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

RECEIVED
MAY 20 1998
PUCO FISCAL

**FOR THE**

**YEAR ENDED DECEMBER 31, 19 97**

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

# 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 | 1,107,617,099 | 99,212,549 | 1,008,404,550 |
| Gains from Disposition of Utility Property | 56,507 | - | 56,507 |
| Revenue from Electric Plant Leased to Others | - | - | - |
| Other Utility Operating Income | 25,198,522 | 12,040,494 | 13,158,028 |
| Revenues from Merch., Jobbing & Contract Work | ( 74,603) | - | ( 74,603) |
| Revenue from Nonutility Operations | - | - | - |
| Nonoperating Rental Income | 332,448 | - | 332,448 |
| Equity in Earnings of Subsidiary Companies | 259,902 | - | 259,902 |
| Interest & Dividend Income | 720,714 | - | 720,714 |
| Miscellaneous Nonoperating Revenue | 743,282 | - | 743,282 |
| Gains from Disposition. of Prop. | 113,848 | - | 113,848 |
| Extraordinary Income | - | - | - |
| | | | |
| TOTAL GROSS EARNINGS | 1,134,967,719 | 111,253,043 | 1,023,714,676 |
| Earnings or Receipts from Sales to Other Public Utilities for Resale | (142,338,800) | (111,253,043) | ( 31,085,757) |
| | | | |
| NET GROSS EARNINGS | 992,628,919 | | 992,628,919 |

ELECTRIC

## ACCOUNT 186.XX/182.3XX PIP CUSTOMER DEFERRED ACCOUNTS RECEIVABLE

| Month (A) | Beginning Balance PIP Deferred (B) | Transfers From A/C 142.XX (C) | Recoveries Through Tariff Rider (D) | Other Items (Explain Below) (E) | Ending Balance PIP Deferred ( F) = (B +C-D+E) |
|---|---|---|---|---|---|
| January | 336,258 | (87,110) | 246,913 | | 2,235 |
| February | 2,235 | 292,268 | 253,261 | | 41,242 |
| March | 41,242 | 604,182 | 208,734 | | 436,690 |
| April | 436,690 | 459,163 | 209,399 | | 686,454 |
| May | 686,454 | 305,064 | 197,535 | | 793,983 |
| June | 793,983 | 203,396 | 211,119 | | 786,260 |
| July | 786,260 | 1,612,785 | 253,240 | | 2,145,805 |
| August | 2,145,805 | (4,267) | 256,168 | | 1,885,370 |
| September | 1,885,370 | 128,845 | 235,007 | | 1,779,208 |
| October | 1,779,208 | (116,587) | 210,275 | | 1,452,346 |
| November | 1,452,346 | (18,819) | 215,798 | | 1,217,729 |
| December | 1,217,729 | 207,136 | 231,255 | | 1,193,610 |
| TOTAL | | 3,586,056 | 2,728,704 | | |

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

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

PIP balances are transferred after they become 2 months old

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

ELECTRIC

## ACCOUNT 142.XX - PIP CUSTOMER ACCOUNTS RECEIVABLE

| Month (A) | Beginning Bal. (B) | Transfers From A/C 142 (C) | Transfers From A/C 194 (D) | Transfers To A/C 186/182.3 (E) | Ending Bal. (F) =(B + C+ D-E) |
|---|---|---|---|---|---|
| January | 8,034,683 | (46,773) | 209,676 | (100,847) | 8,298,433 |
| February | 8,298,433 | 304,158 | 72,952 | 285,421 | 8,390,122 |
| March | 8,390,122 | 746,552 | 66,775 | 573,976 | 8,629,473 |
| April | 8,629,473 | 515,859 | 113,466 | 439,467 | 8,819,331 |
| May | 8,819,331 | 59,497 | 118,746 | 279,363 | 8,718,211 |
| June | 8,718,211 | 164,301 | 113,917 | 182,778 | 8,813,651 |
| July | 8,813,651 | 46,380 | 1,714,394 | 1,593,399 | 8,981,026 |
| August | 8,981,026 | (309,405) | 239,605 | (32,572) | 8,943,798 |
| September | 8,943,798 | (415,208) | 224,319 | 111,499 | 8,641,410 |
| October | 8,641,410 | (959,721) | 254,758 | (128,934) | 8,065,381 |
| November | 8,065,381 | (547,620) | 209,509 | (35,255) | 7,762,525 |
| December | 7,762,525 | 281,954 | 308,922 | 180,627 | 8,172,774 |
| TOTAL | | (160,026) | 3,647,039 | 3,348,922 | |

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

Annual Report of COLUMBUS SOUTHERN POWER COMPANY Year Ended December 31, 19 97

# OATH

State of OHIO
County of STARK

THE UNDERSIGNED T. P. BOWMAN

ASSISTANT CONTROLLER, ASSISTANT SECRETARY

of COLUMBUS SOUTHERN POWER COMPANY
(Full name of respondent.)

on my oath do severally say that the foregoing return has been prepared, under my direction, from the original books, papers, and records of said Company; that I 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 I 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 my knowledge, information, and belief.

T. P. Bowman
T. P. BOWMAN (Officer In charge of Accounts.)

Subscribed and Sworn to before me, this 27 day of APRIL, 1998.

DEWEY S. WADE
NOTARY PUBLIC - STATE OF OHIO
MY COMMISSION EXPIRES JANUARY 13 1999.

Dewey S. Wade
(Signature of officer authorized to administer oaths.)

| 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)

RECEIVED
MAY 20 1998
PUCO FISCAL

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

This report is mandatory under the Federal Power Act, Sections 3, 4(a), 304 and 309, and 18 CFR141.1. Failure to report may result in criminal fines, civil penalties and other sanctions as provided by law. The Federal Energy Regulatory Commission does not consider this report to be of a confidential nature.

| Exact Legal Name of Respondent (Company) | Year of Report |
|---|---|
| COLUMBUS SOUTHERN POWER COMPANY | Dec. 31, 1997 |

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 1A-21
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 1A-21
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.)

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 2A-1 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).

## 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.

## EXCERPTS FROM THE LAW

Federal Power Act, 16 U.S.C. 791a-825r)

"Sec. 3. The words defined in this section shall have the following meanings for purposes of this Act, to wit:
...(3) `corporation' means any corporation, joint-stock company, partnership, association, business trust, organized group of persons, whether incorporated or not, or a receiver or receivers, trustee or trustees of any of the foregoing. It shall not include `municipalities' as hereinafter defined;

(4) `person' means an individual or a corporation;

(5) `licensee' means any person, State, or municipality licensed under the provisions of section 4 of this Act, and any assignee or successor in interest thereof;

(7) `municipality' means a city, county, irrigation district, drainage district, or other political subdivision or agency of a State competent under the laws thereof to carry on the business of developing, transmitting, utilizing, or distributing power;...."

(11) `project' means a complete unit of improvement or development, consisting of a power house, all water conduits, all dams and appurtenant works and structures (including navigation structures) which are a part of said unit, and all storage, diverting, or forebay reservoirs directly connected therewith, the primary line or lines transmitting power therefrom to the point of junction with the distribution system or with the interconnected primary transmission system, all miscellaneous structures used and useful in connection with said unit or any part thereof, and all water rights, rights-of-way, ditches, dams, reservoirs, lands, or interest in lands the use and occupancy of which are necessary or appropriate in the maintenance and operation of such unit;

"Sec. 4. The Commission is hereby authorized and empowered -

(a) To make investigations and to collect and record data concerning the utilization of the water resources of any region to be developed, the water-power industry and its relation to other industries and to interstate or foreign commerce, and concerning the location, capacity, development costs, and relation to markets of power sites,...to the extent the Commission may deem necessary or useful for the purposes of this Act."

"Sec. 304. (a) Every licensee and every public utility shall file with the Commission such annual and other periodic or special reports as the Commission may be rules and regulations or other prescribe as necessary or appropriate to assist the Commission in the proper administration of this Act. The Commission may prescribe the manner and form in which such reports shall be made, amd require from such persons specific answers to all questions upon which the Commission may need information. The Commission may require that such reports shall include, among other things, full information as to assets and liabilities, capitalization, net investment, and reduction thereof, gross receipts, interest due and paid, depreciation, and other reserves, cost of project and other facilities, cost of maintenance and operation of the project and other facilities, cost of renewals and replacement of the project works and other facilities, depreciation, generation, transmission, distribution, delivery, use, and sale of electric energy. The Commission may require any such person to make adequate provision for currently determining such costs and other facts. Such reports shall be made under oath unless the Commission otherwise specifies."

"Sec. 309. The Commission shall have power to perform any and all acts, and to prescribe, issue, make, amend, and rescind such orders, rules and regulations as it may find necessary or appropriate to carry out the provisions of this Act. Among other things, such rules and regulations may define accounting, technical, and trade terms used in this Act; and may prescribe the form or forms of all statements, declarations, applications, and reports to be filed with the Commission, the information which they shall contain, and the time within which they shall be filed...."

## GENERAL PENALTIES

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

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

| IDENTIFICATION | | |
|---|---|---|
| 01 Exact legal Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | | 02 Year of Report<br>Dec. 31, 1997 |
| 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)<br>215 North Front Street, Columbus, Ohio 43215 | | |
| 05 Name of Contact Person<br>G. C. Dean | | 06 Title of Contact Person<br>Financial Reports Manager |
| 07 Address of Contact Person (Street, City, State, Zip Code)<br>American Electric Power Service Corp. 1 Riverside Plaza, Columbus, Oh 43215 | | |
| 08 Telephone of Contact Person, including Area Code<br>614-223-2780 | 09 This Report is<br>(1) x An Original (2) A Resubmission | 10 Date of Report<br>(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 |
|---|---|---|
| T. P. Bowman | T. P. Bowman | (Mo, Da, Yr)<br>4/21/98 |
| 02 Title<br>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.

| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [x] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

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<br>(a) | Reference Page No.<br>(b) | Date Revised<br>(c) | Remarks<br>(d) |
|---|---|---|---|
| GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS | | | |
| General Information | 101 | Ed. 12-87 | |
| Control Over Respondent | 102 | Ed. 12-96 | |
| Corporations Controlled by Respondent | 103 | Ed. 12-96 | |
| Officers | 104 | Ed. 12-96 | |
| Directors | 105 | Ed. 12-95 | |
| Security Holders and Voting Powers | 106 - 107 | Ed. 12-96 | |
| Important Changes During the Year | 108 - 109 | Ed. 12-96 | |
| Comparative Balance Sheet | 110 - 113 | Ed. 12-94 | |
| Statement of Income for the Year | 114 - 117 | Ed. 12-96 | |
| Statement of Retained Earnings for the Year | 118 - 119 | Ed. 12-96 | |
| Statement of Cash Flows | 120 - 121 | Ed. 12-96 | |
| Notes to Financial Statements | 122 - 123 | Ed. 12-96 | |
| 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. 12-96 | |
| 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. 12-96 | |

| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [x] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

LIST OF SCHEDULES (Electric Utility) (Continued)

| Title of Schedule<br>(a) | Reference Page No.<br>(b) | Date Revised<br>(c) | Remarks<br>(d) |
|---|---|---|---|
| BALANCE SHEET SUPPORTING SCHEDULES<br>(Liabilities and Other Credits) (Continued) | | | |
| Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes | 261 | Ed. 12-96 | |
| Taxes Accrued, Prepaid and Charged During Year | 262 - 263 | Ed. 12-96 | |
| 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. 12-96 | none |
| Accumulated Deferred Income Taxes -- Other Property | 274 - 275 | Ed. 12-96 | |
| Accumulated Deferred Income Taxes -- Other | 276 - 277 | Ed. 12-96 | |
| Other Regulatory Liabilities | 278 | Ed. 12-94 | |
| INCOME ACCOUNT SUPPORTING SCHEDULES | | | |
| Electric Operating Revenues | 300 - 301 | Ed. 12-96 | |
| 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. 12-96 | |
| 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<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [X] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

LIST OF SCHEDULES (Electric Utility) (Continued)

| Title of Schedule<br>(a) | Reference Page No.<br>(b) | Date Revised<br>(c) | Remarks<br>(d) |
|---|---|---|---|
| ELECTRIC PLANT STATISTICAL DATA (Continued) | | | |
| Transmission Line Statistics | 422 - 423 | Ed. 12-87 | |
| Transmission Lines Added During Year | 424 - 425 | Ed. 12-86 | none |
| Substations | 426 - 427 | Ed. 12-96 | |
| Electric Distribution Meters and Line Transformers | 429 | Ed. 12-88 | |
| Environmental Protection Facilities | 430 | Ed. 12-88 | |
| Environmental Protection Expenses | 431 | Ed. 12-88 | |
| Footnote Data | 450 | Ed. 12-87 | none |
| Stockholders' Reports Check appropriate box: | | | |
| [ ] Four copies will be submitted. | | | |
| [ ] No annual report to stockholders is prepared. | | | |

| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [X] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

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<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [X] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

## CONTROL OVER RESPONDENT

1. If any corporation, business trust, or similar organization or combination of such organizations jointly held control over the respondent at end of year, state name of controlling corporation or organization, manner in which control was held, and extent of control. If control was in a holding company organization, show the chain of ownership or control to the main parent company or organization. If control was held by a trustee(s), state name of trustee(s), name of beneficiary or beneficiaries for whom trust was maintained, and purpose of the trust.

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

| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [x] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

## CORPORATIONS CONTROLLED BY RESPONDENT

1. Report below the names of all corporations, business trusts, and similar organizations, controlled directly or indirectly by respondent at any time during the year. If control ceased prior to end of year, give particulars (details) in a footnote.

2. If control was by other means than a direct holding of voting rights, state in a footnote the manner in which control was held, naming any intermediaries involved.

3. If control was held jointly with one or more other interests, state the fact in a footnote and name the other interests.

### DEFINITIONS

1. See the Uniform System of Accounts for a definition of control.

2. Direct control is that which is exercised without interposition of an intermediary.

3. Indirect control is that which is exercised by the interposition of an intermediary which exercises direct control.

4. Joint control is that in which neither interest can effectively control or direct action without the consent of the other, as where the voting control is equally divided between two holders, or each party holds a veto power over the other. Joint control may exist by mutual agreement or understanding between two or more parties who together have control within the meaning of the definition of control in the Uniform System of Accounts, regardless of the relative voting rights of each party.

| Line No. | Name of Company Controlled<br>(a) | Kind of Business<br>(b) | Percent Voting Stock Owned<br>(c) | Footnote Ref.<br>(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<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [X] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

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.

| Line No. | Title<br>(a) | Name of Officer<br>(b) | Salary for Year<br>(c) |
|---|---|---|---|
| 1 | * See attached page included in filed copy only. | | |
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| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [X] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

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., CHAIRMAN OF THE BOARD | |
| 2 | AND CHIEF EXECUTIVE OFFICER | COLUMBUS, OHIO |
| 3 | | |
| 4 | W. J. LHOTA, PRESIDENT AND CHIEF OPERATING OFFICER | COLUMBUS, OHIO |
| 5 | | |
| 6 | HENRY FAYNE | COLUMBUS, OHIO |
| 7 | | |
| 8 | G. P. MALONEY, VICE PRESIDENT | COLUMBUS, OHIO |
| 9 | | |
| 10 | J. J. MARKOWSKY, VICE PRESIDENT | COLUMBUS, OHIO |
| 11 | | |
| 12 | P. J. DEMARIA, VICE PRESIDENT AND CONTROLLER | COLUMBUS, OHIO |
| 13 | | |
| 14 | J. H. VIPPERMAN, VICE PRESIDENT | COLUMBUS, OHIO |
| 15 | | |
| 16 | | |
| 17 | ITEM 2 - COMPANY DOES NOT HAVE AN EXECUTIVE COMMITTEE | |
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| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [X] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

## 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 footnote 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<br>By proxy: 16,410,426 | April 29, 1997<br>Columbus, Ohio |

VOTING SECURITIES

Number of votes as of (date): December 31, 1997

| Line No. | Name (Title) and Address of Security Holder (a) | 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 | | |
| 7<br>8<br>9<br>10<br>11<br>12<br>13<br>14<br>15<br>16<br>17<br>18 | American Electric Power Company, Inc.<br>1 Riverside Plaza<br>Columbus, Ohio 43215<br><br>Item 2 - None<br><br>Item 3 - None<br><br>Item 4 - None | 16,410,426 | 16,410,426 | | |

| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [x] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

SECURITY HOLDERS AND VOTING POWERS (Continued)

| Line No. | Name (Title) and Address of Security Holder<br>(a) | Total Votes<br>(b) | Common Stock<br>(c) | Preferred Stock<br>(d) | Other<br>(e) |
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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 included on this page.

PAGE 108 INTENTIONALLY LEFT BLANK
SEE PAGE 109 FOR REQUIRED INFORMATION

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 |
|---|---|---|---|
| 2/15/97 | Village of South Webster, OH | 5 years | None |
| 6/17/97 | Village of Johnstown, OH | 25 years | None |
| 12/15/97 | City of Piketon, Oh | 50 years | None |

2. None

3. None

4. None

5. None

6. SEC File No. 333-21309 under the Securities Act of 1933; Public Utilities Commission of Ohio Case No. 95-744-EL-AIS:

$40,000,000 7.92% Series B Junior Subordinated Deferrable Interest Debentures due 2027

SEC File No. 333-35885 under the Securities Act of 1933; Public Utilities Commission of Ohio Case No. 95-744-EL-AIS:

$48,000,000 6.85% Unsecured Medium Term Notes, Series A due 2005

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

8. The 1997 wage agreement resulted in a general increase of 3.0% for represented employees.

9. On April 24, 1996, the Federal Energy Regulatory Commission (FERC) issued orders 888 and 889. These orders require each public utility that owns or controls interstate transmission facilities to file an open access network and point-to-point transmission tariff that offers services comparable to the utility's own uses of its transmission system.

IMPORTANT CHANGES DURING THE YEAR (Continued)

The orders also 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 orders, the FERC issued a pro-forma tariff which reflects the FERC's views on the minimum non-price terms and conditions for non-discriminatory transmission service. In addition, the orders require all transmitting utilities to establish an Open Access Same-time Information System ("OASIS") which electronically posts transmission information such as available capacity and prices, and require utilities to comply with Standards of Conduct which prohibit utilities' system operators from providing non-public transmission information to the utility's merchant employees. The orders also allow a utility to seek recovery of certain prudently-incurred stranded costs that result from unbundled transmission service.

On July 9, 1996, the American Electric Power Company, Inc. (AEP) System companies filed a tariff conforming with the FERC's pro-forma transmission tariff, subject to the resolution of certain pricing issues, which are still pending before FERC.

During 1996 and 1997 AEP engaged in discussions with several utilities regarding the creation of an independent system operator to operate the transmission system in the Midwestern region of the United States. On January 15, 1998, nine utilities or utility systems filed with the FERC a proposal to form the Midwest Independent Transmission System Operator, Inc. ("Midwest ISO"). AEP was not a participant in that filing, but supports the formation of voluntary ISOs, and is currently examining its options, which include, among others, participation in the Midwest ISO.

The Acid Rain Program (Title IV) of the Clean Air Act Amendments of 1990 (CAAA) created an emission allowance program pursuant to which utilities are authorized to emit a designated quantity of sulfur dioxide (SO2), measured in tons per year, on a system wide or aggregate basis. Emission reductions are required by virtue of the establishment of annual allowance allocations at levels substantially below historical emission levels for most utility units. There are two phases of SO2 control under the Acid Rain Program. Phase I, effective January 1, 1995, requires SO2 emission reductions from certain units that emitted SO2 above a rate of 2.5 pounds per million Btu heat input in 1985. Phase I unit allowance allocations were calculated based on 1985 utilization rates and an emission rate of 2.5 pounds of SO2 per million Btu heat input. Phase I permits have been issued for all Phase I affected units in the AEP System.

Phase II, which affects all fossil fuel-fired steam generating units with capacity greater than 25 megawatts imposes more stringent SO2 emission control requirements beginning January 1, 2000. If a unit emitted SO2 in 1985 at a rate in excess of 1.2 pounds per million Btu

IMPORTANT CHANGES DURING THE YEAR (Continued)

heat input, the Phase II allowance allocation is premised upon an emission rate of 1.2 pounds at 1985 utilization levels. If actual SO2 emissions for a Phase II affected unit in 1985 were less than 1.2 pounds per million Btu, the allowance allocation is, in most instances, based on the actual 1985 emission rate.

In addition to regulating SO2 emissions, Title IV of the CAAA contains provisions regulating emissions of nitrogen oxides (NOx). In April 1995, Federal EPA promulgated NOx emission limitations for tangentially fired boilers and dry bottom wall-fired boilers for Phase I and Phase II units. In addition, on December 19, 1996, Federal EPA published final NOx emission limitations for wet bottom wall-fired boilers, cyclone boilers, units applying cell burner technology and all other types of boilers. The regulations also revised downward the NOx limitations applicable to tangentially fired and wall-fired boilers in Phase II. These emission limitations are to be achieved by January 1, 2000. On February 13, 1998, the U.S. Court of Appeals for the District of Columbia Circuit, in an appeal in which the AEP System operating companies participated, upheld the emission limitations.

The Clean Air Act (CAA) contains additional provisions, other than the Acid Rain Program, which could require reductions in emissions of NOx and other pollutants from fossil fuel-fired power plants. Title I, dealing generally with attainment of federally set National Ambient Air Quality Standards (NAAQS), establishes a tiered system for classifying degrees of nonattainment with the one-hour NAAQS for ozone. Depending upon the severity of non-attainment within a given non-attainment area, reductions in NOx emissions from fossil fuel-fired power plants may be required as part of a state's plan for achieving attainment with the one-hour ozone NAAQS. While one-hour ozone NAAQS non-attainment is largely restricted to urban areas, AEP System generating units could be determined to be affecting downwind urban ozone concentrations and may therefore, eventually be required to reduce NOx emissions pursuant to Title I.

In July 1997, Federal EPA revised the ozone and particulate matter NAAQS, creating a new eight-hour ozone standard and establishing a new standard for particulate matter less than 2.5 microns in diameter (PM2.5). Substantial reductions in NOx emissions from fossil fuel-fired power plants may be required as part of a state's plan to attain the eight-hour ozone standard. The actual implementation of the new PM2.5 NAAQS has been delayed for five years. Substantial reductions in SO2 and/or other emissions from fossil fuel-fired power plants may be required as part of a state's plan to attain the PM2.5 NAAQS. The AEP System operating companies joined with other utilities to appeal the revised NAAQS by filing petitions for review in August and September 1997 in the U.S. Court of Appeals for the District of Columbia Circuit.

IMPORTANT CHANGES DURING THE YEAR (Continued)

On July 9, 1997, Federal EPA proposed revisions to the New Source Performance Standards applicable to new and modified fossil fuel-fired power plants. Federal EPA characterized its proposal as "fuel neutral" since it would impose the same stringent NOx emission limit (1.35lb./megawatt-hour net energy output) for coal-fired boilers as for gas-fired boilers. If finalized, the proposal would effectively require costly selective catalytic reduction or comparable technology to control NOx emissions from new or modified coal-fired boilers.

In 1995, the Environmental Council of States formed the Ozone Transport Assessment Group (OTAG) to study the role of transport of ozone and ozone precursor emissions (primarily NOx) in contributing to ozone nonattainment in the Northeast, Chicago, and Atlanta nonattainment areas. OTAG was comprised of the environmental commissioners of 37 eastern states, members of Federal EPA and representatives from environmental and industry groups. OTAG studied the ozone problem for two years, conducting extensive modeling and analysis of ozone levels and the effects of ozone transport. OTAG submitted its final recommendations to Federal EPA in July 1997.

After receipt of the OTAG recommendations, Federal EPA in October 1997 issued a notice (NOx transport SIP call) concluding that certain State Implementation Plans are deficient because they allow NOx emissions that contribute excessively to ozone nonattainment in downwind states. Federal EPA's proposed NOx transport SIP call would establish state-by-state NOx emission budgets for the five-month ozone season to be met by the year 2002. The proposed NOx budgets apply to 22 eastern states and are premised mainly on the assumption of controlling power plant NOx emissions to 0.15 lb./MBtu (approximately 85% below 1990 levels). The NOx transport SIP call purports to implement both the new eight-hour ozone standard and the one-hour ozone standard. The NOx reductions called for by Federal EPA are clearly targeted at coal-fired electric utilities and may adversely impact the ability of electric utilities to obtain new and modified source permits. The cost of meeting NOx emissions reduction requirements that might be imposed as a result of the NOx transport SIP call cannot be precisely predicted at this time, but could be significant.

On or about August 14, 1997, eight northeastern states (New York, New Hampshire, Maine, Massachusetts, Rhode Island, Pennsylvania, Connecticut, and Vermont) filed petitions with Federal EPA under Section 126 of the Clean Air Act, claiming that NOx emissions from power plants in midwestern states, including all the coal-fired plants of AEP's operating subsidiaries, prevent the Northeast from attaining the ozone NAAQS. Among other things, the petitioners generally seek NOx emission reductions 85% below 1990 levels from the utility sources in midwestern states.

IMPORTANT CHANGES DURING THE YEAR (Continued)

Federal EPA on or about December 19, 1997 entered into a Memorandum of Agreement (MOA) with the petitioning states that establishes a schedule for taking final action on the Section 126 petitions on approximately the same time frame as Federal EPA's final action on the NOx transport SIP call. The MOA calls for a proposed rulemaking on the Section 126 petitions by September 30, 1998 and final action by April 30, 1999 (subject to certain limited exceptions). On January 9, 1998, a number of utilities, including the operating companies of the AEP System, filed a petition in the U.S. Court of Appeals for the District of Columbia Circuit seeking a review of the MOA. On February 25, 1998, the eight northeastern states filed an action in the U.S. District Court for the Southern District of New York seeking an order directing Federal EPA to rule on the Section 126 petitions within 60 days of receipt.

On January 30, 1998, the U.S. Court of Appeals for the District of Columbia Circuit remanded the final rule promulgated in May 1996 by Federal EPA reaffirming the existing primary NAAQS for SO2. The Court directed Federal EPA to provide additional justification for the rule but did not specify a schedule for completion.

Hazardous air pollutant emissions from utility boilers are potentially subject to control requirements under Title III of the CAAA. The CAAA specifically directed Federal EPA to study potential public health impacts of hazardous air pollutants emitted from electric utility steam generating units. Federal EPA was required to report the results of this study to Congress by November 1993 and to regulate emissions of these hazardous pollutants if necessary. On February 25, 1998, Federal EPA issued a final report to Congress citing as potential health and environmental threats, mercury and three other hazardous air pollutants present in power plant emissions. Noting uncertainty regarding health effects and the absence of control technology for mercury, no immediate regulatory action was proposed regarding emission reductions.

Federal EPA was also required to study mercury emissions and report its findings to Congress by 1994. Federal EPA presented that report to Congress in December 1997. The report identifies electric utilities as being the third leading emitter of mercury. Presently, mercury emissions from electric utilities are not regulated under the CAA. However, Federal EPA intends to engage in further studies of mercury emissions, which may lead to additional regulation in the future.

The CAAA expanded the enforcement authority of the federal government by increasing the range of civil and criminal penalties for violations of the CAA and enhancing administrative civil provisions, adding a citizen suit provision and imposing a national operating permit system, emission fee program and enhanced monitoring, recordkeeping and reporting requirements for existing and new sources. On February 13, 1997, Federal EPA issued the Credible Evidence rule, which allows Federal

IMPORTANT CHANGES DURING THE YEAR (Continued)

EPA to use any credible evidence or information in lieu of, or in addition to, the test methods prescribed by the regulation for determining compliance with emission limits. This rule has the potential to expand significantly Federal EPA's ability to bring enforcement actions and to increase the stringency of the emission limits to which AEP System plants are subject. On March 10, 1997, a number of industries, including AEP System operating companies, filed petitions for review of the Credible Evidence Rule with the U.S. Court of Appeals for the District of Columbia Circuit. Oral argument in that case is scheduled to be heard on April 21, 1998.

In December 1997, delegates from 167 nations, including the United States, agreed to a treaty, known as the "Kyoto Protocol," establishing legally-binding emission reductions for gases suspected of causing climate change. If the U.S. becomes a party to the treaty it will be bound to reduce emissions of carbon dioxide (CO2), methane and nitrous oxides by 7% below 1990 levels and emissions of hydrofluorcarbons, perfluorocarbons and sulphur hexafluoride 7% below 1995 levels in the years 2008-2012. The Kyoto Protocol will be available for signature from March 1998 to March 1999 and requires ratification by at least 55 nations that account for at least 55% of developed countries' 1990 emissions of CO2 to enter into force. The agreement is not expected to be sent to the U.S. Senate for ratification before 1999.

On January 2, 1997, Federal EPA proposed a new intervention level program under the authority of Section 303 of the CAA to address five minute peak SO2 concentrations believed to pose a health risk to certain segments of the population. The proposal establishes a "concern" level and an "endangerment" level. States must investigate exceedances of the concern level and decide whether to take corrective action. If the endangerment level is exceeded, the state must take action to reduce SO2 levels. The effects of this proposed intervention program on AEP operations cannot be predicted at this time.

On July 31, 1997, Federal EPA proposed new rules to regulate regional haze attributable to anthropogenic emissions. The primary goal of the new regional haze program is to address visibility impairment in and around "Class I" protected areas, such as national parks and wilderness areas. Because regional haze precursor emissions are believed by Federal EPA to travel long distances, Federal EPA proposes to regulate such precursor emissions in every state. Under the proposal, each state must develop a regional haze control program that imposes controls necessary to steadily reduce visibility impairment in Class I areas on the worst days and that ensures that visibility remains good on the best days. This is accomplished using a unit of measurement known as a "deciview." The plan's goal is to reduce visibility impairment by one deciview or more over each 10-15 year period. The final time period will be set as part of the final rulemaking.

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 CAA. 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 five AEP System companies, have filed petitions in the U.S. Court of Appeals for the District of Columbia Circuit seeking a review of the regulations. The Court recently requested that the parties submit proposed briefing schedules.

National Pollution Discharge Elimination System (NPDES) permits generally require that certain thermal impact study programs be undertaken. These studies have been completed for all AEP System plants. Thermal variances are in effect for all plants with once-through cooling water. The thermal variances for Conesville Plant impose thermal management conditions that could result in load curtailment under certain conditions, but the cost impacts are not expected to be significant. Based on favorable results of in-stream biological studies, the thermal temperature limits for Conesville Plant were raised in the renewed permits issued in 1996. Consequently, the potential for load curtailment and adverse cost impacts is further reduced.

The Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA) and similar state law provide governmental agencies with the authority to require clean-up of hazardous waste sites and releases of hazardous substances into the environment. Since liability under CERCLA is strict and can be applied retroactively, AEP System companies which previously disposed of PCB-containing electrical equipment and other hazardous substances may be required to participate in remedial activities at such disposal sites should environmental problems result. CSPCo has been named as a potentially responsible party at one federal remediation site. CSPCo's share of clean-up costs, however, is not expected to be significant.

10. None

| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [X] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)

| Line No. | Title of Account<br>(a) | Ref. Page No.<br>(b) | Balance at Beginning of Year<br>(c) | Balance at End of Year<br>(d) |
|---|---|---|---|---|
| 1 | UTILITY PLANT | | | |
| 2 | Utility Plant (101-106, 114) | 200-201 | $2,827,846,767 | $2,902,747,191 |
| 3 | Construction Work in Progress (107) | 200-201 | 54,062,267 | 54,063,555 |
| 4 | TOTAL UTILITY PLANT (Enter Total of lines 2 and 3) | | $2,881,909,034 | $2,956,810,746 |
| 5 | (Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115) | 200-201 | 999,897,403 | 1,056,155,247 |
| 6 | Net Utility Plant (Enter Total of line 4 Less 5) | - | $1,882,011,631 | $1,900,655,499 |
| 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) | - | $1,882,011,631 | $1,900,655,499 |
| 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 | 18,316,642 | 18,509,513 |
| 15 | (Less) Accum. Prov. for Depr. and Amort. (122) | - | 2,557,352 | 2,562,116 |
| 16 | Investments in Associated Companies (123) | - | 0 | 0 |
| 17 | Investment in Subsidiary Companies (123.1) | 224-225 | 4,406,049 | 4,566,051 |
| 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) | | 5,652,847 | 15,056,786 |
| 21 | Special Funds (125-128) | - | 27,738 | 27,738 |
| 22 | TOTAL Other Property and Investments (Total of lines 14—17,19—21) | | $25,845,924 | $35,597,972 |
| 23 | CURRENT AND ACCRUED ASSETS | | | |
| 24 | Cash (131) | - | 3,693,400 | 6,334,245 |
| 25 | Special Deposits (132-134) | - | 187,941 | 187,941 |
| 26 | Working Fund (135) | - | 5,001,546 | 5,567,997 |
| 27 | Temporary Cash Investments (136) | - | 0 | 0 |
| 28 | Notes Receivable (141) | | 135 | 2,140 |
| 29 | Customer Accounts Receivable (142) | - | 50,557,064 | 87,356,985 |
| 30 | Other Accounts Receivable (143) | - | 8,496,215 | 11,839,541 |
| 31 | (Less) Accum. Prov. for Uncollectible Acct.-Credit (144) | - | 1,031,802 | 1,058,696 |
| 32 | Notes Receivable from Associated Companies (145) | - | 0 | 0 |
| 33 | Accounts Receivable from Assoc. Companies (146) | - | 4,449,432 | 12,300,492 |
| 34 | Fuel Stock (151) | 227 | 18,172,018 | 19,475,785 |
| 35 | Fuel Stock Expenses Undistributed (152) | 227 | 105,525 | 73,585 |
| 36 | Residuals (Elec) and Extracted Products (153) | 227 | 0 | 0 |
| 37 | Plant Materials and Operating Supplies (154) | 227 | 20,654,892 | 20,764,775 |
| 38 | Merchandise (155) | 227 | 0 | 0 |
| 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 | 2,034,753 | 5,816,938 |
| 42 | (Less) Noncurrent Portion of Allowances | 228-229 | 0 | 0 |
| 43 | Stores Expense Undistributed (163) | - | 400,766 | 236,784 |
| 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) | - | 32,452,168 | 29,967,706 |
| 47 | Advances for Gas (166-167) | - | 0 | 0 |
| 48 | Interest and Dividends Receivable (171) | - | 0 | 0 |
| 49 | Rents Receivable (172) | - | 495,479 | 451,587 |
| 50 | Accrued Utility Revenues (173) | - | 31,826,863 | 51,765,112 |
| 51 | Miscellaneous Current and Accrued Assets (174) | | (184,762) | 0 |
| 52 | TOTAL Current and Accrued Assets (Enter Total of lines 24 thru 51) | | $177,311,633 | $251,082,917 |

| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [X] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

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

| Line No. | Title of Account<br>(a) | Ref. Page No.<br>(b) | Balance at Beginning of Year<br>(c) | Balance at End of Year<br>(d) |
|---|---|---|---|---|
| 53 | DEFERRED DEBITS | | | |
| 54 | Unamortized Debt Expenses (181) | - | $2,410,297 | $2,534,172 |
| 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 | 396,758,231 | 370,337,778 |
| 58 | Prelim. Survey and Investigation Charges (Electric) (183) | - | 8,711 | 8,711 |
| 59 | Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2) | - | 0 | 0 |
| 60 | Clearing Accounts (184) | - | (172,092) | 259,997 |
| 61 | Temporary Facilities (185) | - | 9,831 | 0 |
| 62 | Miscellaneous Deferred Debits (186) | 233 | 67,897,750 | 63,710,137 |
| 63 | Def. Losses from Disposition of Utility Plt. (187) | - | 0 | 0 |
| 64 | Research, Devel. and Demonstration Expend. (188) | 352-353 | 0 | 151,788 |
| 65 | Unamortized Loss on Reacquired Debt (189) | - | 32,739,962 | 29,173,375 |
| 66 | Accumulated Deferred Income Taxes (190) | 234 | 77,111,139 | 78,175,398 |
| 67 | Unrecovered Purchased Gas Costs (191) | - | 0 | 0 |
| 68 | TOTAL Deferred Debits (Enter Total of lines 54 thru 67) | | $576,763,829 | $544,351,356 |
| 69 | TOTAL Assets and other Debits (Enter Total of lines 10,11,12, 22,52,and 68) | | $2,661,933,017 | $2,731,687,744 |

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|---|---|---|---|

COMPARATIVE BALANCE SHEET (LIABILITES AND OTHER CREDITS)

| Line No. | Title of Account<br>(a) | Ref. Page No.<br>(b) | Balance at Beginning of Year<br>(c) | Balance at End of Year<br>(d) |
|---|---|---|---|---|
| 1 | PROPRIETARY CAPITAL | | | |
| 2 | Common Stock Issued (201) | 250-251 | $41,026,065 | $41,026,065 |
| 3 | Preferred Stock Issued (204) | 250-251 | 75,000,000 | 25,000,000 |
| 4 | Capital Stock Subscribed (202, 205) | 252 | 0 | 0 |
| 5 | Stock Liability for Conversion (203, 206) | 252 | 0 | 0 |
| 6 | Premium on Capital Stock (207) | 252 | 257,892,418 | 257,892,418 |
| 7 | Other Paid-in Capital (208-211) | 253 | 316,816,549 | 314,219,337 |
| 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 | 97,555,245 | 135,984,910 |
| 12 | Unappropriated Undistributed Subsidiary Earnings (216.1) | 118-119 | 2,026,644 | 2,186,647 |
| 13 | (Less) Reacquired Capital Stock (217) | 250-251 | 0 | 0 |
| 14 | TOTAL Proprietary Capital (Enter Total of Lines 2 thru 13) | - | $790,316,921 | $776,309,377 |
| 15 | LONG-TERM DEBT | | | |
| 16 | Bonds (221) | 256-257 | 811,890,000 | 837,250,000 |
| 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 | 92,245,000 | 140,245,000 |
| 20 | Unamortized Premium on Long-Term Debt (225) | - | 0 | 0 |
| 21 | (Less) Unamortized Discount on Long-Term Debt-Debit (226) | - | 6,853,967 | 7,894,430 |
| 22 | TOTAL Long-Term Debt (Enter Total of Lines 16 thru 21) | - | $897,281,033 | $969,600,570 |
| 23 | OTHER NONCURRENT LIABILITIES | | | |
| 24 | Obligations Under Capital Leases-Noncurrent (227) | - | 30,412,325 | 32,562,942 |
| 25 | Accumulated Provision for Property Insurance (228.1) | - | 0 | 0 |
| 26 | Accumulated Provision for Injuries and Damages (228.2) | - | 1,410,378 | 2,482,824 |
| 27 | Accumulated Provision for Pensions and Benefits (228.3) | - | 16,089 | 6,066,848 |
| 28 | Accumulated Miscellaneous Operating Provisions (228.4) | - | 7,341,544 | 2,618 |
| 29 | Accumulated Provision for Rate Refunds (229) | - | 0 | 0 |
| 30 | TOTAL OTHER Noncurrent Liabilities (Enter Total of lines 24 thru 29) | | $39,180,336 | $41,115,232 |
| 31 | CURRENT AND ACCRUED LIABILITIES | | | |
| 32 | Notes Payable (231) | - | 51,800,000 | 66,600,000 |
| 33 | Accounts Payable (232) | - | 34,175,183 | 42,965,505 |
| 34 | Notes Payable to Associated Companies (233) | - | 0 | 0 |
| 35 | Account Payable to Associated Companies (234) | - | 22,932,099 | 30,698,749 |
| 36 | Customer Deposits (235) | - | 4,890,204 | 5,171,297 |
| 37 | Taxes Accrued (236) | 262-263 | 129,398,217 | 131,055,264 |
| 38 | Interest Accrued (237) | - | 13,605,088 | 14,198,284 |
| 39 | Dividends Declared (238) | - | 1,421,875 | 437,500 |
| 40 | Matured Long-Term Debt (239) | - | 0 | 0 |
| 41 | Matured Interests (240) | - | 0 | 0 |
| 42 | Tax Collections Payable (241) | - | 694,498 | 530,366 |
| 43 | Miscellaneous Current and Accrued Liabilities (242) | | 18,454,750 | 15,319,773 |
| 44 | Obligations Under Capital Leases-Current (243) | | 5,548,322 | 5,877,768 |
| 45 | TOTAL Current and Accrued Liabilities(Enter Total of lines 32 thru 44) | | $282,920,236 | $312,854,506 |

| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [X] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS) (Continued)

| Line No. | Title of Account<br>(a) | Ref. Page No.<br>(b) | Balance at Beginning of Year<br>(c) | Balance at End of Year<br>(d) |
|---|---|---|---|---|
| 46 | DEFERRED CREDITS | | | |
| 47 | Customer Advances for Construction (252) | | $612,370 | $652,940 |
| 48 | Accumulated Deferred Investment Tax Credits (255) | 266-267 | 57,057,127 | 52,894,759 |
| 49 | Deferred Gains from Disposition of Utility Plant (256) | | 0 | 0 |
| 50 | Other Deferred Credits (253) | 269 | 6,651,168 | 4,029,294 |
| 51 | Other Regulatory Liabilities (254) | 278 | 68,346,359 | 61,616,488 |
| 52 | Unamortized Gain on Reacquired Debt (257) | 269 | 434,819 | 248,468 |
| 53 | Accumulated Deferred Income Taxes (281-283) | 272-277 | 519,132,648 | 512,366,110 |
| 54 | TOTAL Deferred Credits (Enter Total of Lines 47 thru 53) | | $652,234,491 | $631,808,059 |
| 55 | | | | |
| 56 | | | | |
| 57 | | | | |
| 58 | | | | |
| 59 | | | | |
| 60 | | | | |
| 61 | | | | |
| 62 | | | | |
| 63 | | | | |
| 64 | | | | |
| 65 | | | | |
| 66 | | | | |
| 67 | | | | |
| 68 | TOTAL Liabilities and Other Credits (Enter Total of Lines 14, 22, 30, 45 and 54) | | $2,661,933,017 | $2,731,687,744 |

| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [X] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, YR) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

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 pages 122-123 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<br>(a) | (Ref.) Page No.<br>(b) | TOTAL<br>Current Year<br>(c) | TOTAL<br>Previous Year<br>(d) |
|---|---|---|---|---|
| 1 | UTILITY OPERATING INCOME | | | |
| 2 | Operating Revenues (400) | 300-301 | $1,139,603,655 | $1,105,682,739 |
| 3 | Operating Expenses | | | |
| 4 | Operation Expenses (401) | 320-323 | 586,747,619 | 555,735,017 |
| 5 | Maintenance Expenses (402) | 320-323 | 66,955,720 | 65,414,427 |
| 6 | Depreciation Expense (403) | 336-337 | 90,586,379 | 87,949,934 |
| 7 | Amort. & Depl. of Utility Plant (404-405) | 336-337 | 136,480 | 119,524 |
| 8 | Amort. of Utility Plant Acq. Adj. (406) | 336-337 | 0 | 99 |
| 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) | | 15,745,732 | 33,937,109 |
| 12 | (Less) Regulatory Credits (407.4) | | 0 | 0 |
| 13 | Taxes Other Than Income Taxes (408.1) | 262-263 | 117,518,639 | 115,518,212 |
| 14 | Income Taxes - Federal (409.1) | 262-263 | 69,493,749 | 78,195,646 |
| 15 | - Other (409.1) | 262-263 | 0 | 0 |
| 16 | Provision for Deferred Income Taxes (410.1) | 234,272-277 | 67,549,297 | 65,239,554 |
| 17 | (Less) Provision for Deferred Income Taxes - Cr. (411.1) | 234,272-277 | 61,860,894 | 77,084,568 |
| 18 | Investment Tax Credit Adj. - Net (411.4) | 266 | (3,571,429) | (3,619,338) |
| 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) | | 4,644,526 | 1,050,080 |
| 22 | Losses from Disposition of Allowances (411.9) | | 0 | 0 |
| 23 | TOTAL Utility Operating Expenses (Enter Total of Lines 4 thru 22) | | $944,656,766 | $920,355,536 |
| 24 | Net Utility Operating Income (Enter Total of line 2 less 23) (Carry forward to page 117, line 25) | | $194,946,889 | $185,327,203 |

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 included on pages 122-123.

