,711)	
16	L15-Transfer from PH Held to Plt In Sr				
17	Balance End of Year (Enter Total of lines 1, 9, 14, 15, and 16)	$937,267,636	$936,442,471	$825,165	

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

18	Steam Production	445,741,036	445,695,248	45,788	
19	Nuclear Production				
20	Hydraulic Production-Conventional				
21	Hydraulic Production-Pumped Storage				
22	Other Production				
23	Transmission	134,675,356	134,513,877	161,479	
24	Distribution	335,615,170	334,997,272	617,898	
25	General	21,236,074	21,236,074		
26	TOTAL (Enter Total of lines 18 thru 25)	$937,267,636	$936,442,471	$825,165	

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, 1995

NONUTILITY PROPERTY (Account 121)

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

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

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

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

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

Line No.	Description and Location (a)	Balance of Beginning of Year (b)	Purchases, Sales, Transfers, etc. (c)	Balance at End of Year (d)
1				
2	Conesville Coal Lands, near Coshocton, Ohio	8,318,783		8,318,783
3				
4				
5	*Metal Forge Land, Columbus, Ohio			
6	Leased to All-Right Parking (non-associated company)	3,292,366		3,292,366
7				
8				
9	Poston Coal Lands, near Athens, Ohio	2,837,925		2,837,925
10				
11	Former Poston Station Land, near Athens, Ohio	1,132,890		1,132,890
12				
13	Metal Forge Building, Columbus, Ohio	638,186		638,186
14				
15	Switch Water Heater Rental Program	1,110,573	598,820	1,709,393
16	(Net of Amortization)			
17				
18	* Former Holtzman Transportation (A)	198,483	(3,934)	194,549
19				
20	Former Walnut Station	128,228		128,228
21				
22	Northwest Division	109,713		109,713
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44	Minor Item Previously Devoted to Public Service	284,957	(584)	284,373
45	Minor Items-Other Nonutility Property	383,269	(1,618)	381,651
46	TOTAL	$18,435,373	$592,684	$19,028,057

< Page 221 Line 18 Column C >

COLUMBUS SOUTHERN POWER COMPANY, 1995

(A) Conveyed Lots 24, 25, 26, 41 and 42 to Ed Ross Construction and Harry D. Wright.

Page 221 Footnote.1

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, 1995

INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1)

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

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

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

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

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

Line No.	Description of Investment (a)	Date Acquired (b)	Date of Maturity (c)	Amount of Investment at Beginning of Year (d)
1	SIMCO INC.			
2	----------			
3	COMMON SHARES			449,304
4				
5	EQUITY - UNDISTRIBUTED EARNINGS			160,901
6				
7	SUBTOTAL			610,205
8				
9				
10	COLOMET INC.			
11	----------			
12	COMMON SHARES			1,530,000
13				
14	EQUITY - UNDISTRIBUTED EARNINGS			1,458,437
15				
16	SUBTOTAL			2,988,437
17				
18				
19	CONESVILLE COAL PREPARATION CO.			
20	----------			
21	COMMON SHARES			100,000
22				
23	CAPITAL CONTRIBUTIONS			400,000
24				
25	EQUITY - UNDISTRIBUTED EARNINGS			609,982
26				
27	SUBTOTAL			1,109,982
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42	TOTAL Cost of Account 123.1 $ 4,450,174		TOTAL	$4,708,624

INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1)(Continued)

4. For any securities, notes, or accounts that were pledged, designate such securities, notes, or accounts in a footnote, and state the name of pledgee and purpose of the pledge.

5. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and give name of Commission, date of authorization, and case or docket number.

6. Report column (f) interest and dividend revenues from investments, including such revenues from securities disposed of during the year.

7. In column (h) report for each investment disposed of during the year, the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if difference from cost) and the selling price thereof, not including interest adjustment includible in column (f).

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

Equity in Subsidiary Earnings 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.
				1
				2
0	99,900	349,404		3
				4
199,399	199,800	160,500		5
				6
199,399	299,700	509,904		7
				8
				9
				10
				11
0	0	1,530,000		12
				13
271,861	500,010	1,230,288		14
				15
271,861	500,010	2,760,288		16
				17
				18
				19
				20
0	0	100,000		21
				22
0	0	400,000		23
				24
70,000	0	679.982		25
				26
70,000	0	1,179,982		27
				28
				29
				20
				31
				32
				33
				34
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				36
				37
				38
				39
				40
				41
$541,260	$799,710	$4,450,174	0	42

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Name of Respondent COLUMBUS SOUTHERN POWER COMPANY	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1995

MATERIALS AND SUPPLIES

1. For Account 154, report the amount of plant materials and operating supplies under the primary functional classifications as indicated in column(a); estimates of amounts by function are acceptable. In column(d), designate the department or departments which use the class of material.

2. Give an explanation of important inventory adjustments during the year (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)	$28,017,115	$23,866,323	Electric
2	Fuel Stock Expenses Undistributed (Account 152)	43,123	449,462	Electric
3	Residuals and Extracted Products (Account 153)	0	0	
4	Plant Materials and Operating Supplies (Account 154)			
5	Assigned to - Construction (Estimated)	4,645,318	2,780,042	Electric
6	Assigned to - Operations and Maintenance			
7	Production Plant (Estimated)	14,706,347	16,865,068	Electric
8	Transmission Plant (Estimated)	569,749	739,919	Electric
9	Distribution Plant (Estimated)	1,708,278	1,725,724	Electric
10	Assigned to - Other	585,369	0	Electric
11	TOTAL Account 154 (Enter Total of lines 5 thru 10)	$22,215,061	$22,110,753	
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)	465,199	426,462	Electric
16				
17				
18				
19				
20	TOTAL Materials and Supplies (Per Balance Sheet)	$50,840,998	$46,953,500	