8. Enter on pages 122-123 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 pages 122-123 or in a footnote.

| 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 |
| $1,139,603,655 | $1,105,682,739 | | | | | 2 |
| | | | | | | 3 |
| 586,747,619 | 555,735,017 | | | | | 4 |
| 66,955,720 | 65,414,427 | | | | | 5 |
| 90,586,379 | 87,949,934 | | | | | 6 |
| 136,480 | 119,524 | | | | | 7 |
| 0 | 99 | | | | | 8 |
| 0 | 0 | | | | | 9 |
| 0 | 0 | | | | | 10 |
| 15,745,732 | 33,937,109 | | | | | 11 |
| 0 | 0 | | | | | 12 |
| 117,518,639 | 115,518,212 | | | | | 13 |
| 69,493,749 | 78,195,646 | | | | | 14 |
| 0 | 0 | | | | | 15 |
| 67,549,297 | 65,239,554 | | | | | 16 |
| 61,860,894 | 77,084,568 | | | | | 17 |
| (3,571,429) | (3,619,338) | | | | | 18 |
| 0 | 0 | | | | | 19 |
| 0 | 0 | | | | | 20 |
| 4,644,526 | 1,050,080 | | | | | 21 |
| 0 | 0 | | | | | 22 |
| $944,656,766 | $920,355,536 | | | | | 23 |
| $194,946,889 | $185,327,203 | | | | | 24 |

| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [x] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, YY) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

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) |
| 1 | | | | | | |
| 2 | | | | | | |
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| 21 | | | | | | |
| 22 | | | | | | |
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| 24 | | | | | | |

| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [x] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

STATEMENT OF INCOME FOR THE YEAR (Continued)

| Line No. | Account<br>(a) | (Ref.) Page No.<br>(b) | TOTAL<br>Current Year<br>(c) | TOTAL<br>Previous Year<br>(d) |
|---|---|---|---|---|
| 25 | Net Utility Operating Income (Carried forward from page 114) | -- | $194,946,889 | $185,327,203 |
| 26 | Other Income and Deductions | | | |
| 27 | Other Income | | | |
| 28 | Nonutility Operating Income | | | |
| 29 | Revenues From Merchandising, Jobbing and Contract Work (415) | | 236,060 | 343,955 |
| 30 | (Less) Costs and Exp. of Merchandising,Job. & Contract Work (416) | | 310,663 | 385,740 |
| 31 | Revenues From Nonutility Operations (417) | | 0 | 0 |
| 32 | (Less) Expenses of Nonutility Operations (417.1) | | 0 | 0 |
| 33 | Nonoperating Rental Income (418) | | 332,448 | 205,434 |
| 34 | Equity in Earnings of Subsidiary Companies (418.1) | 119 | 259,903 | 555,679 |
| 35 | Interest and Dividend Income (419) | | 720,714 | 766,074 |
| 36 | Allowance for Other Funds Used During Construction (419.1) | | 0 | 320,653 |
| 37 | Miscellaneous Nonoperating Income (421) | | 743,282 | 1,148,578 |
| 38 | Gain on Disposition of Property (421.1) | | 170,355 | 2,630 |
| 39 | TOTAL Other Income (Enter Total of lines 29 thru 38) | | $2,152,099 | $2,957,263 |
| 40 | Other Income Deductions | | | |
| 41 | Loss on Disposition of Property (421.2) | | 16,067 | 16,920 |
| 42 | Miscellaneous Amortization (425) | 340 | 0 | 0 |
| 43 | Miscellaneous Income Deductions (426.1-426.5) | 340 | 580,968 | 6,110,134 |
| 44 | TOTAL Other Income Deductions (Total of lines 41 thru 43) | | $597,035 | $6,127,054 |
| 45 | Taxes Applic. to Other Income and Deductions | | | |
| 46 | Taxes Other Than Income Taxes (408.2) | 262-263 | 237,423 | 248,972 |
| 47 | Income Taxes - Federal (409.2) | 262-263 | (979,414) | (1,452,581) |
| 48 | Income Taxes - Other (409.2) | 262-263 | 0 | 0 |
| 49 | Provision for Deferred Inc. Taxes (410.2) | 234,272-277 | 392,070 | 1,317,770 |
| 50 | (Less) Provision for Deferred Income Taxes - Cr. (411.2) | 234,272-277 | 821,838 | 2,248,375 |
| 51 | Investment Tax Credit Adj. - Net (411.5) | | (590,939) | (284,067) |
| 52 | (Less) Investment Tax Credits (420) | | 0 | 0 |
| 53 | TOTAL Taxes on Other Income and Deduct. (Total of 46 thru 52) | | ($1,762,698) | ($2,418,281) |
| 54 | Net Other Income and Deductions (Enter Total of lines 39, 44, 53) | | $3,317,762 | ($751,510) |
| 55 | Interest Charges | | | |
| 56 | Interest on Long-Term Debt (427) | | 70,681,167 | 71,835,917 |
| 57 | Amort. of Debt Disc. and Expense (428) | | 663,350 | 637,466 |
| 58 | Amortization of Loss on Reacquired Debt (428.1) | | 3,566,588 | 3,407,799 |
| 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 | 5,788,719 | 2,913,408 |
| 63 | (Less) Allowance for Borrowed Funds Used During Construction-Cr. (432) | | 1,628,456 | 1,140,363 |
| 64 | Net Interest Charges (Enter Total of lines 56 thru 63) | | $78,885,017 | $77,467,876 |
| 65 | Income Before Extraordinary Items (Total of lines 25, 54 and 64) | | $119,379,634 | $107,107,817 |
| 66 | Extraordinary Items | | | |
| 67 | Extraordinary Income (434) | | | 0 |
| 68 | (Less) Extraordinary Deductions (435) | | | 0 |
| 69 | Net Extraordinary Items (Enter Total of line 67 less line 68) | | | 0 |
| 70 | Income Taxes-Federal and Other (409.3) | 262-263 | | 0 |
| 71 | Extraordinary Items After Taxes (Enter Total of line 69 less line 70) | | | 0 |
| 72 | Net Income (Enter Total of lines 65 and 71) | | $119,379,634 | $107,107,817 |

| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [X] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

## 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, include them on pages 122-123.

| Line No. | Item<br>(a) | Contra Primary Account Affected<br>(b) | Amount<br>(c) |
|---|---|---|---|
| | UNAPPROPRIATED RETAINED EARNINGS (Account 216) | | |
| 1 | Balance - Beginning of Year | | $97,555,245 |
| 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 Preferred Stock Issuance Expense | 210 | (139,261) |
| 11 | Debit: Amort. of Loss on Redemption of 9.50% Cum. Preferred Stock | 210 | (142,824) |
| 12 | Debit: Amort. of Loss on Redemption of 7.875% Cum. Preferred Stock | 210 | (73,827) |
| 13 | Debit: | | |
| 14 | Debit: | | |
| 15 | TOTAL Debits to Retained Earnings (Acc. 439) (Total of lines 10 thru 14) | | ($355,912) |
| 16 | Balance Transferred from Income (Account 433 less Account 418.1) | | 119,119,731 |
| 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 | 7.00% | 238 | (1,750,000) |
| 25 | | | |
| 26 | | | |
| 27 | | | |
| 28 | | | |
| 29 | TOTAL Dividends Declared - Preferred Stock (Acct. 437) (Total of lines 24 thru 28) | | (1,750,000) |
| 30 | Dividends Declared - Common Stock (Account 438) | | |
| 31 | Common Stock | 238 | (78,684,054) |
| 32 | | | |
| 33 | | | |
| 34 | | | |
| 35 | | | |
| 36 | TOTAL Dividends Declared - Common Stock (Acct. 438) (Total of lines 31 thru 35) | | ($78,684,054) |
| 37 | Transfers from Acct. 216.1, Unappropriated Undistributed Subsidiary Earnings | | 99,900 |
| 38 | Balance - End of Year (Total of lines 01, 09, 15, 16, 22, 29, 36, and 37) | | $135,984,910 |

| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [X] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

STATEMENT OF RETAINED EARNINGS FOR THE YEAR (Continued)

| Line No. | Item<br>(a) | Amount<br>(b) |
|---|---|---|
| | APPROPRIATED RETAINED EARNINGS (Account 215)<br>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)<br>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) | $135,984,910 |
| | UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (ACCOUNT 216.1) | [redacted] |
| 49 | Balance - Beginning of Year (Debit or Credit) | 2,026,644 |
| 50 | Equity in Earnings for Year (Credit) (Account 418.1) | 259,903 |
| 51 | (Less) Dividends Received (Debit) | 99,900 |
| 52 | Other Changes (Explain) | |
| 53 | Balance - End of Year (Total of Lines 49 Thru 52) | $2,186,647 |

| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [x] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

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 included in pages 122-123. Information about noncash investing and financing activities should be provided on pages 122-123. Provide also on pages 122-123 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 pages 122-123 the amount of interest paid ( net of amounts capitalized ) and income taxes paid.

| Line No. | Description (See Instruction No. 5 for Explanation of Codes)<br>(a) | Amounts<br>(b) |
|---|---|---|
| 1 | Net Cash Flow from Operating Activities: | |
| 2 | Net Income (Line 72(c) on page 117) | $119,379,634 |
| 3 | Noncash Charges (Credits) to Income: | |
| 4 | Depreciation and Depletion | 90,829,811 |
| 5 | Amortization of (Specify) | |
| 6 | Zimmer Post-In-Service Deferrals and Amortizations | 16,096,882 |
| 7 | | |
| 8 | Deferred Income Taxes (Net) | 5,258,635 |
| 9 | Investment Tax Credit Adjustment (Net) | (4,162,368) |
| 10 | Net (Increase) Decrease in Receivables | (47,925,525) |
| 11 | Net (Increase) Decrease in Inventory | (1,217,728) |
| 12 | Net (Increase) Decrease in Allowances Inventory | (3,782,185) |
| 13 | Net Increase (Decrease) in Payables and Accrued Expenses | 16,118,645 |
| 14 | Net (Increase) Decrease in Other Regulatory Assets | (6,998,026) |
| 15 | Net Increase (Decrease) in Other Regulatory Liabilities | (3,017,298) |
| 16 | (Less) Allowance for Other Funds Used During Construction | 0 |
| 17 | (Less) Undistributed Earnings from Subsidiary Companies | 160,002 |
| 18 | Other:Net (Increase)/Decrease in Accrued Utility Revenues | (19,938,249) |
| 19 | Other Operating Items (Net) | (2,076,293) |
| 20 | | |
| 21 | | |
| 22 | Net Cash Provided by (Used in) Operating Activities (Total of lines 2 thru 21) | $158,405,933 |
| 23 | | |
| 24 | Cash Flows from Investment Activities: | |
| 25 | Construction and Acquisition of Plant (Including Land): | |
| 26 | Gross Additions to Utility Plant (less nuclear fuel) | (108,881,186) |
| 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 | 0 |
| 31 | Other: | |
| 32 | | |
| 33 | | |
| 34 | Cash Outflows for Plant (Total of lines 26 thru 33) | ($108,881,186) |
| 35 | | |
| 36 | Acquisition of Other Noncurrent Assets (d) | 0 |
| 37 | Proceeds from Disposal of Noncurrent Assets (d) | 117,502 |
| 38 | Sale and Leaseback Transactions | 1,604,289 |
| 39 | Investments in and Advances to Assoc. and Subsidiary Companies | 0 |
| 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<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [x] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

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 pages 122-123.
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 pages 122-123.

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 pages 122-123 clarifications and explanations.

| Line No. | Description (See Instruction No. 5 for Explanation of Codes)<br>(a) | Amounts<br>(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 ) | ($107,159,395) |
| 58 | | |
| 59 | Cash Flows from Financing Activities: | |
| 60 | Proceeds from Issuance of: | |
| 61 | Long - Term Debt (b) | 88,000,000 |
| 62 | Preferred Stock | |
| 63 | Common Stock | |
| 64 | Other: Issuance discount and expenses | (1,827,688) |
| 65 | | |
| 66 | Net Increase in Short - Term Debt (c) | 14,800,000 |
| 67 | Other: | |
| 68 | | |
| 69 | | |
| 70 | Cash Provided by Outside Sources (Total of lines 61 thru 69) | $100,972,312 |
| 71 | | |
| 72 | Payments for Retirement of: | |
| 73 | Long - term Debt (b) | (14,640,000) |
| 74 | Preferred Stock | (50,000,000) |
| 75 | Common Stock | 0 |
| 76 | Other: Premium Paid on Redemption of Preferred Stock | (2,953,125) |
| 77 | | |
| 78 | Net Decrease in Short-Term Debt (c) | |
| 79 | | |
| 80 | Dividends on Preferred Stock | (2,734,375) |
| 81 | Dividends on Common Stock | (78,684,054) |
| 82 | Net Cash provided by (Used in) Financing Activities | |
| 83 | (Total of lines 70 thru 81) | ($48,039,242) |
| 84 | | |
| 85 | Net Increase (Decrease) in Cash and Cash Equivalents | |
| 86 | (Total of lines 22, 57,and 83) | $3,207,296 |
| 87 | | |
| 88 | Cash and Cash Equivalents at Beginning of Year | 8,882,887 |
| 89 | | |
| 90 | Cash and Cash Equivalents at End of Year | 12,090,183 |

## NOTES TO FINANCIAL STATEMENTS

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

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

3. For Account 116, Utility Plant Adjustments, explain the origin of such amount, debits and credits during the year, and plan of disposition contemplated, giving references to Commission orders or other authorizations respecting classification of amounts as plant adjustments and requirements as to disposition thereof.

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

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

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

PAGE 122 INTENTIONALLY LEFT BLANK

SEE PAGE 123 FOR REQUIRED INFORMATION

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, sale, purchase, transmission and distribution of electric power serving 621,000 retail customers in its service territory in central and southern Ohio. Wholesale electric power is supplied to neighboring utility systems, power marketers and the American Electric Power (AEP) System Power Pool (Power Pool). As a member of the AEP Power Pool and a signatory company to the American Electric Power System (AEP System) 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, the exclusion of comparative statements of retained earnings and cash flows and the requirement to report deferred tax assets and liabilities separately rather than as a single amount.

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 (deferred expenses) and regulatory liabilities (deferred income) are recorded to reflect the economic effects of regulation and to match expenses with regulated revenues.

Use of Estimates

The preparation of these financial statements requires in certain instances the use of 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 of plant are deducted from the electric plant in service account and are deducted from accumulated depreciation together with associated removal costs, net of salvage. 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 capitalized and recovered through depreciation over the service life of utility plant. It represents the estimated cost of borrowed and equity funds used to finance construction projects. The amounts of AFUDC for 1997 and 1996 were not significant.

Depreciation

Depreciation of electric utility plant 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 | Annual Composite Depreciation Rates |
|---|---|
| Production | 3.2% |
| Transmission | 2.3% |
| Distribution | 3.7% |
| General | 3.4% |

Amounts for the demolition and removal of plant are recovered through depreciation charges included in rates.

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 was terminated in January 1997, CSPCo sold $50 million of undivided interests in designated pools of accounts receivable and accrued utility revenues with limited recourse. As collections reduced previously sold pools, interests in new pools were sold. At December 31, 1996, $50 million remained to be collected and remitted to the buyer.

Operating Revenues and Fuel Costs

Revenues include the accrual of electricity consumed but unbilled at month-end as well as billed revenues. Changes in retail jurisdictional fuel cost are deferred until reflected in revenues in later months through a PUCO fuel cost recovery mechanism. The deferral is amortized to fuel expense commensurate with its recovery in rates. 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 the 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, deferred income taxes are recorded with related regulatory assets and liabilities in accordance with SFAS 71.

Investment Tax Credits

The Company's policy is to account for investment tax credits under the flow-through method except where regulatory commissions reflect investment tax credits in the rate-making process on a deferral basis. Deferred investment tax credits, which represent a regulatory liability, are being amortized over the life of the related plant investment commensurate with recovery in rates.

Debt and Preferred Stock

NOTES TO FINANCIAL STATEMENTS (Continued)

Gains and losses on reacquisition of 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 included in paid-in capital and amortized to reduce retained earnings commensurate with their recovery in rates. The excess of par value over the cost of preferred stock reacquired is credited to paid-in capital and amortized to retained earnings.

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 are priced at cost plus an SEC approved return on investment. The Company paid $9.8 million in 1997 and $8.6 million in 1996 for such services. The Company carries its investments at cost plus its equity in undistributed earnings since acquisition. The Company's net investment at December 31, 1997 and 1996 was $4,566,000 and $4,406,000, respectively. Other property and investments are stated at cost.

2. ZIMMER PHASE-IN PLAN:

The rate phase-in plan deferrals are applicable to the Zimmer Plant, 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.

As a result of an Ohio Supreme Court decision, in January 1994 the PUCO approved a temporary rate surcharge of 3.39% effective February 1, 1994 to recover Zimmer Plant phase-in plan deferrals. In June 1997 the Company completed recovery of the phase-in plan deferrals and discontinued the 3.39% temporary rate surcharge. In 1997 and 1996 $15.4 million and $31.5 million, respectively, of net phase-in deferrals were collected through the surcharge. The deferral balance, which was completely recovered and amortized in

1997, was $15.4 million at December 31, 1996. The collection and cessation of the surcharge recovery of amounts deferred under the phase-in plan did not affect net income. The rate surcharge terminated with the completion of the amortization of the phase-in plan deferral.

3. COMMITMENTS AND CONTINGENCIES:

Construction and Other Commitments

Substantial construction commitments have been made to support the Company's utility operations. Such commitments do not include any expenditures for new generating capacity. Aggregate construction expenditures for 1998-2000 are estimated to be $381 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 2007, and contain various clauses that would release the Company from its obligation under certain force majeure conditions.

Revised Air Quality Standards

On July 18, 1997, the United States Environmental Protection Agency published a revised National Ambient Air Quality Standard (NAAQS) for ozone and a new NAAQS for fine particulate matter (less than 2.5 microns in size). The new ozone standard is expected to result in redesignation of a number of areas of the country that are currently in compliance with the existing standard to nonattainment status which could ultimately dictate more stringent emission restrictions for AEP System generating units. New stringent emission restrictions on AEP System generating units to achieve attainment of the fine particulate matter standard could also be imposed. The AEP System operating companies joined with other utilities to appeal the revised NAAQS and filed petitions for review in August and September 1997 in the U.S. Court of Appeals for the District of Columbia Circuit. Management is unable to estimate compliance costs without knowledge of the reductions that may be necessary to meet the new standards. If such costs are significant, they could have a material adverse effect on results of operations, cash flows and possibly financial condition unless recovered.

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, cash flows or financial condition.

4. RELATED PARTY TRANSACTIONS:

Benefits and costs of the AEP System's generating plants are shared by members of the Power Pool. The Company is a member 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 $18.6 million in 1997 and $15.4 million in 1996 for energy supplied to the Power Pool.

Since the Company's internal peak demand exceeds its generating capacity, charges for Power Pool capacity reservation, which is a charge for the right to receive power even if the power is not taken, and for energy received from the Power Pool were included in purchased power expense as follows:

| | Year Ended December 31, 1997 | 1996 |
|---|---|---|
| | (in thousands) | |
| Capacity Charges | $ 82,536 | $ 83,723 |
| Energy Charges | 74,416 | 76,758 |
| Total | $156,952 | $160,481 |

Power Pool members share in wholesale sales to unaffiliated entities made by the Power Pool. The Company's share of these wholesale Power Pool sales included in operating revenues were $108.4 million in 1997 and $63.6 million in 1996.

In addition, the Power Pool purchases power from unaffiliated companies for resale to other unaffiliated entities. The Company's share of these purchases was included in purchased power expense and totaled $58.0 million (including new power marketing

transactions) in 1997 and $7.1 million in 1996. Revenues from these transactions, including a transmission fee for power that passes through the AEP System transmission network, are included in the above Power Pool wholesale operating revenues.

Purchased power expense includes $6.1 million in 1997 and $1.3 million in 1996 for energy bought from the Ohio Valley Electric Corporation, an affiliated company that is not a member of the Power Pool.

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, since the Company's relative investment in transmission facilities is less than its relative peak demand, other operation expense includes equalization charges of $29.9 million and $30.6 million in 1997 and 1996, respectively.

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 year ended December 31, 1997 were none and for the year 1996 was $1.4 million.

NOTES TO FINANCIAL STATEMENTS (Continued)

Postretirement benefits other than pensions (OPEB) are provided for retired employees under an AEP System plan. Substantially all employees are eligible for postretirement health care and life insurance if they retire from active service after reaching age 55 and have at least 10 service years. OPEB costs are determined by the application of AEP System actuarial assumptions to each operating company's employee complement. The annual accrued costs, which includes the recognition of one-twentieth of the prior service transition obligation, were $7.2 million in 1997 and $13.4 million in 1996. The funding policy for AEP's OPEB plan is to make contributions to an external Voluntary Employees Beneficiary Association trust fund equal to the incremental OPEB costs (i.e., the amount that the total postretirement benefits cost under SFAS No. 106, "Employers' Accounting for Postretirement Benefits Other Than Pensions," exceeds the pay-as-you-go amount). Contributions were $4.0 million in 1997 and $8.2 million in 1996.

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. The Company's annual contributions totaled $1.8 million in 1997 and 1996.

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 Statement of Income and the amounts reflected in the accompanying Comparative Balance Sheet under utility plant include such costs as follows:

| | | Company's Share December 31, 1997 | |
|---|---|---|---|
| | Percent of Ownership | Utility Plant in Service | Construction Work in Progress |
| | | (in thousands) | |
| Production: | | | |
| W.C. Beckjord Generating Station (Unit No. 6) | 12.5 | $ 13,774 | $ 272 |
| Conesville Generating Station (Unit No. 4) | 43.5 | 80,030 | 53 |
| J.M. Stuart Generating Station | 26.0 | 183,164 | 624 |
| Wm. H. Zimmer Generating Station | 25.4 | 699,512 | 2,708 |
| | | $976,480 | $3,657 |
| Transmission | (a) | $59,345 | $ 300 |

NOTES TO FINANCIAL STATEMENTS (Continued)

| | | Company's Share December 31, 1996 | |
|---|---|---|---|
| | Percent of Ownership | Utility Plant in Service (in thousands) | Construction Work in Progress (in thousands) |
| Production: | | | |
| W.C. Beckjord Generating Station (Unit No. 6) | 12.5 | $ 13,628 | $ 46 |
| Conesville Generating Station (Unit No. 4) | 43.5 | 79,484 | 268 |
| J.M. Stuart Generating Station | 26.0 | 179,633 | 2,973 |
| Wm. H. Zimmer Generating Station | 25.4 | 698,765 | 1,349 |
| | | $971,510 | $4,636 |
| Transmission | (a) | $59,105 | $ 324 |

(a) Varying percentages of ownership.

At December 31, 1997 and 1996, the accumulated depreciation with respect to the Company's share of jointly owned facilities amounted to $301.2 million and $271.2 million, respectively.

NOTES TO FINANCIAL STATEMENTS (Continued)

7. CUMULATIVE PREFERRED STOCK:

At December 31, 1997, 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 is subject to mandatory redemption and has an involuntary liquidation preference of par value. The Company redeemed 500,000 shares of the 7-7/8% Series Cumulative Preferred Stock in 1997 and 75,000 shares of 9.50% Series Cumulative Preferred Stock in 1996.

| Series | Call Price December 31, 1997 | Par Value | Shares Outstanding 12/31/97 | Amount December 31, 1997 | Amount December 31, 1996 |
|---|---|---|---|---|---|
| | | | | (in thousands) | |
| 7% (a) | (a) | $100 | 250,000 | $25,000 | $25,000 |
| 7-7/8% (b) | (b) | 100 | - | - | 50,000 |
| | | | | $25,000 | $75,000 |

(a) 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. The sinking fund provisions of the 7% series aggregate $5,000,000, in 2000, 2001 and 2002.
(b) In March 1997 the Company redeemed the entire 500,000 shares outstanding of its 7-7/8% series.

NOTES TO FINANCIAL STATEMENTS (Continued)

8. FEDERAL INCOME TAXES:

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

| | Year Ended December 31, 1997 | 1996 |
|---|---|---|
| | (in thousands) | |
| Charged (Credited) to Operating Expenses (net): | | |
| Current | $ 69,494 | $ 78,196 |
| Deferred | 5,688 | (11,845) |
| Deferred Investment Tax Credits | (3,571) | (3,619) |
| Total | 71,611 | 62,732 |
| Charged (Credited) to Nonoperating Income (net): | | |
| Current | (979) | (1,453) |
| Deferred | (430) | (931) |
| Deferred Investment Tax Credits | (591) | (284) |
| Total | (2,000) | (2,668) |
| Total Federal Income Taxes as Reported | $ 69,611 | $ 60,064 |

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, 1997 | 1996 |
|---|---|---|
| | (in thousands) | |
| Net Income | $119,379 | $107,108 |
| Federal Income Taxes | 69,611 | 60,064 |
| Pre-tax Book Income | $188,990 | $167,172 |
| Federal Income Taxes on Pre-tax Book Income at Statutory Rate (35%) | $66,147 | $58,510 |
| Increase (Decrease) in Federal Income Taxes Resulting From the Following Items: | | |
| Depreciation | 8,651 | 7,861 |
| Investment Tax Credits (net) | (4,162) | (3,903) |
| Other | (1,025) | (2,404) |
| Total Federal Income Taxes as Reported | $69,611 | $60,064 |
| Effective Federal Income Tax Rate | 36.8% | 35.9% |

NOTES TO FINANCIAL STATEMENTS (Continued)

The following tables show the elements of the net deferred tax liability and the significant temporary differences giving rise to such deferrals:

| | December 31, 1997 | 1996 |
|---|---|---|
| | (in thousands) | |
| Deferred Tax Assets | $ 78,175 | $ 77,111 |
| Deferred Tax Liabilities | (512,366) | (519,133) |
| Net Deferred Tax Liabilities | $(434,191) | $(442,022) |
| Property Related Temporary Differences | $(341,497) | $(341,431) |
| Amounts Due From Customers For Future Federal Income Taxes | 89,763 | (94,336) |
| All Other (net) | (182,457) | (6,255) |
| Total Net Deferred Tax Liabilities | $(434,191) | $(442,022) |

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 1996 are presently open and under audit by the IRS. During the audit the IRS agents requested a ruling from their National Office that certain interest deductions relating to corporate owned life insurance (COLI) claimed by the Company should not be allowed. The COLI program was established in 1990 as part of the Company's strategy to fund and reduce the cost of medical benefits for retired employees. AEP filed a brief with the IRS National Office refuting the agents' position. Although no adjustments have been proposed, a disallowance of COLI interest deductions through December 31, 1997 would reduce earnings by approximately $39 million (including interest). Management believes it has meritorious defenses and will vigorously contest any proposed adjustments. No provisions for this amount have been recorded. In the event the Company is unsuccessful it could have a material adverse impact on results of operations and cash flows.

NOTES TO FINANCIAL STATEMENTS (Continued)

9. SUPPLEMENTARY INFORMATION:

| | Year Ended December 31, 1997 (in thousands) |
|---|---|
| Cash was paid for: | |
| Interest (net of capitalized amounts) | $74,248 |
| Income Taxes | 70,669 |
| Noncash Acquisitions under Capital Leases | 8,524 |

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 for both operating and capital leases are generally charged to operating expenses in accordance with rate-making treatment. The components of rental costs are as follows:

| | Year Ended December 31, 1997 | 1996 |
|---|---|---|
| | (in thousands) | |
| Operating Leases | $ 2,811 | $ 4,074 |
| Amortization of Capital Leases | 6,618 | 5,073 |
| Interest on Capital Leases | 2,010 | 2,076 |
| Total Rental Costs | $11,439 | $11,223 |

NOTES TO FINANCIAL STATEMENTS (Continued)

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

| | December 31, 1997 | 1996 |
|---|---|---|
| | (in thousands) | |
| Electric Utility Plant: | | |
| Production | $ - | $ 1,952 |
| General | 53,076 | 47,327 |
| Total Electric Utility Plant | 53,076 | 49,279 |
| Other Property | 2,511 | 2,189 |
| Total Properties | 55,587 | 51,468 |
| Accumulated Amortization | 17,146 | 15,507 |
| Net Properties under Capital Leases | $38,441 | $35,961 |
| Obligations under Capital Leases:* | | |
| Noncurrent Liability | $32,563 | $30,413 |
| Liability Due Within One Year | 5,878 | 5,548 |
| Total Capital Lease Obligations | $38,441 | $35,961 |

* Represents the present value of future minimum lease payments.

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

Future minimum lease payments consisted of the following at December 31, 1997:

| | Capital Leases | Noncancelable Operating Leases |
|---|---|---|
| | (in thousands) | |
| 1998 | $ 8,230 | $ 1,610 |
| 1999 | 7,740 | 1,296 |
| 2000 | 7,046 | 1,135 |
| 2001 | 6,128 | 957 |
| 2002 | 5,165 | 939 |
| Later Years | 15,742 | 6,026 |
| Total Future Minimum Lease Payments | 50,051 | $11,963 |
| Less Estimated Interest Element | 11,610 | |
| Estimated Present Value of Future Minimum Lease Payments | $38,441 | |

NOTES TO FINANCIAL STATEMENTS (Continued)

11. COMMON SHAREHOLDER'S EQUITY:

In 1997 and 1996 net changes to paid-in capital of $(2,597,000) and $282,000, respectively, represented gains and expenses associated with cumulative preferred stock transactions. There were no other material transactions affecting the common stock and paid-in capital accounts in 1997 and 1996.

12. LONG-TERM DEBT AND LINES OF CREDIT:

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

| | December 31, 1997 | 1996 |
|---|---|---|
| | (in thousands) | |
| First Mortgage Bonds | $719,218 | $733,522 |
| Installment Purchase Contracts | 91,003 | 90,949 |
| Senior Unsecured Notes | 47,721 | - |
| Junior Debentures | 111,658 | 72,810 |
| | 969,600 | 897,281 |
| Less Portion Due Within One Year | 81,750 | 14,640 |
| Total | $887,850 | $882,641 |

NOTES TO FINANCIAL STATEMENTS (Continued)

First mortgage bonds outstanding were as follows:

| % Rate | Due | December 31, 1997 | December 31, 1996 |
|---|---|---|---|
| | | (in thousands) | |
| 6-1/4 | 1997 - October 1 | $ - | $ 14,640 |
| 9.15 | 1998 - February 2 | 57,000 | 57,000 |
| 7.00 | 1998 - June 1 | 24,750 | 24,750 |
| 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 |
| 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 | 25,500 | 25,500 |
| 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 | | (3,032) | (3,368) |
| | | 719,218 | 733,522 |
| Less Portion Due Within One Year | | 81,750 | 14,640 |
| Total | | $637,468 | $718,882 |

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.

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, 1997 | December 31, 1996 |
|---|---|---|---|
| | | (in thousands) | |
| 6-3/8 | 2020 - December 1 | $48,550 | $48,550 |
| 6-1/4 | 2020 - December 1 | 43,695 | 43,695 |
| Unamortized Discount | | (1,242) | (1,296) |
| Total | | $91,003 | $90,949 |

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.

In October 1997 the Company issued $48,000,000 of 6.85% Senior Unsecured Notes due October 3, 2005. The unamortized discount at December 31, 1997 is $279,000.

Junior debentures are composed of the following:

| % Rate | Due | December 31, 1997 | December 31, 1996 |
|---|---|---|---|
| | | (in thousands) | |
| 8-3/8 | 2025 - September 30 | $ 75,000 | $75,000 |
| 7.92 | 2027 - March 31 | 40,000 | - |
| Unamortized Discount | | (3,342) | (2,190) |
| Total | | $111,658 | $72,810 |

Interest may be deferred and payment of principal and interest on the junior debentures is subordinated and subject in right to the prior payment in full of all senior indebtedness of the Company.

NOTES TO FINANCIAL STATEMENTS (Continued)

At December 31, 1997 future annual long-term debt payments are as follows:

| | Amount (in thousands) |
|---|---|
| 1998 | $ 81,750 |
| 1999 | - |
| 2000 | - |
| 2001 | - |
| 2002 | 135,000 |
| Later Years | 760,745 |
| Total Principal Amount | 977,495 |
| Unamortized Discount | (7,895) |
| Total | $969,600 |

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, 1997 and 1996 were available in the amounts of $442 million and $409 million, respectively. Facility fees of approximately 1/10 of 1% of the short-term lines of credit are required to maintain the lines of credit.