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, 1995

Allowances (Accounts 158.1 and 158.2)

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

Line No.	Allowances Inventory (Account 158.1) (a)	Current Year		1996	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)
01	Balance-Beginning of Year	112,220.00		100,192.00	
02 03 04	Acquired During Year: Issued (Less Withheld Allow.)	1,257.00		1,252.00	
05	Returned by EPA				
06 07 08	Purchases/Transfers:	50,878.00			
09					
10					
11					
12					
13					
14					
15	Total	50,878.00			
16 17 18	Relinguished During Year: Charges to Account 509	90,112.00			
19	Other:				
20					
21 22	Cost of Sales/Transfers:	19,250.00			
23					
24					
25					
26					
27					
28	Total	19,250.00			
29	Balance-End of Year	54,993.00		101,444.00	
30 31 32	Sales: Net Sales Proceeds (Assoc. Co.)		1,884,741		
33	Net Sales Proceeds (Other)				
34	Gains		1,884,741		
35	Losses				
	Allowances Withheld (Account 158.2)				
36	Balance-Beginning of Year	438.00		1,315.00	
37	Add: Withheld by EPA				
38	Deduct: Returned by EPA				
39	Cost of Sales	438.00			
40	Balance-End of Year	0		1,315.00	
41 42 43	Sales: Net Sales Proceeds (Assoc. Co.)				
44	Net Sales Proceeds (Other)		57,836		
45	Gains		57,836		
46	Losses				

Allowances (Accounts 158.1 and 158.2) (Continued)

issued allowances. Report withheld portions lines 36-40

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

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

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

9. Report the net costs and benefits of hedging transactions on a separate line under purchases/transfers and sales/transfers

10. Report on lines 32-35 & 43-46 the net sales proceeds and gains or losses from allowance sales.

1997		1998		Future Years		Totals		Line No.
No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	
88,554.00		88,554.00		1,599,013.00		1,988,533.00		01
				35,293.00		37,802.00		02 03 04
								05
						50,878.00		06 07 08
								09
								10
								11
								12
								13
								14
						50,878.00		15
						90,112.00		16 17 18
								19
								20
						19,250.00		21 22
								23
								24
								25
								26
								27
						19,250.00		28
88,554.00		88,554.00		1,634,306.00		1,967,851.00		29
							1,884,741	30 31 32
								33
							1,884,741	34
								35
1,315.00		1,315.00		42,629.00		47,012.00		36
				1,712.00		1,712.00		37
				0		0		38
				859.00		1,297.00		39
1,315.00		1,315.00		43,482.00		47,427.00		40
								41 42 43
					110,280		168,116	44
					110,280		168,116	45
								46

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, 1995

EXTRAORDINARY PROPERTY LOSSES (Account 182.1)

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

UNRECOVERED PLANT AND REGULATORY STUDY COSTS (182.2)

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

Name of Respondent 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, 1995

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)		Debits (b)	CREDITS		Balance at End of Year (e)
				Account Charged (c)	Amount (d)	
1	Emission Allowances and Carrying Charges		$290,190	Various	$209,923	$207,341
2						
3	Demand Side Management		4,536,768	Various	1,279,831	8,925,439
4						
5	Deferred PIP Receivables		624,552	Various	3,137,636	2,789,744
6						
7	Zimmer Deferred O & M Expenses	5/92 - 5/02	0	Various	378,565	2,429,127
8						
9	Zimmer Deferred Depreciation Expense	5/92 - 5/02	0	403	617,208	3,960,464
10						
11	Zimmer Deferred Property Taxes	5/92 - 5/02	0	408	256,005	1,642,697
12						
13	Zimmer Embedded Interest		0		0	43,002,848
14						
15	Zimmer Embedded Interest on Expenses	5/92 - 5/02	0	407	8,856	56,871
16						
17	SFAS 109 DFIT		0	Various	10,740,814	327,800,348
18						
19	SFAS 109 DSIT		44,000		0	44,000
20						
21	Other Post Retirement Benefits		0	626	633,804	8,271,614
22						
23	Deferred Fuel Expenses		11,207,939	501	7,192,080	4,015,859
24						
25	Finance Expense - Preferred Stock		0	439/210	2,204,984	0
26						
27	Rate Cost Accumulation		0	928	160,266	66,778
28						
29	IU Conversion Systems	1/77 - 5/96	0	507	74,598	31,083
30						
31	M&CS Weatherization Program	5/92 - 5/96	0	908	103,654	43,189
32						
33	Deferred Phase-In Revenues - Net		0	Various	28,506,743	46,887,461
34						
35	Deferred Quality of Service Expense		1,479,888	Various	136,610	1,343,278
36						
37	Water Heater Test Program	4/90 - 4/95	0	588	20,976	0
38						
39	Dumont UHV Test Facility		0	566	5,280	5,257
40						
41	SFAS 112 - Post Employment Benefits		0	228	318,269	3,299,597
42						
43						
44	TOTAL		$18,183,337		$55,986,102	$454,822,995