Outstanding short-term debt consisted of:

| | Balance Outstanding (in thousands) | Year-end Weighted Average Interest Rate |
|---|---|---|
| December 31, 1997: | | |
| Notes Payable | $ 4,300 | 5.8% |
| Commercial Paper | 62,300 | 6.7 |
| Total | $66,600 | 6.7 |
| December 31, 1996: | | |
| Notes Payable | $20,000 | 6.4% |
| Commercial Paper | 31,800 | 7.4 |
| Total | $51,800 | 7.0 |

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, 1997 and 1996 fair values for preferred stock subject to mandatory redemption were $26.8 million and $79.5 million, and for long-term debt were $1,014 million and $910 million, respectively. The carrying amounts for preferred stock subject to mandatory redemption were $25 million and $75 million, and for long-term debt were $970 million and $897 million at December 31, 1997 and 1996, 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<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [x] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

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) | $2,765,697,789 | $2,765,697,789 |
| 4 | Property Under Capital Leases | 36,279,813 | 36,279,813 |
| 5 | Plant Purchased or Sold | 0 | 0 |
| 6 | Completed Construction not Classified | 90,876,146 | 90,876,146 |
| 7 | Experimental Plant Unclassified | 1,284,047 | 1,284,047 |
| 8 | TOTAL (Enter Total of lines 3 thru 7) | $2,894,137,795 | $2,894,137,795 |
| 9 | Leased to Others | 0 | 0 |
| 10 | Held for Future Use | 8,609,396 | 8,609,396 |
| 11 | Construction Work in Progress | 54,063,555 | 54,063,555 |
| 12 | Acquisition Adjustments | 0 | 0 |
| 13 | TOTAL Utility Plant (Enter total of lines 8 thru 12) | $2,956,810,746 | $2,956,810,746 |
| 14 | Accum. Prov. for Depr., Amort., & Depl. | 1,056,155,247 | 1,056,155,247 |
| 15 | Net Utility Plant (Enter Total of line 13 less 14) | $1,900,655,499 | $1,900,655,499 |
| 16 | DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION | | |
| 17 | In Service: | | |
| 18 | Depreciation | 1,054,684,054 | 1,054,684,054 |
| 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 | 600,596 | 600,596 |
| 22 | TOTAL In Service (Enter Total of lines 18 thru 21) | $1,055,284,650 | $1,055,284,650 |
| 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 | 870,597 | 870,597 |
| 29 | Amortization | 0 | 0 |
| 30 | TOTAL Held for Future Use (Enter Total of lines 28 and 29) | $870,597 | $870,597 |
| 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) | $1,056,155,247 | $1,056,155,247 |

| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [X] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, YY) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

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

| Gas<br>(d) | Other(Specify)<br>(e) | Other(Specify)<br>(f) | Other(Specify)<br>(g) | Common<br>(h) | Line No. |
|---|---|---|---|---|---|
| | | | | | 1 |
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| | | | | | 31 |
| | | | | | 32 |
| | | | | | 33 |

| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [X] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

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 | 6,603,357 | 0 |
| 9 | (311) Structures and Improvements | 228,037,979 | 1,713,585 |
| 10 | (312) Boiler Plant Equipment | 832,805,016 | 16,218,641 |
| 11 | (313) Engines and Engine-Driven Generators | 0 | 0 |
| 12 | (314) Turbogenerator Units | 259,999,419 | 13,991,404 |
| 13 | (315) Accessory Electric Equipment | 142,616,445 | 3,325,975 |
| 14 | (316) Misc. Power Plant Equipment | 31,357,543 | 540,086 |
| 15 | TOTAL Steam Production Plant (Enter Total of lines 8 thru 14) | $1,501,419,759 | $35,789,691 |
| 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<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [X] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

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<br>(d) | Adjustments<br>(e) | Transfers<br>(f) | Balance at End of Year<br>(g) | | Line No. |
|---|---|---|---|---|---|
| | | | | | 1 |
| | | | 0 | (301) | 2 |
| | | | | (302) | 3 |
| | | | | (303) | 4 |
| | | | 0 | | 5 |
| | | | | | 6 |
| | | | | | 7 |
| 0 | 0 | 0 | 6,603,357 | (310) | 8 |
| 253,034 | | 0 | 229,498,530 | (311) | 9 |
| 8,151,437 | | (3,233) | 840,868,987 | (312) | 10 |
| 0 | | 0 | 0 | (313) | 11 |
| 6,258,990 | | 3,233 | 267,735,066 | (314) | 12 |
| 1,138,683 | | 0 | 144,803,737 | (315) | 13 |
| 27,031 | | 777 | 31,871,375 | (316) | 14 |
| $15,829,175 | 0 | $777 | $1,521,381,052 | | 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 |

| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [x] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

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

| Line No. | Account<br>(a) | Balance at Beginning of Year<br>(b) | Additions<br>(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) | $1,501,419,759 | $35,789,691 |
| 43 | 3. TRANSMISSION PLANT | | |
| 44 | (350) Land and Land Rights | 27,111,738 | 331,050 |
| 45 | (352) Structures and Improvements | 5,714,495 | 63,660 |
| 46 | (353) Station Equipment | 151,526,919 | 6,006,499 |
| 47 | (354) Towers and Fixtures | 32,989,234 | 1,148,797 |
| 48 | (355) Poles and Fixtures | 36,678,434 | 3,552,184 |
| 49 | (356) Overhead Conductors and Devices | 52,923,896 | 1,459,688 |
| 50 | (357) Underground Conduit | 9,467,149 | (591,496) |
| 51 | (358) Underground Conductors and Devices | 9,830,629 | (598,690) |
| 52 | (359) Roads and Trails | 0 | 0 |
| 53 | TOTAL Transmission Plant (Enter Total of lines 44 thru 52) | $326,242,494 | $11,371,692 |
| 54 | 4. DISTRIBUTION PLANT | | |
| 55 | (360) Land and Land Rights | 13,276,037 | 79,205 |
| 56 | (361) Structures and Improvements | 8,128,076 | 1,452,274 |
| 57 | (362) Station Equipment | 87,954,958 | 5,678,648 |
| 58 | (363) Storage Battery Equipment | 0 | 0 |
| 59 | (364) Poles, Towers, and Fixtures | 119,055,492 | 7,762,974 |
| 60 | (365) Overhead Conductors and Devices | 113,183,209 | 4,512,988 |
| 61 | (366) Underground Conduit | 44,237,633 | 2,206,368 |
| 62 | (367) Underground Conductors and Devices | 157,039,849 | 11,072,858 |
| 63 | (368) Line Transfomers | 180,657,009 | 10,646,483 |
| 64 | (369) Services | 75,741,788 | 3,610,929 |
| 65 | (370) Meters | 57,044,229 | 3,051,591 |
| 66 | (371) Installations on Customer Premises | 19,181,653 | 834,011 |
| 67 | (372) Leased Property on Customer Premises | 103,669 | (1) |
| 68 | (373) Street Lighting and Signal Systems | 9,662,983 | 267,785 |
| 69 | TOTAL Distribution Plant (Enter Total of lines 55 thru 68) | $885,266,585 | $51,176,113 |
| 70 | 5. GENERAL PLANT | | |
| 71 | (389) Land and Land Rights | 2,338,139 | 302,709 |
| 72 | (390) Structures and Improvements | 39,915,494 | 8,029,091 |
| 73 | (391) Office Furniture and Equipment | 4,091,614 | 955,109 |
| 74 | (392) Transportation Equipment | 796,021 | 33 |
| 75 | (393) Stores Equipment | 228,178 | 0 |
| 76 | (394) Tools, Shop and Garage Equipment | 6,112,669 | 474,464 |
| 77 | (395) Laboratory Equipment | 0 | 0 |
| 78 | (396) Power Operated Equipment | 129,697 | 0 |
| 79 | (397) Communication Equipment | 10,561,347 | 309,822 |
| 80 | (398) Miscellaneous Equipment | 482,520 | 102,376 |
| 81 | SUBTOTAL (Enter Total of lines 71 thru 80) | $64,655,679 | $10,173,604 |
| 82 | (399) Other Tangible Property | 0 | 0 |
| 83 | TOTAL General Plant (Enter Total of lines 81 and 82) | $64,655,679 | $10,173,604 |
| 84 | TOTAL (Accounts 101 and 106) (lines 5,15,23,32,41,53,69,83) | $2,777,584,517 | $108,511,100 |
| 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) | $2,778,868,564 | $108,511,100 |

| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [x] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

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 |
| $15,829,175 | 0 | $777 | $1,521,381,052 | | 42 |
| [redacted] | | | | | 43 |
| 714 | | | 27,442,074 | (350) | 44 |
| 9,156 | | | 5,768,999 | (352) | 45 |
| 1,149,587 | | 71,556 | 156,455,387 | (353) | 46 |
| 0 | | 0 | 34,138,031 | (354) | 47 |
| 65,306 | | (3,472) | 40,161,840 | (355) | 48 |
| 10,969 | | 0 | 54,372,615 | (356) | 49 |
| 0 | | 0 | 8,875,653 | (357) | 50 |
| 0 | | 0 | 9,231,939 | (358) | 51 |
| 0 | | 0 | 0 | (359) | 52 |
| $1,235,732 | | $68,084 | $336,446,538 | | 53 |
| [redacted] | | | | | 54 |
| 71 | | 0 | 13,355,171 | (360) | 55 |
| 754 | | 0 | 9,579,596 | (361) | 56 |
| 967,008 | | (55,289) | 92,611,309 | (362) | 57 |
| 0 | | 0 | 0 | (363) | 58 |
| 300,891 | | 33,851 | 126,551,426 | (364) | 59 |
| 1,264,300 | | 154,839 | 116,586,736 | (365) | 60 |
| 100,654 | | 236,946 | 46,580,293 | (366) | 61 |
| 915,667 | | 2,045,207 | 169,242,247 | (367) | 62 |
| 2,852,707 | | (2,450,981) | 185,999,804 | (368) | 63 |
| 422,991 | | 0 | 78,929,726 | (369) | 64 |
| 1,807,146 | | 2,159 | 58,290,833 | (370) | 65 |
| 1,450,583 | | 0 | 18,565,081 | (371) | 66 |
| 0 | | (979) | 102,689 | (372) | 67 |
| 113,826 | | (33,837) | 9,783,105 | (373) | 68 |
| $10,196,598 | | ($68,084) | $926,178,016 | | 69 |
| [redacted] | | | | | 70 |
| 58,232 | | 0 | 2,582,616 | (389) | 71 |
| 1,501,229 | | 0 | 46,443,356 | (390) | 72 |
| 299,029 | | (777) | 4,746,917 | (391) | 73 |
| 22,132 | | 0 | 773,922 | (392) | 74 |
| 8,512 | | 0 | 219,666 | (393) | 75 |
| 142,155 | | 0 | 6,444,978 | (394) | 76 |
| 0 | | 0 | 0 | (395) | 77 |
| 11 | | 0 | 129,686 | (396) | 78 |
| 189,438 | | 0 | 10,681,731 | (397) | 79 |
| 39,439 | | 0 | 545,457 | (398) | 80 |
| $2,260,177 | | ($777) | $72,568,329 | | 81 |
| 0 | | 0 | 0 | (399) | 82 |
| $2,260,177 | 0 | ($777) | $72,568,329 | | 83 |
| $29,521,682 | 0 | 0 | $2,856,573,935 | | 84 |
| [redacted] | | | 0 | (102) | 85 |
| 0 | | | 0 | | 86 |
| 0 | | | 1,284,047 | (103) | 87 |
| $29,521,682 | 0 | 0 | $2,857,857,982 | | 88 |

| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [X] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

## 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 NEWBURY GENERATING SITE | 12/80 | | 4,991,596 |
| 5 | | 12/87 | | 61,220 |
| 6 | | | | |
| 7 | PROPOSED CENTRAL OPERATIONS CENTER AUTOMOTIVE | | | |
| 8 | FACILITY | 06/81 | 99 | 506,771 |
| 9 | | | | |
| 10 | LAND IN FEE OR LAND RIGHTS AT OTHER LOCATIONS | | | 1,590,447 |
| 11 | | | | |
| 12 | PROPOSED POLARIS SUBSTATION | 12/97 | 00 | 368,799 |
| 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 | | | 1,090,563 |
| 27 | | | | |
| 28 | | | | |
| 29 | | | | |
| 30 | | | | |
| 31 | | | | |
| 32 | | | | |
| 33 | | | | |
| 34 | | | | |
| 35 | | | | |
| 36 | | | | |
| 37 | | | | |
| 38 | | | | |
| 39 | | | | |
| 40 | | | | |
| 41 | | | | |
| 42 | | | | |
| 43 | | | | |
| 44 | | | | |
| 45 | | | | |
| 46 | | | | |
| 47 | TOTAL | | | $8,609,396 |

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| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [X] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, YY) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

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<br>(a) | Construction Work in Progress-Electric (Account 107)<br>(b) |
|---|---|---|
| 1 | Stuart Units 1-4 Controls Modernization | $528,266 |
| 2 | Zimmer Generator Wall | 125,208 |
| 3 | Zimmer FGD Landfill | 504,826 |
| 4 | Beckjord Unit 6 Fan Inlet Ducts | 119,029 |
| 5 | Zimmer Modifications - Little Indian Creek | 248,947 |
| 6 | Zimmer Computerized Maintenance | 135,317 |
| 7 | Zimmer Landfill Drains | 308,269 |
| 8 | Conesville Unit 1 Throttle Valve | 736,814 |
| 9 | Conesville Unit 1 Sector Baskets Air Preheat | 361,903 |
| 10 | Conesville Units 5 & 6 Residual Waste Landfill | 141,432 |
| 11 | West Lancaster - Bixby 138KV Line | 677,230 |
| 12 | Wilson-Roberts 138KV Line | 292,010 |
| 13 | Columbus-Canton Microwave | 262,532 |
| 14 | Hillsboro - Ross Microwave | 471,730 |
| 15 | Corridor Substation | 477,836 |
| 16 | Roberts - Add 138KV Line Position | 406,917 |
| 17 | Wilson - Two 138KV Traps | 156,566 |
| 18 | Lincoln - Convert to Underground | 360,024 |
| 19 | Jefferson 138KV Station | 393,204 |
| 20 | Purchase Brookside Site | 923,135 |
| 21 | Install Brookside Station | 185,391 |
| 22 | Remodel Chillicothe Facility | 444,070 |
| 23 | | |
| 24 | Miscellaneous Production, Transmission and General | 45,802,899 |
| 25 | | |
| 26 | | |
| 27 | Research, Development and Demonstration | 0 |
| 28 | | |
| 29 | | |
| 30 | | |
| 31 | | |
| 32 | | |
| 33 | | |
| 34 | | |
| 35 | | |
| 36 | | |
| 37 | | |
| 38 | | |
| 39 | | |
| 40 | | |
| 41 | | |
| 42 | | |
| 43 | TOTAL | $54,063,555 |

| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [X] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, YF) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

## 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<br>(a) | Total Amount Charged for the Year<br>(b) |
|---|---|---|
| 1 | | |
| 2 | 1. Kinds of Overheads | |
| 3 | | |
| 4 | (A) Fossil/Hydro Generation Construction | |
| 5 | | 1,900,957 |
| 6 | | |
| 7 | (B) Transmission and Station Construction | |
| 8 | | 9,307,935 |
| 9 | | |
| 10 | (C) Energy Distribution Construction | |
| 11 | | 9,307,935 |
| 12 | (D) Plant Capital Overheads | |
| 13 | | 935,317 |
| 14 | | |
| 15 | | |
| 16 | | |
| 17 | | |
| 18 | | |
| 19 | | |
| 20 | | |
| 21 | | |
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| 25 | | |
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| 27 | | |
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| 32 | | |
| 33 | | |
| 34 | | |
| 35 | | |
| 36 | | |
| 37 | | |
| 38 | | |
| 39 | | |
| 40 | | |
| 41 | | |
| 42 | | |
| 43 | | |
| 44 | | |
| 45 | | |
| 46 | TOTAL | $21,452,144 |

| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [x] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

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 Footnote.1

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.

. 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 | $92,013,000 | | | |
| (2) | Short-Term Interest | | | | s | 5.69% |
| (3) | Long-Term Debt | D | $862,566,000 | 52.01% | d | 8.22% |
| (4) | Preferred Stock | P | $75,000,000 | 4.52% | p | 7.69% |
| (5) | Common Equity | C | $720,927,000 | 43.47% | c | 12.46% |
| (6) | Total Capitalization | | $1,658,493,000 | 100% | | |
| (7) | Average Construction Work in Progress Balance | W | $59,641,000 | | | |

2. Gross Rate for Borrowed Funds $s(\frac{S}{W}) + d(\frac{D}{D+P+C})(1 - \frac{S}{W})$ 5.69%

3. Rate for Other Funds $[1 - \frac{S}{W}][p(\frac{P}{D+P+C}) + c(\frac{C}{D+P+C})]$ 0

4. Weighted Average Rate Actually Used for the Year:

a. Rate for Borrowed Funds - 6.00%

b. Rate for Other Funds - 0

< Page 218 Line 1 Column a >

GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE

A. Fossil/Hydro Generation Construction Overheads applicable to steam plant construction.

(a) Charges represent salaries and expenses of the Company's engineering and supervision applicable to steam plant construction. Also included are engineering services performed by the Engineering Department of American Electric Power Service Corporation (AEPSC) applicable to steam plant construction.

(b) Company charges are capitalized based on work studies and daily time records. In accordance with provisions of a service agreement between 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 time keeping and other specific cost identification are economically feasible, and

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

(c) Company charges are spread to all applicable construction projects in proportion to the direct costs charged to such projects. 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. Transmission and Station Construction Overheads applicable to all transmission plant and to distribution station construction.

(a) Charges represent salaries and expenses of the Company's administrative and general, engineering, supervision and related drafting and technical work applicable to all transmission plant and to distribution station construc-

tion. Also included are engineering services performed by the Engineering Department of American Electric Power Service Corporation (AEPSC) applicable to all transmission plant and to distribution station construction.

(b) Company charges are capitalized based on work studies and daily time records. In accordance with provisions of a service agreement between 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 time keeping and other specific cost identification are economically feasible, and

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

(c) Company charges are spread to all applicable construction projects in proportion to the direct costs charged to such projects. 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.

C. Energy Distribution Construction Overheads applicable to all distribution plant construction except for distribution station construction.

(a) Charges represent salaries and expenses of the Company's administrative and general, engineering, supervision and related drafting and technical work applicable to all distribution plant construction except for distribution station construction. Also included are engineering services performed by the Engineering Department of American Electric Power Service Corporation (AEPSC) applicable to all distribution plant construction except for distribution station construction.

(b) Company charges are capitalized based on work studies and daily time records. In accordance with provisions of a service agreement between AEPSC and the respon-

dent, 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 time keeping and other specific cost identification are economically feasible, and

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

(c) Company charges are spread to all applicable construction projects in proportion to the direct costs charged to such projects. 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.

D. Plant Capital Overheads applicable to steam plant construction.

(a) Charges representing AEPSC Regional Service Organization salaries and expenses applicable to steam plant construction.

(b) AEPSC Regional Service Organization charges a generating station specific plant capital overhead work order for minor capital projects.

(c) Costs are 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 projects.

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

(f) See note (c) above.

| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [X] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

## 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 | $999,425,235 | $998,577,353 | $847,882 | |
| 2 | Depreciation Provisions for Year, Charged to | | | | |
| 3 | (403) Depreciation Expense | 89,969,171 | 89,969,171 | | |
| 4 | (413) Exp. of Elec. Plt.Leas.to Others | | | | |
| 5 | Transportation Expenses—Clearing | | | | |
| 6 | Other Clearing Accounts | 80,055 | 80,055 | | |
| 7 | Other Accounts (Specify): | | | | |
| 8 | | 22,715 | | 22,715 | |
| 9 | Total Deprec. Prov. for Year (Enter Total of lines 3 thru 8) | $90,071,941 | $90,049,226 | $22,715 | 0 |
| 10 | Net Charges for Plant Retired: | | | | |
| 11 | Book Cost of Plant Retired | (29,462,732) | (29,462,732) | | |
| 12 | Cost of Removal | (5,639,643) | (5,639,643) | | |
| 13 | Salvage (Credit) | 1,159,851 | 1,159,851 | | |
| 14 | TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 11 thru 13) | ($33,942,524) | ($33,942,524) | | |
| 15 | Other Debit or Cr.Items (Describe): | 0 | | | |
| 16 | | 0 | | | |
| 17 | Balance End of Year (Enter Total of lines 1, 9, 14, 15, and 16) | $1,055,554,652 | $1,054,684,055 | $870,597 | 0 |

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

| | | | | | |
|---|---|---|---|---|---|
| 18 | Steam Production | 506,738,818 | 506,689,022 | 49,796 | |
| 19 | Nuclear Production | 0 | | | |
| 20 | Hydraulic Production-Conventional | 0 | | | |
| 21 | Hydraulic Production-Pumped Storage | 0 | | | |
| 22 | Other Production | 0 | | | |
| 23 | Transmission | 146,839,170 | 146,668,955 | 170,215 | |
| 24 | Distribution | 378,424,841 | 377,774,255 | 650,586 | |
| 25 | General | 23,551,823 | 23,551,823 | | |
| 26 | TOTAL (Enter Total of lines 18 thru 25) | $1,055,554,652 | $1,054,684,055 | $870,597 | |

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| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [x] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

## 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 | 3,042,979 | | 3,042,979 |
| 6 | | | | |
| 7 | | | | |
| 8 | Poston Coal Lands, near Athens, Ohio | 2,825,409 | | 2,825,409 |
| 9 | | | | |
| 10 | | | | |
| 11 | Former Poston Station Land, near Athens, Ohio | 1,101,311 | | 1,101,311 |
| 12 | | | | |
| 13 | | | | |
| 14 | Switch Water Heater Rental Program | | | |
| 15 | (Net of Amortization) | 1,960,383 | 200,513 | 2,160,896 |
| 16 | | | | |
| 17 | | | | |
| 18 | Former Holtzman Transportation | 194,549 | | 194,549 |
| 19 | | | | |
| 20 | | | | |
| 21 | Former Walnut Station | 128,228 | | 128,228 |
| 22 | | | | |
| 23 | | | | |
| 24 | Northwest Division | 109,713 | | 109,713 |
| 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 | 284,373 | | 284,373 |
| 45 | Minor Items-Other Nonutility Property | 350,914 | * (7,642) | 343,272 |
| 46 | TOTAL | $18,316,642 | $192,871 | $18,509,513 |

< Page 221 Line 45 Column c >

Sold 12 acres to Delaware City Schools.

Page 221 Footnote.1

| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [x] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

## 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 | | | 349,404 |
| 4 | | | | |
| 5 | Equity - Undistributed Earnings | | | 121,828 |
| 6 | | | | |
| 7 | Subtotal | | | 471,232 |
| 8 | | | | |
| 9 | | | | |
| 10 | COLOMET, INC. | | | |
| 11 | ------------ | | | |
| 12 | Common Shares | | | 1,530,000 |
| 13 | | | | |
| 14 | Equity - Undistributed Earnings | | | 1,154,834 |
| 15 | | | | |
| 16 | Subtotal | | | 2,684,834 |
| 17 | | | | |
| 18 | | | | |
| 19 | CONESVILLE COAL PREPARATION COMPANY | | | |
| 20 | ---------- | | | |
| 21 | Common Shares | | | 100,000 |
| 22 | | | | |
| 23 | Capital Contributions | | | 400,000 |
| 24 | | | | |
| 25 | Equity - Undistributed Earnings | | | 749,983 |
| 26 | | | | |
| 27 | Subtotal | | | 1,249,983 |
| 28 | | | | |
| 29 | | | | |
| 30 | | | | |
| 31 | | | | |
| 32 | | | | |
| 33 | | | | |
| 34 | | | | |
| 35 | | | | |
| 36 | | | | |
| 37 | | | | |
| 38 | | | | |
| 39 | | | | |
| 40 | | | | |
| 41 | | | | |
| 42 | TOTAL Cost of Account 123.1 $ | | TOTAL | $4,406,049 |

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 | 0 | 349,404 | | 3 |
| | | | | 4 |
| 119,511 | 99,900 | 141,439 | | 5 |
| | | | | 6 |
| 119,511 | 99,900 | 490,843 | 0 | 7 |
| | | | | 8 |
| | | | | 9 |
| | | | | 10 |
| | | | | 11 |
| 0 | 0 | 1,530,000 | | 12 |
| | | | | 13 |
| 70,391 | 0 | 1,225,225 | | 14 |
| | | | | 15 |
| 70,391 | 0 | 2,755,225 | 0 | 16 |
| | | | | 17 |
| | | | | 18 |
| | | | | 19 |
| | | | | 20 |
| 0 | 0 | 100,000 | | 21 |
| | | | | 22 |
| 0 | 0 | 400,000 | | 23 |
| | | | | 24 |
| 70,000 | 0 | 819,983 | | 25 |
| | | | | 26 |
| 70,000 | 0 | 1,319,983 | 0 | 27 |
| | | | | 28 |
| | | | | 29 |
| | | | | 20 |
| | | | | 31 |
| | | | | 32 |
| | | | | 33 |
| | | | | 34 |
| | | | | 35 |
| | | | | 36 |
| | | | | 37 |
| | | | | 38 |
| | | | | 39 |
| | | | | 40 |
| | | | | 41 |
| $259,902 | $99,900 | $4,566,051 | 0 | 42 |

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| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [x] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

## MATERIALS AND SUPPLIES

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

2. Give an explanation of important inventory adjustments during the year (in a footnote) showing general classes of material and supplies and the various accounts ( operating expenses, clearing accounts, plant, etc.) affected - debited or credited. Show separately debit or credits to stores expense-clearing, if applicable.

| Line No. | Account<br>(a) | Balance Beginning of Year<br>(b) | Balance End of Year<br>(c) | Department or Departments Which Use Material<br>(d) |
|---|---|---|---|---|
| 1 | Fuel Stock (Account 151) | $18,172,018 | $19,475,785 | |
| 2 | Fuel Stock Expenses Undistributed (Account 152) | 105,525 | 73,585 | |
| 3 | Residuals and Extracted Products (Account 153) | 0 | 0 | |
| 4 | Plant Materials and Operating Supplies (Account 154) | | | |
| 5 | Assigned to - Construction (Estimated ) | 3,131,377 | 5,254,134 | |
| 6 | Assigned to - Operations and Maintenance | 0 | 0 | |
| 7 | Production Plant (Estimated) | 15,603,961 | 14,793,845 | |
| 8 | Transmission Plant (Estimated) | 576,093 | 351,395 | |
| 9 | Distribution Plant (Estimated) | 1,343,461 | 365,401 | |
| 10 | Assigned to - Other | 0 | 0 | |
| 11 | TOTAL Account 154 (Enter Total of lines 5 thru 10) | $20,654,892 | $20,764,775 | |
| 12 | Merchandise (Account 155) | 0 | 0 | |
| 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) | 400,766 | 236,784 | |
| 16 | | | | |
| 17 | | | | |
| 18 | | | | |
| 19 | | | | |
| 20 | TOTAL Materials and Supplies (Per Balance Sheet) | $39,333,201 | $40,550,929 | |

| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [x] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

## Allowances (Accounts 158.1 and 158.2)

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

| Line No. | Allowances Inventory (Account 158.1) (a) | Current Year | | 1998 | |
|---|---|---|---|---|---|
| | | No. (b) | Amt. (c) | No. (d) | Amt. (e) |
| 01 | Balance-Beginning of Year | 205,721.00 | $1,921,510 | 88,554.00 | 0 |
| 02<br>03<br>04 | Acquired During Year:<br>Issued (Less Withheld Allow.) | 0 | 0 | | |
| 05 | Returned by EPA | 0 | 0 | | |
| 06<br>07<br>08 | Purchases/Transfers:<br>Ohio Power | 43,339.00 | 692,136 | | |
| 09 | Appalachian Power | 11,875.00 | 1,675,563 | | |
| 10 | Natural Resource Gp | 1,568.00 | 784 | | |
| 11 | | | | | |
| 12 | | | | | |
| 13 | | | | | |
| 14 | | | | | |
| 15 | Total | 56,782.00 | $2,368,483 | | |
| 16<br>17<br>18 | Relinguished During Year:<br>Charges to Account 509 | 134,323.00 | 1,552,003 | | |
| 19 | Other: | | | | |
| 20 | | | | | |
| 21<br>22 | Cost of Sales/Transfers:<br>Ohio Power | 10,064.00 | 214,972 | | |
| 23 | | | | | |
| 24 | | | | | |
| 25 | | | | | |
| 26 | | | | | |
| 27 | | | | | |
| 28 | Total | 10,064.00 | $214,972 | | |
| 29 | Balance-End of Year | 118,116.00 | $2,523,018 | 88,554.00 | 0 |
| 30<br>31<br>32 | Sales:<br>Net Sales Proceeds (Assoc. Co.) | | 214,972 | | |
| 33 | Net Sales Proceeds (Other) | | | | |
| 34 | Gains | | | | |
| 35 | Losses | | | | |
| | Allowances Withheld (Account 158.2) | | | | |
| 36 | Balance-Beginning of Year | 1,315.00 | 0 | 1,315.00 | 0 |
| 37 | Add: Withheld by EPA | | | | |
| 38 | Deduct: Returned by EPA | | | | |
| 39 | Cost of Sales | 1,315.00 | | | |
| 40 | Balance-End of Year | 0 | 0 | 1,315.00 | 0 |
| 41<br>42<br>43 | Sales:<br>Net Sales Proceeds (Assoc. Co.) | | | | |
| 44 | Net Sales Proceeds (Other) | | 145,094 | | |
| 45 | Gains | | 145,094 | | |
| 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.

| 1999 | | 1900 | | Future Years | | Totals | | Line No. |
|---|---|---|---|---|---|---|---|---|
| No. (f) | Amt. (g) | No. (h) | Amt. (i) | No. (j) | Amt. (k) | No. (l) | Amt. (m) | |
| 88,554.00 | 0 | * 62,652.00 | 0 | 1,568,044.00 | $113,243 | 2,013,525.00 | $2,034,753 | 01 |
| | | | | 59,728.00 | 0 | 59,728.00 | 0 | 02 03 04 |
| | | | | | | 0 | 0 | 05 |
| | | 3,124.00 | 468,600 | 18,809.00 | 2,712,077 | 65,272.00 | 3,872,813 | 06 07 08 |
| | | | | | | 11,875.00 | 1,675,563 | 09 |
| | | | | | | 1,568.00 | 784 | 10 |
| | | | | | | | | 11 |
| | | | | | | | | 12 |
| | | | | | | | | 13 |
| | | | | | | | | 14 |
| | | 3,124.00 | $468,600 | 18,809.00 | $2,712,077 | 78,715.00 | $5,549,160 | 15 |
| | | | | | | 134,323.00 | 1,552,003 | 16 17 18 |
| | | | | | | | | 19 |
| | | | | | | | | 20 |
| | | | | | | 10,064.00 | 214,972 | 21 22 |
| | | | | | | | | 23 |
| | | | | | | | | 24 |
| | | | | | | | | 25 |
| | | | | | | | | 26 |
| | | | | | | | | 27 |
| | | | | | | 10,064.00 | $214,972 | 28 |
| 88,554.00 | 0 | 65,776.00 | $468,600 | 1,646,581.00 | $2,825,320 | 2,007,581.00 | $5,816,938 | 29 |
| | | | | | | 0 | 214,972 | 30 31 32 |
| | | | | | | | | 33 |
| | | | | | | | | 34 |
| | | | | | | | | 35 |
| [redacted] | | | | | | | | |
| 1,315.00 | 0 | 858.00 | 0 | 40,453.00 | 0 | 45,256.00 | 0 | 36 |
| | | | | 3,424.00 | 0 | 3,424.00 | 0 | 37 |
| | | | | | | | | 38 |
| | | | | 913.00 | 0 | 2,228.00 | 0 | 39 |
| 1,315.00 | 0 | 858.00 | 0 | 42,964.00 | 0 | 46,452.00 | 0 | 40 |
| | | | | | | | | 41 42 43 |
| | | | | | 107,534 | | 252,628 | 44 |
| | | | | | 107,534 | 0 | 252,628 | 45 |
| | | | | | | | | 46 |

< Page 229 Line 1 Column h >

COLUMBUS SOUTHERN POWER, 1997

Represents the Year 2000.

| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [x] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

## 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<br>(a) | Debits<br>(b) | CREDITS<br>Account Charged<br>(c) | CREDITS<br>Amount<br>(d) | Balance at End of Year<br>(e) |
|---|---|---|---|---|---|
| 1 | Emission Allowances and Carrying Charges | $3,604,896 | Var | $805,194 | $2,962,975 |
| 2 | | | | | |
| 3 | Demand Side Management | 1,895,848 | Var | 3,447,082 | 7,842,003 |
| 4 | | | | | |
| 5 | Deferred PIP Receivables | 2,344,911 | Var | 1,501,965 | 1,046,828 |
| 6 | | | | | |
| 7 | Zimmer Deferred O&M Expenses | 0 | Var | 378,565 | 1,671,997 |
| 8 | | | | | |
| 9 | Zimmer Deferred Depreciation Expense | 0 | 403 | 617,208 | 2,726,048 |
| 10 | | | | | |
| 11 | Zimmer Deferred Property Tax Expense | 0 | 408 | 256,005 | 1,130,687 |
| 12 | | | | | |
| 13 | Zimmer Embedded Interest | 0 | | 0 | 43,002,848 |
| 14 | | | | | |
| 15 | Zimmer Embedded Interest on Expense | 0 | 407 | 8,856 | 39,159 |
| 16 | | | | | |
| 17 | SFAS 190 - DFIT | 0 | Var | 16,775,255 | 296,812,605 |
| 18 | | | | | |
| 19 | SFAS 109 - DSIT | 0 | 283 | 4,000 | 50,000 |
| 20 | | | | | |
| 21 | Other Post Retirement Benefits | 0 | 926 | 0 | 3,201,182 |
| 22 | | | | | |
| 23 | Deferred Fuel Expenses | 11,016,532 | 501 | 5,404,209 | 5,612,323 |
| 24 | | | | | |
| 25 | Deferred Phase-In Revenues | 74,866 | Var | 15,453,456 | 0 |
| 26 | | | | | |
| 27 | Deferred Quality of Service Expense | 837,295 | Var | 1,521,390 | 398,360 |
| 28 | | | | | |
| 29 | Water Heater Test Program | 0 | | 0 | 50 |
| 30 | | | | | |
| 31 | SFAS 112 - Postemployment Benefits | 0 | 228 | 21,616 | 3,840,713 |
| 32 | | | | | |
| 33 | | | | | |
| 34 | | | | | |
| 35 | | | | | |
| 36 | | | | | |
| 37 | | | | | |
| 38 | | | | | |
| 39 | | | | | |
| 40 | | | | | |
| 41 | | | | | |
| 42 | | | | | |
| 43 | | | | | |
| 44 | TOTAL | $19,774,348 | | $46,194,801 | $370,337,778 |

| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [x] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

## 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 | $64,800,000 | $59,642,938 | Var | $59,400,938 | $65,042,000 |
| 2 | | | | | | |
| 3 | Unbilled Special Cost Accum | 2,594,791 | 3,896,927 | Var | 4,794,288 | 1,697,430 |
| 4 | | | | | | |
| 5 | Employee Moving Expense | 35,195 | 191,608 | Var | 176,018 | 50,785 |
| 6 | | | | | | |
| 7 | Suspense-Charge Later | (31,867) | 12,057,933 | Var | 11,964,807 | 61,259 |
| 8 | | | | | | |
| 9 | Suspense-Telephone | 109,415 | 70,786 | Var | 136,685 | 43,516 |
| 10 | | | | | | |
| 11 | Suspense-Corrections | 334 | 79,715,849 | Var | 83,869,926 | (4,153,743) |
| 12 | | | | | | |
| 13 | Suspense-Labor/Transportation | 3,585 | 1,377,665 | Var | 1,353,802 | 27,448 |
| 14 | | | | | | |
| 15 | Total Comfort System Program | 18,988 | 0 | | 0 | 18,988 |
| 16 | | | | | | |
| 17 | Constructive Marketing | (4,151) | 518,377 | 142 | 191,924 | 322,302 |
| 18 | | | | | | |
| 19 | Switch Hot Water Tanks | 247,306 | 1,199,928 | Var | 1,274,676 | 172,558 |
| 20 | | | | | | |
| 21 | RIF Program | 0 | 4,150 | Var | 750 | 3,400 |
| 22 | | | | | | |
| 23 | Work Performed for Colomet | 190 | 6,374 | Var | 5,225 | 1,339 |
| 24 | | | | | | |
| 25 | Procurement Card | 27,633 | 56,557 | 232 | 62,564 | 21,626 |
| 26 | | | | | | |
| 27 | Fin Exp 13-3/8% Redemption | 7,000 | 0 | | 0 | 7,000 |
| 28 | | | | | | |
| 29 | Emergency Manning | 4,918 | 0 | | 0 | 4,918 |
| 30 | | | | | | |
| 31 | Transmission-Major Storm Cost | 47,278 | 0 | | 0 | 47,278 |
| 32 | | | | | | |
| 33 | Distribution-Major Storm Cost | 0 | 321,462 | Var | 223,445 | 98,017 |
| 34 | | | | | | |
| 35 | Deferred Emission Commissions | 0 | 238,335 | | 0 | 238,335 |
| 36 | | | | | | |
| 37 | Load Research Study | 0 | 142,285 | Var | 137,929 | 4,356 |
| 38 | | | | | | 0 |
| 39 | Miscellaneous Other | 37,135 | 1,645,708 | Var | 1,681,518 | 1,325 |
| 40 | | | | | | |
| 41 | | | | | | |
| 42 | | | | | | |
| 43 | | | | | | |
| 44 | | | | | | |
| 45 | | | | | | |
| 46 | | | | | | |
| 47 | Misc. Work in Progress | | | | | |
| 48 | DEFERRED REGULATORY COMM. EXPENSES (See pages 350-351) | | | | | |
| 49 | TOTAL | $67,897,750 | | | | $63,710,137 |

| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [X] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

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<br>(a) | Balance at Beginning of Year<br>(b) | Balance at End of Year<br>(c) |
|---|---|---|---|
| 1 | Electric | | |
| 2 | Taxable Interest Capitalized Zimmer | $8,590,599 | $8,289,891 |
| 3 | Accrued SFAS 106- Post Retirement Expense | 3,726,673 | 2,651,568 |
| 4 | Interest Expense Capitalized for Tax | 3,955,507 | 4,518,004 |
| 5 | Deferred Revenue - DSM | 2,855,222 | 3,535,050 |
| 6 | Contribution in Aid of Construction | 2,699,546 | 4,190,132 |
| 7 | Other | 13,863,658 | 14,137,537 |
| 8 | TOTAL Electric (Enter Total of lines 2 thru 7) | $35,691,205 | $37,322,182 |
| 9 | Gas | | |
| 10 | | | |
| 11 | | | |
| 12 | | | |
| 13 | | | |
| 14 | | | |
| 15 | Other | | |
| 16 | TOTAL Gas (Enter Total of lines 10 thru 15) | | |
| 17 | Other Non Utility/SFAS 109 | 41,419,934 | 40,853,216 |
| 18 | TOTAL (Acct 190)(Total of lines 8,16 and 17) | $77,111,139 | $78,175,398 |

NOTES

| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [x] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

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

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 |
| | | | | | | 8 |
| 250,000 | 25,000,000 | 0 | 0 | 0 | 0 | 9 |
| | | | | | | 10 |
| 0 | 0 | 0 | 0 | 0 | 0 | 11 |
| | | | | | | 12 |
| 250,000 | 25,000,000 | 0 | 0 | 0 | 0 | 13 |
| | | | | | | 14 |
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| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [X] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

## 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<br>(a) | Number of Shares<br>(b) | Amount<br>(c) |
|---|---|---|---|
| 1 | Account 202 - Common Stock Subscribed | | |
| 2 | NONE | | |
| 3 | | | |
| 4 | Account 203 - Common Stock Liability for Conversion | | |
| 5 | NONE | | |
| 6 | | | |
| 7 | Account 205 - Preferred Stock Subscribed | | |
| 8 | NONE | | |
| 9 | | | |
| 10 | Account 206 - Preferred Stock Liability for Conversion | | |
| 11 | NONE | | |
| 12 | | | |
| 13 | Account 207 - Premium on Capital Stock | | |
| 14 | Premium on Common Shares | | |
| 15 | | 12,109,006 | 257,892,418 |
| 16 | Account 212 - Installment Received on Capital Stock | | |
| 17 | NONE | | |
| 18 | | | |
| 19 | | | |
| 20 | | | |
| 21 | | | |
| 22 | | | |
| 23 | | | |
| 24 | | | |
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| 39 | | | |
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| 41 | | | |
| 42 | | | |
| 43 | | | |
| 44 | | | |
| 45 | | | |
| 46 | TOTAL | 12,109,006 | $257,892,418 |

| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [x] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

## 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 | Account 208 - Donations Received form Stockholders | $332,200,000 |
| 2 | | |
| 3 | Subtotal | 332,200,000 |
| 4 | | |
| 5 | Account 209 - Reduction in Par or Stated Value of Capital Stock | 0 |
| 6 | | |
| 7 | Account 210 - Gain(Loss) on Resale or Cancellation of Reacquired Capital Stock | |
| 8 | | |
| 9 | Beginning Balance | (6,032,582) |
| 10 | Mar 97 Entry for Loss on Cancelled Stock 7-7/8% Pfd | (2,953,125) |
| 11 | Amortization-Loss on Cancelled Stock 9.50% Pfd | 142,824 |
| 12 | Amortization-Loss on Cancelled Stock 7-7/8% Pfd | 73,827 |
| 13 | Amortization-Finance Expense on Pfd Stock | 139,262 |
| 14 | Subtotal | (8,629,794) |
| 15 | | |
| 16 | Account 211 - Miscellaneous Paid-In Capital | |
| 17 | | |
| 18 | Common Stock - 1971-1975 | (3,623,205) |
| 19 | - 2 Million Common 5/76 | (1,617,944) |
| 20 | - 1 Million Common 11/76 | (882,066) |
| 21 | - 2 Million Common 10/77 | (1,514,091) |
| 22 | - Thrift and DRIP | (109,177) |
| 23 | Preferred Stock - 9.5% Series | (748,470) |
| 24 | - 7.875% Series | (551,324) |
| 25 | - 7.0% Series | (304,592) |
| 26 | | |
| 27 | Subtotal | (9,350,869) |
| 28 | | |
| 29 | | |
| 30 | | |
| 31 | | |
| 32 | | |
| 33 | | |
| 34 | | |
| 35 | | |
| 36 | | |
| 37 | | |
| 38 | | |
| 39 | | |
| 40 | TOTAL | $314,219,337 |

| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [X] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

## 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<br>(For new issue, give Commission Authorization numbers and dates)<br>(a) | Principal Amount of Debt issued<br>(b) | Total expense, Premium or Discount<br>(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 | | | |
| 10 | | | |
| 11 | 9.15% SERIES DUE 1998 | | |
| 12 | | 57,000,000 | 480,500 |
| 13 | | | 312,358 D |
| 14 | 7.95% SERIES DUE 2002 | | |
| 15 | | 40,000,000 | 394,694 |
| 16 | | | 250,000 D |
| 17 | 8.70% SERIES DUE 2022 | | |
| 18 | | 35,000,000 | 390,314 |
| 19 | | | 262,500 D |
| 20 | 8.55% SERIES DUE 2022 | | |
| 21 | | 15,000,000 | 142,744 |
| 22 | | | 112,500 D |
| 23 | 8.40% SERIES DUE 2022 | | |
| 24 | | 15,000,000 | 142,744 |
| 25 | | | 112,500 D |
| 26 | 8.40% SERIES DUE 2022 | | |
| 27 | | 40,000,000 | 380,652 |
| 28 | | | 300,000 D |
| 29 | 7.25% SERIES DUE 2002 | | |
| 30 | | 75,000,000 | 619,972 |
| 31 | | | 468,750 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 footnote, 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 | | | 0 | 686,250 | 3 |
| | | | | | | 4 |
| | | | | | | 5 |
| 06/01/68 | 06/01/98 | | | 24,750,000 | 1,732,500 | 6 |
| | | | | | | 7 |
| | | | | | | 8 |
| | | | | | | 9 |
| | | | | | | 10 |
| 01/29/91 | 02/02/98 | 01/29/91 | 02/02/98 | 57,000,000 | 5,215,500 | 11 |
| | | | | | | 12 |
| | | | | | | 13 |
| 07/08/92 | 07/01/02 | 07/08/92 | 07/01/02 | 40,000,000 | 3,180,000 | 14 |
| | | | | | | 15 |
| | | | | | | 16 |
| 07/08/92 | 07/01/22 | 07/08/92 | 07/01/22 | 35,000,000 | 3,045,000 | 17 |
| | | | | | | 18 |
| | | | | | | 19 |
| 08/18/92 | 08/01/22 | 08/18/92 | 08/01/22 | 15,000,000 | 1,282,500 | 20 |
| | | | | | | 21 |
| | | | | | | 22 |
| 08/18/92 | 08/01/22 | 08/18/92 | 08/01/22 | 15,000,000 | 1,260,000 | 23 |
| | | | | | | 24 |
| | | | | | | 25 |
| 08/27/92 | 08/15/22 | 08/27/92 | 08/15/22 | 25,500,000 | 2,142,000 | 26 |
| | | | | | | 27 |
| | | | | | | 28 |
| 08/27/92 | 10/01/02 | 08/27/92 | 10/01/02 | 75,000,000 | 5,437,500 | 29 |
| | | | | | | 30 |
| | | | | | | 31 |
| | | | | | | 32 |
| | | | | | | 33 |

| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [X] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