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, 1995

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 Debits (a)	Balance at Beginning of Year (b)	Debits (c)	CREDIT		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1	DEFERRED PROPERTY TAXES	$57,744,000	$56,097,526	VARIOUS	$52,941,859	$60,899,667
2						
3	UNBILLED - SPECIAL COSTS					
4	ACCUMULATIONS	1,732,959	410,231	VARIOUS	1,677,688	465,502
5						
6	EMPLOYEE MOVING EXPENSE	138,091	306,119	VARIOUS	433,237	10,973
7						
8	SUSPENSE - CHARGE LATER	16,561	13,004,997	VARIOUS	13,001,852	19,706
9						
10	SUSPENSE - TELEPHONE	4,090	1,781,565	VARIOUS	1,702,774	82,881
11						
12	TOTAL COMFORT SYSTEM PROGRAM	32,340	319,650	142	338,977	13,013
13						
14	CONSTRUCTIVE MARKETING	491,624	457,926	142	889,204	60,346
15						
16	SUSPENSE - CORRECTIONS	0	85,988	VARIOUS	89,687	(3,699)
17						
18	SWITCH HOT WATER TANKS	728,309	3,333,877	VARIOUS	3,711,484	350,702
19						
20	MISC. DEFERRED DEBITS-ITC	104,584	0	411	104,584	0
21						
22	RIF PROGRAM	7,802	10,956	VARIOUS	0	18,758
23						
24	FIN. EXP. - 255M FMB/MTN	90,008	0	242	90,008	0
25						
26	DIST. - MAJOR STORM COSTS	(590)	2,098,540	VARIOUS	2,097,950	0
27						
28	TRANS. - MAJOR STORM COSTS	45,110	44,678	VARIOUS	89,788	0
29						
30	LEASE PAYMENT DISTR.	0	3,652,525	VARIOUS	3,646,819	5,706
31						0
32	WORK PERFORMED FOR COLOMET	0	13,570	VARIOUS	13,512	58
33						
34	PROCUREMENT CARD	0	28,794	232	11,470	17,324
35						
36	FIN EXP 13 3/8% REDEMP.	0	7,000		0	7,000
37						
38	EMERGENCY MANNING	0	4,918		0	4,918
39						
40	ALLOWANCES	0	1,522,165	234	12,611	1,509,554
41						
42	MISC. OTHER	(55)	613,528		613,821	(348)
43						
44						
45						
46						
47	Misc. Work in Progress					
48	DEFERRED REGULATORY COMM. EXPENSES (See pages 350-351)					
49	TOTAL	$61,134,833				$63,462,061

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, 1995

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	TAXABLE INTEREST CAPITALIZED-ZIMMER	$9,192,015	$8,891,307
3	ACCRUED SFAS 106-POST RETIREMENT EXPENSE	4,263,944	1,480,231
4	INTEREST EXPENSE CAPITALIZED FOR TAX	2,954,242	3,840,450
5	DEFERRED FUEL	2,551,101	(1,459,796)
6	CONTRIBUTIONS IN AID OF CONSTRUCTION	2,254,991	2,481,936
7	Other	7,363,835	11,315,586
8	TOTAL Electric (Enter Total of lines 2 thru 7)	$28,580,128	$26,549,714
9	Gas		
10			
11			
12			
13			
14			
15	Other		
16	TOTAL Gas (Enter Total of lines 10 thru 15)	0	0
17	Other	45,290,534	42,084,587
18	TOTAL (Acct 190)(Total of lines 8,16 and 17)	$73,870,662	$68,634,301

NOTES

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, 1995

CAPITAL STOCK (Accounts 201 and 204)

1. Report below the particulars (details) called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show separate totals for common and preferred stock. If information to meet the stock exchange reporting requirement outlined in column (a) is available from the SEC 10-K Report Form filing, a specific reference to report form(i.e. year and company title) may be reported in column (a) provided the fiscal years for both the 10-K report and this report are compatible.

2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.

Line No.	Class and Series of Stock and Name of Stock Exchange (a)	Number of Shares Authorized By Charter (b)	Par or Stated Value Per Share (c)	Call Price at End of Year (d)
1	Common Stock	24,000,000	$2.50	0
2				
3	TOTAL COMMON	24,000,000		
4				
5				
6	Preferred Stock:			
7	Cumulative Preferred $100 Par	2,500,000		
8	-9.5% Series		$100.00	$100.00
9	-7.875% Series (a)		$100.00	0
10	-7.0% Series (b)		$100.00	0
11				
12	Cumulative Preferred -$25 Par	7,000,000	$25.00	0
13				
14	TOTAL PREFERRED	9,500,000		
15				
16				
17	Redemptions are restricted as follows:			
18	-no redemptions prior to:			
19	(a) March 1, 1997			
20	(b) August 1, 2000			
21				
22				
23				
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Name of Respondent COLUMBUS SOUTHERN POWER COMPANY	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1995

CAPITAL STOCK (Account 201 and 204)(Continued)

3. Give particulars (details) concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued.

4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.

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

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

OUTSTANDING PER BALANCE SHEET (Total amount outstanding without reduction for amounts held by respondent.)		HELD BY RESPONDENT				Line No.
		AS REACQUIRED STOCK (Account 217)		IN SINKING AND OTHER FUNDS		
Shares (e)	Amount (f)	Shares (g)	Cost (h)	Shares (i)	Amount (j)	
16,410,426	$41,026,065	0	0	0	0	1
						2
16,410,426	41,026,065	0	0	0	0	3
						4
						5
						6
						7
75,000	7,500,000	0	0	0	0	8
500,000	50,000,000	0	0	0	0	9
250,000	25,000,000	0	0	0	0	10
						11
0	0	0	0	0	0	12
						13
825,000	82,500,000	0	0	0	0	14
						15
						16
						17
						18
						19
						20
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						42

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, 1995

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 a double 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			
2	Accounts 202 and 205 - Capital Stock Subscribed		
3	NONE		
4			
5	Accounts 203 and 206 - Capital Stock Liability For Conversion		
6	NONE		
7			
8	Account 207 - Premium on Capital Stock		
9	Premium on Common Shares		
10		12,109,006	257,892,418
11	Account 212 - Installment Received on Capital Stock		
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
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31			
32			
33			
34			
35			
36			
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38			
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41			
42			
43			
44			
45			
46	TOTAL	12,109,006	$257,892,418

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, 1995

OTHER PAID-IN CAPITAL (Accounts 208-211, inc.)