## 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<br>(For new issue, give Commission Authorization numbers and dates)<br>(a) | Principal Amount of Debt issued<br>(b) | Total expense, Premium or Discount<br>(c) |
|---|---|---|---|
| 1 | 7.15% SERIES DUE 2002 | | |
| 2 | | $20,000,000 | $165,326 |
| 3 | | | 125,000 D |
| 4 | 8.40% SERIES DUE 2022 | | |
| 5 | | 15,000,000 | 142,744 |
| 6 | | | 112,500 D |
| 7 | 6.80% SERIES DUE 2003 | | |
| 8 | | 50,000,000 | 407,375 |
| 9 | | | 312,500 D |
| 10 | 7.90% SERIES DUE 2023 | | |
| 11 | | 50,000,000 | 469,875 |
| 12 | | | 375,000 D |
| 13 | 6.60% SERIES DUE 2003 | | |
| 14 | | 40,000,000 | 325,900 |
| 15 | | | 250,000 D |
| 16 | 7.75% SERIES DUE 2023 | | |
| 17 | | 40,000,000 | 375,900 |
| 18 | | | 300,000 D |
| 19 | 6.10% SERIES DUE 2003 | | |
| 20 | | 20,000,000 | 162,950 |
| 21 | | | 125,000 D |
| 22 | 6.55% SERIES DUE 2004 | | |
| 23 | | 50,000,000 | 394,170 |
| 24 | | | 312,500 D |
| 25 | 7.45% SERIES DUE 2024 | | |
| 26 | | 50,000,000 | 456,670 |
| 27 | | | 375,000 D |
| 28 | 6.75% SERIES DUE 2004 | | |
| 29 | | 50,000,000 | 394,170 |
| 30 | | | 312,500 D |
| 31 | 7.60% 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 footnote, 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. |
|---|---|---|---|---|---|---|
| 10/15/92 | 11/01/02 | 10/15/92 | 11/01/02 | 20,000,000 | 1,430,000 | 1 |
| | | | | | | 2 |
| | | | | | | 3 |
| 10/15/92 | 10/15/22 | 10/15/92 | 10/15/22 | 15,000,000 | 1,260,000 | 4 |
| | | | | | | 5 |
| | | | | | | 6 |
| 04/27/93 | 05/01/03 | 04/27/93 | 05/01/03 | 50,000,000 | 3,400,000 | 7 |
| | | | | | | 8 |
| | | | | | | 9 |
| 04/27/93 | 05/01/23 | 04/27/93 | 05/01/23 | 50,000,000 | 3,950,000 | 10 |
| | | | | | | 11 |
| | | | | | | 12 |
| 07/15/93 | 08/01/03 | 07/15/93 | 08/01/03 | 40,000,000 | 2,640,000 | 13 |
| | | | | | | 14 |
| | | | | | | 15 |
| 07/15/93 | 08/01/23 | 07/15/93 | 08/01/23 | 40,000,000 | 3,100,000 | 16 |
| | | | | | | 17 |
| | | | | | | 18 |
| 10/12/93 | 11/01/03 | 10/12/93 | 11/01/03 | 20,000,000 | 1,220,000 | 19 |
| | | | | | | 20 |
| | | | | | | 21 |
| 01/20/94 | 03/01/04 | 01/20/94 | 03/01/04 | 50,000,000 | 3,275,000 | 22 |
| | | | | | | 23 |
| | | | | | | 24 |
| 01/20/94 | 03/01/24 | 01/20/94 | 03/01/24 | 50,000,000 | 3,725,000 | 25 |
| | | | | | | 26 |
| | | | | | | 27 |
| 03/09/94 | 05/01/04 | 03/09/94 | 05/01/04 | 50,000,000 | 3,375,000 | 28 |
| | | | | | | 29 |
| | | | | | | 30 |
| 03/09/94 | 05/01/24 | 03/09/94 | 05/01/24 | 50,000,000 | 3,800,000 | 31 |
| | | | | | | 32 |
| | | | | | | 33 |

| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [x] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

## 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<br>(For new issue, give Commission Authorization numbers and dates)<br>(a) | Principal Amount of Debt issued<br>(b) | Total expense, Premium or Discount<br>(c) |
|---|---|---|---|
| 1 | 8.38% JUNIOR SUBORDINATED DEFERRABLE DEBENTURES DUE 2025 | $75,000,000 | $188,863 |
| 2 | | | |
| 3 | | | 2,284,875 D |
| 4 | 7.92% JUNIOR SUBORDINATED DEFERRABLE DEBENTURES DUE 2027 | 40,000,000 | 166,622 |
| 5 | | | |
| 6 | | | 1,260,000 D |
| 7 | SUBTOTAL (ACCOUNT 221) | 867,000,000 | 14,861,270 |
| 8 | | | |
| 9 | | | |
| 10 | ACCOUNT 222 - REACQUIRED BONDS | | |
| 11 | ---------- | | |
| 12 | | 0 | 0 |
| 13 | ACCOUNT 223 - ADVANCES FROM COMPANIES | 0 | 0 |
| 14 | ---------- | | |
| 15 | | | |
| 16 | ACCOUNT 224 - OTHER LONG-TERM DEBT | | |
| 17 | ---------- | | |
| 18 | 6.85% UNSECURED MEDIUM TERM NOTES DUE 2005 | 48,000,000 | 113,066 |
| 19 | | | |
| 20 | | | 288,000 D |
| 21 | OHIO AIR QUALITY DEVELOPMENT REVENUE BONDS 6-3/8% SERIES A DUE 2020 | 50,000,000 | 485,371 |
| 22 | | | |
| 23 | | | 462,500 D |
| 24 | OHIO AIR QUALITY DEVELOPMENT REVENUE BONDS 6-1/4% SERIES B DUE 2020 | 45,000,000 | 436,835 |
| 25 | | | |
| 26 | | | 416,250 D |
| 27 | SUBTOTAL (ACCOUNT 224) | 143,000,000 | 2,202,022 |
| 28 | | | |
| 29 | | | |
| 30 | | | |
| 31 | | | |
| 32 | | | |
| 33 | TOTAL | $1,010,000,000 | $17,063,292 |

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 footnote, 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. |
|---|---|---|---|---|---|---|
| 09/27/95 | 09/30/25 | 09/27/95 | 09/30/25 | 75,000,000 | 6,281,250 | 1 |
| | | | | | | 2 |
| | | | | | | 3 |
| 03/05/97 | 03/31/27 | 03/05/97 | 03/31/27 | 40,000,000 | 2,604,800 | 4 |
| | | | | | | 5 |
| | | | | | | 6 |
| | | | | 837,250,000 | 64,042,300 | 7 |
| | | | | | | 8 |
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| | | | | | | 16 |
| | | | | | | 17 |
| 10/03/97 | 10/03/05 | 10/03/97 | 10/03/05 | 48,000,000 | 812,867 | 18 |
| | | | | | | 19 |
| | | | | | | 20 |
| 12/01/85 | 12/01/20 | 12/01/85 | 12/01/20 | 48,550,000 | 3,095,062 | 21 |
| | | | | | | 22 |
| | | | | | | 23 |
| 12/01/85 | 12/01/20 | 12/01/85 | 12/01/20 | 43,695,000 | 2,730,938 | 24 |
| | | | | | | 25 |
| | | | | | | 26 |
| | | | | 140,245,000 | 6,638,867 | 27 |
| | | | | | | 28 |
| | | | | | | 29 |
| | | | | | | 30 |
| | | | | | | 31 |
| | | | | | | 32 |
| | | | | $977,495,000 | $70,681,167 | 33 |

| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [X] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

## 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. For electronic reporting purposes complete line 27 and provide the substitute page in the context of a footnote.

| Line No. | Particulars (Details)<br>(a) | Amount<br>(b) |
|---|---|---|
| 1 | Net Income for the Year (Page 117) | * $119,379,634 |
| 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 | 205,901,163 |
| 28 | Show Computation of Tax: | |
| 29 | | |
| 30 | FEDERAL INCOME TAX ON CURRENT YEAR TAXABLE INCOME (SEPERATE RETURN BASIS) | |
| 31 | AT THE STATUTORY RATE OF 35% | 72,065,407 |
| 32 | ADJUSTMENT DUE TO SYSTEM CONSOLIDATION | (560,272) |
| 33 | | |
| 34 | | |
| 35 | ESTIMATE CURRENT PAYABLE | 71,505,135 |
| 36 | ADJUSTMENT OF PRIOR YEAR ACCRUALS (NET) | (2,990,662) |
| 37 | | |
| 38 | ESTIMATED CURRENT FEDERAL INCOME TAX EXPENSE | 68,514,473 |
| 39 | | |
| 40 | | |
| 41 | | |
| 42 | | |
| 43 | | |
| 44 | | |

< Page 261 Line 1 Column B >

COLUMBUS SOUTHERN POWER COMPANY, 1997

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

| | |
|---|---|
| NET INCOME FOR THE YEAR (PAGE 117) | 119,379,634 |
| FEDERAL INCOME TAXES | 69,610,603 |
| PRE-TAX BOOK INCOME | 188,990,237 |
| INCREASE/(DECREASE) IN TAXABLE INCOME RESULTING FROM: | |
| DEFERRED RETURN - ZIMMER PLANT | 13,027,390 |
| DEFERRED EXPENSES - ZIMMER PLANT | 2,985,852 |
| EXCESS BOOK OVER TAX DEPRECIATION | 10,731,029 |
| LOSS ON REACQUIRED DEBT (NET) | 3,566,589 |
| ADR REMOVAL COSTS | ( 4,200,000) |
| CORPORATE OWNED LIFE INSURANCE | ( 5,119,695) |
| CLEARING ACCOUNTS | ( 539,555) |
| GROSS RECEIPTS TAX | 4,040,366 |
| PERCENTAGE REPAIR ALLOWANCE | ( 4,200,000) |
| DEFERRED FUEL COSTS | ( 5,515,065) |
| SFAS 106 POST RETIREMENT EXPENSES | 3,137,155 |
| DEMAND SIDE MANAGEMENT PROGRAMS | ( 174,067) |
| BOOK RESERVE - SELF INSURANCE | 758,062 |
| ACCRUED VACATION PAY (NET) | 2,953,002 |
| EMISSION ALLOWANCES | ( 5,596,556) |
| PIP UNCOLLECTIBLE ALLOWANCES (NET) | ( 1,370,182) |
| EQUITY IN SUBSIDIARIES' EARNINGS | ( 259,903) |
| SEVERANCE BENEFITS (NET) | 113,297 |
| ACCRUED COMPANYWIDE INCENTIVE PLAN | 2,097,000 |
| AFUDC & DEDUCT CAPITALIZED | 577,180 |
| OTHER | ( 100,973) |
| FEDERAL TAX NET INCOME-ESTIMATED CURRENT YEAR TAXABLE INCOME (SEPERATE RETURN BASIS) | 205,901,163 |

| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [x] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

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 | 1,534,049 | | 68,514,335 | (70,668,729) | |
| 3 | FICA - 1996 | 68,449 | | | (68,449) | |
| 4 | FICA - 1997 | | | 6,053,414 | (6,137,409) | |
| 5 | FICA - 1998 | | | 75,505 | | |
| 6 | UNEMPLOYMENT - 1996 | 9,108 | | (7,682) | (1,426) | |
| 7 | UNEMPLOYMENT - 1997 | | | 112,551 | (103,573) | |
| 8 | HIGHWAY USE - 1997 | | (15,940) | 31,672 | (31,467) | |
| 9 | ENVIRONMENTAL EXCISE - 1995 | 3,980 | | | (3,980) | |
| 10 | ENVIRONMENTAL EXCISE - 1996 | 7,185 | | (306,000) | 298,828 | |
| 11 | ACCRUED PAYROLL | 76,942 | | 344,153 | (338,630) | |
| 12 | | | | | | |
| 13 | SUBTOTAL | 1,699,713 | (15,940) | 74,817,948 | (77,054,835) | 0 |
| 14 | | | | | | |
| 15 | STATE TAXES - OHIO | | | | | |
| 16 | PROPERTY - 1995 | 61,458,291 | | | | |
| 17 | PROPERTY - 1996 | 64,757,000 | | (1,154,568) | (60,303,723) | |
| 18 | PROPERTY - 1997 | | | 65,000,000 | | |
| 19 | EXCISE/GROSS REC/PUCO - 1996 | | (14,235,422) | 14,235,422 | | |
| 20 | EXCISE/GROSS REC/PUCO - 1997 | | (14,103,844) | 29,182,540 | (28,892,925) | |
| 21 | EXCISE/GROSS REC/PUCO - 1998 | | | | (14,411,622) | |
| 22 | EXCISE/GROSS REC/FERC | 376,348 | | 139,555 | | |
| 23 | MAINTENANCE OF PUCO - 1996 | | | 879,632 | (879,632) | |
| 24 | MOTOR FUEL TAX - 1997 | | | 134 | (134) | |
| 25 | UNEMPLOYMENT - 1996 | 5,513 | | (3,478) | (2,035) | |
| 26 | UNEMPLOYMENT - 1997 | | | 82,372 | (82,827) | |
| 27 | UNEMPLOYMENT - 1998 | | | 4,918 | | |
| 28 | SALES & USE - SPECIAL ASSESS | 935,000 | | 550,000 | (344,618) | |
| 29 | SALES & USE - 1996 | 60,744 | | 24 | (60,768) | |
| 30 | SALES & USE - 1997 | | | 267,616 | (240,924) | |
| 31 | CONSUMERS' COUNCIL | | | 215,112 | (215,112) | |
| 32 | PUCO - SPECIAL | 64,000 | | 127,291 | (95,291) | |
| 33 | SUBTOTAL | 127,656,896 | (28,339,266) | 109,526,570 | (105,529,611) | 0 |
| 34 | | | | | | |
| 35 | STATE TAXES - KENTUCKY | | | | | |
| 36 | INCOME - 1997 | | | 6,000 | | |
| 37 | PROPERTY - 1995 | | | | (1,009) | |
| 38 | PROPERTY - 1996 | 41,608 | | (2,000) | (34,370) | |
| 39 | PROPERTY - 1997 | | | 42,000 | | |
| 40 | SUBTOTAL | 41,608 | 0 | 46,000 | (35,379) | 0 |
| 41 | TOTAL | $129,398,217 | ($28,355,206) | $184,390,518 | ($182,619,825) | 0 |

| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [x] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

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. Report in columns (i) through (l) how the taxes were distributed. Report in column (i) only the amounts charged to Accounts 408.1 and 409.1 pertaining to electric operations. Report in column (l) the amounts charged to Accounts 408.1 and 409.1 pertaining to other utility departments and amounts charged to Accounts 408.2 and 409.2. Also show in column (l) the taxes charged to utility plant or other balance sheet accounts.

9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.

| BALANCE AT END OF YEAR | | DISTRIBUTION OF TAXES CHARGED | | | | |
|---|---|---|---|---|---|---|
| (Taxes Accrued (Account 236)<br>(g) | Prepaid Taxes (Incl. in Account 165)<br>(h) | Electric (Account 408.1, 409.1<br>(i) | Extraordinary Items (Account 409.3)<br>(j) | Adjustment to Ret. Earnings (Account 439)<br>(k) | Other<br>(l) | Line No. |
| | | | | | | 1 |
| (620,345) | | 69,493,749 | | | (979,414) | 2 |
| | | | | | | 3 |
| (83,995) | | | | | 6,053,414 | 4 |
| 75,505 | | | | | 75,505 | 5 |
| | | | | | (7,682) | 6 |
| 8,978 | | | | | 112,551 | 7 |
| | (15,735) | | | | 31,672 | 8 |
| | | | | | | 9 |
| (13) | | (306,000) | | | 0 | 10 |
| 82,465 | | 3,870,190 | | | (3,526,037) | 11 |
| | | | | | | 12 |
| (537,405) | (15,735) | 73,057,939 | 0 | 0 | 1,760,009 | 13 |
| | | | | | | 14 |
| | | | | | | 15 |
| | | (1,154,568) | | | | 16 |
| 64,757,000 | | | | | | 17 |
| 65,000,000 | | 64,523,220 | | | 476,780 | 18 |
| | | 15,352,316 | | | (1,116,894) | 19 |
| | (13,814,229) | 31,146,862 | | | (1,964,322) | 20 |
| | (14,411,622) | | | | | 21 |
| 515,903 | | 746,934 | | | (607,379) | 22 |
| | | 1,303,514 | | | (423,882) | 23 |
| | | | | | 134 | 24 |
| | | | | | (3,478) | 25 |
| (455) | | | | | 82,372 | 26 |
| 4,918 | | | | | 4,917 | 27 |
| 1,140,382 | | 550,000 | | | | 28 |
| | | | | | 24 | 29 |
| 26,692 | | | | | 267,616 | 30 |
| | | 353,764 | | | | 31 |
| 96,000 | | 127,291 | | | (138,652) | 32 |
| 131,540,440 | (28,225,851) | 112,949,333 | 0 | 0 | (3,422,764) | 33 |
| | | | | | | 34 |
| | | | | | | 35 |
| 6,000 | | 6,000 | | | | 36 |
| (1,009) | | | | | | 37 |
| 5,238 | | | | | (2,000) | 38 |
| 42,000 | | | | | 42,000 | 39 |
| 52,229 | 0 | 6,000 | 0 | 0 | 40,000 | 40 |
| $131,055,264 | ($28,241,586) | $186,013,272 | 0 | 0 | ($1,622,755) | 41 |

| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [x] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

## 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% | $290,757 | | | 411.4 | $113,796 | |
| 3 | 4% | 2,115,659 | | | 411.4 | 329,472 | |
| 4 | 7% | | | | | | |
| 5 | 10% | 54,650,711 | | | 411.4 | 3,128,161 | (590,939) |
| 6 | | | | | | | |
| 7 | | | | | | | |
| 8 | TOTAL | $57,057,127 | | 0 | | $3,571,429 | ($590,939) |
| 9 | Other (List separately and show 3%, 4%, 7%, 10% and TOTAL) | | | | | | |
| 10 | | | | | | | |
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| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [X] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

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

| Balance at End of Year<br>(h) | Average Period of Allocation to Income<br>(i) | Adjustment Explanation | Line No. |
|---|---|---|---|
| [redacted] | [redacted] | | 1 |
| $176,961 | 30 YEARS | | 2 |
| 1,786,187 | 30 YEARS | | 3 |
| 0 | | | 4 |
| 50,931,611 | 30 YEARS | | 5 |
| | | | 6 |
| | | | 7 |
| $52,894,759 | | | 8 |
| [redacted] | [redacted] | | 9 |
| | | | 10 |
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| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [x] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

## 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 | $3,629,926 | | 0 | 0 | $3,629,926 |
| 2 | | | | | | |
| 3 | Pole Attachments | 6,314 | 454 | 447,568 | 462,510 | 21,256 |
| 4 | | | | | | |
| 5 | Provision for Bolivian Rain Forest | 131,040 | 131 | 102,960 | 9,360 | 37,440 |
| 6 | | | | | | |
| 7 | Other Deferred Credits | 2,881,141 | Var | 2,897,508 | 1,466 | (14,901) |
| 8 | | | | | | |
| 9 | Electric Options | 0 | Var | 132,511 | 485,255 | 352,744 |
| 10 | | | | | | |
| 11 | Minor Items | 2,747 | | 0 | 82 | 2,829 |
| 12 | | | | | | |
| 13 | | | | | | |
| 14 | | | | | | |
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| 42 | | | | | | |
| 43 | | | | | | |
| 44 | | | | | | |
| 45 | | | | | | |
| 46 | | | | | | |
| 47 | TOTAL | $6,651,168 | | $3,580,547 | $958,673 | $4,029,294 |

| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [x] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

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<br>(a) | Balance at Beginning of Year<br>(b) | CHANGES DURING YEAR<br>Amounts Debited to Account 410.1<br>(c) | CHANGES DURING YEAR<br>Amounts Credited to Account 411.1<br>(d) |
|---|---|---|---|---|
| 1 | Account 282 | | | |
| 2 | Electric | $185,697,289 | $17,953,693 | $9,789,771 |
| 3 | Gas | | | |
| 4 | Other (Define) | | | |
| 5 | TOTAL (Enter Total of lines 2 thru 4) | $185,697,289 | $17,953,693 | $9,789,771 |
| 6 | Other (Specify) Non-Utility Property | 1,090,470 | | |
| 7 | Accrued SFAS 109 - Def FIT | 178,928,230 | | |
| 8 | | | | |
| 9 | TOTAL Account 282 (Enter Total of lines 5 thru 8) | $365,715,989 | $17,953,693 | $9,789,771 |
| 10 | Classification of TOTAL | | | |
| 11 | Federal Income Tax | 365,715,989 | 17,953,693 | 9,789,771 |
| 12 | State Income Tax | | | |
| 13 | Local Income Tax | | | |

NOTES

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

income and deductions.

3. Use footnotes 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 |
| | | | | | | $193,861,211 | 2 |
| | | | | | | | 3 |
| | | | | | | | 4 |
| | | | | | | $193,861,211 | 5 |
| 53,459 | 13,149 | | | | | 1,130,780 | 6 |
| | | 182/254 | 7,669,970 | | | 171,258,260 | 7 |
| | | | | | | 0 | 8 |
| | | | | | | $366,250,251 | 9 |
| | | | | | | | 10 |
| 53,459 | 13,149 | | 7,669,970 | | | 366,250,251 | 11 |
| | | | | | | | 12 |
| | | | | | | | 13 |

NOTES(Continued)

| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [X] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

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<br>(a) | Balance at Beginning of Year<br>(b) | CHANGES DURING YEAR<br>Amounts Debited to Account 410.1<br>(c) | CHANGES DURING YEAR<br>Amounts Credited to Account 411.1<br>(d) |
|---|---|---|---|---|
| 1 | Account 283 | | | |
| 2 | Electric | | | |
| 3 | Deferred Fuel | $322,327 | $4,406,779 | $699,037 |
| 4 | Demand Side Management Costs | 3,261,395 | 1,467,014 | 699,996 |
| 5 | Book Deferrals-Zimmer | 2,015,934 | | 1,063,061 |
| 6 | Deferred ROR-Zimmer | 4,501,976 | | 4,601,173 |
| 7 | Loss on Required Debt | 11,280,754 | | 1,229,916 |
| 8 | Other | 3,004,134 | 14,380,124 | 13,521,393 |
| 9 | TOTAL Electric (Total of lines 3 thru 8) | $24,386,520 | $20,253,917 | $21,814,576 |
| 10 | Gas | | | |
| 11 | | | | |
| 12 | | | | |
| 13 | | | | |
| 14 | | | | |
| 15 | | | | |
| 16 | Other | | | |
| 17 | TOTAL Gas (Total of lines 11 thru 16) | | | |
| 18 | Other (Specify) | 129,030,139 | | |
| 19 | TOTAL (Acct 283) (Enter Total of lines 9,17 and 18) | $153,416,659 | $20,253,917 | $21,814,576 |
| 20 | Classification of TOTAL | | | |
| 21 | Federal Income Tax | 153,362,659 | 20,253,917 | 21,814,576 |
| 22 | State Income Tax | 54,000 | | |
| 23 | Local Income Tax | | | |

NOTES

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 footnotes as required.

| CHANGES DURING YEAR | | ADJUSTMENTS | | | | | |
|---|---|---|---|---|---|---|---|
| | | 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) | Balance at End of Year (k) | Line No. |
| [redacted] | | | | | | | 1 |
| | | | | | | | 2 |
| | | | | | | $4,030,069 | 3 |
| | | | | | | 4,028,413 | 4 |
| | | | | | | 952,873 | 5 |
| 99,197 | | | | | | 0 | 6 |
| | | | | | | 10,050,838 | 7 |
| (31,614) | | 190.1 | 92,572 | | | 3,738,679 | 8 |
| $67,583 | | | $92,572 | | 0 | $22,800,872 | 9 |
| [redacted] | | | | | | | 10 |
| | | | | | | | 11 |
| | | | | | | | 12 |
| | | | | | | | 13 |
| | | | | | | | 14 |
| | | | | | | | 15 |
| | | | | | | | 16 |
| | | | | | | | 17 |
| | | 182/254 | 5,715,152 | | | 123,314,987 | 18 |
| $67,583 | | | $5,807,724 | | 0 | $146,115,859 | 19 |
| [redacted] | | | | | | | 20 |
| 67,583 | | | 5,803,724 | | | 146,065,859 | 21 |
| | | | 4,000 | | | 50,000 | 22 |
| | | | | | | | 23 |

NOTES (Continued)

| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [x] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

## 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<br>(a) | DEBITS<br>Account Credited<br>(b) | DEBITS<br>Amount<br>(c) | Credits<br>(d) | Balance at End of Year<br>(e) |
|---|---|---|---|---|---|
| 1 | Demand Side Management | 182 | $1,942,363 | 0 | $6,215,399 |
| 2 | | | | | |
| 3 | SFAS 109 | Var | 3,712,573 | 0 | 40,328,062 |
| 4 | | | | | |
| 5 | Deferred Postretirement Benefits | Var | 45,652 | 207,987 | 3,852,116 |
| 6 | | | | | |
| 7 | Proceeds from Allowance Auctions Received | Var | 671,509 | 307,223 | 226,766 |
| 8 | | | | | |
| 9 | Proceeds from Allowance Auctions Not Received | Var | 198,107 | 225,249 | 0 |
| 10 | | | | | |
| 11 | Carrying Charges on Allowance Gains | Var | 570,926 | 6,495 | 158,259 |
| 12 | | | | | |
| 13 | Deferred Allowance Gains Within AEP | Var | 4,466,482 | 439,389 | 1,195,210 |
| 14 | | | | | |
| 15 | Gross Receipts Tax - Ohio Coal Credit | | | 3,870,216 | 9,207,374 |
| 16 | | | | | |
| 17 | Deferred Emission Charge | | | 249,305 | 358,436 |
| 18 | | | | | |
| 19 | Deferred Fuel Expense | 501 | 31,480,027 | 30,977,038 | 0 |
| 20 | | | | | |
| 21 | Deferred Phase-In Revenue | | | 74,866 | 74,866 |
| 22 | | | | | |
| 23 | | | | | |
| 24 | | | | | |
| 25 | | | | | |
| 26 | | | | | |
| 27 | | | | | |
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| 36 | | | | | |
| 37 | | | | | |
| 38 | | | | | |
| 39 | | | | | |
| 40 | | | | | |
| 41 | TOTAL | | $43,087,639 | $36,357,768 | $61,616,488 |

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| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [X] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

## 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<br>(a) | OPERATING REVENUES<br>Amount for Year<br>(b) | <br>Amount for Previous Year<br>(c) |
|---|---|---|---|
| 1 | Sales of Electricity | | |
| 2 | (440) Residential Sales | $427,726,451 | $440,689,586 |
| 3 | (442) Commercial and Industrial Sales | | |
| 4 | Small (or Comm.) (See Instr.4) | 381,368,055 | 383,621,356 |
| 5 | Large (or Ind.) (See Instr.4) | 147,366,686 | 147,542,678 |
| 6 | (444) Public Street and Highway Lighting | 4,108,184 | 4,061,071 |
| 7 | (445) Other Sales to Public Authorities | 12,061,692 | 11,982,371 |
| 8 | (446) Sales to Railroads and Railways | 0 | 0 |
| 9 | (448) Interdepartmental Sales | 0 | 0 |
| 10 | TOTAL Sales to Ultimate Consumers | * $972,631,068 | $987,897,062 |
| 11 | (447) Sales for Resale | $141,768,905 | $93,495,508 |
| 12 | TOTAL Sales of Electricity | $1,114,399,973 | $1,081,392,570 |
| 13 | (Less) (449.1) Provision for Rate Refunds | 0 | 0 |
| 14 | TOTAL Revenues Net of Prov. for Refunds | $1,114,399,973 | $1,081,392,570 |
| 15 | Other Operating Revenues | | |
| 16 | (450) Forfeited Discounts | $2,049,893 | $2,111,196 |
| 17 | (451) Miscellaneous Service Revenues | 2,525,351 | 1,574,829 |
| 18 | (453) Sales of Water and Water Power | 0 | 0 |
| 19 | (454) Rent from Electric Property | 5,351,090 | 6,401,379 |
| 20 | (455) Interdepartmental Rents | 0 | 0 |
| 21 | (456) Other Electric Revenues | 15,277,348 | 14,202,765 |
| 22 | | | |
| 23 | | | |
| 24 | | | |
| 25 | | | |
| 26 | TOTAL Other Operating Revenues | $25,203,682 | $24,290,169 |
| 27 | TOTAL Electric Operating Revenues | $1,139,603,655 | $1,105,682,739 |

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 pages 108-109, 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 |
| 5,595,414 | 5,625,943 | 553,840 | 544,473 | 2 |
| | | | | 3 |
| 6,078,776 | 5,938,124 | 58,033 | 56,118 | 4 |
| 3,208,205 | 3,068,086 | 2,888 | 2,931 | 5 |
| 42,612 | 39,824 | 325 | 317 | 6 |
| 368,876 | 372,227 | 2 | 2 | 7 |
| 0 | 0 | 0 | 0 | 8 |
| 0 | 0 | 0 | 0 | 9 |
| 15,293,883 | 15,044,204 | 615,088 | 603,841 | 10 |
| 7,306,912 | 4,803,078 | 59 | 57 | 11 |
| 22,600,795 | 19,847,282 | 615,147 | 603,898 | 12 |
| | 0 | | 0 | 13 |
| 22,600,795 | 19,847,282 | 615,147 | 603,898 | 14 |

Line 12, Column (b) includes $ 4,938,259 of unbilled revenues.
Line 12, Column (d) includes 78,966 MWH relating to unbilled revenues.

< Page 300 Line 10 Column b >

COLUMBUS SOUTHERN POWER, 1997
Instruction No. 7: Detail of Unmetered Sales

| | Revenues $ | Estimated MWH Sold | Average Customers |
|---|---|---|---|
| Residential (440) | 1,822,608 | 10,644 | 15,423 |
| Com. & Ind. (442) | 6,938,099 | 47,726 | 10,255 |
| Street Lighting (444) | 3,893,793 | 39,918 | 285 |
| | 12,654,500 | 98,288 | 25,963 |

| Name of Respondent | This Report Is: | Date of Report (Mo, Da, Yr) | Year of Report |
|---|---|---|---|
| COLUMBUS SOUTHERN POWER COMPANY | (1) [X] An Original<br>(2) [ ] A Resubmission | | Dec. 31, 1997 |

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 | 4th Rev 10-1 Sch R-R | 4,707,127 | 355,884,105 | | 385,348 | 12,215 | 7.5605¢ |
| 3 | 5th Rev 11-1 Sch R-R-1 | 851,116 | 68,211,940 | | 168,279 | 5,057 | 8.0144¢ |
| 4 | 3rd Rev 12-1 Sch RLM | 4,473 | 213,704 | | 54 | 82,833 | 4.7776¢ |
| 5 | 4th Rev 13-1 Sch RS-ES | 48 | 2,820 | | 2 | 24,000 | 5.8750¢ |
| 6 | 4th Rev 14-1 Sch RS-TOD | 10 | 966 | | 3 | 3,333 | 9.6600¢ |
| 7 | 3rd Rev 15-1 Sch RVSP | 3,856 | 190,705 | | 152 | 25,368 | 4.9456¢ |
| 8 | 4th Rev 20-1 Sch GS-1 | (5) | (305) | | 1 | (5,000) | 6.1000¢ |
| 9 | 4th Rev 21-1 Sch GS-2 | 0 | (8) | | 1 | 0 | |
| 10 | 5th Rev 41-1 Sch AL | 10,607 | 1,817,772 | * | 0 | | 17.1374¢ |
| 11 | | | | | | | |
| 12 | Change in Unbilled at 12/31/97 | 18,182 | 1,404,752 | | | | 7.7260¢ |
| 13 | | | | | | | |
| 14 | Total-Residential | 5,595,414 | 427,726,451 | | 553,840 | 10,102 | 7.6442¢ |
| 15 | | | | | | | |
| 16 | | | | | | | |
| 17 | | | | | | | |
| 18 | 442-Commercial | | | | | | |
| 19 | 4th Rev 10-1 Sch R-R | 0 | 42 | | 1 | 0 | |
| 20 | 5th Rev 11-1 Sch R-R-1 | 1 | 107 | | 1 | 1,000 | 10.7000¢ |
| 21 | 4th Rev 20-1 Sch GS-1 | 244,134 | 23,350,889 | | 34,560 | 7,064 | 9.5647¢ |
| 22 | 4th Rev 20-2 Sch GS-1 Unmetered | 10,382 | 809,858 | | 436 | 23,811 | 7.8005¢ |
| 23 | 4th Rev 21-1 Sch GS-2 | 1,309,644 | 106,632,732 | | 19,003 | 68,917 | 8.1421¢ |
| 24 | 6th Rev 22-1 Sch GS-2-TOD | 5,115 | 320,922 | | 33 | 155,000 | 6.2741¢ |
| 25 | 4th Rev 23-1 Sch GS-3 | 4,269,363 | 235,930,737 | | 3,994 | 1,068,944 | 5.5261¢ |
| 26 | 4th Rev 23-3 Sch GS-3-LMTOD | 10,456 | 451,573 | | 0 | | 4.3187¢ |
| 27 | 5th Rev 24-1 Sch GS-4 | 161,066 | 5,871,689 | | 4 | 40,266,500 | 3.6455¢ |
| 28 | 5th Rev 41-1 Sch AL | 35,008 | 5,831,970 | * | 0 | | 16.6589¢ |
| 29 | Special Contract-Service Merch | 2,248 | 144,931 | | 1 | 2,248,000 | 6.4471¢ |
| 30 | | | | | | | |
| 31 | Change in unbilled at 12/31/97 | 31,359 | 2,022,605 | | | | 6.4498¢ |
| 32 | | | | | | | |
| 33 | Total-Commercial | 6,078,776 | 381,368,055 | | 58,033 | 104,746 | 6.2737¢ |
| 34 | | | | | | | |
| 35 | | | | | | | |
| 36 | | | | | | | |
| 37 | | | | | | | |
| 38 | | | | | | | |
| 39 | | | | | | | |
| 40 | | | | | | | |
| 41 | Total Billed | | | | | | |
| 42 | Total Unbilled Rev.(See Instr. 6) | | | | | | |
| 43 | TOTAL | | | | | | |

| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [x] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

## 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 10-1 Sch R-R | 0 | 15 | 1 | 0 | |
| 3 | 4th Rev 20-1 Sch GS-1 | 7,841 | 758,867 | 1,214 | 6,458 | 9.6781¢ |
| 4 | 4th Rev 20-2 Sch GS-1-Unmetered | 75 | 5,332 | 11 | 6,818 | 7.1093¢ |
| 5 | 4th Rev 21-1 Sch GS-2 | 144,882 | 12,317,901 | 1,140 | 127,089 | 8.5020¢ |
| 6 | 6th Rev 22-1 Sch GS-2-TOD | 762 | 33,117 | 3 | 254,000 | 4.3460¢ |
| 7 | 4th Rev 23-1 Sch GS-3 | 1,590,640 | 81,020,286 | 464 | 3,428,103 | 5.0935¢ |
| 8 | 5th Rev 24-1 Sch GS-4 | 1,230,711 | 45,163,591 | 52 | 23,667,519 | 3.6697¢ |
| 9 | 4th Rev 25-1 Sch IRP | 202,067 | 6,337,493 | 3 | 67,355,666 | 3.1363¢ |
| 10 | 5th Rev 41-1 Sch AL | 2,041 | 259,031 | * 0 | | 12.6913¢ |
| 11 | | | | | | |
| 12 | Change in unbilled at 12/31/97 | 29,186 | 1,471,053 | | | 5.0402¢ |
| 13 | | | | | | |
| 14 | Total-Industrial | 3,208,205 | 147,366,686 | 2,888 | 1,110,874 | 4.5934¢ |
| 15 | | | | | | |
| 16 | | | | | | |
| 17 | | | | | | |
| 18 | 444-Street & Highway Lighting | | | | | |
| 19 | 4th Rev 10-1 Sch R-R | 2 | 109 | 1 | 2,000 | 5.4500¢ |
| 20 | 4th Rev 20-1 Sch GS-1 | 192 | 17,437 | 24 | 8,000 | 9.0817¢ |
| 21 | 4th Rev 20-2 Sch GS-1 Unmetered | 12,805 | 817,469 | 104 | 123,125 | 6.3839¢ |
| 22 | 4th Rev 21-1 Sch GS-2 | 2,129 | 171,714 | 16 | 133,062 | 8.0654¢ |
| 23 | 4th Rev 23-1 Sch GS-3 | 371 | 25,131 | 1 | 371,000 | 6.7738¢ |
| 24 | 5th Rev 40-1 Sch SL | 27,112 | 3,076,207 | 179 | 151,463 | 11.3462¢ |
| 25 | 5th Rev 41-1 Sch AL | 1 | 117 | * 0 | | 11.7000¢ |
| 26 | | | | | | |
| 27 | Total- Street & Highway Lighting | 42,612 | 4,108,184 | 325 | 131,113 | 9.6409¢ |
| 28 | | | | | | |
| 29 | | | | | | |
| 30 | | | | | | |
| 31 | 445-Other Sales to Public Auth | | | | | |
| 32 | Special Contracts | 370,377 | 12,109,212 | 2 | 185,188,500 | 3.2694¢ |
| 33 | | | | | | |
| 34 | Change in unbilled at 12/31/97 | (1,501) | (47,520) | | | 3.1658¢ |
| 35 | | | | | | |
| 36 | Total- Other Sales to Public Auth | 368,876 | 12,061,692 | 2 | 184,438,000 | 3.2698¢ |
| 37 | | | | | | |
| 38 | | | | | | |
| 39 | * Fuel Adj Clause - See Footnote | | | | | |
| 40 | | | | | | |
| 41 | Total Billed | 15,216,657 | $967,780,178 | 615,088 | 24,738 | 6.3600¢ |
| 42 | Total Unbilled Rev.(See Instr. 6) | 77,226 | $4,850,890 | | | 6.2814¢ |
| 43 | TOTAL | 15,293,883 | $972,631,068 | 615,088 | 24,864 | 6.3596¢ |

< Page 304 Line 10 Column d >

COLUMBUS SOUTHERN POWER COMPANY, 1997

| | Average Number of Customers | KWH of Sales per Customer |
|---|---|---|
| 440-Residential | | |
| 5th Rev 41-1 Sch AL | 15,423 | 688 |

Customers served and counted under more than one Rate Schedule. These customers are counted only once in the total customer figures.

< Page 304 Line 28 Column d >

| | Average Number of Customers | KWH of Sales per Customer |
|---|---|---|
| 442-Commercial | | |
| 5th Rev 41-1 Sch AL | 9,447 | 3,706 |

Customers served and counted under more than one Rate Schedule. These customers are counted only once in the total customer figures.

< Page 304.1 Line 10 Column d >

| | Average Number of Customers | KWH of Sales per Customer |
|---|---|---|
| 442-Industrial | | |
| 5th Rev 41-1 Sch AL | 359 | 5,684 |

Customers served and counted under more than one Rate Schedule. These customers are counted only once in the total customer figures.

< Page 304.1 Line 25 Column d >

| | Average Number of Customers | KWH of Sales per Customer |
|---|---|---|
| 444-Street and Highway Lighting | | |
| 5th Rev 41-1 Sch AL | 1 | 761 |

Customers served and counted under more than one Rate Schedule.

Page 304 Footnote.1

These customers are counted only once in the total customer figures.

< Page 304.1 Line 39 Column a >

Fuel Adjustment Clause - Estimated Additional Revenue Billed

440-Residential

| | |
|---|---|
| 10-1 Sch R-R | 55,770,411 |
| 11-1 Sch R-R-1 | 10,089,506 |
| 12-1 Sch RLM | 52,916 |
| 13-1 Sch RS-ES | 559 |
| 14-1 Sch RS-TOD | 121 |
| 15-1 Sch RVSP | 45,056 |
| 20-1 Sch GS-1 | (56) |
| 41-1 Sch AL | 126,227 |
| 440-Total Billed | 66,084,740 |
| Unbilled 12/31/97 | 1,005,378 |
| Total | 67,090,118 |

442-Commercial

| | |
|---|---|
| 10-1 Sch R-R | 5 |
| 11-1 Sch R-R-1 | 15 |
| 20-1 Sch GS-1 | 2,900,567 |
| 20-2 Sch GS-1 Unmet | 123,115 |
| 21-1 Sch GS-2 | 15,547,818 |
| 22-1 Sch GS-2-TOD | 60,628 |
| 23-1 Sch GS-3 | 50,783,367 |
| 23-3 Sch GS-3-LMTOD | 122,646 |
| 24-1 Sch GS-4 | 1,918,892 |
| 41-1 Sch AL | 415,978 |
| Special Contract | 25,999 |
| 442-Total Billed | 71,899,030 |
| Unbilled 12/31/9 | 1,045,409 |

442-Industrial

| | |
|---|---|
| 10-1 Sch R-R | 2 |
| 20-1 Sch GS-1 | 92,825 |
| 20-2 Sch GS-1-Unmet | 892 |
| 21-1 Sch GS-2 | 1,716,084 |
| 22-1 Sch GS-2-TOD | 9,098 |
| 23-1 Sch GS-3 | 18,916,287 |
| 24-1 Sch GS-4 | 14,605,983 |
| 25-1 Sch IRP | 2,412,185 |
| 41-1 Sch AL | 24,231 |
| 442-Total Billed | 37,777,587 |
| Unbilled 12/31/97 | 699,905 |
| Total | 38,477,492 |

444-Street/Highway Lighting

| | |
|---|---|
| 10-1 Sch R-R | 24 |
| 20-1 Sch GS-1 | 2,270 |
| 20-2 Sch GS-1-Unmet | 152,031 |
| 21-1 Sch GS-2 | 25,125 |
| 23-1 Sch GS-3 | 4,378 |
| 40-1 Sch SL | 321,675 |
| 41-1 Sch AL | 9 |
| 444-Total Billed | 505,512 |
| Unbilled 12/31/97 | 0 |
| Total | 505,512 |

| | | | |
|---|---|---|---|
| Total | 72,944,439 | 445-Other Public Authorities | |
| | | Special Contracts | 303,035 |
| | | Unbilled 12/31/97 | 6,135 |
| | | | 309,170 |

Page 304 Footnote.2

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(Next page is 310)

| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [X] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

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]<br>(a) | Statistical Classification<br>(b) | FERC Rate Schedule or Tariff Number<br>(c) | Average Monthly Billing Demand (MW)<br>(d) | Actual Demand(MW) | |
|---|---|---|---|---|---|---|
| | | | | | Average Monthly NCP Demand<br>(e) | Average Monthly CP Demand<br>(f) |
| 1 | GLOUSTER (CS) | RQ | CSPCO 36 | 1.7 | 1.8 | 1.7 |
| 2 | JACKSON (CS) | RQ | CSPCO 35 | 13.7 | 21.7 | 19.9 |
| 3 | WESTERVILLE 138KV (CS) | RQ | CSPCO 32 | 28.3 | 29.0 | 28.6 |
| 4 | WESTERVILLE 69KV (CS) | RQ | CSPCO 32 | 38.8 | 37.2 | 37.0 |
| 5 | | | | | | |
| 6 | SUBTOTAL-RQ | | | | | |
| 7 | | | | | | |
| 8 | INDIANAPOLIS P&L | LF | IMPCO 21 | | | |
| 9 | NCEMC | LF | APCO 135 | | | |
| 10 | AMPOHIO | LF | OPCO 74 | | | |
| 11 | | | | | | |
| 12 | INDIANAPOLIS P&L | IF | IMPCO 21 | | | |
| 13 | | | | | | |
| 14 | AMPOHIO | SF | OPCO 74 | | | |

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) | | |
| 9,319 | $138,814 | $256,080 | | $394,894 | 1 |
| 62,831 | 922,093 | 1,659,065 | | 2,581,158 | 2 |
| 150,848 | 1,363,431 | 3,341,852 | | 4,705,283 | 3 |
| 232,102 | 1,882,343 | 5,148,723 | | 7,031,066 | 4 |
| | | | | | 5 |
| 455,100 | 4,306,681 | 10,405,720 | 0 | 14,712,401 | 6 |
| | | | | | 7 |
| 4,628 | 360,365 | 72,038 | * 208,859 | 641,262 | 8 |
| 273,638 | 1,842,524 | 4,189,003 | 890,648 | 6,922,175 | 9 |
| 111,108 | 1,854,861 | 1,732,361 | 430,674 | 4,017,896 | 10 |
| | | | | | 11 |
| 2,398 | | 42,086 | | 42,086 | 12 |
| | | | | | 13 |
| 8,724 | 72,198 | 190,419 | 44,938 | 307,555 | 14 |

| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [x] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, YY) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

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:

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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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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 | CLEVELAND PUBLIC POWER | SF | * Note 1 | | | |
| 2 | EDISON SAULT ELEC | SF | Note 1 | | | |
| 3 | | | | | | |
| 4 | CAROLINA P&L | LU | APCO 24 | | | |
| 5 | VIRGINIA ELEC & PWR | LU | APCO 16 | | | |
| 6 | | | | | | |
| 7 | AEMARK | OS | Note 1 | | | |
| 8 | AEP AFF | OS | APCO 20 | | | |
| 9 | AES POWER INC | OS | Note 1 | | | |
| 10 | AIG TRADING CORP | OS | Note 1 | | | |
| 11 | AMERGT | OS | Note 1 | | | |
| 12 | AMERICN | OS | Note 1 | | | |
| 13 | AMPOHIO | OS | OPCO 74 | | | |
| 14 | AQUILA POWER CORP | OS | Note 1 | | | |

SALES FOR RESALE (Account 447) (Continued)

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| Megawatthours Sold (g) | REVENUE | | | Total($) (h+i+j) (k) | Line No. |
|---|---|---|---|---|---|
| | Demand Charges ($) (h) | Energy Charges ($) (i) | Other Charges ($) (j) | | |
| 34,331 | $271,039 | $538,719 | $138,678 | $948,436 | 1 |
| 26,280 | 81,880 | 431,033 | 70,492 | 583,405 | 2 |
| | | | | | 3 |
| 0 | | | 1,118,982 | 1,118,982 | 4 |
| 25,943 | 1,074,463 | 435,436 | 1,870,367 | 3,380,266 | 5 |
| | | | | | 6 |
| 4,189 | | 109,468 | 1,324 | 110,792 | 7 |
| 1,730,140 | | 18,605,109 | | 18,605,109 | 8 |
| 9,523 | | 283,597 | 1,894 | 285,491 | 9 |
| 52,120 | | 1,611,624 | 15,768 | 1,627,392 | 10 |
| 5,345 | | 118,572 | | 118,572 | 11 |
| 2,796 | | 114,067 | | 114,067 | 12 |
| 7,318 | | 202,012 | 79,471 | 281,483 | 13 |
| 48,849 | | 1,335,840 | 10,647 | 1,346,487 | 14 |

| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [x] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
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|---|---|---|---|---|---|---|
| | | | | | Average Monthly NCP Demand (e) | Average Monthly CP Demand (f) |
| 1 | ASSOCIATED ELECTRIC COOP | OS | Note 1 | | | |
| 2 | AYP ENERGY | OS | Note 1 | | | |
| 3 | BGE | OS | Note 1 | | | |
| 4 | CAROLINA P&L | OS | APCO 24 | | | |
| 5 | CATEX-VITOL | OS | Note 1 | | | |
| 6 | CENTRAL ILL PS | OS | IMPCO 67 | | | |
| 7 | CENTRAL LOUISIANA ELECTRIC | OS | Note 1 | | | |
| 8 | CILMAR | OS | Note 1 | | | |
| 9 | CINCINNATI G&E | OS | OPCO 21 | | | |
| 10 | CITIZENS-LEHMAN POWER | OS | Note 1 | | | |
| 11 | CITY OF CLEVELAND | OS | Note 1 | | | |
| 12 | CITY OF COLUMBUS(CS) | OS | OPCO 74 | | | |
| 13 | CLEVELAND ELEC ILLUM | OS | OPCO 31 | | | |
| 14 | CMS | OS | Note 1 | | | |

SALES FOR RESALE (Account 447) (Continued)

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| Megawatthours Sold (g) | REVENUE | | | Total($) (h+i+j) (k) | Line No. |
|---|---|---|---|---|---|
| | Demand Charges ($) (h) | Energy Charges ($) (i) | Other Charges ($) (j) | | |
| 128 | | $2,609 | | $2,609 | 1 |
| 14,169 | | 335,426 | 8,386 | 343,812 | 2 |
| 3,691 | | 84,322 | | 84,322 | 3 |
| 25,923 | | 683,998 | 35,703 | 719,701 | 4 |
| 44,190 | | 1,260,436 | 2,955 | 1,263,391 | 5 |
| 3,028 | | 69,534 | 22,729 | 92,263 | 6 |
| 255 | | 5,950 | | 5,950 | 7 |
| 256 | | 4,137 | 446 | 4,583 | 8 |
| 35,581 | | 820,157 | 29,831 | 849,988 | 9 |
| 117,720 | | 2,888,946 | 80,741 | 2,969,687 | 10 |
| 6,782 | | 172,657 | 25,229 | 197,886 | 11 |
| 376 | | 63,256 | | 63,256 | 12 |
| 4,349 | | 110,006 | 16,139 | 126,145 | 13 |
| 8,950 | | 206,244 | 3,841 | 210,085 | 14 |

| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [X] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, YY) | Year of Report<br>Dec. 31, 1997 |
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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]<br>(a) | Statistical Classification<br>(b) | FERC Rate Schedule or Tariff Number<br>(c) | Average Monthly Billing Demand (MW)<br>(d) | Actual Demand(MW) | |
|---|---|---|---|---|---|---|
| | | | | | Average Monthly NCP Demand<br>(e) | Average Monthly CP Demand<br>(f) |
| 1 | CNG ENERGY SERV | OS | Note 1 | | | |
| 2 | COMMONWEALTH ED | OS | IMPCO 20 | | | |
| 3 | CONAGRA ENERGY | OS | Note 1 | | | |
| 4 | CONSUMERS POWER | OS | IMPCO 68 | | | |
| 5 | CORAL POWER | OS | Note 1 | | | |
| 6 | CPS | OS | Note 1 | | | |
| 7 | DAYTON P&L | OS | OPCO 36 | | | |
| 8 | DELMARVA | OS | Note 1 | | | |
| 9 | DELHI ENERGY SERV | OS | Note 1 | | | |
| 10 | DUKE | OS | APCO 18 | | | |
| 11 | DUPONT | OS | Note 1 | | | |
| 12 | DUQUESNE | OS | OPCO 33 | | | |
| 13 | EAST | OS | Note 1 | | | |
| 14 | EASTEX PWR MKT | OS | Note 1 | | | |

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) | | |
| 26,221 | | $612,521 | $1,144 | $613,665 | 1 |
| 267,603 | | 5,921,159 | 893,703 | 6,814,862 | 2 |
| 9,036 | | 243,038 | | 243,038 | 3 |
| 262,223 | | 5,880,742 | 618,152 | 6,498,894 | 4 |
| 23,460 | | 619,376 | 4,127 | 623,503 | 5 |
| 17,839 | | 401,612 | 10,246 | 411,858 | 6 |
| 12,830 | | 306,131 | 25,181 | 331,312 | 7 |
| 6,868 | | 198,523 | | 198,523 | 8 |
| 15,328 | | 336,549 | 6,781 | 343,330 | 9 |
| 23,627 | | 588,886 | 33,396 | 622,282 | 10 |
| 44,420 | | 1,107,023 | | 1,107,023 | 11 |
| 20,177 | | 519,037 | 43,446 | 562,483 | 12 |
| 28,255 | | 685,197 | | 685,197 | 13 |
| 31,312 | | 747,397 | 255 | 747,652 | 14 |

| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [X] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

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 | ECI | OS | Note 1 | | | |
| 2 | EKPCC | OS | KPCO 14 | | | |
| 3 | ELECTRIC CLEARINGHOUSE | OS | Note 1 | | | |
| 4 | ENERZ | OS | Note 1 | | | |
| 5 | ENGAGE | OS | Note 1 | | | |
| 6 | ENGELHARD PWR MKT | OS | Note 1 | | | |
| 7 | ENRON PWR MKT | OS | Note 1 | | | |
| 8 | ENTERGY | OS | Note 1 | | | |
| 9 | EPI | OS | Note 1 | | | |
| 10 | FEDERAL ENERGY SALES | OS | Note 1 | | | |
| 11 | GENERAL PUBLIC UTILITIES | OS | Note 1 | | | |
| 12 | HEARTLAND ENG SERV | OS | Note 1 | | | |
| 13 | ILLINOIS PWR | OS | IMPCO 23 | | | |
| 14 | ILLINOVA | OS | Note 1 | | | |

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) | | |
| 16,385 | | $383,311 | $150,922 | $534,233 | 1 |
| 1,042 | | 30,334 | 3,004 | 33,338 | 2 |
| 79,208 | | 1,883,027 | 3,596 | 1,886,623 | 3 |
| 3,691 | | 78,362 | | 78,362 | 4 |
| 15,462 | | 368,878 | 278 | 369,156 | 5 |
| 10,437 | | 252,992 | | 252,992 | 6 |
| 366,015 | | 9,563,760 | 79,589 | 9,643,349 | 7 |
| 44,456 | | 1,266,204 | 7,540 | 1,273,744 | 8 |
| 12,727 | | 287,789 | | 287,789 | 9 |
| 1,455 | | 35,527 | 3,570 | 39,097 | 10 |
| 764 | | 25,448 | | 25,448 | 11 |
| 1,171 | | 30,723 | 2,114 | 32,837 | 12 |
| 58,087 | | 1,409,758 | 130,120 | 1,539,878 | 13 |
| 20 | | 336 | | 336 | 14 |

| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [x] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

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.

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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 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]<br>(a) | Statistical Classification<br>(b) | FERC Rate Schedule or Tariff Number<br>(c) | Average Monthly Billing Demand (MW)<br>(d) | Actual Demand(MW) | |
|---|---|---|---|---|---|---|
| | | | | | Average Monthly NCP Demand<br>(e) | Average Monthly CP Demand<br>(f) |
| 1 | IMPA | OS | IMPCO 74 | | | |
| 2 | INDIANAPOLIS P&L | OS | IMPCO 21 | | | |
| 3 | KENTUCKY UTIL | OS | OPCO 22 | | | |
| 4 | KOCH POWER SERV | OS | Note 1 | | | |
| 5 | LG&E PWR MKT | OS | Note 1 | | | |
| 6 | LOUIS DREYFUS ELEC PWR | OS | Note 1 | | | |
| 7 | LOUISVILLE GAS & ELEC | OS | IMPCO 79 | | | |
| 8 | MICH PUB PWR AGENCY | OS | Note 1 | | | |
| 9 | MID CON PWR SERV | OS | Note 1 | | | |
| 10 | MORGAN STANLEY GROUP | OS | Note 1 | | | |
| 11 | MREI | OS | Note 1 | | | |
| 12 | NAEC | OS | Note 1 | | | |
| 13 | NESI | OS | Note 1 | | | |
| 14 | NIPSCO | OS | IMPCO 22 | | | |

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.

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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.

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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) | | |
| 42,074 | | $884,855 | $190,348 | $1,075,203 | 1 |
| 1,326 | | 51,253 | 4,160 | 55,413 | 2 |
| 117 | | 11,093 | 422 | 11,515 | 3 |
| 69,309 | | 1,583,187 | 113,620 | 1,696,807 | 4 |
| 33,826 | | 786,573 | 6,175 | 792,748 | 5 |
| 57,507 | | 1,444,068 | 10,449 | 1,454,517 | 6 |
| 5,629 | | 228,205 | 5,247 | 233,452 | 7 |
| 5,922 | | 109,697 | 15,809 | 125,506 | 8 |
| 14,876 | | 381,171 | 3,412 | 384,583 | 9 |
| 9,234 | | 242,217 | 6,049 | 248,266 | 10 |
| 35,884 | | 844,993 | 891 | 845,884 | 11 |
| 1,782 | | 56,299 | | 56,299 | 12 |
| 26,257 | | 636,238 | 6,732 | 642,970 | 13 |
| 2,174 | | 76,876 | 10,042 | 86,918 | 14 |

| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [x] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

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.

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|---|---|---|---|---|---|---|
| | | | | | Average Monthly NCP Demand<br>(e) | Average Monthly CP Demand<br>(f) |
| 1 | NORAM ENERGY SERV | OS | Note 1 | | | |
| 2 | NPE | OS | Note 1 | | | |
| 3 | NY STATE ELECTRIC & GAS | OS | Note 1 | | | |
| 4 | OHIO EDISON | OS | OPCO 25 | | | |
| 5 | OVEC | OS | APCO 22 | | | |
| 6 | PAC | OS | Note 1 | | | |
| 7 | PAN ENERGY | OS | Note 1 | | | |
| 8 | PECO ENERGY INC | OS | Note 1 | | | |
| 9 | PENNSYLVANIA P&L | OS | Note 1 | | | |
| 10 | PHIBRO INC | OS | Note 1 | | | |
| 11 | PJM PL | OS | Note 1 | | | |
| 12 | PLUM | OS | Note 1 | | | |
| 13 | POWER CO OF AMERICA | OS | Note 1 | | | |
| 14 | PROLIANCE ENERGY | OS | Note 1 | | | |

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.

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

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| Megawatthours Sold (g) | REVENUE | | | Total($) (h+i+j) (k) | Line No. |
|---|---|---|---|---|---|
| | Demand Charges ($) (h) | Energy Charges ($) (i) | Other Charges ($) (j) | | |
| 21,990 | | $545,425 | $5,438 | $550,863 | 1 |
| 43,399 | | 1,133,497 | 398 | 1,133,895 | 2 |
| 11,328 | | 274,259 | | 274,259 | 3 |
| 4,963 | | 138,772 | 16,042 | 154,814 | 4 |
| 904 | | 30,016 | 799 | 30,815 | 5 |
| 86,307 | | 2,071,543 | 6,238 | 2,077,781 | 6 |
| 601 | | 12,617 | 2,267 | 14,884 | 7 |
| 319,915 | | 5,177,030 | 991,651 | 6,168,681 | 8 |
| 20,271 | | 527,565 | 687 | 528,252 | 9 |
| 5,345 | | 131,730 | | 131,730 | 10 |
| 6,873 | | 198,324 | | 198,324 | 11 |
| 7,510 | | 185,067 | | 185,067 | 12 |
| 34,496 | | 816,141 | 2,153 | 818,294 | 13 |
| 255 | | 6,682 | | 6,682 | 14 |

| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [x] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

SALES FOR RESALE (Account 447)

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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]<br>(a) | Statistical Classification<br>(b) | FERC Rate Schedule or Tariff Number<br>(c) | Average Monthly Billing Demand (MW)<br>(d) | Actual Demand(MW) | |
|---|---|---|---|---|---|---|
| | | | | | Average Monthly NCP Demand<br>(e) | Average Monthly CP Demand<br>(f) |
| 1 | PS OF INDIANA | OS | IMPCO 24 | | | |
| 2 | PSEG | OS | Note 1 | | | |
| 3 | QST | OS | Note 1 | | | |
| 4 | RAINBOW ENERGY MKT | OS | Note 1 | | | |
| 5 | RICHMOND P&L | OS | IMPCO 70 | | | |
| 6 | SCEG | OS | Note 1 | | | |
| 7 | SHELBY | OS | OPCO 74 | | | |
| 8 | SONAT PWR MKT | OS | Note 1 | | | |
| 9 | SOUTHERN ENERGY MKT | OS | Note 1 | | | |
| 10 | SOUTHRN | OS | Note 1 | | | |
| 11 | STAND | OS | Note 1 | | | |
| 12 | TOLEDO ED | OS | OPCO 35 | | | |
| 13 | TRACT | OS | Note 1 | | | |
| 14 | TVA | OS | APCO 52 | | | |

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) | | |
| 102 | | $9,561 | $423 | $9,984 | 1 |
| 27,227 | | 687,681 | 1,420 | 689,101 | 2 |
| 3,309 | | 76,954 | | 76,954 | 3 |
| 704 | | 17,738 | 2,218 | 19,956 | 4 |
| 3 | | 293 | 23 | 316 | 5 |
| 160 | | 2,933 | 573 | 3,506 | 6 |
| 600 | | 16,266 | 3,283 | 19,549 | 7 |
| 30,461 | | 874,945 | 19,213 | 894,158 | 8 |
| 120,329 | | 2,917,479 | 10,328 | 2,927,807 | 9 |
| 19,647 | | 790,384 | | 790,384 | 10 |
| 1,163 | | 31,061 | 1,152 | 32,213 | 11 |
| 907 | | 19,253 | 3,049 | 22,302 | 12 |
| 8,145 | | 191,783 | | 191,783 | 13 |
| 35,703 | | 930,107 | 106,020 | 1,036,127 | 14 |

| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [x] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, YY) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

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]<br>(a) | Statistical Classification<br>(b) | FERC Rate Schedule or Tariff Number<br>(c) | Average Monthly Billing Demand (MW)<br>(d) | Actual Demand(MW) | |
|---|---|---|---|---|---|---|
| | | | | | Average Monthly NCP Demand<br>(e) | Average Monthly CP Demand<br>(f) |
| 1 | UNION | OS | Note 1 | | | |
| 2 | USG | OS | Note 1 | | | |
| 3 | VALERO | OS | Note 1 | | | |
| 4 | VASTAR | OS | Note 1 | | | |
| 5 | VIRGINIA ELEC & PWR | OS | APCO 16 | | | |
| 6 | WABASH | OS | IMPCO 76 | | | |
| 7 | WEST PENN PWR | OS | OPCO 73 | | | |
| 8 | WESTERN PWR SERV | OS | Note 1 | | | |
| 9 | WISCONSIN PWR CO | OS | Note 1 | | | |
| 10 | WILL | OS | Note 1 | | | |
| 11 | WISCONSIN ELEC PWR | OS | Note 1 | | | |
| 12 | AES POWER INC | OS | Note 1 | | | |
| 13 | CAROLINA P&L | OS | Note 1 | | | |
| 14 | CATEX-VITOL ELEC | OS | Note 1 | | | |

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) | | |
| 1,328 | | $40,880 | $3,198 | $44,078 | 1 |
| 8,906 | | 257,328 | | 257,328 | 2 |
| 29,148 | | 702,942 | | 702,942 | 3 |
| 636 | | 17,790 | | 17,790 | 4 |
| 37,256 | | 959,987 | 11,614 | 971,601 | 5 |
| 1,433 | | 35,923 | 315 | 36,238 | 6 |
| 4,025 | | 102,089 | 10,932 | 113,021 | 7 |
| 824 | | 20,268 | 1,435 | 21,703 | 8 |
| 848 | | 16,677 | 2,210 | 18,887 | 9 |
| 33,241 | | 958,459 | 128 | 958,587 | 10 |
| 76,138 | | 1,684,424 | 183,218 | 1,867,642 | 11 |
| 958,305 | | | 7,420,458 | 7,420,458 | 12 |
| 6,708 | | | 33,178 | 33,178 | 13 |
| 0 | | | 2,074 | 2,074 | 14 |

| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [x] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

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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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]<br>(a) | Statistical Classification<br>(b) | FERC Rate Schedule or Tariff Number<br>(c) | Average Monthly Billing Demand (MW)<br>(d) | Actual Demand(MW) | |
|---|---|---|---|---|---|---|
| | | | | | Average Monthly NCP Demand<br>(e) | Average Monthly CP Demand<br>(f) |
| 1 | CITIZENS-LEHMAN PWR | OS | Note 1 | | | |
| 2 | KOCH POWER SERV | OS | Note 1 | | | |
| 3 | PECO ENERGY INC | OS | Note 1 | | | |
| 4 | PHIBRO INC | OS | Note 1 | | | |
| 5 | | | | | | |
| 6 | SUBTOTAL-NON-RQ | | | | | |
| 7 | | | | | | |
| 8 | TOTAL | | | | | |
| 9 | | | | | | |
| 10 | | | | | | |
| 11 | | | | | | |
| 12 | | | | | | |
| 13 | | | | | | |
| 14 | | | | | | |

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) | | |
| 98,415 | | | $638,891 | $638,891 | 1 |
| 267,429 | | | 2,126,993 | 2,126,993 | 2 |
| 183,627 | | | 1,838,349 | 1,838,349 | 3 |
| 12,164 | | | 102,244 | 102,244 | 4 |
| | | | | | 5 |
| 6,851,812 | 5,557,330 | 100,451,300 | 21,047,874 | 127,056,504 | 6 |
| | | | | | 7 |
| 7,306,912 | 9,864,011 | 110,857,020 | 21,047,874 | 141,768,905 | 8 |
| | | | | | 9 |
| | | | | | 10 |
| | | | | | 11 |
| | | | | | 12 |
| | | | | | 13 |
| | | | | | 14 |

< Page 310.1 Line 1 Column c >

COLUMBUS SOUTHERN POWER, 1997

NOTE 1 - AEP POWER SALES TARIFF, AEP COMPANIES FERC ELECTRIC TARIFF ORIGINAL VOLUME 2.

< Page 311 Line 8 Column j >

PAGE 311, LINE 8 THROUGH PAGE 311.8, LINE 11 REPRESENTS TRANSMISSION AND ANCILLARY CHARGES ASSOCIATED WITH ACCOUNT 447.

PAGE 311.8, LINE 12 THROUGH PAGE 311.9, LINE 4 REPRESENTS COAL CONVERSION SERVICES AND RELATED TRANSMISSION AND ANCILLARY CHARGES.

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| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [x] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

ELECTRIC OPERATION AND MAINTENANCE EXPENSES

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

| Line No. | Account<br>(a) | Amount for Current Year<br>(b) | Amount for Previous Year<br>(c) |
|---|---|---|---|
| 1 | 1. POWER PRODUCTION EXPENSES | | |
| 2 | A. Steam Power Generation | | |
| 3 | Operation | | |
| 4 | (500) Operation Supervision and Engineering | $6,735,371 | $6,386,268 |
| 5 | (501) Fuel | 180,377,159 | 189,029,816 |
| 6 | (502) Steam Expenses | 15,208,708 | 15,600,357 |
| 7 | (503) Steam from Other Sources | 0 | 0 |
| 8 | (Less) (504) Steam Transferred--Cr. | 0 | 0 |
| 9 | (505) Electric Expenses | 2,396,464 | 2,214,619 |
| 10 | (506) Miscellaneous Steam Power Expenses | 6,867,645 | 7,356,381 |
| 11 | (507) Rents | 64,029 | 116,366 |
| 12 | (509) Allowance | (850,079) | 113,424 |
| 13 | TOTAL Operation (Enter Total of Lines 4 thru 12) | $210,799,297 | $220,817,231 |
| 14 | Maintenance | | |
| 15 | (510) Maintenance Supervision and Engineering | $3,791,711 | $3,870,192 |
| 16 | (511) Maintenance of Structures | 2,938,783 | 3,022,814 |
| 17 | (512) Maintenance of Boiler Plant | 22,729,041 | 22,681,329 |
| 18 | (513) Maintenance of Electric Plant | 5,703,358 | 5,634,436 |
| 19 | (514) Maintenance of Miscellaneous Steam Plant | 1,763,570 | 1,441,770 |
| 20 | TOTAL Maintenance (Enter Total of Lines 15 thru 19) | $36,926,463 | $36,650,541 |
| 21 | TOTAL Power Production Expenses--Steam Power (Enter Total of lines 13 and 20) | $247,725,760 | $257,467,772 |
| 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<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [X] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

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 | | (5) |
| 66 | (550) Rents | | |
| 67 | TOTAL Operation (Enter Total of lines 62 thru 66) | | ($5) |
| 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) | | ($5) |
| 75 | E. Other Power Supply Expenses | | |
| 76 | (555) Purchased Power | $221,063,717 | $168,893,550 |
| 77 | (556) System Control and Load Dispatching | 2,812,113 | 2,171,622 |
| 78 | (557) Other Expenses | 254,837 | 269,339 |
| 79 | TOTAL Other Power Supply Expenses (Enter Total of lines 76 thru 78) | $224,130,667 | $171,334,511 |
| 80 | TOTAL Power Production Expenses (Enter Total of lines 21,41,59,74,and 79) | $471,856,427 | $428,802,278 |
| 81 | 2. TRANSMISSION EXPENSES | | |
| 82 | Operation | | |
| 83 | (560) Operation Supervison and Engineering | $2,271,735 | $2,204,965 |
| 84 | (561) Load Dispatching | 944,897 | 866,993 |
| 85 | (562) Station Expenses | 713,002 | 550,548 |
| 86 | (563) Overhead Lines Expenses | 28,929 | 114,738 |
| 87 | (564) Underground Lines Expenses | 11,391 | 18,263 |
| 88 | (565) Transmission of Electricity by Others | 30,287,446 | 31,132,393 |
| 89 | (566) Miscellaneous Transmission Expenses | 444,528 | 300,424 |
| 90 | (567) Rents | (430,656) | 591,390 |
| 91 | TOTAL Operation (Enter Total of lines 83 thru 90) | $34,271,272 | $35,779,714 |
| 92 | Maintenance | | |
| 93 | (568) Maintenance Supervision and Engineering | $341,918 | $545,783 |
| 94 | (569) Maintenance of Structures | 18,473 | 31,365 |
| 95 | (570) Maintenance of Station Equipment | 1,562,753 | 1,588,851 |
| 96 | (571) Maintenance of Overhead Lines | 2,360,909 | 2,172,417 |
| 97 | (572) Maintenance of Underground Lines | 5,844 | 35,206 |
| 98 | (573) Maintenance of Miscellaneous Transmission Plant | 629 | 63,065 |
| 99 | TOTAL Maintenance (Enter Total of lines 93 thru 98) | $4,290,526 | $4,436,687 |
| 100 | TOTAL Transmission Expenses (Enter Total of lines 91 and 99) | $38,561,798 | $40,216,401 |
| 101 | 3. DISTRIBUTION EXPENSES | | |
| 102 | Operation | | |
| 103 | (580) Operation Supervision and Engineering | $8,187,434 | $6,848,817 |

| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [X] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, YY) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

| Line No. | Account<br>(a) | Amount for Current Year<br>(b) | Amount For Previous Year<br>(c) |
|---|---|---|---|
| 104 | 3. DISTRIBUTION Expenses (Continued) | | |
| 105 | (581) Load Dispatching | $242,344 | $294,284 |
| 106 | (582) Station Expenses | 1,059,495 | 1,114,441 |
| 107 | (583) Overhead Line Expenses | 2,557,792 | 2,228,775 |
| 108 | (584) Underground Line Expenses | 1,487,348 | 1,082,393 |
| 109 | (585) Street Lighting and Signal System Expenses | 80,847 | 94,527 |
| 110 | (586) Meter Expenses | 1,755,250 | 2,317,231 |
| 111 | (587) Customer Installations Expenses | 456,906 | 572,275 |
| 112 | (588) Miscellaneous Expenses | 3,434,293 | 3,482,000 |
| 113 | (589) Rents | 1,494,398 | 1,655,015 |
| 114 | TOTAL Operation (Enter Total of lines 103 thru 113) | $20,756,107 | $19,689,758 |
| 115 | Maintenance | | |
| 116 | (590) Maintenance Supervision and Engineering | $1,558,103 | $2,376,269 |
| 117 | (591) Maintenance of Structures | 65,631 | 277,131 |
| 118 | (592) Maintenance of Station Equipment | 1,325,051 | 1,367,634 |
| 119 | (593) Maintenance of Overhead Lines | 14,998,104 | 12,802,196 |
| 120 | (594) Maintenance of Underground Lines | 1,800,328 | 2,184,963 |
| 121 | (595) Maintenance of Line Transformers | 1,013,640 | 1,202,895 |
| 122 | (596) Maintenance of Street Lighting and Signal Systems | 782,997 | 760,415 |
| 123 | (597) Maintenance of Meters | 373,979 | 278,310 |
| 124 | (598) Maintenance of Miscellaneous Distribution Plant | 201,032 | 175,555 |
| 125 | TOTAL Maintenance (Enter Total of lines 116 thru 124) | $22,118,865 | $21,425,368 |
| 126 | TOTAL Distribution Expenses (Enter Total of lines 114 and 125) | $42,874,972 | $41,115,126 |
| 127 | 4.CUSTOMER ACCOUNTS EXPENSES | | |
| 128 | Operation | | |
| 129 | (901) Supervision | $1,057,133 | $2,386,051 |
| 130 | (902) Meter Reading Expenses | 3,095,902 | 2,643,678 |
| 131 | (903) Customer Records and Collection Expenses | 16,450,914 | 18,690,267 |
| 132 | (904) Uncollectible Accounts | 9,558,027 | 13,140,770 |
| 133 | (905) Miscellaneous Customer Accounts Expenses | 643,418 | 626,292 |
| 134 | TOTAL Customer Accounts Expenses (Enter Total of lines 129 thru 133) | $30,805,394 | $37,487,058 |
| 135 | 5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES | | |
| 136 | Operation | $254,802 | $241,399 |
| 137 | (907) Supervision | 10,361,780 | 9,559,088 |
| 138 | (908) Customer Assistance Expenses | 463,829 | 483,042 |
| 139 | (909) Information and Instructional Expenses | 1,527,541 | 489,259 |
| 140 | (910) Miscellaneous Customer Service and Information Expenses | $12,607,952 | $10,772,788 |
| 141 | TOTAL Cust. Service and Informational Exp.(Enter Total of lines 137 thru 140) | | |
| 142 | 6. SALES EXPENSES | | |
| 143 | Operation | $35,563 | $33,123 |
| 144 | (911) Supervision | 509,932 | 376,895 |
| 145 | (912) Demonstrating and Selling Expenses | 541,229 | 717,489 |
| 146 | (913) Advertising Expenses | 2,137,985 | 1,975,656 |
| 147 | (916) Miscellaneous Sales Expenses | $3,224,709 | $3,103,163 |
| 148 | TOTAL Sales Expenses (Enter Total of lines 144 thru 147) | | |
| 149 | 7. ADMINISTRATIVE AND GENERAL EXPENSES | | |
| 150 | Operation | $11,222,582 | $10,173,621 |
| 151 | (920) Administrative and General Salaries | 10,964,039 | 10,000,902 |
| 152 | (921) Office Supplies and Expenses | 23,406 | 615,443 |
| 153 | (Less) (922) Administrative Expenses Transferred--Credit | | |

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 | $1,331,472 | $1,098,932 |
| 156 | (924) Property Insurance | 893,442 | 1,031,003 |
| 157 | (925) Injuries and Damages | 4,133,432 | 3,963,913 |
| 158 | (926) Employee Pensions and Benefits | 14,410,846 | 26,678,522 |
| 159 | (927) Franchise Requirements | 0 | 0 |
| 160 | (928) Regulatory Commission Expenses | 482,082 | 317,063 |
| 161 | (929) (Less) Duplicate Charges--Cr. | 0 | 0 |
| 162 | (930.1) General Advertising Expenses | 515,059 | 729,081 |
| 163 | (930.2) Miscellaneous General Expenses | 6,324,893 | 2,295,759 |
| 164 | (931) Rents | (102,220) | 1,077,446 |
| 165 | TOTAL Operation (Enter Total of lines 151 Thru 164) | $50,152,221 | $56,750,799 |
| 166 | Maintenance | | |
| 167 | (935) Maintenance of General Plant | $3,619,866 | $2,901,831 |
| 168 | TOTAL Administrative and General Expenses (Enter total of lines 165 thru 167) | $53,772,087 | $59,652,630 |
| 169 | TOTAL Electric Operation and Maintenance Expenses (Enter total of lines 80,100,126,134,141,148 and 168) | $653,703,339 | $621,149,444 |

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) | 12/31/97 | |
| 2. Total Regular Full-Time Employees | 1,762 | |
| 3. Total Part-Time and Temporary Employees | 0 | |
| 4. Total Employees | 1,762 | |

| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [x] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

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)<br>(a) | Statistical Classification<br>(b) | FERC Rate Schedule or Tariff Number<br>(c) | Average Monthly Billing Demand<br>(d) | Actual Demand(MW)<br>Average Monthly NCP Demand<br>(e) | Actual Demand(MW)<br>Average Monthly CP Demand<br>(f) |
|---|---|---|---|---|---|---|
| 1 | * INDIANAPOLIS POWER & LIGHT | IF | (2) IMPCO 21 | N/A | N/A | N/A |
| 2 | | | | | | |
| 3 | TENNESSEE VALLEY AUTHORITY (1) | OS | APCO 52 | N/A | N/A | N/A |
| 4 | CAROLINA POWER & LIGHT | OS | APCO 24 | N/A | N/A | N/A |
| 5 | DUKE POWER COMPANY | OS | APCO 18 | N/A | N/A | N/A |
| 6 | VIRGINIA ELECTRIC & POWER | OS | APCO 18 | N/A | N/A | N/A |
| 7 | PECO ENERGY | OS | (3) | N/A | N/A | N/A |
| 8 | COMMONWEALTH EDISON COMPANY | OS | IMPCO 20 | N/A | N/A | N/A |
| 9 | NORTHERN INDIANA PUB SERV CO | OS | IMPCO 22 | N/A | N/A | N/A |
| 10 | ILLINOIS POWER CO | OS | IMPCO 23 | N/A | N/A | N/A |
| 11 | INDIANAPOLIS POWER & LIGHT | OS | IMPCO 21 | N/A | N/A | N/A |
| 12 | COLUMBUS DUMP POWER | OS | CSPCO 137 | N/A | N/A | N/A |
| 13 | OHIO EDISON | OS | OPCO 25 | N/A | N/A | N/A |
| 14 | ALLEGHENY POWER SYSTEM | OS | (3) | N/A | N/A | N/A |

| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [X] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

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. |
| 706 | | | | $8,168 | | $8,168 | 1 |
| | | | | | | | 2 |
| 345,901 | | | | 6,385,717 | | 6,385,717 | 3 |
| 11,846 | | | | 282,000 | | 282,000 | 4 |
| 28,130 | | | | 850,715 | | 850,715 | 5 |
| 64,348 | | | | 2,149,391 | | 2,149,391 | 6 |
| 59,902 | | | | 1,656,851 | | 1,656,851 | 7 |
| 17,693 | | | | 351,467 | | 351,467 | 8 |
| 1,282 | | | | 44,554 | | 44,554 | 9 |
| 499 | | | | 14,920 | | 14,920 | 10 |
| 8,391 | | | | 172,261 | | 172,261 | 11 |
| 1,290 | | | | 7,214 | | 7,214 | 12 |
| 3,058 | | | | 91,062 | | 91,062 | 13 |
| 4,428 | | | | 170,621 | | 170,621 | 14 |

| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [X] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

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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| 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 | TOLEDO EDISON CO | OS | OPCO 35 | N/A | N/A | N/A |
| 2 | CLEVELAND ELEC ILLUMINATING CO | OS | OPCO 31 | N/A | N/A | N/A |
| 3 | DAYTON POWER & LIGHT CO | OS | OPCO 38 | N/A | N/A | N/A |
| 4 | DUQUESNE | OS | OPCO 33 | N/A | N/A | N/A |
| 5 | KENTUCKY UTILITIES | OS | OPCO 22 | N/A | N/A | N/A |
| 6 | CINCINNATI GAS & ELECTRIC CO | OS | OPC 21 | N/A | N/A | N/A |
| 7 | OHIO VALLEY ELECTRIC CORP | OS | APCO 22 | N/A | N/A | N/A |
| 8 | | | | | | |
| 9 | CENTRAL ILLINIOS PUBLIC SERV | OS | IMPCO 67 | N/A | N/A | N/A |
| 10 | CONSUMERS POWER CO | OS | IMPCO 68 | N/A | N/A | N/A |
| 11 | LOUISVILLE GAS & ELECTRIC | OS | IMPCO 70 | N/A | N/A | N/A |
| 12 | | | | | | |
| 13 | IMPA | OS | (3) | N/A | N/A | N/A |
| 14 | | | | | | |

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.