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

(a) Donations Received from Stockholders (Account 208)—State amount and give brief explanation of the origin and purpose of each donation.

(b) Reduction in Par or Stated Value of Capital Stock (Account 209)—State amount and give brief explanation of the capital change which gave rise to amounts reported under this caption including identification with the class and series of stock to which related.

(c) Gain on Resale or Cancellation of Reacquired Capital Stock (Account 210)—Report balance at beginning of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debt identified by the class and series of stock to which related.

(d) Miscellaneous Paid-In Capital (Account 211)—Classify amounts included in this account according to captions which, together with brief explanations, disclose the general nature of the transactions which gave rise to the reported amounts.

Line No.	Item (a)	Amount (b)
1	208 -Donations Received from Stockholders	$332,200,000
2		332,200,000
3	Subtotal	
4		
5		0
6	209 -Reduction in Par or Stated Value of Capital Stock	
7		
8		(6,314,668)
9	210 -Gain on Resale or Cancellation of Reacquired Capital Stock	
10		(6,314,668)
11	Subtotal	
12		
13		
14	211 -Miscellaneous Paid-in Capital	
15	----------	(3,623,205)
16	. Common Stock - 1971-1975	(1,617,944)
17	. - 2 Million Common May 1976	(882,066)
18	. - 1 Million Common November 1976	(1,514,091)
19	. - 2 Million Common October 1977	(109,177)
20	. - Thrift and DRIP	(748,470)
21	. Preferred Stock - 9.5% Series	(551,325)
22	. - 7.875% Series	(304,592)
23	. - 7.0% Series	
24		(9,350,870)
25	Subtotal	
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39		$316,534,462
40	TOTAL	

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, 1995

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) (a)	Principal Amount of Debt issued (b)	Total expense, Premium or Discount (c)
1	ACCOUNT 221 - BONDS		
2	----------		
3	6-1/4% SERIES DUE 1997		
4		15,000,000	162,527
5			(101,550) P
6	7.0% SERIES DUE 1998		
7		25,000,000	277,705
8			(474,750) P
9	8.95% SERIES DUE 1995		
10		30,000,000	223,000
11	9.15% SERIES DUE 1998		
12		57,000,000	480,500
13			312,358 D
14	9.625% SERIES DUE 2021		
15		50,000,000	561,875
16			372,917 D
17	9.31% SERIES DUE 2001		
18		30,000,000	299,625
19			187,500 D
20	7.95% SERIES DUE 2002		
21		40,000,000	394,694
22			250,000 D
23	8.70% SERIES DUE 2022		
24		35,000,000	390,314
25			262,500 D
26	8.55% SERIES DUE 2022		
27		15,000,000	142,744
28			112,500 D
29	8.40% SERIES DUE 2022		
30		15,000,000	142,744
31			112,500 D
32			
33	TOTAL		

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

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

11. Explain any debits and credits other than 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 Date From (f)	AMORTIZATION PERIOD Date To (g)	Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.
						1
						2
10/01/67	10/01/97			14,640,000	915,000	3
						4
						5
06/01/68	06/01/98			24,750,000	1,732,500	6
						7
						8
12/19/90	12/20/95	12/19/90	12/20/95	0	2,602,958	9
						10
01/29/91	02/02/98	01/29/91	02/02/98	57,000,000	5,215,500	11
						12
						13
06/12/91	06/01/21	06/12/91	06/01/21	50,000,000	4,812,500	14
						15
						16
07/26/91	08/01/01	07/26/91	08/01/01	30,000,000	2,793,000	17
						18
						19
07/08/92	07/01/02	07/08/92	07/01/02	40,000,000	3,180,000	20
						21
						22
07/08/92	07/01/22	07/08/92	07/01/22	35,000,000	3,045,000	23
						24
						25
08/18/92	08/01/22	08/18/92	08/01/22	15,000,000	1,282,500	26
						27
						28
08/18/92	08/01/22	08/18/92	08/01/22	15,000,000	1,260,000	29
						30
						31
						32
[redacted]						33

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, 1995

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) (a)	Principal Amount of Debt issued (b)	Total expense, Premium or Discount (c)
1	8.40% SERIES DUE 2022		
2		$40,000,000	$380,652
3			300,000 D
4	7.25% SERIES DUE 2002		
5		75,000,000	619,972
6			468,750 D
7	7.15% SERIES DUE 2002		
8		20,000,000	165,326
9			125,000 D
10	8.40% SERIES DUE 2022		
11		15,000,000	142,744
12			112,500 D
13	6.80% SERIES DUE 2003		
14		50,000,000	407,375
15			312,500 D
16	7.90% SERIES DUE 2023		
17		50,000,000	469,875
18			375,000 D
19	6.60% SERIES DUE 2003		
20		40,000,000	325,900
21			250,000 D
22	7.75% SERIES DUE 2023		
23		40,000,000	375,900
24			300,000 D
25	6.10% SERIES DUE 2003		
26		20,000,000	162,950
27			125,000 D
28	6.55% SERIES DUE 2004		
29		50,000,000	394,170
30			312,500 D
31	7.45% SERIES DUE 2024		
32		50,000,000	456,670
33	TOTAL		375,000 D