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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. |
| 592 | | | | $20,820 | | $20,820 | 1 |
| 564 | | | | 27,059 | | 27,059 | 2 |
| 5,085 | | | | 160,309 | | 160,309 | 3 |
| 1,423 | | | | 39,862 | | 39,862 | 4 |
| 2,020 | | | | 48,506 | | 48,506 | 5 |
| 33 | | | | 3,265 | | 3,265 | 6 |
| 304,197 | | | | 6,105,264 | | 6,105,264 | 7 |
| | | | | | | | 8 |
| 978 | | | | 36,798 | | 36,798 | 9 |
| 34,782 | | | | 1,379,122 | | 1,379,122 | 10 |
| 13,236 | | | | 314,167 | | 314,167 | 11 |
| | | | | | | | 12 |
| 192 | | | | 12,209 | | 12,209 | 13 |
| | | | | | | | 14 |

| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [x] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

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.
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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.

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| Line No. | Name of Company or Public Authority (Footnote Affiliations)<br>(a) | Statistical Classification<br>(b) | FERC Rate Schedule or Tariff Number<br>(c) | Average Monthly Billing Demand<br>(d) | Actual Demand(MW)<br>Average Monthly NCP Demand<br>(e) | Actual Demand(MW)<br>Average Monthly CP Demand<br>(f) |
|---|---|---|---|---|---|---|
| 1 | WISCONSIN POWER & LIGHT | OS | (3) | N/A | N/A | N/A |
| 2 | CINERGY SERVICES INC | OS | (3) | N/A | N/A | N/A |
| 3 | | | | | | |
| 4 | AEP SYSTEM POWER POOL (4) | OS | APCO 20 | N/A | N/A | N/A |
| 5 | AES POWER, INC | OS | (3) | N/A | N/A | N/A |
| 6 | LOUIS DREYFUS ELECTRIC COMPANY | OS | (3) | N/A | N/A | N/A |
| 7 | ELECTRIC CLEARINGHOUSE INC | OS | (3) | N/A | N/A | N/A |
| 8 | ENRON POWER MARKETING INC | OS | (3) | N/A | N/A | N/A |
| 9 | NORAM ENERGY SERVICES | OS | (3) | N/A | N/A | N/A |
| 10 | RAINBOW ENERGY MARKETING | OS | (3) | N/A | N/A | N/A |
| 11 | LGE POWER MARKETING INC | OS | (3) | N/A | N/A | N/A |
| 12 | CITIZENS LEHMAN POWER SALES | OS | (3) | N/A | N/A | N/A |
| 13 | CNG ENERGY SERVICES | OS | (3) | N/A | N/A | N/A |
| 14 | DELMARVA POWER & LIGHT | OS | (3) | 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.

| Megawatthours Purchased (g) | POWER EXCHANGES Megawatthours Received (h) | POWER EXCHANGES Megawatthours Delivered (i) | COST/SETTLEMENT OF POWER Demand Charges ($) (j) | Energy Charges ($) (k) | Other Charges ($) (l) | Total (j+k+l) of Settlement ($) (m) | Line No. |
|---|---|---|---|---|---|---|---|
| 24 | | | | $2,008 | | $2,008 | 1 |
| 58,984 | | | | 1,591,631 | | 1,591,631 | 2 |
| | | | | | | | 3 |
| 6,905,209 | | | | 156,952,422 | | 156,952,422 | 4 |
| 28,003 | | | | 586,195 | | 586,195 | 5 |
| 31,109 | | | | 812,652 | | 812,652 | 6 |
| 98,273 | | | | 2,657,684 | | 2,657,684 | 7 |
| 275,712 | | | | 7,010,508 | | 7,010,508 | 8 |
| 14,821 | | | | 359,294 | | 359,294 | 9 |
| 88 | | | | 2,255 | | 2,255 | 10 |
| 41,123 | | | | 1,024,080 | | 1,024,080 | 11 |
| 131,205 | | | | 2,958,692 | | 2,958,692 | 12 |
| 19,347 | | | | 477,335 | | 477,335 | 13 |
| 16,172 | | | | 414,466 | | 414,466 | 14 |

| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [X] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

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 | GENERAL PUBLIC UTILITIES | OS | (3) | N/A | N/A | N/A |
| 2 | | | | | | |
| 3 | PENNSYLVANIA POWER & LIGHT | OS | (3) | N/A | N/A | N/A |
| 4 | PUBLIC SERVICE ELECTRIC & GAS | OS | (3) | N/A | N/A | N/A |
| 5 | PENN/NEW JERSEY/MARYLAND POOL | OS | (3) | N/A | N/A | N/A |
| 6 | STAND ENERGY INC | OS | (3) | N/A | N/A | N/A |
| 7 | ENGELHARD POWER MARKETING INC | OS | (3) | N/A | N/A | N/A |
| 8 | VITOL GAS & ELECTRIC | OS | (3) | N/A | N/A | N/A |
| 9 | WISCONSIN ELECTRIC POWER CO | OS | (3) | N/A | N/A | N/A |
| 10 | SONAT POWER MARKETING | OS | (3) | N/A | N/A | N/A |
| 11 | AQUILA | OS | (3) | N/A | N/A | N/A |
| 12 | KOCH | OS | 3) | N/A | N/A | N/A |
| 13 | MORGAN STANLEY | OS | (3) | N/A | N/A | N/A |
| 14 | PHIBRO | OS | (3) | N/A | N/A | N/A |

| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [X] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, YY) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

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. |
| 1,145 | | | | $29,857 | | $29,857 | 1 |
| | | | | | | | 2 |
| 30,802 | | | | 806,209 | | 806,209 | 3 |
| 35,125 | | | | 907,762 | | 907,762 | 4 |
| 6,619 | | | | 137,628 | | 137,628 | 5 |
| 516 | | | | 12,757 | | 12,757 | 6 |
| 4,072 | | | | 116,239 | | 116,239 | 7 |
| 36,822 | | | | 1,032,327 | | 1,032,327 | 8 |
| 48 | | | | 2,854 | | 2,854 | 9 |
| 10,951 | | | | 283,917 | | 283,917 | 10 |
| 54,249 | | | | 1,425,489 | | 1,425,489 | 11 |
| 34,688 | | | | 818,017 | | 818,017 | 12 |
| 3,834 | | | | 77,680 | | 77,680 | 13 |
| 6,618 | | | | 163,464 | | 163,464 | 14 |

| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [x] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

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 | MICHIGAN PUBLIC POWER AGENCY | OS | (3) | N/A | N/A | N/A |
| 2 | MIDCON POWER SERVICES | OS | (3) | N/A | N/A | N/A |
| 3 | SOUTHERN ENERGY TRADING & MARKETING | OS | (3) | N/A | N/A | N/A |
| 4 | DUPONT POWER MARKETING | OS | (3) | N/A | N/A | N/A |
| 5 | ELPASO ENERGY MARKETING CO | OS | (3) | N/A | N/A | N/A |
| 6 | VALERO | OS | (3) | N/A | N/A | N/A |
| 7 | ENTERGY | OS | (3) | N/A | N/A | N/A |
| 8 | FEDERAL ENERGY SALES INC | OS | (3) | N/A | N/A | N/A |
| 9 | DELHIGH ENERGY SERVICES | OS | (3) | N/A | N/A | N/A |
| 10 | PAN ENERGY POWER SERVICES INC | OS | (3) | N/A | N/A | N/A |
| 11 | AIG TRADING CORP | OS | (3) | N/A | N/A | N/A |
| 12 | WILLIAMS ENERGY SERVICES | OS | (3) | N/A | N/A | N/A |
| 13 | AYP ENERGY INC | OS | (3) | N/A | N/A | N/A |
| 14 | CORAL POWER | OS | (3) | 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. |
| 32 | | | | $1,592 | | $1,592 | 1 |
| 19,474 | | | | 443,295 | | 443,295 | 2 |
| 132,047 | | | | 3,276,169 | | 3,276,169 | 3 |
| 42,384 | | | | 1,039,917 | | 1,039,917 | 4 |
| 28,262 | | | | 641,809 | | 641,809 | 5 |
| 5,854 | | | | 132,499 | | 132,499 | 6 |
| 49,461 | | | | 1,358,624 | | 1,358,624 | 7 |
| 48 | | | | 1,472 | | 1,472 | 8 |
| 7,793 | | | | 219,824 | | 219,824 | 9 |
| 3,055 | | | | 98,898 | | 98,898 | 10 |
| 75,711 | | | | 1,948,135 | | 1,948,135 | 11 |
| 42,467 | | | | 1,186,675 | | 1,186,675 | 12 |
| 20,290 | | | | 513,148 | | 513,148 | 13 |
| 14,979 | | | | 379,829 | | 379,829 | 14 |

| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [X] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

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.
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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)<br>(a) | Statistical Classification<br>(b) | FERC Rate Schedule or Tariff Number<br>(c) | Average Monthly Billing Demand<br>(d) | Actual Demand(MW) | |
|---|---|---|---|---|---|---|
| | | | | | Average Monthly NCP Demand<br>(e) | Average Monthly CP Demand<br>(f) |
| 1 | PACIFICORP POWER MARKETING | OS | (3) | N/A | N/A | N/A |
| 2 | POWER COMPANY OF AMERICA | OS | (3) | N/A | N/A | N/A |
| 3 | PLUM STREET ENERGY MARKETING | OS | (3) | N/A | N/A | N/A |
| 4 | SOUTH CAROLINA ELECTRIC & GAS | OS | (3) | N/A | N/A | N/A |
| 5 | WPS ENERGY SERVICES | OS | (3 | N/A | N/A | N/A |
| 6 | EQUITABLE POWER SERVICES | OS | (3) | N/A | N/A | N/A |
| 7 | NESI POWER MARKETING | OS | (3) | N/A | N/A | N/A |
| 8 | CONAGRA ENERGY SERVICES | OS | (3) | N/A | N/A | N/A |
| 9 | SOUTHERN COMPANY SERVICES | OS | (3) | N/A | N/A | N/A |
| 10 | U.S. GEN POWER SERVICES | OS | (3) | N/A | N/A | N/A |
| 11 | AMERICAN ENERGY SOLUTIONS | OS | (3) | N/A | N/A | N/A |
| 12 | ENERZ CORP | OS | (3) | N/A | N/A | N/A |
| 13 | CMS MARKETING | OS | (3) | N/A | N/A | N/A |
| 14 | DETROIT EDISON | OS | (3) | N/A | N/A | N/A |

| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [X] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

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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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.
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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<br>(g) | Megawatthours Received<br>(h) | Megawatthours Delivered<br>(i) | Demand Charges ($)<br>(j) | Energy Charges ($)<br>(k) | Other Charges ($)<br>(l) | Total (j+k+l) of Settlement ($)<br>(m) | Line No. |
| 60,055 | | | | $1,523,965 | | $1,523,965 | 1 |
| 40,291 | | | | 915,594 | | 915,594 | 2 |
| 3,182 | | | | 73,111 | | 73,111 | 3 |
| 8,800 | | | | 213,222 | | 213,222 | 4 |
| 1,401 | | | | 24,005 | | 24,005 | 5 |
| 4,837 | | | | 112,137 | | 112,137 | 6 |
| 16,258 | | | | 380,638 | | 380,638 | 7 |
| 12,601 | | | | 308,915 | | 308,915 | 8 |
| 11,435 | | | | 352,782 | | 352,782 | 9 |
| 14,120 | | | | 374,733 | | 374,733 | 10 |
| 2,669 | | | | 114,809 | | 114,809 | 11 |
| 7,382 | | | | 180,494 | | 180,494 | 12 |
| 8,022 | | | | 202,985 | | 202,985 | 13 |
| 2,780 | | | | 138,641 | | 138,641 | 14 |

| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [x] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

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 | CITY OF BRYAN | OS | (3) | N/A | N/A | N/A |
| 2 | CONSTELLATION POWER SOURCE | OS | (3) | N/A | N/A | N/A |
| 3 | ENGAGE ENERGY | OS | (3) | N/A | N/A | N/A |
| 4 | TRACTEBEL ENERGY MARKETING | OS | (3) | N/A | N/A | N/A |
| 5 | NATIONAL POWER ENERGY INC | OS | (3) | N/A | N/A | N/A |
| 6 | EASTERN GROUP | OS | (3) | N/A | N/A | N/A |
| 7 | AMOCO ENERGY TRADING CORP | OS | (3) | N/A | N/A | N/A |
| 8 | MARKET RESPONSIVE ENERGY INC | OS | (3) | N/A | N/A | N/A |
| 9 | NORTH AMERICAN ENERGY | OS | (3) | N/A | N/A | N/A |
| 10 | N.Y. STATE ENERGY & GAS CORP | OS | (3) | N/A | N/A | N/A |
| 11 | ATLANTIC ELECTRIC | OS | (3) | N/A | N/A | N/A |
| 12 | CENTRAL ILLINOIS LIGHT | OS | (3) | N/A | N/A | N/A |
| 13 | ENTERGY POWER INC | OS | (3) | N/A | N/A | N/A |
| 14 | QST ENERGY TRADING INC | OS | (3) | 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. |
| 36 | | | | $2,853 | | $2,853 | 1 |
| 16,310 | | | | 364,537 | | 364,537 | 2 |
| 2,870 | | | | 70,769 | | 70,769 | 3 |
| 14,002 | | | | 352,373 | | 352,373 | 4 |
| 23,928 | | | | 596,256 | | 596,256 | 5 |
| 23,036 | | | | 547,627 | | 547,627 | 6 |
| 16,673 | | | | 390,973 | | 390,973 | 7 |
| 17,184 | | | | 430,241 | | 430,241 | 8 |
| 15,400 | | | | 374,085 | | 374,085 | 9 |
| 13,106 | | | | 341,848 | | 341,848 | 10 |
| 4,187 | | | | 124,489 | | 124,489 | 11 |
| 509 | | | | 11,392 | | 11,392 | 12 |
| 20 | | | | 453 | | 453 | 13 |
| 254 | | | | 4,744 | | 4,744 | 14 |

| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [x] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

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)<br>(a) | Statistical Classification<br>(b) | FERC Rate Schedule or Tariff Number<br>(c) | Average Monthly Billing Demand<br>(d) | Actual Demand(MW)<br>Average Monthly NCP Demand<br>(e) | Actual Demand(MW)<br>Average Monthly CP Demand<br>(f) |
|---|---|---|---|---|---|---|
| 1 | PROLIANCE ENERGY | OS | (3) | N/A | N/A | N/A |
| 2 | SIGECO | OS | (3) | N/A | N/A | N/A |
| 3 | PACIFIC GAS & ELECTRIC CO | OS | (3) | N/A | N/A | N/A |
| 4 | AECI | OS | (3) | N/A | N/A | N/A |
| 5 | JACKSON/GLOUSTER DUMP POWER | | | N/A | N/A | N/A |
| 6 | | | | | | |
| 7 | EAST KENTUCKY POWER COOP | | KPCO 14 | N/A | N/A | N/A |
| 8 | | | | | | |
| 9 | LOOP REGULATION ENERGY | | | N/A | N/A | N/A |
| 10 | MISC. ADJUSTMENTS TO MWH (5) | | | N/A | N/A | N/A |
| 11 | | | | | | |
| 12 | TOTAL | | | | | |
| 13 | | | | | | |
| 14 | | | | | | |

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. |
| 637 | | | | $14,007 | | $14,007 | 1 |
| 2,291 | | | | 63,027 | | 63,027 | 2 |
| 5,600 | | | | 150,649 | | 150,649 | 3 |
| 382 | | | | 7,064 | | 7,064 | 4 |
| 13 | | | | 58 | | 58 | 5 |
| | | | | | | | 6 |
| 1,031 | | | | 25,249 | | 25,249 | 7 |
| | | | | | | | 8 |
| 2,135 | | | | 37,362 | | 37,362 | 9 |
| 39,324 | | | | | | 0 | 10 |
| | | | | | | 0 | 11 |
| 9,590,753 | 0 | 0 | 0 | 221,063,717 | 0 | 221,063,717 | 12 |
| | | | | | | | 13 |
| | | | | | | | 14 |

< Page 326 Line 1 Column A >

NOTES:

(1) STATISTICAL CLASSIFICATION "OS" INCLUDES NON-FIRM HOURLY, DAILY AND WEEKLY PURCHASES THAT THE SUPPLIER MAY CANCEL, IF NECESSARY, WITH LITTLE NOTICE.

(2) 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 OPWER COMPANY
IMPCO - INDIANA MICHIGAN POWER COMPANY
KPCO - KENTUCKY POWER COMPANY
CSPCO - COLUMBUS SOUTHERN POWER COMANY

(3) AEP POWER SALES TARIFF - AEP COMPANIES FERC ELECTRIC TARIFF ORIGINAL VOLUME 2.

(4) RECEIPTS OF POWER FROM THE MEMBERS OF THE AEP SYSTEM POWER POOL (SEE NOTE 2) GOVERNED BY THE TERMS OF THE INTERCONNECTION AGREEMENT DATED JULY 8, 1951, AS AMENDED.

(5)

| | |
|---|---|
| OVEC SURPLUS AND SUPPLEMENT LOSSES (NET) | 3,734 |
| LOOP REGULATION ENERGY DIFFERENCE | ( 1,450) |
| NON-DISPLACEMENT PAYBACK LOSSES | ( 4,191) |
| PURCHASED POWER TRANSFER LOSSES | 27,076 |
| UNIT POWER LOSSES (NET) | 19,110 |
| AEP SYSTEM POWER POOL LOSSES | ( 4,955) |
| TOTAL | 39,324 |

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| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [X] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, YY) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

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 | AMERICAN MUNICIPAL POWER-OHIO | VARIOUS | VARIOUS | LF |
| 2 | BUCKEYE POWER INC | CARDINAL OPERATING CO. | VARIOUS RURAL ELEC AUTHORITIES | LF |
| 3 | CITY OF COLUMBUS, OHIO | CITY OF COLUMBUS | CITY OF COLUMBUS | OS |
| 4 | AES POWER INC | VARIOUS | VARIOUS | OS |
| 5 | AIG TRADING CORP | VARIOUS | VARIOUS | OS |
| 6 | ALLEGHENY POWER SYSTEM | VARIOUS | VARIOUS | OS |
| 7 | AQUILA | VARIOUS | VARIOUS | OS |
| 8 | AYP ENERGY | VARIOUS | VARIOUS | OS |
| 9 | BLUE RIDGE AGENCY | PUBLIC SERVICE OF INDIANA | BLUE RIDGE AGENCY | LF |
| 10 | CAROLINA POWER & LIGHT | VARIOUS | VARIOUS | OS |
| 11 | CONSTELLATION POWER SOURCE | VARIOUS | VARIOUS | OS |
| 12 | COMMONWEALTH EDISON | VARIOUS | VARIOUS | OS |
| 13 | CLEVELAND ELECTRIC ILLUM | VARIOUS | VARIOUS | OS |
| 14 | CINERGY SERVICES | VARIOUS | VARIOUS | OS |
| 15 | CITIZENS LEHMAN | VARIOUS | VARIOUS | OS |
| 16 | CMS MARKETING & TRADING | VARIOUS | VARIOUS | OS |
| 17 | CITY OF BRYAN | VARIOUS | VARIOUS | OS |

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) | |
| OPCO 74 | VARIOUS | VARIOUS | | 192,949 | 189,956 | 1 |
| OPCO 69 | VARIOUS | VARIOUS | | 973,055 | 973,055 | 2 |
| CSPCO 37 | VARIOUS | VARIOUS | | 7,928 | 7,928 | 3 |
| NOTE | VARIOUS | VARIOUS | | 2,481 | 2,491 | 4 |
| NOTE | VARIOUS | VARIOUS | | 491 | 491 | 5 |
| NOTE | VARIOUS | VARIOUS | | 279 | 279 | 6 |
| NOTE | VARIOUS | VARIOUS | | 12,685 | 12,686 | 7 |
| NOTE | VARIOUS | VARIOUS | | 9,635 | 9,538 | 8 |
| VARIOUS | VARIOUS | VARIOUS | | 57,007 | 55,132 | 9 |
| NOTE | VARIOUS | VARIOUS | | 12,032 | 11,852 | 10 |
| NOTE | VARIOUS | VARIOUS | | 1,020 | 1,020 | 11 |
| NOTE | VARIOUS | VARIOUS | | 232,662 | 229,658 | 12 |
| NOTE | VARIOUS | VARIOUS | | 366 | 738 | 13 |
| NOTE | VARIOUS | VARIOUS | | 113,312 | 113,272 | 14 |
| NOTE | VARIOUS | VARIOUS | | 400 | 400 | 15 |
| NOTE | VARIOUS | VARIOUS | | 821 | 821 | 16 |
| NOTE | VARIOUS | VARIOUS | | 254 | 254 | 17 |

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. |
|---|---|---|---|---|
| | $555,630 | $77,041 | $632,671 | 1 |
| 1,794,503 | | | 1,794,503 | 2 |
| 123,000 | 5,983 | | 128,983 | 3 |
| | 340,787 | 37,649 | 378,436 | 4 |
| | 1,760 | 226 | 1,986 | 5 |
| | 3,180 | 128 | 3,308 | 6 |
| | 50,519 | 8,978 | 59,497 | 7 |
| | 25,748 | 4,624 | 30,372 | 8 |
| | 160,342 | 25,514 | 185,856 | 9 |
| | 44,919 | 5,797 | 50,716 | 10 |
| | 5,615 | 709 | 6,324 | 11 |
| | 1,200,464 | 105,528 | 1,305,992 | 12 |
| | 1,107 | 110 | 1,217 | 13 |
| | 647,569 | 48,424 | 695,993 | 14 |
| | 1,851 | 185 | 2,036 | 15 |
| | 4,949 | 378 | 5,327 | 16 |
| | 2,028 | 517 | 2,545 | 17 |

| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [x] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

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 | CORAL POWER | VARIOUS | VARIOUS | OS |
| 2 | CLEVELAND PUBLIC POWER | VARIOUS | VARIOUS | OS |
| 3 | DELHI ENERGY SERVICES | VARIOUS | VARIOUS | OS |
| 4 | DANVILLE & BEDFORD CITIES | VARIOUS | VARIOUS | OS |
| 5 | DAYTON POWER & LIGHT | VARIOUS | VARIOUS | OS |
| 6 | DETROIT EDISON | VARIOUS | VARIOUS | OS |
| 7 | DUKE POWER | VARIOUS | VARIOUS | OS |
| 8 | DUQUESNE LIGHT COMPANY | VARIOUS | VARIOUS | OS |
| 9 | ELECTRIC CLEARINGHOUSE | VARIOUS | VARIOUS | OS |
| 10 | ENGAGE ENERGY | VARIOUS | VARIOUS | OS |
| 11 | ENRON POWER MARKETING | VARIOUS | VARIOUS | OS |
| 12 | FEDERAL ENERGY SALES | VARIOUS | VARIOUS | OS |
| 13 | EAST KENTUCKY POWER CO-OP | VARIOUS | VARIOUS | OS |
| 14 | HAMILTON, CITY OF | VARIOUS | VARIOUS | OS |
| 15 | ILLINOVA POWER MARKETING | VARIOUS | VARIOUS | OS |
| 16 | ILLINOIS POWER | VARIOUS | VARIOUS | OS |
| 17 | INDIANA MUNICIPAL POWER AUTHORITY | VARIOUS | VARIOUS | OS |

| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [X] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

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 | | 2,063 | 2,063 | 1 |
| NOTE | VARIOUS | VARIOUS | | 89,224 | 88,832 | 2 |
| NOTE | VARIOUS | VARIOUS | | 9,789 | 9,765 | 3 |
| NOTE | VARIOUS | VARIOUS | | 29,196 | 28,151 | 4 |
| NOTE | VARIOUS | VARIOUS | | 12,935 | 12,935 | 5 |
| NOTE | VARIOUS | VARIOUS | | 2,933 | 2,933 | 6 |
| NOTE | VARIOUS | VARIOUS | | 948 | 948 | 7 |
| NOTE | VARIOUS | VARIOUS | | 96 | 96 | 8 |
| NOTE | VARIOUS | VARIOUS | | 10,619 | 11,402 | 9 |
| NOTE | VARIOUS | VARIOUS | | 63 | 63 | 10 |
| NOTE | VARIOUS | VARIOUS | | 66,285 | 66,400 | 11 |
| NOTE | VARIOUS | VARIOUS | | 20,740 | 20,427 | 12 |
| NOTE | VARIOUS | VARIOUS | | 15,367 | 16,009 | 13 |
| NOTE | VARIOUS | VARIOUS | | 949 | 949 | 14 |
| NOTE | VARIOUS | VARIOUS | | 228,391 | 226,721 | 15 |
| NOTE | VARIOUS | VARIOUS | | 33,004 | 32,983 | 16 |
| NOTE | VARIOUS | VARIOUS | | 98,215 | 98,203 | 17 |

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. |
|---|---|---|---|---|
| | $12,435 | $1,316 | $13,751 | 1 |
| | 324,749 | 25,470 | 350,219 | 2 |
| | 35,645 | 5,383 | 41,028 | 3 |
| | 82,125 | 13,071 | 95,196 | 4 |
| | 33,022 | 5,937 | 38,959 | 5 |
| | 13,693 | 1,352 | 15,045 | 6 |
| | 6,136 | 744 | 6,880 | 7 |
| | 123 | 44 | 167 | 8 |
| | 43,622 | 4,485 | 48,107 | 9 |
| | 289 | 29 | 318 | 10 |
| | 256,177 | 33,450 | 289,627 | 11 |
| | 74,035 | 13,403 | 87,438 | 12 |
| | 48,893 | 10,075 | 58,968 | 13 |
| | 2,436 | 499 | 2,935 | 14 |
| | 714,462 | 61,588 | 776,050 | 15 |
| | 724,253 | 54,997 | 779,250 | 16 |
| | 274,664 | 47,088 | 321,752 | 17 |

| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [X] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

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<br>(Company or Public Authority)<br>[Footnote Affiliations]<br>(a) | Energy Received From<br>(Company or Public Authority)<br>[Footnote Affiliations]<br>(b) | Energy Delivered To<br>(Company or Public Authority)<br>[Footnote Affiliations]<br>(c) | Statistic Classification<br>(d) |
|---|---|---|---|---|
| 1 | KOCH POWER SERVICES | VARIOUS | VARIOUS | OS |
| 2 | LOUISVILLE GAS & ELECTRIC | VARIOUS | VARIOUS | OS |
| 3 | LGE POWER MARKETING | VARIOUS | VARIOUS | OS |
| 4 | LOUIS DREYFUS ELECTRIC POWER | VARIOUS | VARIOUS | OS |
| 5 | MECS | VARIOUS | VARIOUS | OS |
| 6 | MIDCON POWER SERVICES | VARIOUS | VARIOUS | OS |
| 7 | MORGAN STANLEY | VARIOUS | VARIOUS | OS |
| 8 | NCEMC (DUKE) | VARIOUS | VARIOUS | OS |
| 9 | NCEMC (VEP) | VARIOUS | VARIOUS | OS |
| 10 | NESI | VARIOUS | VARIOUS | OS |
| 11 | NIPS | VARIOUS | VARIOUS | OS |
| 12 | NORAM ENERGY SERVICES | VARIOUS | VARIOUS | OS |
| 13 | OHIO EDISON | VARIOUS | VARIOUS | OS |
| 14 | PACIFICORP | VARIOUS | VARIOUS | OS |
| 15 | PAN ENERGY POWER SERVICES | VARIOUS | VARIOUS | OS |
| 16 | POWER COMPANY OF AMERICA | VARIOUS | VARIOUS | OS |
| 17 | PECO | VARIOUS | VARIOUS | OS |

| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [X] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

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 | | 36,895 | 36,819 | 1 |
| NOTE | VARIOUS | VARIOUS | | 63 | 63 | 2 |
| NOTE | VARIOUS | VARIOUS | | 3,337 | 3,337 | 3 |
| NOTE | VARIOUS | VARIOUS | | 6,526 | 6,541 | 4 |
| NOTE | VARIOUS | VARIOUS | | 6,247 | 6,247 | 5 |
| NOTE | VARIOUS | VARIOUS | | 729 | 725 | 6 |
| NOTE | VARIOUS | VARIOUS | | 23,969 | 23,109 | 7 |
| NOTE | VARIOUS | VARIOUS | | 0 | 0 | 8 |
| NOTE | VARIOUS | VARIOUS | | 0 | 0 | 9 |
| NOTE | VARIOUS | VARIOUS | | 11,109 | 11,109 | 10 |
| NOTE | VARIOUS | VARIOUS | | 1,092 | 1,092 | 11 |
| NOTE | VARIOUS | VARIOUS | | 1,206 | 1,206 | 12 |
| NOTE | VARIOUS | VARIOUS | | 520 | 520 | 13 |
| NOTE | VARIOUS | VARIOUS | | 874 | 874 | 14 |
| NOTE | VARIOUS | VARIOUS | | 4,647 | 4,653 | 15 |
| NOTE | VARIOUS | VARIOUS | | 6,511 | 6,507 | 16 |
| NOTE | VARIOUS | VARIOUS | | 1,067,487 | 1,067,233 | 17 |

| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [x] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

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+(+m) (n) | Line No. |
|---|---|---|---|---|
| | $170,874 | $20,473 | $191,347 | 1 |
| | 129 | 29 | 158 | 2 |
| | 12,524 | 1,721 | 14,245 | 3 |
| | 19,347 | 3,168 | 22,515 | 4 |
| | 20,169 | 2,787 | 22,956 | 5 |
| | 1,991 | 352 | 2,343 | 6 |
| | 16,327 | 20,741 | 37,068 | 7 |
| | 25,145 | 35,092 | 60,237 | 8 |
| | 90,934 | 14,980 | 105,914 | 9 |
| | 45,400 | 6,116 | 51,516 | 10 |
| | 7,207 | 657 | 7,864 | 11 |
| | 3,532 | 570 | 4,102 | 12 |
| | 3,860 | 297 | 4,157 | 13 |
| | 3,932 | 402 | 4,334 | 14 |
| | 19,486 | 2,348 | 21,834 | 15 |
| | 24,789 | 3,322 | 28,111 | 16 |
| | 3,339,786 | 305,999 | 3,645,785 | 17 |

| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [X] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

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 | PUBLIC SERVICE ELECTRIC & GAS | VARIOUS | VARIOUS | OS |
| 2 | RAINBOW ENERGY MARKETING | VARIOUS | VARIOUS | OS |
| 3 | PENNSYLVANIA POWER & LIGHT | VARIOUS | VARIOUS | OS |
| 4 | SONAT POWER MARKETING | VARIOUS | VARIOUS | OS |
| 5 | SOUTHERN COMPANY SERVICES | VARIOUS | VARIOUS | OS |
| 6 | SOUTHERN ENERGY TRADING & MARKETING | VARIOUS | VARIOUS | OS |
| 7 | STAND ENERGY CORPORATION | VARIOUS | VARIOUS | OS |
| 8 | TOLEDO EDISON | VARIOUS | VARIOUS | OS |
| 9 | VIRGINIA ELEC & POWER CO | VARIOUS | VARIOUS | OS |
| 10 | VIRGINIA ELEC & POWER CO | HOOSIER ROYAL ELEC CO | VIRGINIA ELEC & POWER CO | LF |
| 11 | VITOL GAS & ELECTRIC | VARIOUS | VARIOUS | OS |
| 12 | WABASH VALLEY POWER ASSOCIATION | VARIOUS | WABASH VALLEY POWER ASSN | LF |
| 13 | WESTERN POWER SERVICES | VARIOUS | VARIOUS | OS |
| 14 | WISCONSIN POWER & LIGHT | VARIOUS | VARIOUS | OS |
| 15 | WISCONSIN ELECTRIC POWER | VARIOUS | VARIOUS | OS |
| 16 | LOSSES ASSOCIATED WITH WHEELING OF POWER | | | |
| 17 | TOTAL | | | |

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 | | 127 | 127 | 1 |
| NOTE | VARIOUS | VARIOUS | | 4,355 | 4,355 | 2 |
| NOTE | VARIOUS | VARIOUS | | 144 | 144 | 3 |
| NOTE | VARIOUS | VARIOUS | | 23,439 | 23,435 | 4 |
| NOTE | VARIOUS | VARIOUS | | 103 | 103 | 5 |
| NOTE | VARIOUS | VARIOUS | | 17,845 | 17,845 | 6 |
| NOTE | VARIOUS | VARIOUS | | 34,777 | 34,776 | 7 |
| NOTE | VARIOUS | VARIOUS | | 1,917 | 1,545 | 8 |
| NOTE | VARIOUS | VARIOUS | | 39,321 | 39,152 | 9 |
| APCO 101 | VARIOUS | VARIOUS | | 373,113 | 365,576 | 10 |
| NOTE | VARIOUS | VARIOUS | | 16,464 | 16,457 | 11 |
| OPCO 76 | VARIOUS | VARIOUS | | 136,856 | 135,555 | 12 |
| NOTE | VARIOUS | VARIOUS | | 732 | 732 | 13 |
| NOTE | VARIOUS | VARIOUS | | 24 | 24 | 14 |
| NOTE | VARIOUS | VARIOUS | | 16 | 16 | 15 |
| | | | | (20,311) | | 16 |
| | | | | 4,038,328 | 4,038,328 | 17 |

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. |
|---|---|---|---|---|
| | $702 | $59 | $761 | 1 |
| | 19,332 | 2,052 | 21,384 | 2 |
| | 922 | 87 | 1,009 | 3 |
| | 91,974 | 12,345 | 104,319 | 4 |
| | 178 | 47 | 225 | 5 |
| | 80,183 | 11,985 | 92,168 | 6 |
| | 100,794 | 8,663 | 109,457 | 7 |
| | 4,002 | 772 | 4,774 | 8 |
| | 144,348 | 24,366 | 168,714 | 9 |
| | 1,774,933 | 121,900 | 1,896,833 | 10 |
| | 53,972 | 8,782 | 62,754 | 11 |
| | 721,912 | 73,447 | 795,359 | 12 |
| | 3,141 | 455 | 3,596 | 13 |
| | 85 | 11 | 96 | 14 |
| | 56 | 7 | 63 | 15 |
| | | | | 16 |
| 1,917,503 | 12,501,176 | 1,278,771 | 15,697,450 | 17 |

| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [x] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

## 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 SYS TRANS AGRMNT | | | | | $29,901,587 | $29,901,587 |
| 2 | ALLEGHENY POWER SYSTEM | 3,797 | 3,797 | 10,771 | | | 10,771 |
| 3 | CAROLINA POWER & LIGHT | 18,832 | 18,832 | | 1,529 | | 1,529 |
| 4 | CENTRAL ILL POWER SERV | 550 | 550 | | 2,319 | | 2,319 |
| 5 | CINERGY | 13,874 | 13,874 | | 24,055 | | 24,055 |
| 6 | DAYTON POWER & LIGHT | 48 | 48 | 347 | | | 347 |
| 7 | DUKE POWER | 135,456 | 135,411 | 118,942 | | | 118,942 |
| 8 | MICHIGAN ELEC COORD SYS | 570 | 570 | | 3,465 | | 3,465 |
| 9 | NORTHRN INDIANA PUB SVC | 1,527 | 1,527 | | 4,392 | | 4,392 |
| 10 | OHIO EDISIN | 254 | 254 | 736 | | | 736 |
| 11 | OHIO VALLEY ELEC CORP | 458 | 458 | | 740 | | 740 |
| 12 | TENNESSEE VALLEY AUTH | 2,861 | 2,861 | 6,742 | | | 6,742 |
| 13 | VIRGINIA ELEC POWER | 118,776 | 118,776 | 211,821 | | | 211,821 |
| 14 | LINE LOSSES | (45) | | | | | 0 |
| 15 | | | | | | | |
| 16 | TOTAL | 296,958 | 296,958 | 349,359 | 36,500 | 29,901,587 | 30,287,446 |

COLUMBUS SOUTHERN POWER COMPANY, 1997

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.

| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [X] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

MISCELLANEOUS GENERAL EXPENSES (Account 930.2)(ELECTRIC)

| Line No. | Description<br>(a) | Amount<br>(b) |
|---|---|---|
| 1 | Industry Association Dues | $571,197 |
| 2 | Nuclear Power Research Expenses | 0 |
| 3 | Other Experimental and General Research Expenses | 79,006 |
| 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 | 214,209 |
| 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) | |
| 6 | AMERICAN ELECTRIC POWER BILLINGS: | |
| 7 | CSP Employees at AEP Headquarters | 116,439 |
| 8 | System-Wide Relamping | 19,014 |
| 9 | Interest Cost on Borrowed Capital | 65,294 |
| 10 | Activities Related to EPRI | 33,631 |
| 11 | Corporate Compliance Program | 103,502 |
| 12 | Power Industry Computer Applications Conf. | 39,541 |
| 13 | Activity Based Management System Enhancements | 455,820 |
| 14 | Financial Integration Project | 371,140 |
| 15 | CSP Share of Financial Report Costs | 12,419 |
| 16 | Federal Income Tax and Credits | (48,287) |
| 17 | Corporate Services - SWITCH Water Heaters | 31,275 |
| 18 | Corporate Services - Billing Operation | 1,573,172 |
| 19 | Corporate Services - Operations | 35,642 |
| 20 | Human Resources Education and Training | 125,593 |
| 21 | Convenience Payments | 100,162 |
| 22 | Various (5 Items) | 11,790 |
| 23 | | |
| 24 | Electric Power Research Institute | 2,064,148 |
| 25 | | |
| 26 | AllRight Columbus Parking | 28,868 |
| 27 | | |
| 28 | Charges for Suspense Account Corrections | 158,550 |
| 29 | | |
| 30 | Procurement Card Activity | 10,975 |
| 31 | | |
| 32 | Net Billings to Associated Company | (11,324) |
| 33 | | |
| 34 | Bank Service Charges | 23,868 |
| 35 | | |
| 36 | Associated Business Development | 71,229 |
| 37 | | |
| 38 | Cash Over/Short | 43,224 |
| 39 | | |
| 40 | Employee Moving Expenses | 13,022 |
| 41 | | |
| 42 | Various (19 Items) | 11,774 |
| 43 | | |
| 44 | | |
| 45 | | |
| 46 | TOTAL | $6,324,893 |

| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [x] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

## 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<br>(a) | Depreciation Expense (Account 403)<br>(b) | Amortization of Limited-Term Electric Plant (Acc 404)<br>(c) | Amortization of Other Electric Plant (Acc 405)<br>(d) | Total<br>(e) |
|---|---|---|---|---|---|
| 1 | Intangible Plant | | | | |
| 2 | Steam Product Plant | 48,414,853 | | | 48,414,853 |
| 3 | Nuclear Production Plant | | | | |
| 4 | Hydraulic Production Plant--Conventional | | | | |
| 5 | Hydraulic Production Plant--Pumped Storage | | | | |
| 6 | Other Production Plant | | | | |
| 7 | Transmission Plant | 7,032,017 | | | 7,032,017 |
| 8 | Distribution Plant | 33,053,394 | | | 33,053,394 |
| 9 | General Plant | 2,086,115 | 136,480 | | 2,222,595 |
| 10 | Common Plant--Electric | | | | |
| 11 | TOTAL | $90,586,379 | * $136,480 | | $90,722,859 |

### B. Basis for Amortization Charges

| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [x] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

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 | 39,020 | | | | | |
| 14 | 311.1 | 3,778 | | | | | |
| 15 | 311.2 | 231 | | | | | |
| 16 | 311.4 | 159,293 | | | | | |
| 17 | 311.5 (A) | 4,607 | | | | | |
| 18 | 311.5 (B) | 1,124 | | | | | |
| 19 | 311.5 (C) | 21,444 | | | | | |
| 20 | 311.7 | 2 | | | | | |
| 21 | 312.0 | 243,555 | | | | | |
| 22 | 312.1 | 81,817 | | | | | |
| 23 | 312.2 | 13,744 | | | | | |
| 24 | 312.3 | 1,291 | | | | | |
| 25 | 312.4 | 330,587 | | | | | |
| 26 | 312.5 (A) | 44,204 | | | | | |
| 27 | 312.5 (B) | 9,118 | | | | | |
| 28 | 312.5 (C) | 112,284 | | | | | |
| 29 | 312.6 | 1,055 | | | | | |
| 30 | 312.7 | 3,199 | | | | | |
| 31 | 314.0 | 102,744 | | | | | |
| 32 | 314.4 | 97,697 | | | | | |
| 33 | 314.5 (A) | 26,506 | | | | | |
| 34 | 314.5 (B) | 2,449 | | | | | |
| 35 | 314.5 (C) | 35,772 | | | | | |
| 36 | 314.7 | 2,568 | | | | | |
| 37 | 315.0 | 36,730 | | | | | |
| 38 | 315.1 | 2,256 | | | | | |
| 39 | 315.2 | 1,421 | | | | | |
| 40 | 315.3 | 46 | | | | | |
| 41 | 315.4 | 91,004 | | | | | |
| 42 | 315.5 (A) | 4,180 | | | | | |
| 43 | 315.5 (B) | 849 | | | | | |
| 44 | 315.5 (C) | 8,296 | | | | | |
| 45 | 315.7 | 22 | | | | | |
| 46 | 316.0 | 13,836 | | | | | |
| 47 | 316.1 | 55 | | | | | |
| 48 | 316.4 | 14,664 | | | | | |
| 49 | 316.5 (A) | 499 | | | | | |
| 50 | 316.5 (B) | 60 | | | | | |

| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [x] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

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 | 316.5 (C) | 2,706 | | | | | |
| 13 | 316.7 | 51 | | | | | |
| 14 | SUBTOTAL | 1,514,764 | | | | | |
| 15 | (A) CONESVILLE UNIT 4 | | | | | | |
| 16 | (B) BECKJORD UNIT 6 | | | | | | |
| 17 | (C) J M STUART STATION | | | | | | |
| 18 | | | | | | | |
| 19 | TRANSMISSION | | | | | | |
| 20 | 352.0 | 5,390 | | | | | |
| 21 | 352.4 | 151 | | | | | |
| 22 | 352.5 | 228 | | | | | |
| 23 | 353.0 | 139,733 | | | | | |
| 24 | 353.4 | 5,022 | | | | | |
| 25 | 353.5 | 11,035 | | | | | |
| 26 | 353.6 | 621 | | | | | |
| 27 | 353.7 | 44 | | | | | |
| 28 | 354.0 | 16,270 | | | | | |
| 29 | 354.5 | 17,868 | | | | | |
| 30 | 355.0 | 37,152 | | | | | |
| 31 | 355.5 | 3,009 | | | | | |
| 32 | 356.0 | 31,545 | | | | | |
| 33 | 356.3 | 4,057 | | | | | |
| 34 | 356.5 | 14,088 | | | | | |
| 35 | 356.6 | 4,683 | | | | | |
| 36 | 357.0 | 8,876 | | | | | |
| 37 | 358.0 | 9,232 | | | | | |
| 38 | SUBTOTAL | 309,004 | | | | | |
| 39 | | | | | | | |
| 40 | DISTRIBUTION | | | | | | |
| 41 | 361.0 | 9,579 | | | | | |
| 42 | 362.0 | 92,527 | | | | | |
| 43 | 362.7 | 84 | | | | | |
| 44 | 364.0 | 126,551 | | | | | |
| 45 | 365.0 | 116,587 | | | | | |
| 46 | 366.1 | 14,019 | | | | | |
| 47 | 366.2 | 14,684 | | | | | |
| 48 | 366.3 | 17,877 | | | | | |
| 49 | 367.1 | 17,299 | | | | | |
| 50 | 367.2 | 125,643 | | | | | |

| Name of Respondent | This Report Is: | Date of Report | Year of Report |
|---|---|---|---|
| COLUMBUS SOUTHERN POWER COMPANY | (1) [x] An Original<br>(2) [ ] A Resubmission | (Mo, Da, Yr) | Dec. 31, 1997 |

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 | 367.3 | 26,300 | | | | | |
| 13 | 368.0 | 186,000 | | | | | |
| 14 | 369.1 | 31,217 | | | | | |
| 15 | 369.2 | 3,595 | | | | | |
| 16 | 369.3 | 43,224 | | | | | |
| 17 | 369.4 | 894 | | | | | |
| 18 | 370.0 | 58,291 | | | | | |
| 19 | 371.0 | 18,565 | | | | | |
| 20 | 372.0 | 103 | | | | | |
| 21 | 373.0 | 9,783 | | | | | |
| 22 | SUBTOTAL | 912,822 | | | | | |
| 23 | | | | | | | |
| 24 | GENERAL | | | | | | |
| 25 | 390.1 | 42,252 | | | | | |
| 26 | 391.0 | 3,882 | | | | | |
| 27 | 391.4 | 111 | | | | | |
| 28 | 391.5 | 754 | | | | | |
| 29 | 392.2 | 1 | | | | | |
| 30 | 392.3 | 133 | | | | | |
| 31 | 392.4 | 215 | | | | | |
| 32 | 392.5 | 142 | | | | | |
| 33 | 392.8 | 283 | | | | | |
| 34 | 393.0 | 220 | | | | | |
| 35 | 394.0 | 6,445 | | | | | |
| 36 | 396.0 | 130 | | | | | |
| 37 | 397.0 | 10,127 | | | | | |
| 38 | 397.4 | 317 | | | | | |
| 39 | 397.5 | 237 | | | | | |
| 40 | 398.0 | 545 | | | | | |
| 41 | SUBTOTAL | 65,794 | | | | | |
| 42 | | | | | | | |
| 43 | DEPRECIABLE | | | | | | |
| 44 | PLANT | | | | | | |
| 45 | TOTAL | 2,802,384 | | | | | |
| 46 | | | | | | | |
| 47 | | | | | | | |
| 48 | | | | | | | |
| 49 | | | | | | | |
| 50 | | | | | | | |

< Page 336 Line 11 Column C >

Instruction2, Column (C):

The $136,480 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.

Subaccount .6 for accounts 353 and 356 indicate a segregation of fiber optics wire.

(2) Amounts in column B are plant balances as of 12/31/97.

(3) Depreciation for 1997 was computed monthly by application of rates to prior month ending balances.

Page 336-337 Footnote.1

| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [X] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

## 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 | 0 |
| 2 | | |
| 3 | ACCOUNT 426 - OTHER INCOME DEDUCTIONS | |
| 4 | | |
| 5 | Account 426.1 - Donations | 163,394 |
| 6 | Company's Share of Parent Company Expenditures | 61,412 |
| 7 | United Way | 43,325 |
| 8 | Greater Columbus Chamber of Commerce | 402,280 |
| 9 | Miscellaneous Items Each < 5% of Account Total | 670,411 |
| 10 | TOTAL-426.1 | 0 |
| 11 | | |
| 12 | Account 426.2 - Life Insurance | 0 |
| 13 | | |
| 14 | Account 426.3 - Penalties | |
| 15 | | |
| 16 | Account 426.4 - Expenditures for Certain Civic, | |
| 17 | Political and Related Activities | 356,940 |
| 18 | Company's Share of Parent Company Expenditures | 36,696 |
| 19 | Administrative Labor Charges | 19,391 |
| 20 | Miscellaneous Items Each < 5% of Account Total | 413,027 |
| 21 | TOTAL-426.4 | |
| 22 | | |
| 23 | Account 426.5 - Other Deductions | (1,942,363) |
| 24 | Demand Side Management - Lost Revenues | 465,729 |
| 25 | HMS Partners of Ohio (newspaper ads) | 443,834 |
| 26 | Hameroff, Milenthal, Spence Inc (advertising) | 276,447 |
| 27 | Carrying Charges on Allowance Purchases | |
| 28 | Outside Fees Assoc With Potential Acquisition | 173,500 |
| 29 | of City of Columbus Electric Facilities | 47,698 |
| 30 | Loss on Disposition of Property - Options | 17,244 |
| 31 | Company's Share of Parent Company Expenditures | 15,441 |
| 32 | Miscellaneous Items Each < 5% of Account Total | (502,470) |
| 33 | TOTAL-426.5 | 0 |
| 34 | | |
| 35 | ACCOUNT 430 - INTEREST ON DEBT TO ASSOC COMPANIES | |
| 36 | | |
| 37 | | |
| 38 | | |
| 39 | | |
| 40 | | |
| 41 | | |

| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [x] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

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<br>(a) | Amount<br>(b) |
|---|---|---|
| 1 | ACCOUNT 431 - OTHER INTEREST EXPENSE | |
| 2 | | |
| 3 | Commercial Paper | 4,846,315 |
| 4 | Conventional Notes | 257,403 |
| 5 | Customer Deposits | 246,726 |
| 6 | Emission Allowances | 210,240 |
| 7 | Treasurer of State (1990-92 Ohio Use Tax) | 141,873 |
| 8 | Line of Credit | 82,791 |
| 9 | Miscellaneous Items Each < 5% of Account Total | 3,371 |
| 10 | TOTAL-431 | 5,788,719 |
| 11 | | |
| 12 | | |
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| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [x] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

## 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. Report in columns (b) and (c), only the current year's expenses that are not deferred and the current year's amortization of amounts deferred in previous years.

| Line No. | Description (Furnish name of regulatory commission or body the docket or case number, and a description of the case.)<br>(a) | Assessed by Regulatory Commission<br>(b) | Expenses of Utility<br>(c) | Total Expenses for Current Year (b) + (c)<br>(d) | Deferred in Account 182.3 at Beginning of year<br>(e) |
|---|---|---|---|---|---|
| 1 | FERC Assessment for the purpose of | | | | |
| 2 | supporting the budget of the agency. | | | | |
| 3 | FERC Order #472 | | | | |
| 4 | | 419,433 | | 419,433 | 0 |
| 5 | Management Performance Audit | | | | |
| 6 | PUCO Case No. 96-102-EL-EFC | | | | |
| 7 | | | 62,649 | 62,649 | 0 |
| 8 | | | | | |
| 9 | | | | | |
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| 43 | | | | | |
| 44 | | | | | |
| 45 | | | | | |
| 46 | TOTAL | $419,433 | $62,649 | $482,082 | 0 |

| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [x] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

REGULATORY COMMISSION EXPENSES (Continued)

3. Show in column (k) any expenses incurred in prior years which are being amortized. List in column (a) the period of amortization.

4. List in column (f), (g), and (h) expenses incurred during year which were charged currently to income, plant, or other accounts.

5. Minor items (less than $25,000) may be grouped.

| EXPENSES INCURRED DURING YEAR | | | | AMORTIZED DURING YEAR | | | |
|---|---|---|---|---|---|---|---|
| CHARGED CURRENTLY TO | | | Deferred to Account 182.3 | Contra Account | Amount | Deferred in Account 182.3, End of Year | Line No. |
| Department (f) | Account No. (g) | Amount (h) | (i) | (j) | (k) | (l) | |
| | | | | | | | 1 |
| | | | | | | | 2 |
| Electric | 928 | 419,433 | 0 | | 0 | 0 | 3 |
| | | | | | | | 4 |
| | | | | | | | 5 |
| Electric | 928 | 62,649 | 0 | | 0 | 0 | 6 |
| | | | | | | | 7 |
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| | | | | | | | 44 |
| | | | | | | | 45 |
| | | $482,082 | 0 | | 0 | 0 | 46 |

| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [X] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

## 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 | ELECTRIC UTILITY RESEARCH,DEVELOPMENT & | |
| 2 | DEMONSTRATION PERFORMED INTERNALLY | |
| 3 | A(1)B GENERATION: FOSSIL-FUEL STEAM | |
| 4 | | |
| 5 | | DEMONSTRATION OF UREA-BASED SNCR ON A 600MW, PC-FIRED UTILITY BOILER |
| 6 | | EPRI CYCLONE NOX CONTROL INTEREST GROUP |
| 7 | A(1)D GENERATION: NUCLEAR | 3 ITEMS(S) UNDER $5,000 |
| 8 | | |
| 9 | A(2) SYSTEM PLANNING,ENGINEERING & OPERATION | ADVANCED PRESSURIZED WATER REACTOR DESIGN |
| 10 | | |
| 11 | | LOAD PROFILE FOR RETAIL MARKETING |
| 12 | | 3 ITEM(S) UNDER $5,000 |
| 13 | A(3)A TRANSMISSION: OVERHEAD | |
| 14 | | 6 ITEM(S) UNDER $5,000 |
| 15 | A(3)B TRANSMISSION: UNDERGROUND | |
| 16 | | UNDERGROUND TRANSMISSION THERMAL MONITOR AND ANALYSIS |
| 17 | | 1 ITEM(S) UNDER $5,000 |
| 18 | A(4) DISTRIBUTION: | |
| 19 | | TRANSTEXT-ADVANCED ENERGY MANAGEMENT PILOT PROGRAM ADMINISTRATION |
| 20 | | SUBCYCLE TRANSFER SWITCH FOR EASTON PROJECT |
| 21 | | 4 ITEM(S) UNDER $5,000 |
| 22 | | |
| 23 | A(5) ENVIRONMENT: (OTHER THAN EQUIPMENT) | |
| 24 | | ONCE-THROUGH COOLING FISH STUDIES |
| 25 | | PREVENTION OF ACIDIC DRAINAGE FROM COAL CLEANING REFUGE |
| 26 | | OHIO RIVER ECOLOGICAL STUDY 1996-1999 |
| 27 | | 6 ITEM(S) UNDER $5,000 |
| 28 | | |
| 29 | A(6) OTHER: | |
| 30 | | TRANSTEXT IMPLEMENTATION PROGRAM |
| 31 | | FIELD TESTING OF PROTOTYPE VARIABLE SPEED HEAT PUMP FOR POWER QUALITY |
| 32 | | POWER QUALITY INSTRUMENTATION LABORATORY DEVELOPMENT |
| 33 | | IMPLEMENTATION OF FAULT ANALYSIS IN LIGHTING LOCATION SYSTEM (FALLS) |
| 34 | | PROTOTYPE OF NATIONAL ASSOCIATION OF HOME BUILDERS SMART HOUSE FIELD TEST |
| 35 | | YEAR 2000 EMBEDDED SYSTEM PROJECT |
| 36 | | NATIONAL EARTH COMFORT PROGRAM |
| 37 | | 3 ITEM(S) UNDER $5,000 |
| 38 | | |

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) | | |
| | | | | | 1 |
| | | | | | 2 |
| | | | | | 3 |
| 133,083 | | 506 | 133,083 | 133,083 | 4 |
| 11,664 | | 506 | 11,664 | | 5 |
| 3,923 | | 506 | 3,923 | | 6 |
| | | | | | 7 |
| 30,588 | | 524 | 30,588 | | 8 |
| | | | | | 9 |
| 19,363 | | 603 | 19,363 | | 10 |
| 1,956 | | 588 560 | 1,956 | | 11 |
| | | 566 | | | 12 |
| | | | | | 13 |
| 6,737 | | 588 566 | 6,737 | | 14 |
| | | | | | 15 |
| 23,584 | | 566 | 23,584 | | 16 |
| 1,236 | | 588 | 1,236 | | 17 |
| | | | | | 18 |
| 23,194 | | 588 | 23,194 | | 19 |
| 6,287 | | 588 | 6,287 | | 20 |
| 2,993 | | 588 566 | 2,993 | | 21 |
| | | 506 | | | 22 |
| | | | | | 23 |
| 19,446 | | 506 | 19,446 | | 24 |
| 19,338 | | 506 | 19,338 | | 25 |
| 7,984 | | 506 | 7,984 | | 26 |
| 10,771 | | 506 630 | 10,771 | 5,796 | 27 |
| | | 524 | | | 28 |
| | | | | | 29 |
| 54,447 | | 588 | 54,447 | | 30 |
| 25,000 | | 588 | 25,000 | | 31 |
| 10,756 | | 930 | 10,756 | | 32 |
| 9,276 | | 566 | 9,276 | | 33 |
| 8,927 | | 588 | 8,927 | | 34 |
| 5,963 | | 506 | 5,963 | 5,963 | 35 |
| 5,608 | | 630 | 5,608 | | 36 |
| 78 | | 930 630 566 | 78 | | 37 38 |

| Name of Respondent | This Report Is: | Date of Report (Mo, Da, Yr) | Year of Report |
|---|---|---|---|
| COLUMBUS SOUTHERN POWER COMPANY | (1) [X] An Original<br>(2) [ ] A Resubmission | | Dec. 31, 1997 |

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 | ELECTRIC UTILITY RESEARCH,DEVELOPMENT & | |
| 2 | DEMONSTRATION PERFORMED EXTERNALLY | |
| 3 | B(1) RESEARCH SUPPORT TO THE ERC OR THE EPRI: | |
| 4 | | RESOURCE ALLOCATION FRAMEWORK WITH EPRI |
| 5 | B(2) RESEARCH SUPPORT TO EEI: | |
| 6 | | NATIONAL EMF RESEARCH PROGRAM SPONSORED BY EDISON ELECTRIC INSTITUTE (EEI) |
| 7 | B (4) RESEARCH SUPPORT TO OTHERS: | |
| 8 | | LOW NOX CELL BURNER |
| 9 | | 1 ITEM(S) UNDER $5,000 |
| 10 | | |
| 11 | TOTAL | |
| 12 | | |
| 13 | | |
| 14 | | |
| 15 | | |
| 16 | | |
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RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES (Continued)

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

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

4. Show in column (e) the account number charged with expenses during the year or the account to which amounts were capitalized during the year, listing Account 107, Construction Work in Progress, first. Show in column (f) the amounts related to the account charged in column (e).

5. Show in column (g) the total unamortized 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) | | |
| | | | | | 1 |
| | | | | | 2 |
| | | | | | 3 |
| | 5,316 | 506 | 5,316 | | 4 |
| | | | | | 5 |
| | 6,946 | 566 | 6,946 | 6,946 | 6 |
| | | | | | 7 |
| | 40,301 | 506 | 40,301 | | 8 |
| | 4,521 | | 4,521 | | 9 |
| | | | | | 10 |
| 442,202 | 57,084 | | 499,286 | 151,788 | 11 |
| | | | | | 12 |
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| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [X] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

## 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<br>(a) | Direct Payroll Distribution<br>(b) | Allocation of Payroll Charged for Clearing Accounts<br>(c) | Total<br>(d) |
|---|---|---|---|---|
| 1 | Electric | | | |
| 2 | Operation | | | |
| 3 | Production | $15,758,899 | | |
| 4 | Transmission | 807,410 | | |
| 5 | Distribution | 8,954,095 | | |
| 6 | Customer Accounts | 10,964,581 | | |
| 7 | Customer Service and Informational | 3,768,018 | | |
| 8 | Sales | 342,719 | | |
| 9 | Administrative and General | 6,436,824 | | |
| 10 | TOTAL Operation (Enter Total of lines 3 thru 9) | $47,032,546 | | |
| 11 | Maintenance | | | |
| 12 | Production | 12,177,511 | | |
| 13 | Transmission | 1,323,246 | | |
| 14 | Distribution | 7,195,738 | | |
| 15 | Administrative and General | 1,456,228 | | |
| 16 | TOTAL Maint. (Total of lines 12 thru 15) | $22,152,723 | | |
| 17 | Total Operation and Maintenance | | | |
| 18 | Production (Enter Total of lines 3 and 12) | $27,936,410 | | |
| 19 | Transmission (Enter Total of lines 4 and 13) | $2,130,656 | | |
| 20 | Distribution (Enter Total of lines 5 and 14) | $16,149,833 | | |
| 21 | Customer Accounts (Transcribe from line 6) | 10,964,581 | | |
| 22 | Customer Service and Informational(Transcribe from line 7) | 3,768,018 | | |
| 23 | Sales (Transcribe from line 8) | 342,719 | | |
| 24 | Administrative and General (Enter Total of lines 9 and 15) | $7,893,052 | | |
| 25 | TOTAL Oper. and Maint. (Total of lines 18 thru 24) | $69,185,269 | $2,252,673 | $71,437,942 |
| 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<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [X] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

DISTRIBUTION OF SALARIES AND WAGES (Continued)

| Line No. | Classification<br>(a) | Direct Payroll Distribution<br>(b) | Allocation of Payroll Charged for Clearing Accounts<br>(c) | Total<br>(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) | $69,185,269 | $2,252,673 | $71,437,942 |
| 63 | Utility Plant | | | |
| 64 | Construction (By Utility Departments) | | | |
| 65 | Electric Plant | 14,794,420 | 481,795 | 15,276,215 |
| 66 | Gas Plant | | | |
| 67 | Other | | | |
| 68 | TOTAL Construction (Total of lines 65 thru 67) | $14,794,420 | $481,795 | $15,276,215 |
| 69 | Plant Removal (By Utility Departments) | | | |
| 70 | Electric Plant | 1,105,978 | 36,070 | 1,142,048 |
| 71 | Gas Plant | | | |
| 72 | Other | | | |
| 73 | TOTAL Plant Removal (Total of lines 70 thru 72) | $1,105,978 | $36,070 | $1,142,048 |
| 74 | Other Accounts (Specify): | | | |
| 75 | Other General Ledger | 2,804,412 | 91,321 | 2,895,733 |
| 76 | Other Electric Revenue | 25,430 | 859 | 26,289 |
| 77 | Net Labor Billed on Commonly-Owned Facilities | (8,218,786) | | (8,218,786) |
| 78 | Clearing Accounts | 2,862,718 | (2,862,718) | 0 |
| 79 | | | | |
| 80 | | | | |
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| 90 | | | | |
| 91 | | | | |
| 92 | | | | |
| 93 | | | | |
| 94 | | | | |
| 95 | TOTAL Other Accounts | ($2,526,226) | ($2,770,538) | ($5,296,764) |
| 96 | TOTAL SALARIES AND WAGES | $82,559,441 | 0 | $82,559,441 |

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| Name of Respondent | This Report Is: | Date of Report (Mo, Da, Yr) | Year of Report |
|---|---|---|---|
| COLUMBUS SOUTHERN POWER COMPANY | (1) [X] An Original<br>(2) [ ] A Resubmission | | Dec. 31, 1997 |

## 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) | 15,293,883 |
| 3 | Steam | 14,162,844 | 23 | Requirements Sales for Resale (See instruction 4, page 311.) | 455,100 |
| 4 | Nuclear | 0 | 24 | Non-Requirements Sales For Resale (See Instruction 4, page 311.) | 6,851,812 |
| 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 | 1,152,802 |
| 8 | (Less) Energy for Pumping | 0 | 28 | TOTAL(Enter Total of Lines 22 Thru 27) (MUST EQUAL LINE 20) | 23,753,597 |
| 9 | Net Generation (Enter Total of lines 3 thru 8) | 14,162,844 | | | |
| 10 | Purchases | 9,590,753 | | | |
| 11 | Power Exchanges: | | | | |
| 12 | Received | | | | |
| 13 | Delivered | | | | |
| 14 | Net Exchanges (Line 12 minus line 13) | | | | |
| 15 | Transmission For Other (Wheeling) | | | | |
| 16 | Received | 4,038,328 | | | |
| 17 | Delivered | 4,038,328 | | | |
| 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) | 23,753,597 | | | |

## 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:

| 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 | 2,012,903 | 442,217 | 2,917 | 16 | 2200 |
| 30 | February | 1,688,469 | 374,937 | 2,468 | 13 | 0800 |
| 31 | March | 1,797,835 | 449,974 | 2,302 | 6 | 2000 |
| 32 | April | 1,721,830 | 483,709 | 2,323 | 9 | 0700 |
| 33 | May | 1,653,015 | 410,733 | 2,343 | 19 | 1400 |
| 34 | June | 1,717,208 | 264,727 | 3,354 | 25 | 1600 |
| 35 | July | 2,100,921 | 441,775 | 3,353 | 14 | 1600 |
| 36 | August | 2,186,351 | 680,273 | 3,288 | 16 | 1800 |
| 37 | September | 1,908,776 | 569,672 | 3,112 | 2 | 1600 |
| 38 | October | 2,208,630 | 839,297 | 2,549 | 6 | 1700 |
| 39 | November | 2,175,389 | 799,682 | 2,470 | 17 | 1900 |
| 40 | December | 2,582,270 | 1,094,816 | 2,498 | 8 | 1900 |
| 41 | TOTAL | 23,753,597 | 6,851,812 | | | |

| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [x] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

## 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) | 1,237 | | | 103 | | |
| 7 | Plant Hours Connected to Load | 8,760 | | | 7,535 | | |
| 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 | 384 | | | 42 | | |
| 12 | Net Generation,Exclusive of Plant Use --KWh | 5,962,245 | | | 410,955 | | |
| 13 | Cost of Plant: Land and Land Rights | 236,498 | | | 125,243 | | |
| 14 | Structures and Improvements | 36,919,750 | | | 6,110,791 | | |
| 15 | Equipment Costs | 475,136,200 | | | 28,213,992 | | |
| 16 | Total Cost | $512,292,448 | | | $34,450,026 | | |
| 17 | Cost per KW of Installed Capacity (line 5) | 384.2001 | | | 324.2355 | | |
| 18 | Production Expenses: Oper. Supv. & Engr. | 3,999,942 | | | 653,155 | | |
| 19 | Fuel | 80,432,823 | | | 4,077,329 | | |
| 20 | Coolants and Water (Nuclear Plants Only) | 0 | | | 0 | | |
| 21 | Steam Expenses | 8,519,941 | | | 276,915 | | |
| 22 | Steam From Other Sources | 0 | | | 0 | | |
| 23 | Steam Transferred (Cr.) | 0 | | | 0 | | |
| 24 | Electric Expenses | 1,387,360 | | | 124,152 | | |
| 25 | Misc. Steam (or Nuclear) Power Expenses | 3,043,982 | | | 1,136,015 | | |
| 26 | Rents | 48,000 | | | 0 | | |
| 27 | Allowances | (306,029) | | | (107,110) | | |
| 28 | Maintenance Supervision and Engineering | 2,034,089 | | | 102,191 | | |
| 29 | Maintenance of Structures | 1,272,959 | | | 478,297 | | |
| 30 | Maintenance of Boiler (Or Reactor) Plant | 13,699,448 | | | 831,302 | | |
| 31 | Maintenance of Electric Plant | 3,446,813 | | | 205,254 | | |
| 32 | Maintenance Misc. Steam (or Nuclear) Plant | 1,043,361 | | | 163,163 | | |
| 33 | Total Production Expenses | $118,622,689 | | | $7,940,663 | | |
| 34 | Expenses per Net KWh | $19.8956 | | | $19.3224 | | |
| 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 | 2,371,798 | 15,284 | | 165,961 | 2,263 | |
| 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) | 11,896 | 139,834 | | 11,438 | 124,693 | |
| 39 | Average Cost of Fuel per Unit, as Delivered f.o.b. Plant During Year | $30.830 | $25.046 | | $23.054 | $26.959 | |
| 40 | Average Cost of Fuel per Unit Burned | $33.433 | $25.870 | | $24.192 | $27.577 | |
| 41 | Avg. Cost of Fuel Burned per Million Btu | $1.405 | $4.405 | | $1.058 | $5.266 | |
| 42 | Avg. Cost of Fuel Burned per KWh Net Gen | $0.015 | | | $0.012 | | |
| 43 | Average Btu per KWh Net Generation | 10,661.000 | | | 11,787.000 | | |

| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [x] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

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 compohents of fuel cost; and (c) any other informative data concerning plant type,fuel used, fuel enrichment type and quantity for the report period,and other physical and operating characteristics of plant.

| Plant Name: * CONESVILLE 4 (d) | Plant Name: * CONES. 4 CSP SHR (e) | Plant Name: * ZIMMER CSP SHR (f) | Line No. |
|---|---|---|---|
| STEAM | STEAM | STEAM | 1 |
| CONVENTIONAL | CONVENTIONAL | CONVENTIONAL | 2 |
| 1973 | 1973 | 1991 | 3 |
| - | - | - | 4 |
| 841.50 | 366.05 | 362.11 | 5 |
| 787 | 370 | 485 | 6 |
| 7,998 | 7,998 | 6,966 | 7 |
| 0 | 0 | 0 | 8 |
| 780 | 339 | 330 | 9 |
| 780 | 339 | 330 | 10 |
| 0 | 0 | | 11 |
| 3,520,893 | 1,592,814 | 2,116,089 | 12 |
| $74,827 | $32,550 | $5,619,625 | 13 |
| 10,569,300 | 4,607,243 | 159,293,033 | 14 |
| 173,643,661 | 75,389,844 | 533,951,705 | 15 |
| $184,287,788 | $80,029,637 | $698,864,363 | 16 |
| 218.9991 | 218.6303 | 1,929.9780 | 17 |
| | 506,203 | 744,707 | 18 |
| | 27,794,259 | 21,250,402 | 19 |
| | 0 | 0 | 20 |
| | 369,582 | 5,166,608 | 21 |
| | 0 | 0 | 22 |
| | 0 | 0 | 23 |
| | 280,200 | 233,686 | 24 |
| | 526,824 | 937,071 | 25 |
| | 0 | 0 | 26 |
| | (237,172) | 0 | 27 |
| | 284,297 | 252,797 | 28 |
| | 112,757 | 394,504 | 29 |
| | 1,130,546 | 2,922,628 | 30 |
| | 165,779 | 1,003,181 | 31 |
| | 150,538 | 277,930 | 32 |
| | $31,083,813 | $33,183,514 | 33 |
| | $19.5150 | $15.6815 | 34 |
| COAL / OIL | COAL / OIL | COAL / OIL | 35 |
| TONS / BARRELS | TONS / BARRELS | TONS / BARRELS | 36 |
| 1,499,254 / 5,607 | 673,142 / 2,452 | 825,952 / 17,076 | 37 |
| 11,832 / 140,233 | 11,830 / 140,234 | 12,156 / 136,645 | 38 |
| $39.213 / $26.363 | $39.944 / $26.366 | $24.982 / $24.054 | 39 |
| $40.463 / $26.865 | $41.192 / $26.865 | $25.193 / $25.899 | 40 |
| $1.710 / | $1.741 / $4.561 | $1.036 / $4.513 | 41 |
| $0.017 / | $0.017 / | $0.010 / | 42 |
| 10,085.000 / | 10,008.000 / | 9,535.000 / | 43 |

| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [X] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

## 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 SHR (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) | 59 | | | 687 | | |
| 7 | Plant Hours Connected to Load | 7,263 | | | 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 | 292,171 | | | 3,788,570 | | |
| 13 | Cost of Plant: Land and Land Rights | 175,498 | | | 413,944 | | |
| 14 | Structures and Improvements | 1,124,046 | | | 21,443,667 | | |
| 15 | Equipment Costs | 12,474,682 | | | 160,112,741 | | |
| 16 | Total Cost | $13,774,226 | | | $181,970,352 | | |
| 17 | Cost per KW of Installed Capacity (line 5) | 239.1358 | | | 286.7435 | | |
| 18 | Production Expenses: Oper. Supv. & Engr. | 92,536 | | | 738,827 | | |
| 19 | Fuel | 3,562,128 | | | 49,375,530 | | |
| 20 | Coolants and Water (Nuclear Plants Only) | 0 | | | 0 | | |
| 21 | Steam Expenses | 107,855 | | | 767,807 | | |
| 22 | Steam From Other Sources | 0 | | | 0 | | |
| 23 | Steam Transferred (Cr.) | 0 | | | 0 | | |
| 24 | Electric Expenses | 72,235 | | | 298,831 | | |
| 25 | Misc. Steam (or Nuclear) Power Expenses | 114,051 | | | 1,109,703 | | |
| 26 | Rents | 0 | | | 16,029 | | |
| 27 | Allowances | (25,502) | | | (174,266) | | |
| 28 | Maintenance Supervision and Engineering | 61,102 | | | 1,057,234 | | |
| 29 | Maintenance of Structures | 67,624 | | | 612,643 | | |
| 30 | Maintenance of Boiler (Or Reactor) Plant | 536,936 | | | 3,608,180 | | |
| 31 | Maintenance of Electric Plant | 91,996 | | | 790,336 | | |
| 32 | Maintenance Misc. Steam (or Nuclear) Plant | 69,709 | | | 58,869 | | |
| 33 | Total Production Expenses | $4,750,670 | | | $58,259,723 | | |
| 34 | Expenses per Net KWh | $16.2598 | | | $15.3777 | | |
| 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 | 122,541 | 859 | | 1,580,848 | 8,219 | |
| 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) | 12,146 | 136,551 | | 11,412 | 138,102 | |
| 39 | Average Cost of Fuel per Unit, as Delivered f.o.b. Plant During Year | $28.143 | $24.268 | | $30.319 | $26.352 | |
| 40 | Average Cost of Fuel per Unit Burned | $28.890 | $25.495 | | $31.093 | $27.112 | |
| 41 | Avg. Cost of Fuel Burned per Million Btu | $1.189 | $4.445 | | $1.362 | $4.674 | |
| 42 | Avg. Cost of Fuel Burned per KWh Net Gen | $0.012 | | | $0.013 | | |
| 43 | Average Btu per KWh Net Generation | 10,205.000 | | | 9,536.000 | | |

< Page 402.1 Column b >

COLUMBUS SOUTHERN POWER COMPANY, 1997

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, 1997

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.

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| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [x] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

## 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 | 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<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [x] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

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 | | | 0 | | | | | 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 | $742,084 | $4,844,148 | $5,586,232 | | | | | 4 |
| 2-94 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 |
| 1414 ACSR | $14,534 | $49,231 | $63,765 | | | | | 16 |
| 2-1024 ACAR | $341,950 | $829,456 | $1,171,406 | | | | | 17 |
| 2-1024 ACAR | | | | | | | | 18 |
| 2-1024 ACAR | $59,455 | $214,837 | $274,292 | | | | | 19 |
| 2-1024 ACAR | $407,287 | $1,301,707 | $1,708,994 | | | | | 20 |
| 2-983 ACAR | $224,273 | $1,348,663 | $1,572,936 | | | | | 21 |
| 2-1024 ACAR | | | | | | | | 22 |
| 2-1024 ACAR | | | | | | | | 23 |
| 2-1024 ACAR | $469,103 | $2,321,261 | $2,790,364 | | | | | 24 |
| 2-983 ACAR | $110,254 | $1,559,205 | $1,669,459 | | | | | 25 |
| 2-1024 ACAR | | | | | | | | 26 |
| 2-1024 ACAR | $380,540 | $1,583,690 | $1,964,230 | | | | | 27 |
| 2-1024 ACAR | $296,132 | $778,104 | $1,074,236 | | | | | 28 |
| 2-954 ACSR | $262,436 | $1,428,384 | $1,690,820 | | | | | 29 |
| 2-954 ACSR | $292,501 | $1,255,302 | $1,547,803 | | | | | 30 |
| 2-983 ACAR | | | | | | | | 31 |
| 2-983 ACAR | | | | | | | | 32 |
| 2-983 ACAR | $106,814 | $489,949 | $596,763 | | | | | 33 |
| | | | | | | | | 34 |
| | | | | | | | | 35 |
| | | | | | | | | 36 |

| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [x] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

## 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<br>(a) | To<br>(b) | Operating<br>(c) | Designed<br>(d) | (e) | On Structure of Line Designated<br>(f) | On Structures of Another Line<br>(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 | 3 | 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<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [x] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

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 | 238,833 | 628,223 | 867,056 | | | | | 1<br>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 | $2,120,239 | $2,799,898 | | | | | 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<br>11<br>12 |
| 2-954 ACSR | $1,509,121 | $5,318,864 | $6,827,985 | | | | | 13<br>14<br>15 |
| 2-954 ACSR | | | | | | | | 16 |
| 2-954 ACSR | | | | | | | | 17 |
| 2-954 ACSR | $639,432 | $2,097,709 | $2,737,141 | | | | | 18<br>19<br>20 |
| 2-954 ACSR | | | | | | | | 21 |
| 2-954 ACSR | $308,044 | $6,005,865 | $6,313,909 | | | | | 22 |
| 2-954 ACSR | $232,957 | $2,023,424 | $2,256,381 | | | | | 23 |
| 2-954 ACSR | $153,013 | $531,322 | $684,335 | | | | | 24<br>25 |
| | | | | $16,105 | $945,417 | 0 | $961,522 | 26<br>27<br>28<br>29<br>30<br>31<br>32<br>33<br>34<br>35 |
| | | | | | | | | 36 |

| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [X] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

## 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) (Indicate where other than 60 cycle,3 phase) 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) (In the case of underground lines report circuit miles) On Structures of Another Line (g) | Number of Circuits (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 | | | |

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 | | | | | | | | 1 |
| 636 ACSR | 154,410 | 839,324 | 993,734 | | | | | 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 | | $21,179 | $21,179 | | | | | 7 |
| 636 ACSR | $275,683 | $383,221 | $658,904 | | | | | 8 |
| 636 AA | $94,264 | $821,590 | $915,854 | | | | | 9 |
| 636 ACSR | | | | | | | | 10 |
| 636 ACSR | | | | | | | | 11 |
| 636 ACSR | $36,128 | $239,219 | $275,347 | | | | | 12 |
| 4/0 CWC | | | | | | | | 13 |
| 954 ACSR | | | | | | | | 14 |
| 636 ACSR | $112,124 | $384,296 | $496,420 | | | | | 15 |
| 636 ACSR | | | | | | | | 16 |
| 636 ACSR | $299,591 | $767,279 | $1,066,870 | | | | | 17 |
| 336.4 ACSR | $25,571 | $289,836 | $315,407 | | | | | 18 |
| 336.4 ACSR | | | | | | | | 19 |
| 636 ACSR | $151,362 | $756,923 | $908,285 | | | | | 20 |
| 636 ACSR | | | | | | | | 21 |
| 636 ACSR | $289,359 | $1,307,282 | $1,596,641 | | | | | 22 |
| 600 CU PIPT | | $724,216 | $724,216 | | | | | 23 |
| 600 CU PIPT | $2 | $633,222 | $633,224 | | | | | 24 |
| 636 ACSR | | | | | | | | 25 |
| 636 ACSR | $51,618 | $480,664 | $532,282 | | | | | 26 |
| 636 AA | $158,617 | $776,247 | $934,864 | | | | | 27 |
| 636 ACSR | $691,631 | $833,293 | $1,524,924 | | | | | 28 |
| 636 ACSR | $108,649 | $529,974 | $638,623 | | | | | 29 |
| 636 ACSR | | | | | | | | 30 |
| 636 ACSR | $164,110 | $647,056 | $811,166 | | | | | 31 |
| 636 ACSR | $219,293 | $1,322,409 | $1,541,702 | | | | | 32 |
| 336.4 ACSR | | | | | | | | 33 |
| 636 ACSR | $376,922 | $1,205,287 | $1,582,209 | | | | | 34 |
| 336.4 ACSR | | | | | | | | 35 |
| | | | | | | | | 36 |

| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [X] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

## 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 | 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 | | | |

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 | $707,116 | $730,495 | | | | | 1 |
| 636 ACSR | | | | | | | | 2 |
| 636 ACSR | $645,088 | $659,702 | $1,304,790 | | | | | 3 |
| 636 ACSR | | | | | | | | 4 |
| 636 ACSR | | | | | | | | 5 |
| 636 ACSR | $1,226,980 | $4,272,927 | $5,499,907 | | | | | 6 |
| 1272 ACSR | | | | | | | | 7 |
| 636 ACSR | $205,310 | $944,358 | $1,149,668 | | | | | 8 |
| 600 CU PIPT | | | | | | | | 9 |
| 636 ACSR | $51,603 | $445,601 | $497,204 | | | | | 10 |
| 600 CU PIPT | $97,258 | $1,049,228 | $1,146,486 | | | | | 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 | | | | | | | | 17 |
| 1250 CU PIPT | $11,703 | $842,622 | $854,325 | | | | | 18 |
| 954 ACSR | | $562,027 | $562,027 | | | | | 19 |
| 636 ACSR | | | | | | | | 20 |
| 336.4 ACSR | $123,645 | $166,023 | $289,668 | | | | | 21 |
| 636 ACSR | | | | | | | | 22 |
| 636 ACSR | $104,008 | $691,165 | $795,173 | | | | | 23 |
| 336.4 ACSR | | | | | | | | 24 |
| 636 ACSR | $43,171 | $134,815 | $177,986 | | | | | 25 |
| 1272 ACSR | | | | | | | | 26 |
| 1272 ACSR | | | | | | | | 27 |
| 1272 ACSR | | $459,803 | $459,803 | | | | | 28 |
| 1272 ACSR | $365,830 | $378,654 | $744,484 | | | | | 29 |
| 1272 ACSR | $312,454 | $962,779 | $1,275,233 | | | | | 30 |
| 600 CU PIPT | $786 | $265,317 | $266,103 | | | | | 31 |
| 1272 ACSR | $3,598 | $828,507 | $832,105 | | | | | 32 |
| 1272 ACSR | $776,401 | $1,601,662 | $2,378,063 | | | | | 33 |
| 1272 ACSR | | | | | | | | 34 |
| 1272 ACSR | | | | | | | | 35 |
| | | | | | | | | 36 |

| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [X] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

## 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 | TRENT | DELAWARE | 138.00 | 138.00 | 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 |
| | | | | | TOTAL | | | |

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<br>636 AA | $351,922<br>76,621 | $607,874<br>491,601 | $959,796<br>568,222 | | | | | 1<br>2<br>3 |
| 1272 ACSR<br>336.4 ACSR | | | | | | | | 4<br>5 |
| 2500 ALUM | $42,274 | $1,964,953 | $2,007,227 | | | | | 6 |
| 1272 ACSR<br>636 ACSR | | | | | | | | 7<br>8 |
| 636 AA | $3,205 | $289,824 | $293,029 | | | | | 9 |
| 636 ACSR | | | | | | | | 10 |
| 636 ACSR<br>1272 ACSR | | | | | | | | 11<br>12 |
| 336.4 ACSR | $648,372 | $632,509 | $1,280,881 | | | | | 13 |
| 1272 KCM<br>636 ACSR | $110,523 | $584,082 | $694,605 | | | | | 14<br>15 |
| 636 ACSR | $43,935 | $363,832 | $407,767 | | | | | 16 |
| 636 AA | $128,369 | $734,407 | $862,776 | | | | | 17 |
| 636 ACSR | $180,775 | $1,148,829 | $1,329,604 | | | | | 18 |
| 636 AA | $4,791 | $240,270 | $245,061 | | | | | 19 |
| 336.4 ACSR | $86,332 | $274,631 | $360,963 | | | | | 20 |
| 636 AA | | $10,682 | $10,682 | | | | | 21 |
| 636 AA | $11,465 | $295,126 | $306,591 | | | | | 22 |
| 636 AA | $21,894 | $1,613,005 | $1,634,899 | | | | | 23 |
| 636 ACSR | $27,350 | $897,922 | $925,272 | | | | | 24 |
| 636 ACSR | $98,311 | $1,226,806 | $1,325,117 | | | | | 25 |
| 636 AA<br>1259 CU PIPT | | $928,567 | $928,567 | | | | | 26<br>27 |
| 1272 KCM<br>636 ACSR | $226,914 | $1,033,706 | $1,260,620 | | | | | 28<br>29 |
| 636 ACSR | $419,198 | $3,327,678 | $3,746,876 | | | | | 30 |
| 336.4 ACSR<br>336.4 ACSR | $212,686 | $1,850,706 | $2,063,392 | | | | | 31<br>32 |
| 636 ACSR<br>636 ACSR | | | | | | | | 33<br>34 |
| 336 ACSR<br>336.4 ACSR | $137,674 | $257,197 | $394,871 | | | | | 35<br>36 |

| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [X] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

## 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 | 7.93 | | 1 |
| 21 | MESS | 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 | MORSE | STELZER | 138.00 | 138.00 | 4 | 1.65 | | 1 |
| 35 | | | | | | | | |
| 36 | | | | | TOTAL | | | |

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 | $117,303 | $599,735 | $717,038 | | | | | 1 |
| 636 ACSR | | | | | | | | 2 |
| 636 ACSR | $80,117 | $244,619 | $324,736 | | | | | 3 |
| 600 CU PIPT | $9,105 | $1,197,027 | $1,206,132 | | | | | 4 |
| 636 ACSR | | | | | | | | 5 |
| 636 ACSR | $174,862 | $1,464,547 | $1,639,409 | | | | | 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 | $30,426 | $912,265 | $942,691 | | | | | 11 |
| 954 ACSR | $259,695 | $1,301,958 | $1,561,653 | | | | | 12 |
| 1272 ACSR | $164,367 | $128,377 | $292,744 | | | | | 13 |
| 1272 ACSR | | $555,335 | $555,335 | | | | | 14 |
| 1272 ACSR | $174,912 | $513,961 | $688,873 | | | | | 15 |
| 1272 ACSR | | | | | | | | 16 |
| 636 ACSR | | | | | | | | 17 |
| 1272 ACSR | | | | | | | | 18 |
| 1272 ACSR | | | | | | | | 19 |
| 1272 ACSR | $548,902 | $3,722,774 | $4,271,676 | | | | | 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 | $721,938 | $757,049 | | | | | 25 |
| 983.1 ACSR | $268,205 | $480,053 | $748,258 | | | | | 26 |
| 954 ACSR | | | | | | | | 27 |
| 2750 CU KCM | $360,585 | $3,198,337 | $3,558,922 | | | | | 28 |
| 600 CU PIPT | $1,603 | $1,182,466 | $1,184,069 | | | | | 29 |
| 600 CU PIPT | | $177,366 | $177,366 | | | | | 30 |
| 636 ACSR | $54,800 | $204,664 | $259,464 | | | | | 31 |
| 954 ACSR | | | | | | | | 32 |
| 636 ACSR | $10,882 | $348,906 | $359,788 | | | | | 33 |
| 2500 CU PIPT | | | | | | | | 34 |
| | | | | | | | | 35 |
| | | | | | | | | 36 |

| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [X] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

## 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) (Indicate where other than 60 cycle,3 phase) 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) (In the case of underground lines report circuit miles) On Structures of Another Line (g) | Number of Circuits (h) |
|---|---|---|---|---|---|---|---|---|
| 1 | EXPENSES OF 138 KV LINES | | | | | | | |
| 2 | | | | | | | | |
| 3 | TRANSMISSION LINES VOLTAGE | LESS THAN 132 KV | | | | | | |
| 4 | | | | | | | | |
| 5 | TOTAL 69 KV TRANS. LINES | | | | | | | |
| 6 | TOTAL 40 KV TRANS. LINES | | | | | 449.40 | 8.63 | |
| 7 | | | | | | 42.93 | 16.46 | |
| 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 | 2,024.34 | 181.15 | 195 |

TRANSMISSION LINE STATISTICS (Continued)

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

8. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.