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

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

11. Explain any debits and credits other than 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 Date From (f)	AMORTIZATION PERIOD Date To (g)	Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.
08/27/92	08/15/22	08/27/92	08/15/22	40,000,000	3,360,000	1
						2
						3
08/27/92	10/01/02	08/27/92	10/01/02	75,000,000	5,437,500	4
						5
						6
10/15/92	11/01/02	10/15/92	11/01/02	20,000,000	1,430,000	7
						8
						9
10/15/92	10/15/22	10/15/92	10/15/22	15,000,000	1,260,000	10
						11
						12
04/27/93	05/01/03	04/27/93	05/01/03	50,000,000	3,400,000	13
						14
						15
04/27/93	05/01/23	04/27/93	05/01/23	50,000,000	3,950,000	16
						17
						18
07/15/93	08/01/03	07/15/93	08/01/03	40,000,000	2,640,000	19
						20
						21
07/15/93	08/01/23	07/15/93	08/01/23	40,000,000	3,100,000	22
						23
						24
10/12/93	11/01/03	10/12/93	11/01/03	20,000,000	1,220,000	25
						26
						27
01/20/94	03/01/04	01/20/94	03/01/04	50,000,000	3,275,000	28
						29
						30
01/20/94	03/01/24	01/20/94	03/01/24	50,000,000	3,725,000	31
						32
						33

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, 1995

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) (a)	Principal Amount of Debt issued (b)	Total expense, Premium or Discount (c)
1	6.75% SERIES DUE 2004	$50,000,000	$394,170
2			312,500 D
3			
4	7.60% SERIES DUE 2024	50,000,000	456,670
5			375,000 D
6			
7	JUNIOR SUBORDINATED DEFERRABLE DEBINTURES	75,000,000	188,863
8			2,284,875 D
9			
10	SUBTOTAL (ACCOUNT 221)	937,000,000	15,079,565
11			
12			
13	ACCOUNT 222 - REACQUIRED BONDS	0	0
14	----------		
15			
16	ACCOUNT 223 - ADVANCES FROM COMPANIES	0	0
17	----------		
18			
19	ACCOUNT 224 - OTHER LONG-TERM DEBT		
20	----------		
21	TERM LOAN 8.79% DUE 1995	50,000,000	0
22			
23	OHIO AIR QUALITY DEVELOPMENT REVENUE BONDS 6-3/8% SERIES A DUE 2020	50,000,000	485,371
24			462,500 D
25			
26	OHIO AIR QUALITY DEVELOPMENT REVENUE BONDS 6-1/4% SERIES B DUE 2020	45,000,000	436,835
27			416,250 D
28			
29	SUBTOTAL (ACCOUNT 224)	145,000,000	1,800,956
30			
31			
32			
33	TOTAL	$1,082,000,000	$16,880,521

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

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

11. Explain any debits and credits other than 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 Date From (f)	AMORTIZATION PERIOD Date To (g)	Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.
03/09/94	05/01/04	03/09/94	05/01/04	50,000,000	3,375,000	1
						2
						3
03/09/94	05/01/24	03/09/94	05/01/24	50,000,000	3,800,000	4
						5
						6
09/27/95	09/27/25	09/27/95	09/27/95	75,000,000	1,622,656	7
						8
						9
				906,390,000	68,434,114	10
						11
						12
						13
						14
						15
						16
						17
						18
						19
						20
				0	1,379,542	21
04/24/91	04/24/95					22
12/01/85	12/01/20	12/01/85	12/01/20	48,550,000	3,095,062	23
						24
						25
12/01/85	12/01/20	12/01/85	12/01/20	43,695,000	2,730,938	26
						27
						28
				92,245,000	7,205,542	29
						30
						31
						32
				$998,635,000	$75,639,656	33

Name of Respondent COLUMBUS SOUTHERN POWER COMPANY	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, YF)	Year of Report Dec. 31, 1995

RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES

1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.

2. If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group 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)	* $110,616,056
2	Reconciling Items for the Year	
3		[redacted]
4	Taxable Income Not Reported on Books	
5		
6		
7		
8		
9	Deductions Recorded on Books Not Deducted for Return	
10		[redacted]
11		
12		
13		
14	Income Recorded on Books Not Included in Return	
15		[redacted]
16		
17		
18		
19	Deductions on Return Not Charged Against Book Income	
20		[redacted]
21		
22		
23		
24		
25		
26		
27	Federal Tax Net Income	
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	60,243,000
33		(575,000)
34		
35	Estimated Currently Payble	
36	Adjustment of Prior Year Accruals (Net)	59,668,000
37		(700,000)
38	Estimated Current Federal Income Tax Expense	
39		58,968,000
40		
41		
42		
43		
44		

< Page 261 Line 1 Column B >

COLUMBUS SOUTHERN POWER COMPANY, 1995
Reconciliation of Reported Net Income With Taxable Income
For Federal Income Taxes

Net Income for the Year (Page 117)	110,616,000
Federal Income Taxes - Current and Deferred	58,378,000
Pre-Tax Book Income	168,994,000
Increase/(Decrease) in Taxable Income Resulting From:	
Deferred Return - Zimmer Plant	24,299,000
Deferred Expenses - Zimmer Plant	6,658,000
Excess Tax Over Book Depreciation	977,000
Loss on Reacquired Debt	3,815,000
ADR Removal Costs	(4,200,000)
Company Owned Life Insurance	(8,120,000)
Clearing Accounts	(395,000)
Quality of Service	(1,259,000)
Percentage Repair Allowance	(5,400,000)
Deferred Fuel Costs	(11,617,000)
Benefit Plan Contributions	(6,963,000)
Accrued Book Pension Expense	817,000
Demand Side Management Programs	245,000
Book Reserve - Self Insurance	(495,000)
Allowance for Funds Used During Construction & Other Differences Between Items Capitalized for Books & Deducted for Tax	584,000
Equity in Subsidiaries' Earnings	(541,000)
Severance Benefits	3,439,000
Other	1,284,000
Federal Tax Net Income-Estimated Current Year Taxable Income (Separate Return Basis)	172,122,000

Page 261 Footnote.1

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, 1995

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR

1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual or estimated amounts of such taxes are know, show the amounts in a footnote and designate whether estimated or actual amounts.

2. Include on this page, taxes paid during the year and charged direct to final accounts,(not charged to prepaid or accrued taxes). Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.

3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued,(b)amounts credited to proportions of prepaid taxes chargeable to current year, and(c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.

4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.

Line No.	Kind of Tax (See Instruction 5) (a)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjust-ments (f)
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Include in Account 165) (c)			
1	FEDERAL TAXES:					
2	INCOME TAX	(641,347)	0	58,909,498	(64,708,000)	* 7,200,993
3	FICA - 1994	378,652	0	0	(378,652)	
4	FICA - 1995		0	7,389,417	(7,208,304)	
5	UNEMPLOYMENT - 1994	2,745	0	0	(2,745)	
6	UNEMPLOYMENT - 1995		0	129,177	(128,626)	
7	HIGHWAY USE - 1995		0	29,538	(29,538)	
8	ENVIRONMENTAL EXCISE - 1993	47	0	0	(47)	
9	ENVIRONMENTAL EXCISE - 1994	(4,000)	0	3,447	0	
10	ENVIRONMENTAL EXCISE - 1995		0	217,000	(185,583)	
11						
12	SUBTOTAL	(263,903)	0	66,678,077	(72,641,495)	7,200,993
13						
14	STATE TAXES - OHIO:					
15	PROPERTY - 1993	55,810,001	0	(690,655)	(55,119,346)	
16	PROPERTY - 1994	57,708,000	0	0	0	
17	PROPERTY - 1995		0	60,858,000	0	
18	EXCISE/GROSS REC./PUCO - 1994		(13,330,942)	13,330,942	0	
19	EXCISE/GROSS REC./PUCO - 1995		(14,122,901)	29,003,251	(28,294,753)	10,734,000
20	EXCISE/GROSS REC./PUCO - 1996		0	0	(14,139,218)	
21	EXCISE/GROSS REC./FERC		0	647,449	(593,905)	
22	MAINTENANCE OF PUCO - 1995		0	892,341	(892,341)	
23	MOTOR FUEL TAX - 1994	127	0	(127)	0	
24	MOTOR FUEL TAX - 1995		0	408	(333)	
25	UNEMPLOYMENT - 1994	2,952	0	3	(2,955)	
26	UNEMPLOYMENT - 1995		0	206,953	(206,038)	
27	SALES AND USE TAX - 1994	50,202	0	0	(50,202)	
28	SALES AND USE TAX - 1995		0	834,125	(372,224)	
29	CONSUMERS' COUNSEL		0	195,903	(195,903)	
30						
31	SUBTOTAL	113,571,282	(27,453,843)	105,278,593	(99,867,218)	10,734,000
32						
33	STATE TAXES - KENTUCKY:					
34	INCOME - 1995		0	6,567	(11,567)	
35	PROPERTY - 1993	16,235	0	(704)	(15,531)	
36	PROPERTY - 1994	36,000	0	3,704	(41,131)	
37	PROPERTY - 1995		0	42,000	0	
38						
39	SUBTOTAL	52,235	0	51,567	(68,229)	0
40						
41	TOTAL	$113,359,614	($27,453,843)	$172,008,237	($172,576,942)	$17,934,993

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 (i). 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				
(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)	Adjustment to Ret. Earnings (Account 439) (k)	Other (l)	Line No.
						1
					(1,077,795)	2
761,144	0	59,987,293			0	3
0	0	0			7,389,417	4
181,113	0	0			0	5
0	0	0			129,177	6
551	0	0			29,538	7
0	0	0			0	8
0	0	0			0	9
(553)	0	3,447			0	10
31,417	0	217,000				11
973,672	0	60,207,740	0	0	6,470,337	12
						13
						14
					0	15
0	0	(690,655)			(57,429,637)	16
57,708,000	0	57,429,637			60,858,000	17
60,858,000	0	0			0	18
0	0	13,330,942			0	19
0	(14,122,901)	29,003,251			0	20
0	(24,148,403)	0			0	21
53,544	0	647,449			0	22
0	0	892,341			(127)	23
0	0	0			408	24
75	0	0			3	25
0	0	0			206,953	26
915	0	0			0	27
0	0	0			834,125	28
461,901	0	0			0	29
0	0	195,903				30
119,082,435	(38,271,304)	100,808,868	0	0	4,469,725	31
						32
						33
					0	34
(5,000)	0	6,567			0	35
0	0	(704)			0	36
(1,427)	0	3,704			42,000	37
42,000	0	0				38
35,573	0	9,567	0	0	42,000	39
						40
$120,091,680	($38,271,304)	$161,026,175	0	0	$10,982,062	41

< Page 262 Line 2 Column f >

COLUMBUS SOUTHERN POWER COMPANY, 1995

Settlement of prior years' tax returns with the IRS.

Page 262-263 Footnote.1

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, 1995

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%	$574,938			411.4	$148,260	
3	4%	2,774,603			411.4	329,472	
4	7%	0					
5	10%	61,192,969			411.4	3,177,540	73,294
6							
7							
8	TOTAL	$64,542,510				$3,655,272	$73,294
9	Other (List separately and show 3%,4%,7%, 10% and TOTAL)						
10							
11							
12							
13							
14							
15							
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Name of Respondent COLUMBUS SOUTHERN POWER COMPANY	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1995

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.
[redacted]	[redacted]		
$426,678	30 years		1
2,445,131	30 years		2
0			3
58,088,723	30 years		4
0			5
			6
			7
$60,960,532			8
[redacted]			9
			10
			11
			12
			13
			14
			15
			16
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Name of Respondent COLUMBUS SOUTHERN POWER COMPANY	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, YY)	Year of Report Dec. 31, 1995