9. Designate any transmission line leased to another company and give name of lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.

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

| Size of Conductor and Material (i) | COST OF LINE (Include in column (j) land, land rights, and clearing right-of-way) | | | EXPENSES, EXCEPT DEPRECIATION AND TAXES | | | | Line No. |
|---|---|---|---|---|---|---|---|---|
| | Land (j) | Construction and Other Costs (k) | Total Cost (l) | Operation Expenses (m) | Maintenance Expenses (n) | Rents (o) | Total Expenses (p) | |
| | | | | $14,755 | $866,082 | 0 | $880,837 | 1 |
| | | | | | | | | 2 |
| | | | | | | | | 3 |
| | | | | | | | | 4 |
| | | | | | | | | 5 |
| 69 KV | $3,554,960 | $18,897,348 | $22,452,308 | | | | | 6 |
| 40 KV | $235,482 | $2,701,363 | $2,936,845 | | | | | 7 |
| | | | | $9,460 | $555,254 | 0 | $564,714 | 8 |
| | | | | | | | | 9 |
| | | | | | | | | 10 |
| | | | | | | | | 11 |
| | | | | | | | | 12 |
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| | | | | | | | | 35 |
| | $29,937,381 | $143,151,276 | $173,088,657 | $40,320 | $2,366,753 | 0 | $2,407,073 | 36 |

< Page 422 Line 16 Column A >

COLUMBUS SOUTHERN POWER COMPANY, 1995

TRANSMISSION LINE STATISTICS:

Transmission Lines are co-owned with Cincinnati 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% |

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| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [x] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

SUBSTATIONS

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

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

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

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

| Line No. | Name and Location of Substation<br>(a) | Character of Substation<br>(b) | VOLTAGE (In MVa)<br>Primary<br>(c) | <br>Secondary<br>(d) | <br>Tertiary<br>(e) |
|---|---|---|---|---|---|
| 1 | WHOLLY OWNED SUBSTATIONS | | | | |
| 2 | #2 GAY STREET/COLUMBUS, OH | UNATTENDED-D | 138.00 | 13.00 | |
| 3 | #3 KENNY/COLUMBUS, OH | UNATTENDED-D | 138.00 | 13.00 | |
| 4 | #5 CORRIDOR/FRANKLIN CO., OH | UNATTENDED-T | 345.00 | 138.00 | 13.00 |
| 5 | | UNATTENDED-T | 345.00 | 138.00 | 34.50 |
| 6 | | UNATTENDED-T | 138.00 | 34.00 | 13.00 |
| 7 | #7 MARION ROAD/COLUMBUS, OH | UNATTENDED-T | 138.00 | 40.00 | 13.00 |
| 8 | | UNATTENDED-T | 13.00 | 13.00 | |
| 9 | #8 MADISON/COLUMBUS, OH | UNATTENDED-D | 69.00 | 12.00 | |
| 10 | #9 KARL RD/COLUMBUS, OH | UNATTENDED-D | 138.00 | 13.00 | |
| 11 | #10 BEXLEY/COLUMBUS, OH | UNATTENDED-T | 138.00 | 40.00 | 13.00 |
| 12 | | UNATTENDED-T | 138.00 | 13.00 | 13.00 |
| 13 | | UNATTENDED-T | 13.00 | 13.00 | |
| 14 | #12 HUNTLEY/WORTHINGTON, OH | UNATTENDED-T | 138.00 | 69.00 | 13.00 |
| 15 | | UNATTENDED-T | 138.00 | 13.00 | |
| 16 | | UNATTENDED-T | 69.00 | 13.00 | |
| 17 | #13 CANAL ST/COLUMBUS, OH | UNATTENDED-D | 138.00 | 40.00 | 13.00 |
| 18 | | UNATTENDED-D | 13.00 | 13.00 | |
| 19 | #14 EAST BROAD ST/COLUMBUS, OH | UNATTENDED-T | 138.00 | 40.00 | 13.00 |
| 20 | | UNATTENDED-T | 13.00 | 13.00 | |
| 21 | #18 PICWAY/PICKAWAY CO., OH | ATTENDED-T | 138.00 | 13.00 | |
| 22 | | ATTENDED-T | 69.00 | 2.40 | |
| 23 | | ATTENDED-T | 13.80 | 2.40 | |
| 24 | #19 HYATT/DELAWARE CO., OH | UNATTENDED-T | 345.00 | 138.00 | 13.00 |
| 25 | #20 WILSON RD/COLUMBUS, OH | UNATTENDED-T | 138.00 | 40.00 | 13.00 |
| 26 | | UNATTENDED-T | 138.00 | 13.00 | |
| 27 | | UNATTENDED-T | 13.00 | 13.00 | |
| 28 | #21 HILLIARD/HILLIARD, OH | UNATTENDED-D | 69.00 | 13.00 | |
| 29 | #22 DAVIDSON/HILLIARD, OH | UNATTENDED-D | 138.00 | 13.80 | |
| 30 | #23 DUBLIN/DUBLIN, OH | UNATTENDED-D | 69.00 | 13.00 | |
| 31 | #25 LIVINGSTON/COLUMBUS, OH | UNATTENDED-D | 40.00 | 13.00 | |
| 32 | #26 BETHEL RD/COLUMBUS, OH | UNATTENDED-T | 138.00 | 69.00 | 13.00 |
| 33 | | UNATTENDED-T | 138.00 | 13.00 | |
| 34 | #27 HALL/GALLOWAY, OH | UNATTENDED-D | 138.00 | 13.00 | |
| 35 | #28 REYNOLDSBURG/REYNOLDSBUR, OH | UNATTENDED-D | 34.50 | 13.00 | |
| 36 | | UNATTENDED-D | 13.00 | 13.00 | |
| 37 | #29 CLINTON/COLUMBUS, OH | UNATTENDED-D | 138.00 | 13.00 | 13.00 |
| 38 | #30 MOUND/COLUMBUS, OH | UNATTENDED-D | 138.00 | 13.00 | |
| 39 | #31 SAWMILL/FRANKLIN, CO., OH | UNATTENDED-T | 13.00 | 13.00 | |
| 40 | | UNATTENDED-T | 138.00 | 34.50 | 13.00 |

SUBSTATIONS (Continued)

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

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

| Capacity of Substation (In Service) (In MVa) (f) | Number of Transformers in Service (g) | Number of Spare Transformers (h) | CONVERSION APPARATUS AND SPECIAL EQUIPMENT Type of Equipment (i) | Number of Units (j) | Total Capacity (In MVa) (k) | Line No. |
|---|---|---|---|---|---|---|
| | | | | | | 1 |
| 243.00 | 3 | | | | | 2 |
| 150.00 | 2 | | | | | 3 |
| 560.00 | 1 | | | | | 4 |
| 675.00 | 1 | | | | | 5 |
| 50.00 | 1 | | | | | 6 |
| 250.00 | 3 | | | | | 7 |
| 17.00 | 6 | 1 | | | | 8 |
| 20.00 | 1 | | | | | 9 |
| 225.00 | 3 | | | | | 10 |
| 83.00 | 2 | | | | | 11 |
| 75.00 | 1 | | | | | 12 |
| 6.00 | 2 | | | | | 13 |
| 106.00 | 2 | | | | | 14 |
| 82.00 | 2 | | | | | 15 |
| 34.00 | 2 | | | | | 16 |
| 125.00 | 3 | | | | | 17 |
| 8.00 | 3 | | | | | 18 |
| 83.00 | 2 | | | | | 19 |
| 7.00 | 2 | | | | | 20 |
| 115.00 | 1 | | | | | 21 |
| 14.00 | 2 | 3 | | | | 22 |
| 8.00 | 1 | | | | | 23 |
| 568.00 | 2 | | | | | 24 |
| 83.00 | 2 | | | | | 25 |
| 75.00 | 1 | | | | | 26 |
| 7.00 | 2 | | | | | 27 |
| 40.00 | 2 | | | | | 28 |
| 42.00 | 1 | | | | | 29 |
| 93.00 | 3 | | | | | 30 |
| 40.00 | 2 | | | | | 31 |
| 50.00 | 1 | | | | | 32 |
| 150.00 | 2 | 1 | | | | 33 |
| 42.00 | 1 | | | | | 34 |
| 10.00 | 1 | | | | | 35 |
| 1.00 | 1 | | | | | 36 |
| 168.00 | 2 | | | | | 37 |
| 150.00 | 2 | | | | | 38 |
| 7.00 | 2 | | | | | 39 |
| 133.00 | 2 | | | | | 40 |

| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [X] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

SUBSTATIONS

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

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

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

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

| Line No. | Name and Location of Substation<br>(a) | Character of Substation<br>(b) | VOLTAGE (In MVa)<br>Primary<br>(c) | <br>Secondary<br>(d) | <br>Tertiary<br>(e) |
|---|---|---|---|---|---|
| 1 | #31 SAWMILL/FRANKLIN CO., OH | UNATTENDED-T | 138.00 | 69.00 | 13.00 |
| 2 | #32 FIFTH AVE/COLUMBUS, OH | UNATTENDED-D | 138.00 | 40.00 | 13.00 |
| 3 | | UNATTENDED-D | 13.00 | 13.00 | |
| 4 | #35 POSTON/ATHENS CO., OH | UNATTENDED-T | 138.00 | 69.00 | 13.00 |
| 5 | | UNATTENDED-T | 69.00 | 13.00 | |
| 6 | #36 TRABUE/FRANKLIN CO., OH | UNATTENDED-D | 138.00 | 13.00 | |
| 7 | #38 GROVES RD/COLUMBUS, OH | UNATTENDED-T | 40.00 | 13.00 | |
| 8 | | UNATTENDED-T | 138.00 | 40.00 | 13.00 |
| 9 | | UNATTENDED-T | 138.00 | 13.00 | |
| 10 | | UNATTENDED-T | 34.50 | 13.00 | |
| 11 | #39 GENOA/WESTERVILLE, OH | UNATTENDED-T | 138.00 | 69.00 | 13.00 |
| 12 | | UNATTENDED-T | 138.00 | 34.50 | 13.00 |
| 13 | | UNATTENDED-T | 34.50 | 13.00 | |
| 14 | | UNATTENDED-T | 13.00 | 13.00 | |
| 15 | #40 WEST/MADISON CO., OH | UNATTENDED-D | 40.00 | 13.00 | |
| 16 | #41 ROBERTS/HILLIARD, OH | UNATTENDED-T | 138.00 | 13.00 | |
| 17 | | UNATTENDED-T | 345.00 | 138.00 | 13.00 |
| 18 | #42 MIFFLIN/FRANKLIN CO., OH | UNATTENDED-D | 138.00 | 13.00 | |
| 19 | #45 GAHANNA/FRANKLIN CO., OH | UNATTENDED-D | 138.00 | 34.50 | 13.00 |
| 20 | | UNATTENDED-D | 13.00 | 13.00 | |
| 21 | #46 ASTOR/COLUMBUS, OH | UNATTENDED-D | 138.00 | 13.00 | 13.00 |
| 22 | #48 LINWORTH/FRANKLIN CO., OH | UNATTENDED-D | 138.00 | 40.00 | 13.00 |
| 23 | #49 SUNBURY/SUNBURY, OH | UNATTENDED-D | 34.50 | 13.00 | |
| 24 | | UNATTENDED-D | 13.00 | 13.00 | |
| 25 | #54 HESS ST/COLUMBUS, OH | UNATTENDED-D | 138.00 | 13.00 | |
| 26 | | UNATTENDED-D | 13.00 | 13.00 | |
| 27 | #55 WESTERVILLE/WESTERVILLE, OH | UNATTENDED-D | 69.00 | 13.00 | |
| 28 | #56 BLENDON/FRANKLIN CO., OH | UNATTENDED-D | 138.00 | 40.00 | 13.00 |
| 29 | | UNATTENDED-D | 13.00 | 13.00 | |
| 30 | #57 PARSONS/COLUMBUS, OH | UNATTENDED-D | 40.00 | 13.00 | |
| 31 | #58 MORSE RD/GAHANNA, OH | UNATTENDED-D | 138.00 | 13.00 | |
| 32 | #64 ST. CLAIR/COLUMBUS, OH | UNATTENDED-D | 138.00 | 13.00 | 13.00 |
| 33 | | UNATTENDED-D | 138.00 | 40.00 | 13.00 |
| 34 | #65 NESTLE/COLUMBUS, OH | UNATTENDED-D | 34.50 | 13.00 | |
| 35 | #66 CONESVILLE PLANT/CONESVILLE, OH | ATTENDED-T | 138.00 | 69.00 | 13.00 |
| 36 | | ATTENDED-T | 138.00 | 69.00 | 4.00 |
| 37 | | ATTENDED-T | 26.00 | 4.00 | |
| 38 | | ATTENDED-T | 345.00 | 24.00 | |
| 39 | | ATTENDED-T | 24.00 | 4.00 | |
| 40 | | ATTENDED-T | 18.00 | 4.00 | |

SUBSTATIONS (Continued)

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

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

| Capacity of Substation (In Service) (In MVa) (f) | Number of Transformers in Service (g) | Number of Spare Transformers (h) | CONVERSION APPARATUS AND SPECIAL EQUIPMENT Type of Equipment (i) | Number of Units (j) | Total Capacity (In MVa) (k) | Line No. |
|---|---|---|---|---|---|---|
| 90.00 | 1 | | | | | 1 |
| 42.00 | 1 | | | | | 2 |
| 1.00 | 1 | | | | | 3 |
| 94.00 | 2 | 3 | | | | 4 |
| 9.00 | 1 | | | | | 5 |
| 42.00 | 1 | 1 | | | | 6 |
| 40.00 | 2 | | | | | 7 |
| 134.00 | 2 | | | | | 8 |
| 150.00 | 2 | | | | | 9 |
| 40.00 | 2 | | | | | 10 |
| 112.00 | 2 | | | | | 11 |
| 42.00 | 1 | | | | | 12 |
| 3.00 | 1 | 1 | | | | 13 |
| 3.00 | 1 | | | | | 14 |
| 34.00 | 2 | | | | | 15 |
| 79.00 | 2 | | | | | 16 |
| 560.00 | 1 | | | | | 17 |
| 42.00 | 1 | | | | | 18 |
| 50.00 | 2 | 1 | | | | 19 |
| 2.00 | 2 | | | | | 20 |
| 150.00 | 2 | | | | | 21 |
| 83.00 | 2 | | | | | 22 |
| 20.00 | 2 | | | | | 23 |
| 2.00 | 2 | | | | | 24 |
| 166.00 | 4 | | | | | 25 |
| 9.00 | 3 | | | | | 26 |
| 40.00 | 2 | | | | | 27 |
| 25.00 | 1 | | | | | 28 |
| 1.00 | 1 | | | | | 29 |
| 40.00 | 2 | | | | | 30 |
| 150.00 | 2 | | | | | 31 |
| 177.00 | 2 | | | | | 32 |
| 42.00 | 1 | | | | | 33 |
| 27.00 | 2 | | | | | 34 |
| 9.00 | 1 | | | | | 35 |
| 14.00 | 1 | | | | | 36 |
| 55.00 | 2 | | | | | 37 |
| 960.00 | 2 | | | | | 38 |
| 105.00 | 2 | | | | | 39 |
| 20.00 | 1 | | | | | 40 |

| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [X] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

SUBSTATIONS

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

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

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

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

| Line No. | Name and Location of Substation<br>(a) | Character of Substation<br>(b) | VOLTAGE (In MVa)<br>Primary<br>(c) | <br>Secondary<br>(d) | <br>Tertiary<br>(e) |
|---|---|---|---|---|---|
| 1 | #66 CONESVILLE PLANT/CONESVILLE, OH | ATTENDED-T | 15.00 | 4.00 | |
| 2 | | ATTENDED-T | 13.00 | 4.00 | |
| 3 | | ATTENDED-T | 138.00 | 15.00 | |
| 4 | | ATTENDED-T | 138.00 | 13.00 | |
| 5 | | ATTENDED-T | 138.00 | 17.00 | |
| 6 | | ATTENDED-T | 138.00 | 4.00 | |
| 7 | #69 HARRISON/PICKAWAY CO., OH | ATTENDED-T | 138.00 | 69.00 | 13.00 |
| 8 | #70 ETNA RD/WHITEHALL, OH | UNATTENDED-D | 40.00 | 13.00 | |
| 9 | #71 BIXBY/GROVEPORT, OH | UNATTENDED-T | 345.00 | 138.00 | 13.00 |
| 10 | | UNATTENDED-T | 138.00 | 13.00 | 13.00 |
| 11 | | UNATTENDED-T | 13.00 | 13.00 | |
| 12 | | UNATTENDED-T | 345.00 | 138.00 | 35.00 |
| 13 | #72 GALLOWAY RD/GALLOWAY, OH | UNATTENDED-D | 69.00 | 13.00 | |
| 14 | #73 BRIGGSDALE/BRIGGSDALE, OH | UNATTENDED-D | 40.00 | 13.00 | |
| 15 | | UNATTENDED-D | 13.00 | 13.00 | |
| 16 | #74 BEATTY RD/GROVE CITY, OH | UNATTENDED-T | 345.00 | 138.00 | 13.00 |
| 17 | | UNATTENDED-T | 138.00 | 13.00 | |
| 18 | | UNATTENDED-T | 138.00 | 69.00 | 13.00 |
| 19 | | UNATTENDED-T | 13.00 | 13.00 | |
| 20 | #75 MCCOMB/GROVE CITY, OH | UNATTENDED-T | 138.00 | 40.00 | 13.00 |
| 21 | | UNATTENDED-T | 13.00 | 13.00 | |
| 22 | #77 O.S.U./COLUMBUS, OH | UNATTENDED-D | 138.00 | 13.00 | |
| 23 | #79 COLUMBIA/COLUMBUS CENTER, OH | UNATTENDED-D | 40.00 | 13.00 | |
| 24 | #80 KIRK/PATASKALA, OH | UNATTENDED-T | 345.00 | 138.00 | 13.00 |
| 25 | | UNATTENDED-T | 138.00 | 34.50 | 13.00 |
| 26 | | UNATTENDED-T | 138.00 | 69.00 | 34.00 |
| 27 | #81 TRENT/DELAWARE CO., OH | UNATTENDED-D | 138.00 | 34.50 | 13.00 |
| 28 | #89 SHANNON/CANAL WINCHESTER, OH | UNATTENDED-D | 138.00 | 13.00 | |
| 29 | #95 VINE/COLUMBUS, OH | UNATTENDED-D | 138.00 | 13.00 | |
| 30 | #97 TAYLOR/COLUMBUS, OH | UNATTENDED-D | 138.00 | 34.50 | 13.00 |
| 31 | #98 LAZELLE/WORTHINGTON, OH | UNATTENDED-D | 69.00 | 13.00 | |
| 32 | #101 FLOODWOOD/NELSONVILLE, OH | UNATTENDED-D | 69.00 | 13.00 | |
| 33 | #103 BERLIN/JACKSON CO., OH | UNATTENDED-D | 69.00 | 13.00 | |
| 34 | #107 RAVEN/ABERDEEN, OH | UNATTENDED-D | 69.00 | 13.00 | |
| 35 | #109 SLATE MILLS/CHILLICOTHE, OH | UNATTENDED-T | 69.00 | 13.00 | |
| 36 | #113 ELLIOT/ATHENS, OH | UNATTENDED-T | 138.00 | 69.00 | 13.00 |
| 37 | | UNATTENDED-T | 13.00 | 13.00 | |
| 38 | #126 BUCKSKIN/SOUTH SALEM, OH | UNATTENDED-D | 69.00 | 13.00 | |
| 39 | #132 ADDISON/KANAUGA, OH | UNATTENDED-T | 69.00 | 13.00 | |
| 40 | | UNATTENDED-T | 138.00 | 69.00 | 13.00 |

SUBSTATIONS (Continued)

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

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

| Capacity of Substation (In Service) (In MVa) (f) | Number of Transformers in Service (g) | Number of Spare Transformers (h) | CONVERSION APPARATUS AND SPECIAL EQUIPMENT Type of Equipment (i) | Number of Units (j) | Total Capacity (In MVa) (k) | Line No. |
|---|---|---|---|---|---|---|
| 10.00 | 1 | | | | | 1 |
| 12.00 | 1 | | | | | 2 |
| 150.00 | 1 | | | | | 3 |
| 150.00 | 1 | | | | | 4 |
| 180.00 | 1 | | | | | 5 |
| 30.00 | 1 | 2 | | | | 6 |
| 50.00 | 1 | | | | | 7 |
| 60.00 | 3 | | | | | 8 |
| 450.00 | 1 | | | | | 9 |
| 75.00 | 1 | | | | | 10 |
| 4.00 | 1 | | | | | 11 |
| 675.00 | 1 | | | | | 12 |
| 42.00 | 2 | | | | | 13 |
| 20.00 | 2 | | | | | 14 |
| 2.00 | 2 | | | | | 15 |
| 1,010.00 | 2 | 1 | | | | 16 |
| 75.00 | 1 | | | | | 17 |
| 100.00 | 2 | | | | | 18 |
| 6.00 | 2 | | | | | 19 |
| 100.00 | 2 | | | | | 20 |
| 5.00 | 2 | | | | | 21 |
| 150.00 | 2 | | | | | 22 |
| 15.00 | 1 | | | | | 23 |
| 560.00 | 1 | | | | | 24 |
| 42.00 | 1 | | | | | 25 |
| 90.00 | 1 | | | | | 26 |
| 42.00 | 1 | | | | | 27 |
| 42.00 | 1 | | | | | 28 |
| 125.00 | 2 | 1 | | | | 29 |
| 42.00 | 1 | | | | | 30 |
| 40.00 | 2 | | | | | 31 |
| 22.00 | 3 | | | | | 32 |
| 19.00 | 2 | | | | | 33 |
| 13.00 | 1 | | | | | 34 |
| 11.00 | 1 | | | | | 35 |
| 67.00 | 1 | | | | | 36 |
| 4.00 | 1 | | | | | 37 |
| 20.00 | 1 | | | | | 38 |
| 20.00 | 1 | | | | | 39 |
| 56.00 | 1 | | | | | 40 |

| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [X] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

SUBSTATIONS

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| Line No. | Name and Location of Substation<br>(a) | Character of Substation<br>(b) | VOLTAGE (In MVa)<br>Primary<br>(c) | <br>Secondary<br>(d) | <br>Tertiary<br>(e) |
|---|---|---|---|---|---|
| 1 | #136 RIO/GALLIA CO., OH | UNATTENDED-D | 138.00 | 69.00 | 13.00 |
| 2 | #138 HANERS/GALLIPOLIS, OH | UNATTENDED-D | 69.00 | 13.00 | |
| 3 | #142 CORWIN/GAVIN, OH | UNATTENDED-D | 138.00 | 13.00 | |
| 4 | #145 JEFFERSON/OAK HILL, OH | UNATTENDED-D | 69.00 | 13.00 | |
| 5 | #148 SCIPPO/CHILLICOTHE, OH | UNATTENDED-D | 138.00 | 13.00 | |
| 6 | #149 CIRCLEVILLE/CIRCLEVILLE, OH | UNATTENDED-T | 138.00 | 69.00 | 13.00 |
| 7 | | UNATTENDED-T | 138.00 | 13.00 | |
| 8 | | UNATTENDED-T | 13.00 | 13.00 | |
| 9 | #154 HIGHLAND/HILLSBORO, OH | UNATTENDED-D | 69.00 | 13.00 | |
| 10 | #155 SARDINIA/PORTSMOUTH, OH | UNATTENDED-D | 69.00 | 13.00 | |
| 11 | #158 SEAMAN/SEAMAN, OH | UNATTENDED-T | 69.00 | 13.00 | |
| 12 | | UNATTENDED-T | 138.00 | 69.00 | 13.00 |
| 13 | #171 SCIOTO TRAIL/PICKAWAY CO., OHIO | UNATTENDED-D | 138.00 | 13.00 | |
| 14 | #176 CAMP SHERMAN/CHILLICOTHE, OH | UNATTENDED-D | 69.00 | 13.00 | |
| 15 | | UNATTENDED-D | 13.00 | 2.30 | |
| 16 | #178 DELANO/CHILLICOTHE, OH | UNATTENDED-D | 138.00 | 69.00 | 13.00 |
| 17 | | UNATTENDED-D | 13.00 | 13.00 | |
| 18 | #189 PEACH MOUNT/PORTSMOUTH, OH | UNATTENDED-D | 34.50 | 13.00 | |
| 19 | | UNATTENDED-D | 13.00 | 4.00 | |
| 20 | #191 RARDEN/RARDEN, OH | UNATTENDED-D | 69.00 | 34.50 | 13.00 |
| 21 | #217 PARK/DELAWARE, OH | UNATTENDED-D | 34.50 | 13.00 | |
| 22 | | UNATTENDED-D | 13.00 | 13.00 | |
| 23 | #218 LINCOLN ST/DELAWARE, OH | UNATTENDED-D | 34.50 | 13.00 | |
| 24 | #226 ROSS/CHILLICOTHE, OH | UNATTENDED-T | 138.00 | 69.00 | 13.00 |
| 25 | | UNATTENDED-T | 13.00 | 13.00 | |
| 26 | #228 ELK/MCARTHUR, OH | UNATTENDED-D | 69.00 | 13.00 | |
| 27 | #229 CLARK ST/ATHENS, OH | UNATTENDED-D | 69.00 | 13.00 | |
| 28 | #230 STROUDS RUN/ATHENS, OH | UNATTENDED-T | 138.00 | 69.00 | 13.00 |
| 29 | | UNATTENDED-T | 138.00 | 69.00 | 12.00 |
| 30 | | UNATTENDED-T | 13.00 | 13.00 | |
| 31 | #238 ADAMS/PEEBLES, OH | UNATTENDED-T | 138.00 | 69.00 | 13.00 |
| 32 | | UNATTENDED-T | 13.00 | 13.00 | |
| 33 | #240 DELAWARE/DELAWARE, OH | UNATTENDED-D | 138.00 | 34.50 | 13.00 |
| 34 | | UNATTENDED-D | 138.00 | 13.00 | |
| 35 | | UNATTENDED-D | 13.00 | 13.00 | |
| 36 | #242 LICK/JACKSON, OH | UNATTENDED-T | 138.00 | 69.00 | 13.00 |
| 37 | #247 WAVERLY/WAVERLY, OH | UNATTENDED-T | 138.00 | 69.00 | 13.00 |
| 38 | | UNATTENDED-T | 13.00 | 13.00 | |
| 39 | 29 SUBSTATIONS UNDER 10,000 KVA | UNATTENDED-D | | | |
| 40 | | | | | |

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) | |
| 14.00 | 1 | | | | | 1 |
| 20.00 | 1 | | | | | 2 |
| 20.00 | 1 | | | | | 3 |
| 21.00 | 2 | | | | | 4 |
| 40.00 | 2 | | | | | 5 |
| 60.00 | 2 | 1 | | | | 6 |
| 30.00 | 1 | | | | | 7 |
| 2.00 | 2 | 1 | | | | 8 |
| 44.00 | 2 | | | | | 9 |
| 11.00 | 1 | | | | | 10 |
| 8.00 | 2 | 2 | | | | 11 |
| 34.00 | 1 | | | | | 12 |
| 39.00 | 2 | 2 | | | | 13 |
| 23.00 | 2 | | | | | 14 |
| 3.00 | 1 | | | | | 15 |
| 30.00 | 1 | | | | | 16 |
| 4.00 | 1 | | | | | 17 |
| 6.00 | 1 | | | | | 18 |
| 6.00 | 1 | | | | | 19 |
| 36.00 | 2 | 1 | | | | 20 |
| 20.00 | 2 | | | | | 21 |
| 2.00 | 2 | | | | | 22 |
| 19.00 | 2 | | | | | 23 |
| 110.00 | 3 | 1 | | | | 24 |
| 6.00 | 3 | | | | | 25 |
| 20.00 | 1 | | | | | 26 |
| 50.00 | 2 | | | | | 27 |
| 30.00 | 1 | | | | | 28 |
| 75.00 | 1 | | | | | 29 |
| 2.00 | 2 | | | | | 30 |
| 30.00 | 1 | | | | | 31 |
| 1.00 | 1 | | | | | 32 |
| 50.00 | 2 | 1 | | | | 33 |
| 42.00 | 1 | | | | | 34 |
| 1.00 | 1 | | | | | 35 |
| 90.00 | 3 | 2 | | | | 36 |
| 60.00 | 2 | | | | | 37 |
| 7.00 | 2 | | | | | 38 |
| 177.00 | 31 | | | | | 39 |
| | | | | | | 40 |

| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [x] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

## SUBSTATIONS

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

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

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

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

| Line No. | Name and Location of Substation<br>(a) | Character of Substation<br>(b) | VOLTAGE (In MVa)<br>Primary<br>(c) | <br>Secondary<br>(d) | <br>Tertiary<br>(e) |
|---|---|---|---|---|---|
| 1 | * COMMONLY OWNED SUBSTATIONS | | | | |
| 2 | #5 CORRIDOR/FRANKLIN CO., OH - NOTE A | UNATTENDED-T | 3.45 | | |
| 3 | #50 BECKJORD/NEW RICHMOND, OH - NOTE B | ATTENDED-T | 0.22 | 3.45 | |
| 4 | #52 STUART/ADAMS CO., OH - NOTE A | SUPERVISORY | | | |
| 5 | | CONTROL-T | 3.45 | 1.38 | |
| 6 | SEE NOTE B | MONITOR-T | 0.22 | 3.45 | |
| 7 | SEE NOTE A | MONITOR-T | 0.22 | 3.45 | |
| 8 | SEE NOTE D | ATTENDED-T | 0.22 | 3.45 | |
| 9 | SEE NOTE E | SUPERVISORY | | | |
| 10 | | CONTROL-T | 3.45 | | |
| 11 | #53 PIERCE/CLERMONT CO., OH - NOTE B | ATTENDED-T | 3.45 | | |
| 12 | #59 GREENE/DAYTON, OH - NOTE B | SUPERVISORY | | | |
| 13 | | CONTROL-T | 3.45 | | |
| 14 | #61 FOSTER/WARREN CO., OH - NOTE B | UNATTENDED-T | 3.45 | | |
| 15 | #62 ZIMMER/CLERMONT CO., OH - NOTES A & C | ATTENDED-T | 0.22 | 3.45 | |
| 16 | #66 CONESVILLE/CONESVILLE, OH - NOTE A | ATTENDED-T | 0.22 | 3.45 | |
| 17 | #71 BIXBY/GROVEPORT, OH - NOTE A | UNATTENDED-T | 3.45 | | |
| 18 | #74 BEATTY/GROVE CITY, OH - NOTES A & B | UNATTENDED-T | 3.45 | | |
| 19 | #241 TERMINAL/CINCINNATI, OH - NOTE C | ATTENDED-T | 3.45 | | |
| 20 | #243 PORT UNION/BUTLER CO., OH - NOTE C | ATTENDED-T | 3.45 | | |
| 21 | #245 DON MARQUIS/PIKE CO, OH - NOTE B | UNATTENDED-T | 3.45 | | |
| 22 | | | | | |
| 23 | | | | | |
| 24 | | | | | |
| 25 | | | | | |
| 26 | | | | | |
| 27 | | | | | |
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SUBSTATIONS (Continued)

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

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

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

< Page 426.4 Line 1 Column a >

COLUMBUS SOUTHERN POWER COMPANY, 1997

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<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [x] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, YF) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

## 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<br>(a) | Number of Watt-Hour Meters<br>(b) | LINE TRANSFORMERS | |
|---|---|---|---|---|
| | | | Number<br>(c) | Total Capacity (In MVa)<br>(d) |
| 1 | Number at Beginning of Year | 652,910 | 156,394 | 7,156 |
| 2 | Additions During Year | | | |
| 3 | Purchases | 22,036 | 5,798 | 365 |
| 4 | Associated with Utility Plant Acquired | | | |
| 5 | TOTAL Additions (Enter Total of lines 3 and 4) | 22,036 | 5,798 | 365 |
| 6 | Reductions During Year | | | |
| 7 | Retirements | 16,936 | 3,010 | 135 |
| 8 | Associated with Utility Plant Sold | | | |
| 9 | TOTAL Reductions (Enter Total of lines 7 and 8) | 16,936 | 3,010 | 135 |
| 10 | Number at End of Year (Lines 1+5-9) | 658,010 | 159,182 | 7,386 |
| 11 | In Stock | 11,653 | 3,588 | 336 |
| 12 | Locked Meters on Customers' Premises | 12,360 | | |
| 13 | Inactive Transformers on System | | | |
| 14 | In Customers' Use | 633,997 | 155,211 | 7,031 |
| 15 | In Company's Use | | 383 | 19 |
| 16 | TOTAL End of Year (Enter Total of lines 11 to 15. This line should equal line 10.) | 658,010 | 159,182 | 7,386 |

## 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 | | | Balance at End of Year (e) | Actual Cost (f) |
|---|---|---|---|---|---|---|
| | | Additions (b) | Retirements (c) | Adjustments (d) | | |
| 1 | Air Pollution Control Facilities | $2,437,652 | $1,221,276 | | $269,017,327 | $269,017,327 |
| 2 | Water Pollution Control Facilities | 652,734 | 166,453 | | 38,068,347 | 38,068,347 |
| 3 | Solid Waste Disposal Costs | 989,369 | 23,642 | | 54,018,193 | 54,018,193 |
| 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) | $4,079,755 | $1,411,371 | | $427,814,189 | $392,774,172 |
| 9 | Construction Work in Progress | | | | 1,627,527 | 1,627,527 |

| Name of Respondent<br>COLUMBUS SOUTHERN POWER COMPANY | This Report Is:<br>(1) [X] An Original<br>(2) [ ] A Resubmission | Date of Report<br>(Mo, Da, Yr) | Year of Report<br>Dec. 31, 1997 |
|---|---|---|---|

## 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<br>(a) | Amount<br>(b) | Actual Expenses<br>(c) |
|---|---|---|---|
| 1 | Depreciation | $14,613,034 | $13,572,305 |
| 2 | Labor, Maintenance, Materials, and Supplies Cost Related to Env. Facilities and Programs | 2,328,401 | 2,039,530 |
| 3 | Fuel Related Costs | | |
| 4 | Operation of Facilities | 534,415 | 534,415 |
| 5 | Fly Ash and Sulfur Sludge Removal | 21,380,499 | 21,215,378 |
| 6 | Difference in Cost of Environmentally Clean Fuels | 25,119,448 | 23,283,611 |
| 7 | Replacement Power Costs | 4,591,659 | 0 |
| 8 | Taxes and Fees | 1,219,388 | 1,185,700 |
| 9 | Administrative and General | 2,111,376 | 817,938 |
| 10 | Other (Identify significant) | (10,095) | (10,095) |
| 11 | TOTAL | $71,888,125 | $62,638,782 |

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