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

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR Amounts Debited to Account 410.1 (c)	CHANGES DURING YEAR Amounts Credited to Account 411.1 (d)
1	Account 282			
2	Electric	$165,010,586	$19,618,309	$7,792,743
3	Gas	0		
4	Other (Define)	0		
5	TOTAL (Enter Total of lines 2 thru 4)	$165,010,586	$19,618,309	$7,792,743
6	Other (Specify)			
7	NON UTILITY PROPERTY	810,651		
8	ACCRUED SFAS 109 - DEF'D FIT	186,745,619		
9	TOTAL Account 282 (Enter Total of lines 5 thru 8)	$352,566,856	$19,618,309	$7,792,743
10	Classification of TOTAL			
11	Federal Income Tax	352,566,856	19,618,309	7,792,743
12	State Income Tax			
13	Local Income Tax			

NOTES

Name of Respondent COLUMBUS SOUTHERN POWER COMPANY	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, YY)	Year of Report Dec. 31, 1995

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	Postretirement Benefits	$907,498			$907,476	$1,814,974
2						
3	Provision for Obsolete Inv. E-Lamp	100,500				100,500
4						
5	CCD Advances Withheld	449,909	Various	504,429	54,520	0
6						
7	Minor Items (4) each < 5% of total	16,504	Various	15,693	18,458	19,269
8						
9						
10						
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47	TOTAL	$1,474,411		$520,122	$980,454	$1,934,743

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, 1995

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

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR Amounts Debited to Account 410.1 (c)	CHANGES DURING YEAR Amounts Credited to Account 411.1 (d)
1	Account 283			
2	Electric			
3	RATE CASE DEFERRED CHARGES	$77,190		$54,491
4	LOSS ON REACQUIRED DEBT	12,011,367		1,349,878
5	PERCENTAGE OF INCOME PLAN (PIP)	2,022,695	19,257,016	20,148,946
6	PREPAID PENSIONS	611,206	7,316,439	7,346,098
7	BOOK QUALITY OF SERVICE	17,650	1,817,450	1,368,384
8	Other	33,216,878	2,615,545	13,676,617
9	TOTAL Electric (Total of lines 3 thru 8)	$47,956,986	$31,006,450	$43,944,414
10	Gas			
11				
12				
13				
14				
15				
16	Other			
17	TOTAL Gas (Total of lines 11 thru 16)			0
18	Other (Specify)	141,428,994		
19	TOTAL (Acct 283) (Enter Total of lines 9,17 and 18)	$189,385,980	$31,006,450	$43,944,414
20	Classification of TOTAL			
21	Federal Income Tax	189,385,980	31,006,450	43,944,414
22	State Income Tax	0		
23	Local Income Tax			

NOTES

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, 1995

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

income and deductions.

3. Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year	Line No.
		Debits		Credits			
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)	(k)	
							1
						$176,836,152	2
						0	3
						0	4
						$176,836,152	5
							6
179,202	20,436			283.1	(67)	969,350	7
		182/254	5,321,294			181,424,325	8
						$359,229,827	9
							10
179,202	20,436		5,321,294		(67)	359,229,827	11
							12
							13

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, 1995

OTHER REGULATORY LIABILITIES (Account 254)

1. Reporting below the particulars (details) called for concerning other regulatory liabilities which are created through the ratemaking actions of regulatory agencies (and not includable in other amounts).
2. For regulatory liabilities being amortized, show 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)	DEBITS Account Credited (b)	DEBITS Amount (c)	Credits (d)	Balance at End of Year (e)
1	Demand Side Management	182	$87	$3,375,957	$3,804,468
2					
3	SFAS 109	Various	4,645,830	0	48,122,358
4					
5	Deferred Post Retirement Benefits	Various	76,054	331,299	3,550,202
6					
7	Proceeds from Allowance Auction Received		0	528,008	528,008
8					
9	Carrying Charges on Allowance Gains		0	29,490	29,490
10					
11	Deferred Allowance Gains Within AEP		0	1,884,740	1,884,740
12					
13	Carrying Charges on Allowance Gains - Nonassoc		0	47,294	47,294
14					
15	Gross Receipts Tax - Ohio Coal Credit		0	1,885,284	1,885,284
16					
17					
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41	TOTAL		$4,721,971	$8,082,072	$59,851,844

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

income and deductions.

3. Provide in the space below explanations for page 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	Line No.
		Debits		Credits			
Amounts Debited to Account 410.2 (e)	Amounts Credits to Account 411.2 (f)	Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)	(k)	
							1
							2
						$22,699	3
						10,661,489	4
						1,130,765	5
						581,547	6
1,803,190				282.1	67	466,716	7
$1,803,190			0		$67	23,959,063	8
						$36,822,279	9
							10
							11
							12
							13
							14
							15
							16
	263,268	182/254	3,709,638	182/254	44,000	137,500,088	17
$1,803,190	$263,268		$3,709,638		$44,067	$174,322,367	18
							19
1,803,190	263,268		3,709,638		67	174,278,367	20
					44,000	44,000	21
							22
							23

NOTES (Continued)

< Page 300 Line 10 Column b >

COLUMBUS SOUTHERN POWER, 1995
Instruction No. 7: Detail of Unmetered Sales

	Average Customers	Estimated MWH Sold	Revenues $
Residential (440)	15,048	10,557	1,825,765
Com. & Ind. (442)	9,925	44,476	6,413,704
Street Lighting (444)	268	32,383	3,576,902
Other Pub. Auth. (445)	0	0	0
	25,241	87,416	11,816,371

Page 300-301 Footnote.1

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, 1995

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		AVG. NO. CUSTOMERS PER MONTH		Line No.
Amount for Year (d)	Amount for Previous Year (e)	Number for Year (f)	Number for Previous Year (g)	
				1
5,648,385	5,239,339	535,569	525,917	2
				3
5,791,540	5,554,731	54,514	53,439	4
2,988,811	2,974,663	2,933	2,954	5
34,743	32,490	313	309	6
369,190	355,022	2	2	7
0	0	0	0	8
0	0	0	0	9
14,832,669	14,156,245	593,331	582,621	10
2,903,797	2,779,111	33	32	11
17,736,466	16,935,356	593,364	582,653	12
0	0	0	0	13
17,736,466	16,935,356	593,364	582,653	14

Line 12, Column (b) includes $ 8,794,668 of unbilled revenues.
Line 12, Column (d) includes 145,780 MWH relating to unbilled revenues.

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, 1995

ELECTRIC OPERATING REVENUES (Account 400)

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

2. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The average number of customers means the average of twelve figures at the close of each month.

3. If increases or decreases from previous year (columns (c),(e), and (g)), are not derived from previously reported figures, explain any inconsistencies in a footnote.

Line No.	Title of Account (a)	OPERATING REVENUES Amount for Year (b)	 Amount for Previous Year (c)
1	Sales of Electricity		
2	(440) Residential Sales	$445,266,415	$414,275,021
3	(442) Commercial and Industrial Sales		
4	Small (or Comm.) (See Instr.4)	371,461,320	361,946,776
5	Large (or Ind.) (See Instr.4)	143,161,574	144,722,612
6	(444) Public Street and Highway Lighting	3,776,243	3,561,517
7	(445) Other Sales to Public Authorities	12,264,828	11,871,497
8	(446) Sales to Railroads and Railways	0	0
9	(448) Interdepartmental Sales	0	0
10	TOTAL Sales to Ultimate Consumers	* $975,930,380	$936,377,423
11	(447) Sales for Resale	$75,466,333	$78,819,920
12	TOTAL Sales of Electricity	$1,051,396,713	$1,015,197,343
13	(Less) (449.1) Provision for Rate Refunds	0	0
14	TOTAL Revenues Net of Prov. for Refunds	$1,051,396,713	$1,015,197,343
15	Other Operating Revenues		
16	(450) Forfeited Discounts	$1,976,897	$1,728,881
17	(451) Miscellaneous Service Revenues	2,146,264	1,938,362
18	(453) Sales of Water and Water Power	0	0
19	(454) Rent from Electric Property	5,380,936	4,852,234
20	(455) Interdepartmental Rents	0	0
21	(456) Other Electric Revenues	10,960,545	7,434,457
22			
23			
24			
25			
26	TOTAL Other Operating Revenues	$20,464,642	$15,953,934
27	TOTAL Electric Operating Revenues	$1,071,861,355	$1,031,151,277

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Name of Respondent COLUMBUS SOUTHERN POWER COMPANY	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1995

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," pages 300-301. If the sales under any rate schedule are classified in more than one revenue account, list the rate schedule and sales data under each applicable revenue account subheading.

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						
3	4th Rev 10-1 Sch R-R	4,768,036	374,213,920	385,342	12,373	7.8483¢
4	5th Rev 11-1 Sch R-R-1	749,501	62,114,500	150,013	4,996	8.2874¢
5	3rd Rev 12-1 Sch RLM	3,832	191,263	46	83,304	4.9912¢
6	4th Rev 13-1 Sch RS-ES	42	2,608	3	14,000	6.2095¢
7	4th Rev 14-1 Sch RS-TOD	42	3,033	3	14,000	7.2214¢
8	3rd Rev 15-1 Sch RVSP	3,944	214,314	159	24,805	5.4339¢
9	4th Rev 20-1 Sch GS-1	0	(64)	2	0	
10	4th Rev 41-1 Sch AL	10,461	1,808,168	*		17.2848¢
11	4th Rev 23-1 Sch GS-3	3	3,450	1	3,000	115.0000¢
12						
13	Unbilled at 12-31-95	112,524	6,715,223			5.9678¢
14						
15	TOTAL - RESIDENTIAL	5,648,385	445,266,415	535,569	10,546	7.8830¢
16						
17						
18						
19	442 - COMMERCIAL					
20						
21	4th Rev 10-1 Sch R-R	0	(25)	1	0	
22	5th Rev 11-1 Sch R-R-1	0	88	1	0	
23	4th Rev 20-1 Sch GS-1	226,690	22,177,632	31,888	7,108	9.7832¢
24	4th Rev 41-1 Sch AL	32,096	5,416,081	*		16.8746¢
25	4th Rev 21-1 Sch GS-2	1,272,673	106,253,524	18,545	68,626	8.3488¢
26	5th Rev 22-1 Sch GS-2-TOD	3,019	181,023	26	116,115	5.9961¢
27	4th Rev 23-1 Sch GS-3	4,047,463	228,714,957	3,656	1,107,074	5.6508¢
28	4th Rev 24-1 Sch GS-4	144,096	5,341,874	3	48,032,000	3.7071¢
29	5th Rev 40-1 Sch SL	16	827	1	16,000	5.1687¢
30	4th Rev 20-1 Sch GS-1-LMTOD Pro	39	3,686			9.4512¢
31	4th Rev 20-2 Sch GS-1-Unmetered	9,838	671,379	392	25,096	6.8243¢
32	4th Rev 23-3 Sch GS-3-LMTOD Pro	9,874	418,700	1	9,874,000	4.2404¢
33						
34	Unbilled at 12-31-95	45,736	2,281,574			4.9885¢
35						
36	TOTAL - COMMERCIAL	5,791,540	371,461,320	54,514	106,239	6.4138¢
37						
38						
39						
40						
41	Total Billed					
42	Total Unbilled Rev.(See Instr. 6)					
43	TOTAL					